



**murchisonshire**

*Ancient land under brilliant skies*

**Ordinary Council Meeting**

**28 November 2024**

**Agenda Attachments**





**murchison**shire

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## SHIRE OF MURCHISON

### MONTHLY FINANCIAL REPORT

**For the Period Ending 31 October 2024**

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



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## **Compilation Report**

### **To the Council**

### **Shire of Murchison**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

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

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

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

#### **Our responsibility**

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

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

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

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

Travis Bate  
Signed at GERALDTON

RSM Australia Pty Ltd  
Chartered Accountants

Date 21<sup>st</sup> November 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

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

**Statement of Financial Activity**

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 31 October 2024 of \$7,214,553

**Significant Revenue and Expenditure**

**Significant Projects**

|                                             | Collected /<br>Completed<br>% | Annual<br>Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ |
|---------------------------------------------|-------------------------------|------------------------|---------------------|---------------------|
| SKA Route General Construction Works        | 4%                            | 2,429,461              | 809,816             | 91,329              |
| Caravan Park Pool Construction              | 17%                           | 1,250,000              | 416,664             | 207,469             |
| Carn-Mull Rd CGG Section Construction Works | -3%                           | 900,000                | 300,000             | (28,786)            |
| Improvements To Drinking Water Reticulation | 7%                            | 620,000                | 206,664             | 44,780              |
| Carn- Mullewa Rd                            | 78%                           | 666,353                | 222,108             | 518,616             |
|                                             | 6%                            | 5,199,461              | 1,733,144           | 314,793             |

**Grants, Subsidies and Contributions**

|                                             |     |            |           |           |
|---------------------------------------------|-----|------------|-----------|-----------|
| Grants, subsidies and contributions         | 27% | 8,582,301  | 6,418,592 | 2,355,772 |
| Capital grants, subsidies and contributions | 40% | 6,711,444  | 2,237,132 | 2,694,968 |
|                                             | 33% | 15,293,745 | 8,655,724 | 5,050,741 |

**Rates Levied**

|  |     |         |         |         |
|--|-----|---------|---------|---------|
|  | 92% | 799,547 | 799,547 | 736,411 |
|--|-----|---------|---------|---------|

% - Compares current YTD actuals to the Annual Budget

**Financial Position**

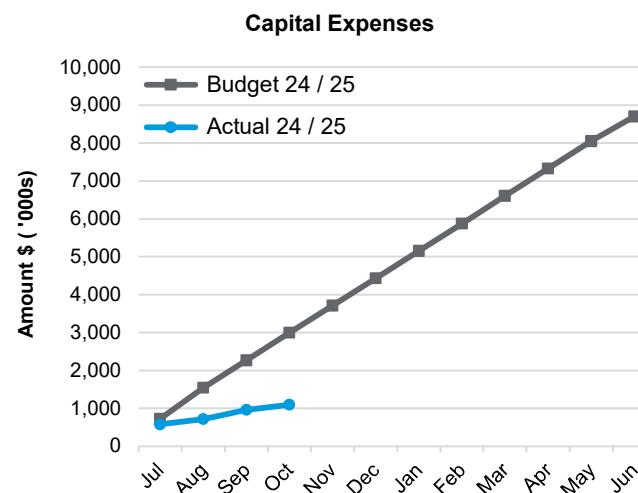
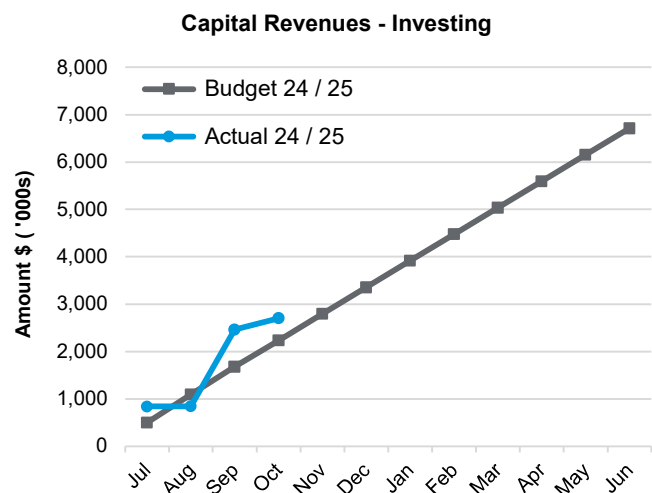
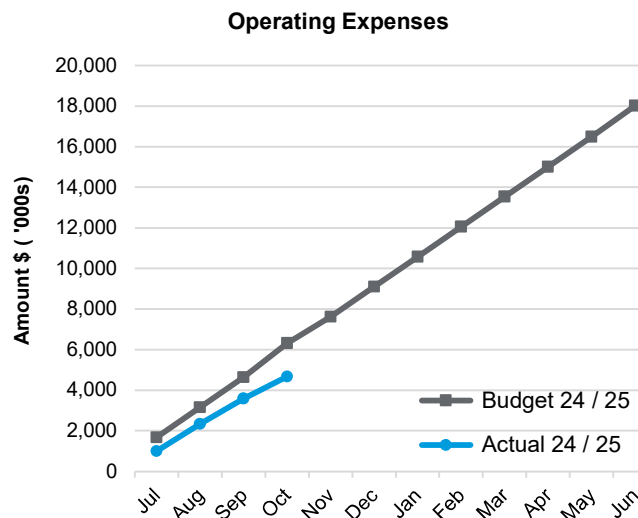
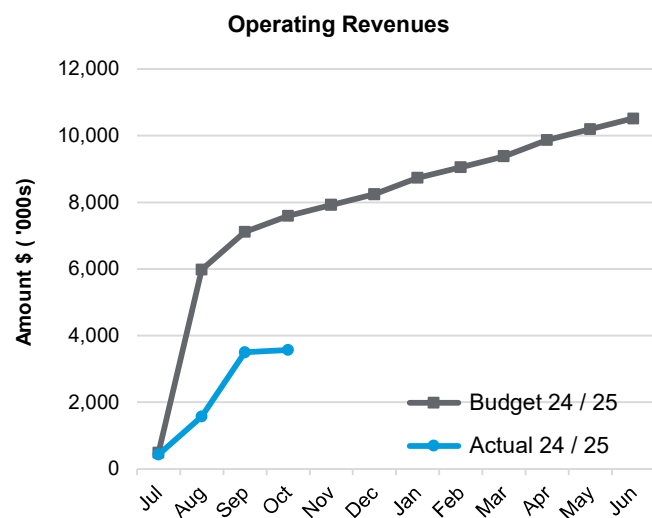
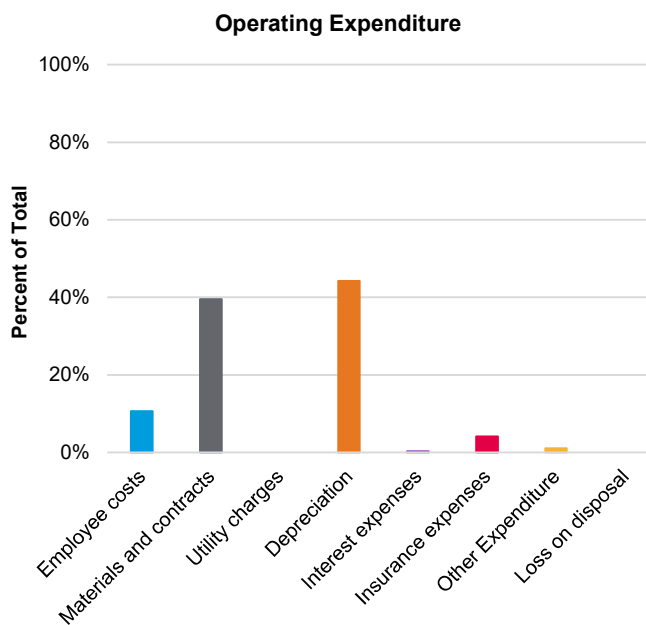
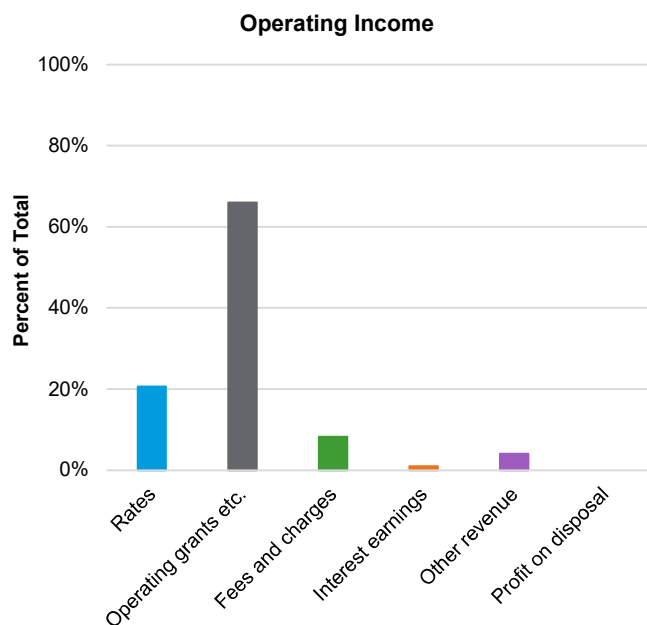
**Account**

|                                    | Difference to<br>Prior Year<br>% | Current Year<br>31 Oct 24<br>\$ | Prior Year<br>31 Oct 23<br>\$ |
|------------------------------------|----------------------------------|---------------------------------|-------------------------------|
| Adjusted net current assets        | 125%                             | 7,214,554                       | 5,758,097                     |
| Cash and equivalent - unrestricted | 140%                             | 6,894,055                       | 4,922,877                     |
| Cash and equivalent - restricted   | 0%                               | 3,929,574                       | 6,534,911                     |
| Receivables - rates                | 98%                              | 223,073                         | 227,327                       |
| Receivables - other                | 223%                             | 2,941,607                       | 1,316,396                     |
| Payables                           | 111%                             | 3,385,324                       | 3,048,281                     |

% - Compares current YTD actuals to prior year actuals

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

17.2.1 - November 2024



**SHIRE OF MURCHISON**  
**STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 October 2024

**17.2.1 - November 2024**

**NATURE OR TYPE**

|                                               | Note  | Annual<br>Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ | Var*<br>\$  | Var*<br>% | Var |
|-----------------------------------------------|-------|------------------------|---------------------|---------------------|-------------|-----------|-----|
| <b>Revenue from Operating Activities</b>      |       |                        |                     |                     |             |           |     |
| Rates                                         | 10    | 799,547                | 799,547             | <b>736,411</b>      | (63,136)    | (8%)      |     |
| Grants, subsidies and contributions           | 12(a) | 8,582,301              | 6,418,592           | <b>2,355,772</b>    | (4,062,820) | (63%)     | ▼   |
| Fees and charges                              |       | 595,473                | 198,484             | <b>296,068</b>      | 97,584      | 49%       | ▲   |
| Interest earnings                             |       | 144,639                | 47,378              | <b>35,362</b>       | (12,016)    | (25%)     | ▼   |
| Other revenue                                 |       | 394,846                | 132,712             | <b>147,402</b>      | 14,690      | 11%       | ▲   |
| Profit on disposal of assets                  | 8     | -                      | -                   | -                   | -           |           |     |
|                                               |       | <b>10,516,806</b>      | <b>7,596,713</b>    | <b>3,571,015</b>    |             |           |     |
| <b>Expenditure from Operating Activities</b>  |       |                        |                     |                     |             |           |     |
| Employee costs                                |       | (1,486,400)            | (531,808)           | <b>(500,320)</b>    | 31,488      | 6%        |     |
| Materials and contracts                       |       | (10,394,264)           | (3,485,760)         | <b>(1,849,316)</b>  | 1,636,444   | 47%       | ▲   |
| Depreciation on non-current assets            |       | (5,647,126)            | (1,882,300)         | <b>(2,068,289)</b>  | (185,989)   | (10%)     |     |
| Finance cost                                  |       | (57,896)               | (3,688)             | <b>(15,769)</b>     | (12,081)    | (328%)    | ▼   |
| Insurance expenses                            |       | (238,703)              | (175,623)           | <b>(194,028)</b>    | (18,405)    | (10%)     | ▼   |
| Other expenditure                             |       | (186,207)              | (60,716)            | <b>(50,477)</b>     | 10,239      | 17%       | ▲   |
| Loss on disposal of assets                    | 8     | -                      | -                   | -                   | -           |           |     |
|                                               |       | <b>(18,010,596)</b>    | <b>(6,139,895)</b>  | <b>(4,678,199)</b>  |             |           |     |
| <b>Excluded Non-cash Operating Activities</b> |       |                        |                     |                     |             |           |     |
| Depreciation and amortisation                 |       | 5,647,126              | 1,882,300           | <b>2,068,289</b>    |             |           |     |
| Movement in Employee Benefits                 |       | -                      | -                   | -                   |             |           |     |
| (Profit) / loss on asset disposal             |       | -                      | -                   | -                   |             |           |     |
| <b>Net Amount from Operating Activities</b>   |       | <b>(1,846,665)</b>     | <b>3,339,118</b>    | <b>961,105</b>      |             |           |     |
| <b>Investing Activities</b>                   |       |                        |                     |                     |             |           |     |
| <b>Inflows from Investing Activities</b>      |       |                        |                     |                     |             |           |     |
| Capital grants, subsidies and contribution:   | 12(b) | 6,711,444              | 2,237,132           | <b>2,694,968</b>    | 457,836     | 20%       | ▲   |
| Proceeds from disposal of assets              | 8     | -                      | -                   | <b>6,500</b>        | 6,500       |           |     |
|                                               |       | <b>6,711,444</b>       | <b>2,237,132</b>    | <b>2,701,468</b>    |             |           |     |
| <b>Outflows from Investing Activities</b>     |       |                        |                     |                     |             |           |     |
| Land and buildings                            | 9(a)  | (215,000)              | (71,664)            | <b>(103,965)</b>    | (32,301)    | (45%)     | ▼   |
| Plant and equipment                           | 9(c)  | (5,000)                | (1,664)             | <b>(9,050)</b>      | (7,386)     | (444%)    |     |
| Furniture and equipment                       | 9(b)  | (43,000)               | (14,328)            | -                   | 14,328      | 100%      | ▲   |
| Infrastructure - roads                        | 9(d)  | (5,592,923)            | (1,929,806)         | <b>(582,218)</b>    | 1,347,588   | 70%       | ▲   |
| Infrastructure - other                        | 9(e)  | (2,843,702)            | (947,884)           | <b>(395,704)</b>    | 552,180     | 58%       |     |
|                                               |       | <b>(8,699,625)</b>     | <b>(2,965,346)</b>  | <b>(1,090,936)</b>  |             |           |     |
| <b>Net Amount from Investing Activities</b>   |       | <b>(1,988,180)</b>     | <b>(728,214)</b>    | <b>1,610,532</b>    |             |           |     |
| <b>Financing Activities</b>                   |       |                        |                     |                     |             |           |     |
| <b>Inflows from Financing Activities</b>      |       |                        |                     |                     |             |           |     |
| Transfer from reserves                        | 7     | 4,932,788              | 4,684,983           | <b>4,332,787</b>    | (352,196)   | 8%        |     |
|                                               |       | <b>4,932,788</b>       | <b>4,684,983</b>    | <b>4,332,787</b>    |             |           |     |
| <b>Outflows from Financing Activities</b>     |       |                        |                     |                     |             |           |     |
| Repayment of debentures                       | 11(a) | (192,531)              | -                   | <b>(100,738)</b>    | (100,738)   |           |     |
| Transfer to reserves                          | 7     | (2,600,786)            | (1,581,383)         | <b>(33,058)</b>     | 1,548,325   | 98%       | ▲   |
|                                               |       | <b>(2,793,317)</b>     | <b>(1,581,383)</b>  | <b>(133,796)</b>    |             |           |     |
| <b>Net Amount from Financing Activities</b>   |       | <b>2,139,471</b>       | <b>3,103,600</b>    | <b>4,198,991</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>443,925</b>      |             |           |     |
| Amount attributable to investing activities   |       | (1,846,665)            | 3,339,118           | <b>961,105</b>      |             |           |     |
| Amount attributable to financing activities   |       | (1,988,180)            | (728,214)           | <b>1,610,532</b>    |             |           |     |
|                                               |       | 2,139,471              | 3,103,600           | <b>4,198,991</b>    |             |           |     |
| <b>Closing Surplus / (Deficit)</b>            | 3     | <b>72,983</b>          | <b>7,482,861</b>    | <b>7,214,553</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 October 2024  
**REPORTING PROGRAM**

**17.2.1 - November 2024**

|                                               | Note  | Annual<br>Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ | Var*<br>\$  | Var*<br>% |
|-----------------------------------------------|-------|------------------------|---------------------|---------------------|-------------|-----------|
| <b>Revenue from Operating Activities</b>      |       |                        |                     |                     |             |           |
| Governance                                    |       | 56,000                 | 18,660              | 1,883               | (16,777)    | (90%)     |
| General purpose funding                       |       | 1,598,966              | 1,175,133           | 937,402             | (237,731)   | (20%)     |
| Law, order and public safety                  |       | 19,620                 | 6,536               | 4,684               | (1,852)     | (28%)     |
| Housing                                       |       | -                      | -                   | 14,661              | 14,661      |           |
| Recreation and culture                        |       | 3,192                  | 1,040               | 3,943               | 2,903       | 279%      |
| Transport                                     |       | 7,775,034              | 6,040,692           | 2,152,860           | (3,887,832) | (64%)     |
| Economic services                             |       | 962,163                | 320,712             | 421,043             | 100,331     | 31%       |
| Other property and services                   |       | 101,830                | 33,940              | 34,582              | 642         | 2%        |
|                                               |       | <b>10,516,806</b>      | <b>7,596,713</b>    | <b>3,571,015</b>    |             |           |
| <b>Expenditure from Operating Activities</b>  |       |                        |                     |                     |             |           |
| Governance                                    |       | (764,616)              | (364,996)           | (161,238)           | 203,758     | 56%       |
| General purpose funding                       |       | (50,981)               | (16,988)            | (20,624)            | (3,636)     | (21%)     |
| Law, order and public safety                  |       | (76,155)               | (28,971)            | (40,454)            | (11,483)    | (40%)     |
| Health                                        |       | (67,647)               | (24,536)            | (23,901)            | 635         | 3%        |
| Education and welfare                         |       | (7,124)                | (2,204)             | (70)                | 2,134       | 97%       |
| Housing                                       |       | (20,000)               | (6,512)             | (43,907)            | (37,395)    | (574%)    |
| Community amenities                           |       | (164,250)              | (51,336)            | (54,152)            | (2,816)     | (5%)      |
| Recreation and culture                        |       | (535,411)              | (178,352)           | (183,336)           | (4,984)     | (3%)      |
| Transport                                     |       | (14,049,677)           | (4,679,447)         | (3,257,982)         | 1,421,465   | 30%       |
| Economic services                             |       | (2,177,905)            | (725,748)           | (793,826)           | (68,078)    | (9%)      |
| Other property and services                   |       | (96,830)               | (60,805)            | (98,708)            | (37,903)    | (62%)     |
|                                               |       | <b>(18,010,596)</b>    | <b>(6,139,895)</b>  | <b>(4,678,199)</b>  |             |           |
| <b>Excluded Non-cash Operating Activities</b> |       |                        |                     |                     |             |           |
| Depreciation and amortisation                 |       | 5,647,126              | 1,882,300           | 2,068,289           |             |           |
| Movement in Employee Benefits                 |       | -                      | -                   | -                   |             |           |
| (Profit) / loss on asset disposal             | 8     | -                      | -                   | -                   |             |           |
| <b>Net Amount from Operating Activities</b>   |       | <b>(1,846,665)</b>     | <b>3,339,118</b>    | <b>961,105</b>      |             |           |
| <b>Investing Activities</b>                   |       |                        |                     |                     |             |           |
| <b>Inflows from Investing Activities</b>      |       |                        |                     |                     |             |           |
| Capital grants, subsidies and contribution    | 12(b) | 6,711,444              | 2,237,132           | 2,694,968           | 457,836     | 20%       |
| Proceeds from disposal of assets              | 8     | -                      | -                   | 6,500               | 6,500       |           |
|                                               |       | <b>6,711,444</b>       | <b>2,237,132</b>    | <b>2,701,468</b>    |             |           |
| <b>Outflows from Investing Activities</b>     |       |                        |                     |                     |             |           |
| Land and buildings                            | 9(a)  | (215,000)              | (71,664)            | (103,965)           | (32,301)    | (45%)     |
| Plant and equipment                           | 9(c)  | (5,000)                | (1,664)             | (9,050)             | (7,386)     | (444%)    |
| Furniture and equipment                       | 9(b)  | (43,000)               | (14,328)            | -                   | 14,328      | 100%      |
| Infrastructure - roads                        | 9(d)  | (5,592,923)            | (1,929,806)         | (582,218)           | 1,347,588   | 70%       |
| Infrastructure - other                        | 9(e)  | (2,843,702)            | (947,884)           | (395,704)           | 552,180     | 58%       |
|                                               |       | <b>(8,699,625)</b>     | <b>(2,965,346)</b>  | <b>(1,090,936)</b>  |             |           |
| <b>Net Amount from Investing Activities</b>   |       | <b>(1,988,180)</b>     | <b>(728,214)</b>    | <b>1,610,532</b>    |             |           |
| <b>Financing Activities</b>                   |       |                        |                     |                     |             |           |
| <b>Inflows from Financing Activities</b>      |       |                        |                     |                     |             |           |
| Transfer from reserves                        | 7     | 4,932,788              | 4,684,983           | 4,332,787           | (352,196)   | (8%)      |
|                                               |       | <b>4,932,788</b>       | <b>4,684,983</b>    | <b>4,332,787</b>    |             |           |
| <b>Outflows from Financing Activities</b>     |       |                        |                     |                     |             |           |
| Repayment of debentures                       | 11(a) | (192,531)              | -                   | (100,738)           | (100,738)   |           |
| Transfer to reserves                          | 7     | (2,600,786)            | (1,581,383)         | (33,058)            | 1,548,325   | 98%       |
|                                               |       | <b>(2,793,317)</b>     | <b>(1,581,383)</b>  | <b>(133,796)</b>    |             |           |
| <b>Net Amount from Financing Activities</b>   |       | <b>2,139,471</b>       | <b>3,103,600</b>    | <b>4,198,991</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           | 443,925             |             |           |
| Amount attributable to investing activities   |       | (1,846,665)            | 3,339,118           | 961,105             |             |           |
| Amount attributable to financing activities   |       | (1,988,180)            | (728,214)           | 1,610,532           |             |           |
|                                               |       | 2,139,471              | 3,103,600           | 4,198,991           |             |           |
| <b>Closing Funding Surplus / (Deficit)</b>    | 3     | <b>72,983</b>          | <b>7,482,861</b>    | <b>7,214,553</b>    |             |           |

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

**17.2.1 - November 2024**

|                                      | <u>NOTE</u> | <u>FY 2024</u><br><u>31 October 2024</u> | <u>FY 2024</u><br><u>30 June 2024</u> |
|--------------------------------------|-------------|------------------------------------------|---------------------------------------|
|                                      |             | \$                                       | \$                                    |
| <b>CURRENT ASSETS</b>                |             |                                          |                                       |
| Cash and cash equivalents            | 4           | 10,823,628                               | 8,523,978                             |
| Trade and other receivables          | 5           | 3,233,570                                | 3,507,380                             |
| Inventories                          |             | 170,806                                  | 220,515                               |
| Other assets                         | 7           | 120,489                                  | 120,489                               |
| <b>TOTAL CURRENT ASSETS</b>          |             | <b>14,348,493</b>                        | <b>12,372,362</b>                     |
| <b>NON-CURRENT ASSETS</b>            |             |                                          |                                       |
| Other financial assets               |             | 20,793                                   | 20,793                                |
| Property, plant and equipment        | 9           | 13,292,707                               | 13,176,287                            |
| Infrastructure                       | 9           | 95,240,460                               | 96,340,734                            |
| <b>TOTAL NON-CURRENT ASSETS</b>      |             | <b>108,553,960</b>                       | <b>109,537,813</b>                    |
| <b>TOTAL ASSETS</b>                  |             | <b>122,902,453</b>                       | <b>121,910,175</b>                    |
| <b>CURRENT LIABILITIES</b>           |             |                                          |                                       |
| Trade and other payables             | 14          | 1,042,433                                | 1,542,115                             |
| Other liabilities                    |             | 2,161,932                                | 2,161,932                             |
| Borrowings                           | 11(a)       | 194,304                                  | 192,531                               |
| Employee related provisions          |             | 196,861                                  | 196,861                               |
| <b>TOTAL CURRENT LIABILITIES</b>     |             | <b>3,595,531</b>                         | <b>4,093,440</b>                      |
| <b>NON-CURRENT LIABILITIES</b>       |             |                                          |                                       |
| Borrowings                           | 11(a)       | 1,243,710                                | 1,341,307                             |
| Employee related provisions          |             | 95,557                                   | 95,557                                |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |             | <b>1,339,267</b>                         | <b>1,436,865</b>                      |
| <b>TOTAL LIABILITIES</b>             |             | <b>4,934,798</b>                         | <b>5,530,304</b>                      |
| <b>NET ASSETS</b>                    |             | <b>117,967,655</b>                       | <b>116,379,871</b>                    |
| <b>EQUITY</b>                        |             |                                          |                                       |
| Retained surplus                     |             | 30,324,637                               | 31,975,741                            |
| Reserve accounts                     | 7           | 8,227,949                                | 4,989,061                             |
| Revaluation surplus                  |             | 79,415,068                               | 79,415,068                            |
| <b>TOTAL EQUITY</b>                  |             | <b>117,967,655</b>                       | <b>116,379,871</b>                    |

## SHIRE OF MURCHISON

## STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 31 October 2024

## CAPITAL ACQUISITIONS AND FUNDING

| <b>Asset Group</b>                        | <b>Note</b> | <b>Annual<br/>Budget<br/>\$</b> | <b>YTD Actual<br/>Total<br/>\$</b> |
|-------------------------------------------|-------------|---------------------------------|------------------------------------|
| Land and buildings                        | 9(a)        | 215,000                         | 103,965                            |
| Plant and equipment                       | 9(c)        | 5,000                           | 9,050                              |
| Furniture and equipment                   | 9(b)        | 43,000                          | -                                  |
| Infrastructure - roads                    | 9(d)        | 5,592,923                       | 582,218                            |
| Infrastructure - other                    | 9(e)        | 2,843,702                       | 395,704                            |
| <b>Total Capital Expenditure</b>          |             | <b>8,699,625</b>                | <b>1,090,936</b>                   |
| <b>Capital Acquisitions Funded by:</b>    |             |                                 |                                    |
| Capital grants and contributions          |             | 6,711,444                       | 1,084,436                          |
| 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>1,090,936</b>                   |

**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 October 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: 21 Nov 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 October 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 October 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 October 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 October 2024**

**(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.

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

**(q) Contract Liabilities**

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

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

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

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



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

**(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 October 2024**

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

**(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 October 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 October 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 October 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                                        | Var<br>\$   | Var<br>% | Var | Timing /<br>Permanent | Explanation of Variance                                                                                                                                                                             |
|-------------------------------------------------------|-------------|----------|-----|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Operating Revenues</b>                             |             |          |     |                       |                                                                                                                                                                                                     |
| Grants, Subsidies and Contributions                   | (4,062,820) | (63%)    | ▼   | Timing                | Main contribution to difference relates to flood damage timing of claims and F.A.G grants opposed to budget profile. See Note 12 for further detail.                                                |
| Fees and Charges                                      | 97,584      | 49%      | ▲   | Timing                | Mostly related to Roadhouse Fuel Sales which are \$74,000 over budget, Roadhouse Accommodation and Camping Revenue which is \$18,000 over budget and Private Works Income of \$10,500 (unbudgeted). |
| Interest earnings                                     | (12,016)    | (25%)    | ▼   | Timing                | Timing of quarterly earnings on Term Deposit Reserve bank account.                                                                                                                                  |
| Other Revenue                                         | 14,690      | 11%      | ▲   | Timing                | Mostly related to Roadhouse Shop Sales which are \$13,000 above budget year to date.                                                                                                                |
| Capital Operating Grants, Subsidies and Contributions | 457,836     | 20%      | ▲   | Timing                | Relates to timing of budget profile, refer note 12 for breakdown.                                                                                                                                   |

## Operating Expense

|                         |           |        |   |        |                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------|-----------|--------|---|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Materials and contracts | 1,636,444 | 47%    | ▲ | Timing | Mainly due to timing of Flood Damage works on rain events March 2022 and February 2021 (\$1.9M) Parts & Repairs (\$75K), Settlement Power Generation (\$61K), General Road Maintenance (\$47K), Gravel Pits (\$33K) and Road Bunding (27K) below budget, Offset up SKA Road Maintenance (\$471K) and Roadhouse Fuel Purchases (79K) above budget. |
| Finance cost            | (12,081)  | (328%) | ▼ | Timing | Timing of budget profile.                                                                                                                                                                                                                                                                                                                         |
| Insurance Expenses      | (18,405)  | (10%)  | ▼ | Timing | Timing of budget profile.                                                                                                                                                                                                                                                                                                                         |
| Other expenditure       | 10,239    | 17%    | ▲ | Timing | Timing differences in relation to payment of member costs.                                                                                                                                                                                                                                                                                        |

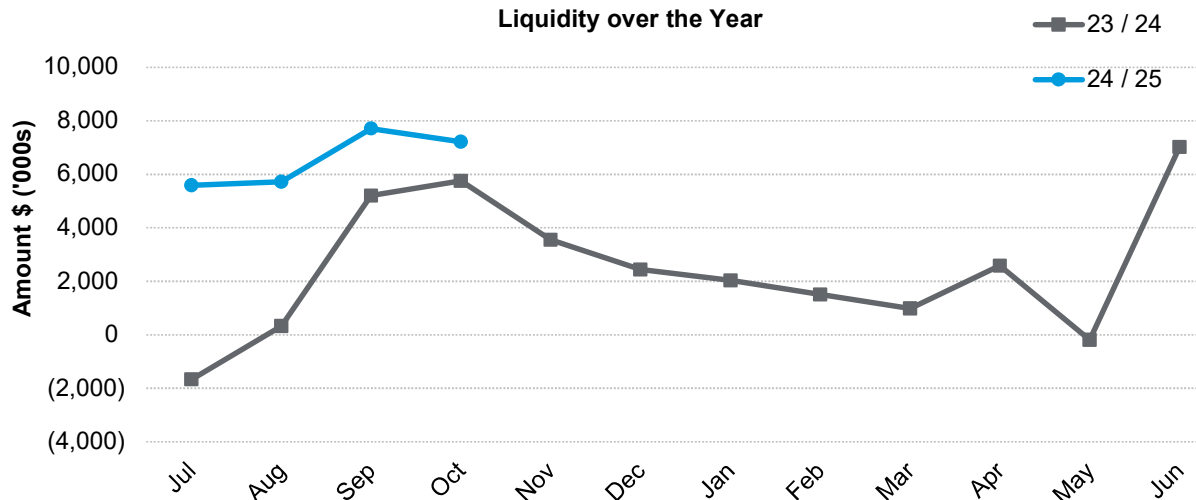
**SHIRE OF MURCHISON**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 October 2024

**17.2.1 - November 2024**

**3. NET CURRENT FUNDING POSITION**

|                                                   | Note  | Current Month<br>31 Oct 24 | Prior Year Closing<br>30 Jun 24 | This Time Last Year<br>31 Oct 23 |
|---------------------------------------------------|-------|----------------------------|---------------------------------|----------------------------------|
| <b>Current Assets</b>                             |       | \$                         | \$                              | \$                               |
| Cash unrestricted                                 | 4     | 6,894,055                  | 294,675                         | 4,922,877                        |
| Cash restricted                                   | 4     | 3,929,574                  | 8,229,304                       | 6,534,911                        |
| Receivables - rates                               | 6(a)  | 223,073                    | (14,723)                        | 227,327                          |
| Receivables - sundry                              | 6(b)  | 2,941,607                  | 3,446,102                       | 1,316,396                        |
| Receivables - other                               |       | 62,700                     | 46,310                          | 117,024                          |
| Provision for doubtful debts                      |       | (7,157)                    | (7,157)                         | (8,295)                          |
| Contract assets                                   |       | 120,489                    | 120,489                         | 1,774,285                        |
| Inventories                                       |       | 170,806                    | 220,515                         | 260,470                          |
| <b>Total Current Assets</b>                       |       | <b>14,335,147</b>          | <b>12,335,515</b>               | <b>15,144,995</b>                |
| <b>Current Liabilities</b>                        |       |                            |                                 |                                  |
| Payables - sundry                                 |       | (449,738)                  | (394,291)                       | (436,740)                        |
| Payables - other                                  |       | (30,697)                   | (356,667)                       | (224,052)                        |
| PAYG Tax withheld                                 |       | (30,003)                   | (32,212)                        | (34,747)                         |
| Accrued salaries and wages                        |       | -                          | (60,402)                        | (47,726)                         |
| Accrued expenses                                  |       | -                          | (141,793)                       | (646,519)                        |
| Accrued interest on loans                         |       | -                          | -                               | -                                |
| Trust Liability                                   |       | 49                         | 49                              | (251)                            |
| Deposits and bonds                                |       | (158,604)                  | (156,604)                       | (157,160)                        |
| Contract liabilities                              |       | (2,161,932)                | (2,161,932)                     | (950,026)                        |
| Murchison Community Fund                          |       | (360,094)                  | (358,434)                       | (354,767)                        |
| Loan liabilities                                  | 11(a) | (194,304)                  | (197,445)                       | (196,293)                        |
| <b>Total Payables</b>                             |       | <b>(3,385,324)</b>         | <b>(3,859,731)</b>              | <b>(3,048,281)</b>               |
| Provisions                                        |       | (196,861)                  | (196,861)                       | (246,429)                        |
| <b>Total Current Liabilities</b>                  |       | <b>(3,582,185)</b>         | <b>(4,056,592)</b>              | <b>(3,294,709)</b>               |
| Less: cash reserves                               | 7     | (3,929,574)                | (8,229,304)                     | (6,534,911)                      |
| Less: provisions                                  |       | 196,861                    | 196,861                         | 246,429                          |
| Less: Self-supporting loan                        |       | -                          | -                               | -                                |
| Add: Disposal of Asset TBA                        |       | -                          | -                               | -                                |
| Add: Loan principal (current)                     |       | 194,304                    | 197,445                         | 196,293                          |
| Add: trust transactions to municipal              |       | -                          | -                               | -                                |
| <b>Net Funding Position - Surplus / (Deficit)</b> |       | <b>7,214,554</b>           | <b>443,925</b>                  | <b>5,758,097</b>                 |

**Liquidity over the Year**



## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2024

## 4. CASH AND FINANCIAL ASSETS

|                                        | Unrestricted     | Restricted       | Total             | Institution  | Interest | Maturity |
|----------------------------------------|------------------|------------------|-------------------|--------------|----------|----------|
|                                        | \$               | \$               | Amount            |              | Rate     | Date     |
| Cash                                   |                  |                  | \$                |              | %        |          |
| Murchison Community Fund               | 360,094          |                  | 360,094           | Westpac      | Variable | N/A      |
| Municipal                              | 6,011,530        |                  | 6,011,530         | Westpac      | Variable | N/A      |
| Cash On Hand                           | 500              |                  | 500               | Cash on hand | Nil      | N/A      |
| Muni Short Term Investment             | 156,832          |                  | 156,832           | Westpac      | Variable | N/A      |
| Roadhouse                              | 357,691          |                  | 357,691           | Westpac      | Variable | N/A      |
| CSIRO                                  | 7,408            |                  | 7,408             | Westpac      | Variable | N/A      |
| Reserve Funds                          |                  | 3,929,574        | 3,929,574         | Westpac      | Variable | 9-Nov-24 |
| <b>Total Cash and Financial Assets</b> | <b>6,894,055</b> | <b>3,929,574</b> | <b>10,823,628</b> |              |          |          |

## 5. TRUST FUND

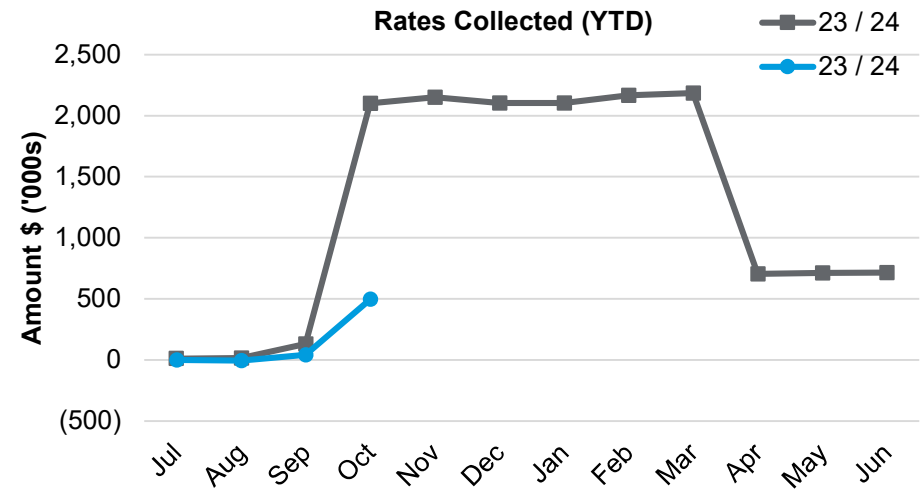
There are no funds held at balance date over which the Shire has no control



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

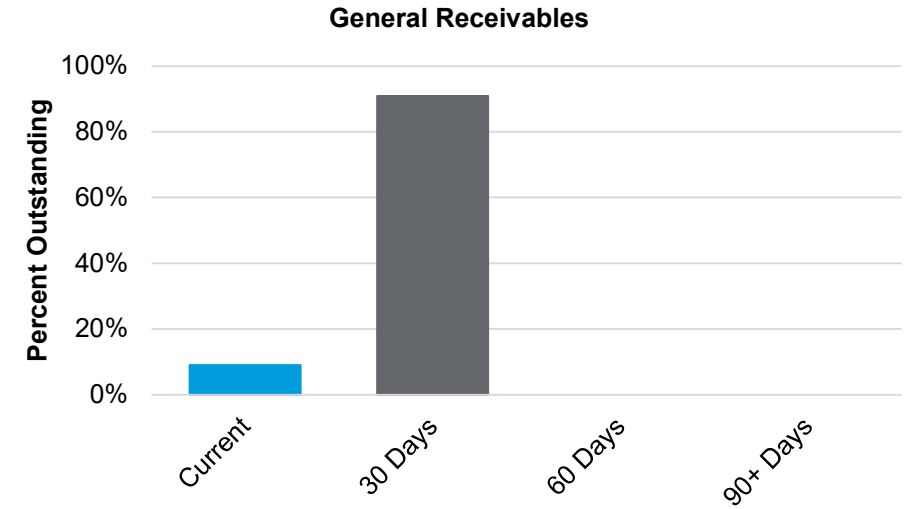
6. RECEIVABLES

| (a) Rates Receivable                      | 31 Oct 24      |
|-------------------------------------------|----------------|
|                                           | \$             |
| Rates receivables                         | 223,073        |
| <b>Total Rates Receivable Outstanding</b> | <b>223,073</b> |
| Closing balances - prior year             | (14,723)       |
| Rates levied this year                    | 736,411        |
| Closing balances - current month          | (223,073)      |
| <b>Total Rates Collected to Date</b>      | <b>498,615</b> |



Comments / Notes

| (b) General Receivables                      | 31 Oct 24        |
|----------------------------------------------|------------------|
|                                              | \$               |
| Current                                      | 265,975          |
| 30 Days                                      | 2,675,632        |
| 60 Days                                      | -                |
| 90+ Days                                     | -                |
| <b>Total General Receivables Outstanding</b> | <b>2,941,607</b> |



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

## SHIRE OF MURCHISON

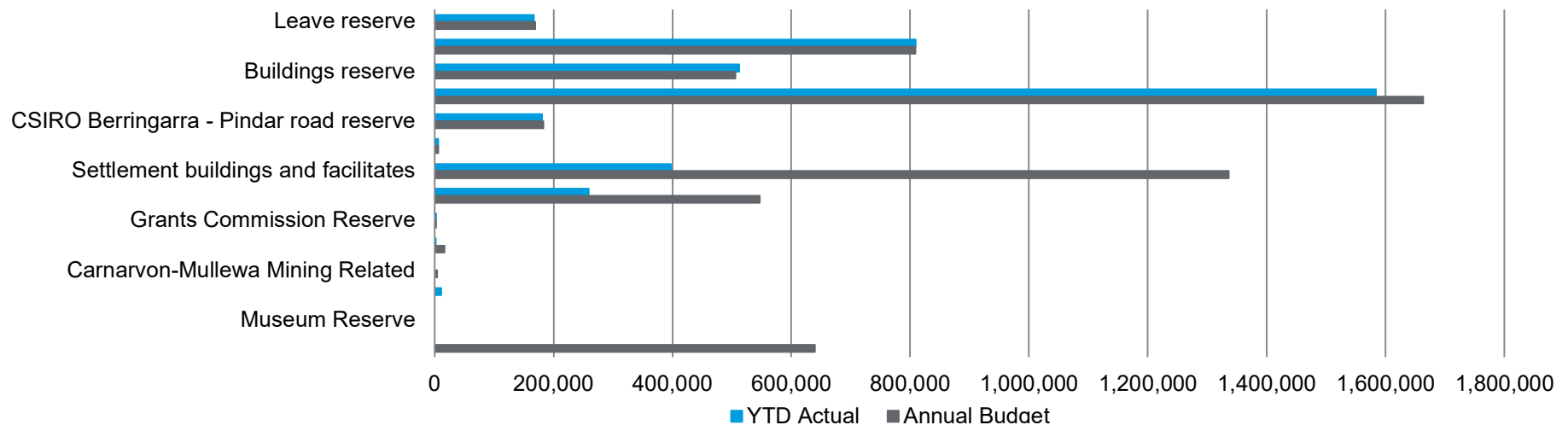
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2024

## 7. CASH BACKED RESERVES

| Restricted by council:                  | Annual Budget              |                         |                      |                            | YTD Actual                 |                         |                      |                            |
|-----------------------------------------|----------------------------|-------------------------|----------------------|----------------------------|----------------------------|-------------------------|----------------------|----------------------------|
|                                         | Balance<br>01 Jul 24<br>\$ | Transfers<br>from<br>\$ | Transfer<br>to<br>\$ | Balance<br>30 Jun 25<br>\$ | Balance<br>01 Jul 24<br>\$ | Transfers<br>from<br>\$ | Transfer<br>to<br>\$ | Balance<br>31 Oct 24<br>\$ |
| <b>Reserve Name</b>                     |                            |                         |                      |                            |                            |                         | 75.24                |                            |
| Leave reserve                           | 166,950                    | -                       | 1,958                | 168,908                    | 166,950                    | -                       | 127                  | 167,076                    |
| Plant reserve                           | 808,758                    | -                       | -                    | 808,758                    | 808,758                    | -                       | 370                  | 809,128                    |
| Buildings reserve                       | 505,854                    | -                       | -                    | 505,854                    | 511,858                    | -                       | 389                  | 512,247                    |
| 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                    | -                       | 137                  | 180,466                    |
| Flood damage repairs reserve            | 5,968                      | -                       | -                    | 5,968                      | 5,969                      | -                       | 3                    | 5,972                      |
| Settlement buildings and facilities     | 397,111                    | (600,000)               | 1,539,092            | 1,336,203                  | 397,112                    | -                       | 301                  | 397,413                    |
| Road Asset Reserve                      | 258,912                    | -                       | 288,306              | 547,218                    | 258,912                    | -                       | 118                  | 259,031                    |
| Grants Commission Reserve               | 4,334,805                  | (4,332,788)             | -                    | 2,017                      | 4,334,803                  | (4,332,787)             | 2                    | 2,018                      |
| Community Economic Development Fund     | 1,335                      | -                       | 14,849               | 16,184                     | 1,348                      | -                       | 1                    | 1,349                      |
| Carnarvon-Mullewa Mining Related        | -                          | -                       | 3,600                | 3,600                      | -                          | -                       | -                    | -                          |
| Asset Management Reserve                | -                          | -                       | -                    | -                          | 10,804                     | -                       | 8                    | 10,812                     |
| 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>8,229,297</b>           | <b>(4,332,787)</b>      | <b>33,058</b>        | <b>3,929,568</b>           |

Annual Budget v YTD Actual



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

8. DISPOSAL OF ASSETS

Annual Budget

|                          | WDV | Proceeds | Profit | (Loss) |
|--------------------------|-----|----------|--------|--------|
|                          | \$  | \$       | \$     | \$     |
| Transport                |     |          |        |        |
| Plant and Equipment      |     |          |        |        |
| Plant and Equipment      |     |          | -      | -      |
| Total Disposal of Assets | -   | -        | -      | -      |
| Total Profit or (Loss)   |     |          |        | -      |

YTD Actual

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

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

**9. CAPITAL ACQUISITIONS**

| <b>(a) Land and Buildings</b>   | <b>Funding Source</b>                    | <b>Annual Budget<br/>\$</b> | <b>YTD Budget<br/>\$</b> | <b>YTD Actual<br/>\$</b> | <b>YTD Variance<br/>\$</b> | <b>% Complete</b> |
|---------------------------------|------------------------------------------|-----------------------------|--------------------------|--------------------------|----------------------------|-------------------|
| <b>Recreation &amp; Culture</b> |                                          |                             |                          |                          |                            |                   |
|                                 | Sports Club Access Upgrade               | 37,500                      | 12,500                   | -                        | 12,500                     | 0%                |
|                                 | Community / Sports Centre Refurbishments | 27,500                      | 9,164                    | 4,395                    | 4,769                      | 16%               |
| <b>Economic Services</b>        |                                          |                             |                          |                          |                            |                   |
|                                 | Tour Area Prom Buildings & Improvements  | 150,000                     | 50,000                   | 99,570                   | (49,570)                   | 66%               |
| <b>Total Land and Buildings</b> |                                          | <b>215,000</b>              | <b>71,664</b>            | <b>103,965</b>           | <b>(32,301)</b>            |                   |

| <b>(b) Furniture &amp; Equipment</b>   | <b>Funding Source</b>                       | <b>Annual Budget<br/>\$</b> | <b>YTD Budget<br/>\$</b> | <b>YTD Actual<br/>\$</b> | <b>YTD Variance<br/>\$</b> | <b>% Complete</b> |
|----------------------------------------|---------------------------------------------|-----------------------------|--------------------------|--------------------------|----------------------------|-------------------|
|                                        | Council Chambers Communications Gear/Tables | 8,000                       | 2,664                    | -                        | 2,664                      | 0%                |
| <b>Housing</b>                         |                                             |                             |                          |                          |                            |                   |
|                                        | Staff Housing Furniture & Equipment         | 10,000                      | 3,332                    | -                        | 3,332                      | 100%              |
| <b>Economic Services</b>               |                                             |                             |                          |                          |                            |                   |
|                                        | Capex - Washing Machines                    | 15,000                      | 5,000                    | -                        | 5,000                      | 0%                |
|                                        | Roadhouse Appliances                        | 10,000                      | 3,332                    | -                        | 3,332                      | 0%                |
| <b>Total Furniture &amp; Equipment</b> |                                             | <b>43,000</b>               | <b>14,328</b>            | <b>-</b>                 | <b>14,328</b>              |                   |

| <b>(c) Plant and Equipment</b>       | <b>Funding Source</b>        | <b>Annual Budget<br/>\$</b> | <b>YTD Budget<br/>\$</b> | <b>YTD Actual<br/>\$</b> | <b>YTD Variance<br/>\$</b> | <b>% Complete</b> |
|--------------------------------------|------------------------------|-----------------------------|--------------------------|--------------------------|----------------------------|-------------------|
| <b>Other Property &amp; Services</b> |                              |                             |                          |                          |                            |                   |
|                                      | Mechanical Tools & Equipment | 5,000                       | 1,664                    |                          | 1,664                      | 0%                |
| <b>Transport</b>                     |                              |                             |                          |                          |                            |                   |
|                                      | Plant & Equipment - Major    | -                           | -                        | 9,050                    | (9,050)                    |                   |
| <b>Total Plant and Equipment</b>     |                              | <b>5,000</b>                | <b>1,664</b>             | <b>9,050</b>             | <b>1,664</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          | 203,148          | 1,058            | 202,090          | 0%         |
| Beri-Pindar Rd - Resheet Incl Floodway Sections |                | 343,728          | 114,576          | -                | 114,576          | 0%         |
| Reseal Works                                    |                | 98,298           | 98,298           | -                | 98,298           | 0%         |
| SKA Route General Construction Works            |                | 2,429,461        | 809,816          | 91,329           | 718,487          | 4%         |
| Carn- Mullewa Rd                                |                | 666,353          | 222,108          | 518,616          | (296,508)        | 78%        |
| Carn-Mull Rd CGG Section Construction Works     |                | 900,000          | 300,000          | (28,786)         | 328,786          | -3%        |
| Resheet Works General                           |                | 43,571           | 14,520           | -                | 14,520           | 0%         |
| Mulga Cr Reconstruct & Two Coat Seal            |                | 308,269          | 102,752          | -                | 102,752          | 0%         |
| Beri-Byro Rd Sections 69.99-87.70               |                | 122,749          | 40,916           | -                | 40,916           | 0%         |
| Capex Grids General                             |                | 71,029           | 23,672           | -                | 23,672           | 0%         |
|                                                 |                | <b>5,592,923</b> | <b>1,929,806</b> | <b>582,218</b>   | <b>1,347,588</b> |            |
| <b>Total Infrastructure - Roads</b>             |                | <b>5,592,923</b> | <b>1,929,806</b> | <b>582,218</b>   | <b>1,347,588</b> |            |
| <br>(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           | 8,332            | -                | 8,332            | 0%         |
| Community Splash Pool                           |                | 630,000          | 210,000          | 110,181          | 99,819           | 17%        |
| <br><b>Economic Services</b>                    |                |                  |                  |                  |                  |            |
| Caravan Park Pool Construction                  |                | 1,250,000        | 416,664          | 207,469          | 209,195          | 17%        |
| Caravan Park Internal Roads                     |                | 28,702           | 9,560            | -                | 9,560            | 0%         |
| Improvements To Drinking Water Reticulation     |                | 620,000          | 206,664          | 44,780           | 161,884          | 7%         |
| Power Supply Capital                            |                | 150,000          | 50,000           | 11,097           | 38,903           | 7%         |
| Power Supply Upgrade                            |                | 140,000          | 46,664           | 22,177           | 24,487           | 16%        |
| <br><b>Community Amenities</b>                  |                |                  |                  |                  |                  |            |
| <b>Total Infrastructure - Other</b>             |                | <b>2,843,702</b> | <b>947,884</b>   | <b>395,704</b>   | <b>552,180</b>   |            |
| <br><b>Total Capital Expenditure</b>            |                | <b>8,699,625</b> | <b>2,965,346</b> | <b>1,090,936</b> | <b>1,883,459</b> |            |

## SHIRE OF MURCHISON

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2024

## 10. RATING INFORMATION

|                                        | Rateable<br>Value<br>\$ | Rate in<br>\$ | Number of<br>Properties<br># | Annual<br>Budget<br>Revenue<br>\$ | Rate<br>Revenue<br>\$ | Interim<br>Rates CY<br>\$ | Interim<br>Rates PY<br>\$ | YTD<br>Actual<br>Revenue<br>\$ |
|----------------------------------------|-------------------------|---------------|------------------------------|-----------------------------------|-----------------------|---------------------------|---------------------------|--------------------------------|
| <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               | (59,977)                  | (3,137)                   | 223,568                        |
| <b>Total General Rates</b>             |                         |               |                              | <b>777,048</b>                    | <b>777,025</b>        | <b>(59,977)</b>           | <b>(3,137)</b>            | <b>713,911</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>(59,977)</b>           | <b>(3,137)</b>            | <b>736,411</b>                 |
| <b>Other Rate Revenue</b>              |                         |               |                              |                                   |                       |                           |                           |                                |
| Facilities fees (Ex Gratia)            |                         |               |                              |                                   |                       |                           |                           | -                              |
| <b>Total Rate Revenue</b>              |                         |               |                              | <b>799,548</b>                    |                       |                           |                           | <b>736,411</b>                 |

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

**11. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

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

|                                                    | <b>Annual<br/>Budget<br/>\$</b> | <b>YTD<br/>Budget<br/>\$</b> | <b>YTD<br/>Actual<br/>\$</b> |
|----------------------------------------------------|---------------------------------|------------------------------|------------------------------|
| <b>Transport</b>                                   |                                 |                              |                              |
| Opening balance                                    | 1,533,838                       | 1,533,838                    | 1,538,752                    |
| Principal payment                                  | (192,531)                       | -                            | (100,738)                    |
| <b>Principal Outstanding</b>                       | <b>1,341,307</b>                | <b>1,533,838</b>             | <b>1,438,014</b>             |
| Finance cost payment                               | (46,827)                        | -                            | -                            |
| Service fee                                        |                                 |                              |                              |
| <b>Total Principal, Finance Cost and Fees Paid</b> | <b>(239,358)</b>                | <b>-</b>                     | <b>(100,738)</b>             |
| <b>Total Principal Outstanding</b>                 | <b>1,341,307</b>                | <b>1,533,838</b>             | <b>1,438,014</b>             |
| <b>Total Principal Repayments</b>                  | <b>(192,531)</b>                | <b>-</b>                     | <b>(100,738)</b>             |

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

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

| <b>Program / Details</b>                         | <b>Grant Provider</b> | <b>Annual<br/>Budget<br/>\$</b> | <b>YTD<br/>Budget<br/>\$</b> | <b>YTD<br/>Actual<br/>\$</b> |
|--------------------------------------------------|-----------------------|---------------------------------|------------------------------|------------------------------|
| <b>General Purpose Funding</b>                   |                       |                                 |                              |                              |
| F.A.G Grant - General                            | WALGGC                | 548,682                         | 274,340                      | 137,171                      |
| F.A.G. Grant - Roads                             | WALGGC                | 104,234                         | 52,116                       | 26,059                       |
| <b>Law, Order and Public Safety</b>              |                       |                                 |                              |                              |
| DFES Operating Grant                             | DFES                  | 19,520                          | 6,504                        | 4,684                        |
| <b>Transport</b>                                 |                       |                                 |                              |                              |
| MRWA Direct                                      | MRWA                  | 323,506                         | 107,832                      | 323,506                      |
| WANDRRA Flood Damage                             | MRWA                  | 5,173,528                       | 5,173,528                    | 1,828,582                    |
| MRWA - SKA Roads                                 | MRWA                  | 2,277,000                       | 759,000                      | -                            |
| <b>Economic Services</b>                         |                       |                                 |                              |                              |
| Tour Area Prom Revenue                           |                       | 34,000                          | 11,332                       | 10,942                       |
| Roadhouse Other Revenue                          |                       | -                               | -                            | 1,664                        |
| <b>Other Property &amp; Services</b>             |                       |                                 |                              |                              |
| Diesel Fuel Rebate                               |                       | 101,830                         | 33,940                       | 23,166                       |
| <b>Total Grants, Subsidies and Contributions</b> |                       | <b>8,582,301</b>                | <b>6,418,592</b>             | <b>2,355,772</b>             |

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

|                                                          |      |                   |                  |                  |
|----------------------------------------------------------|------|-------------------|------------------|------------------|
| <b>Transport</b>                                         |      |                   |                  |                  |
| MRWA Specific                                            | MRWA | 600,000           | 200,000          | 1,080,000        |
| Roads to Recovery                                        |      | 995,488           | 331,828          | -                |
| LRCIP                                                    |      | 347,504           | 115,832          | -                |
| MRWA - SKA Roads                                         | MRWA | 3,662,407         | 1,220,800        | 1,614,968        |
| Mining Related Road Contributions                        |      | 3,600             | 1,196            | -                |
| <b>Recreation &amp; Culture</b>                          |      |                   |                  |                  |
| Other Rec & Sport Grants                                 |      | 852,446           | 284,144          | -                |
| <b>Economic Services</b>                                 |      |                   |                  |                  |
| Settlement Infrastructure Grants                         |      | 250,000           | 83,332           | -                |
| <b>Total Capital Grants, Subsidies and Contributions</b> |      | <b>6,711,444</b>  | <b>2,237,132</b> | <b>2,694,968</b> |
| <b>Total Grants, Subsidies and Contributions</b>         |      | <b>15,293,745</b> | <b>8,655,724</b> | <b>5,050,741</b> |





## Policy &amp; Purpose

28 November 2024

## 5.10 Murchison Pool & Splashpad

### Well-being

Social

### Background

As identified in the adopted the Murchison Settlement Masterplan Report 2021 the construction of a pool and splashpad was always to be undertaken on the basis that the pool was not a public pool per say with supervision not provided but that the splashpad was a community use facility. This policy outlines the purpose and broad operating arrangements associated with its ongoing use in accordance with theses intents.

### Objectives

To outline the purpose and broad operating use arrangements associated with the Murchison Settlement Swimming Pool and Splashpad.

### Details

#### **Pool**

#### *Pool Purpose*

Main purposes of establishing a small swimming pool is to

- ~ increase tourism attraction for Caravan Park including increasing the number of visitors and length of stay
- ~ increase opportunities for recruitment and staff retention and to improve the cohesiveness of the Settlement Community
- ~ provide an additional benefit to the local resident community in connection with the local loyalty program.
- ~ Provide opportunities for the Pia Wajarri Community School to conduct supervised curriculum-based swimming programs
- ~ provide additional benefits for local community and visitors for special events

#### *Pool Use*

Pool is to be exclusively for

- a Persons with Caravan Park and Cabin Bookings.
- b Members of Staff and Family and Friends of members of staff
- c Local Residents
- d Pia Wajarri Community School for supervised curriculum-based swimming programs
- e Special Events

### *Pool Use Conditions*

Pool is to be used in accordance with terms and conditions and limits as determined by the Chief Executive Officer. These will be outlined separately for

- ~ all Caravan Park occupants incorporated as part of their usage
- ~ members of staff and Shire residents as part of the adopted Local Loyalty Scheme
- ~ Pia Wajarri Community School for supervised curriculum-based swimming programs
- ~ special events as determined by Council

### ***Splashpad***

#### *Splashpad Purpose*

Splashpad is to provide a water-based playground for all visitors and general community in connection with the Murchison Settlement playground

#### *Splashpad Use*

Splashpad is to be operated according to operating needs including a push button timer operation with an override

### **Other Policy & Procedures**

Policy 5.1 Community Use of Facilities and associated operating procedures.

Policy 5.8 Local Loyalty Scheme.

### **Previous**

Nil

## Introduction

The *Freedom of Information Act 1992* (FOI Act) that came into effect on 1 November 1993, created a general right of access to documents held by state and local government agencies. The FOI Act requires agencies, including local governments, to make available details about the kind of information they hold and enables persons to ensure that personal information held by government agencies about them is "accurate, complete, up to date and not misleading".

Section 96(1) of the Freedom of Information Act 1992 requires each government agency, including local governments, to prepare and publish annually an Information Statement. The Information Statement must set out:-

- ~ The Agency's Mission Statement.
- ~ Details of legislation administered.
- ~ Details of the agency structure.
- ~ Details of decision-making functions.
- ~ Opportunities for public participation in the formulation of policy and performance of agency functions.
- ~ Documents held by the agency.
- ~ The operation of FOI in the agency

It is the aim of the Murchison Shire to make information available promptly, at the least possible cost and wherever possible, documents will be provided outside the freedom of information (FOI) process.

An updated information statement will be published at least every twelve months. At a summary of any activities under this the statement will be included in the Annual Report.

## Raison D'être

**Vision** *Working together to preserve the unique character of the shire, supporting diverse and sustainable lifestyle and economic opportunities*

### Key Result Areas Objectives

|                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Economic</i>         | <i>To develop the region's economic potential to encourage families and businesses to stay in the area.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <i>Environmental</i>    | <i>To improve the sustainability of land use and improve the condition of the environment.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <i>Social</i>           | <i>To develop, co-ordinate, provide and support services and facilities which enhance the quality of community life in the Shire by</i> <ul style="list-style-type: none"> <li>~ <i>Supporting and assisting in coordinating projects and events as required</i></li> <li>~ <i>Providing information on services (funding opportunities, Grant processes etc)</i></li> <li>~ <i>Supporting community groups</i></li> <li>~ <i>Supporting and maintaining social infrastructure (ie Parks, Gardens, Cemetery) and support those groups that use them</i></li> </ul>                                                                                                 |
| <i>Civic Leadership</i> | <i>To provide Good Governance through</i> <ul style="list-style-type: none"> <li>~ <i>Regional collaboration where possible</i></li> <li>~ <i>Detailed and professional administration</i></li> <li>~ <i>High levels of accountability</i></li> <li>~ <i>Compliance with statutory requirements</i></li> <li>~ <i>High-quality forward planning, particularly for assets and finances</i></li> <li>~ <i>Openness and transparency and enhanced consultation and public participation</i></li> <li>~ <i>Provision of quality customer services, good financial management and pursuit of excellence in professional administration and communication</i></li> </ul> |

## Structure and Functions of Council

### 1 Establishment

The Murchison Shire is constituted as a Local Authority under the Local Government Act, 1995. The general function of a Local Government is to provide for the good government of people living and working within its district and includes legislative and executive powers and responsibilities.

Other major legislation which creates a duty or an authority for Council to act includes –

- ~ Agriculture and Related Resources Protection Act 1976
- ~ Building Act 2011
- ~ Bush Fires Act 1954
- ~ Caravan Parks and Camping Grounds Act 1995
- ~ Cat Act 2011
- ~ Cemeteries Act 1986
- ~ Disability Discrimination Act 1992
- ~ Dog Act 1976
- ~ Equal Employment Opportunity Act 1984
- ~ Environmental Protection Act 1986
- ~ Food Act 2008
- ~ Freedom of Information Act 1992
- ~ Health Act 1911
- ~ Heritage of Western Australia Act 1990
- ~ Industrial Awards
- ~ Land Administration Act 1997
- ~ Library Board of Western Australia Act 1951
- ~ Litter Act 1979
- ~ Liquor Control Act 1988
- ~ Local Government Act 1995
- ~ Local Government (Miscellaneous Provisions) Act 1960
- ~ Main Roads Act
- ~ Occupational Safety and Health Act 1984
- ~ Public Interest Disclosure Act 2003
- ~ Racial Discrimination Act 1976
- ~ Sex Discrimination Act 1984
- ~ Shire of Murchison Town Planning Scheme
- ~ State Records Act 2000
- ~ Strata Titles Act 1985
- ~ Town Planning and Development Act 2005
- ~ Western Australia Disability Services Act 1993
- ~ Workers Compensation and Assistance Act 1981

### 2 Structure

Council's affairs are managed by six people elected by the community. The Shire President is elected by the councillors. Council acts as a "community board", establishing policies and making decisions in accordance with the Local Government Act 1995.

The following Statutory Committees have been established:

- ~ Audit Committee
- ~ Local Emergency Management Committee
- ~ Murchison Community Fund Management Committee

The following working groups and committees have been established to assist with the sound governance of the Shire:

- ~ Plant Working Group
- ~ Settlement Drinking Water Working Group
- ~ Settlement Power Supply Working Group
- ~ Wild Dog Control Working Group
- ~ Settlement Redevelopment Working Group
- ~ Information Bay Working Group

### 3 Function

#### Roles of Council, the Shire President, Councillors and the CEO Council

- (a) governs the local government's affairs.
- (b) is responsible for the performance of the local government's functions.
- (c) oversees the allocation of the local government's finances and resources; and
- (d) determines the local government's policies.

#### The Shire President

- (a) presides at meetings in accordance with the Local Government Act.
- (b) provides leadership and guidance to the community in the district.
- (c) carries out civic and ceremonial duties on behalf of the local government.
- (d) speaks on behalf of the local government.
- (e) performs such other functions as are given to the president by the Local Government Act or any other written law; and
- (f) liaises with the CEO on the local government's affairs and the performance of its functions.

#### Councillors

- (a) represent the interests of electors, ratepayers and residents of the district.
- (b) provide leadership and guidance to the community in the district.
- (c) facilitate communication between the community and the Council.
- (d) participate in the Local Government's decision-making processes at Council and Committee Meetings.

### The CEO

- (a) advises the council in relation to the functions of a local government under the Local Government Act and other written laws.
- (b) ensures that advice and information is available to the council so that informed decisions can be made;
- (c) causes council decisions to be implemented.
- (d) manages the day-to-day operations of the local government;
- (e) liaises with the mayor or president on the local government's affairs and the performance of the local government's functions.
- (f) speaks on behalf of the local government if the president agrees.
- (g) is responsible for the employment, management supervision, direction and dismissal of other employees.
- (h) ensures that records and documents of the local government are properly kept for the purposes of the Local Government Act and any other written law; and
- (i) performs any other function specified or delegated by the local government or imposed under the Local Government Act or any other written law as a function to be performed by the CEO.

Council makes decisions which give strategic direction to the organisation. Such decisions include the development of comprehensive business plans, budgets, financial plans and policies with the aim of good governance.

The Chief Executive Officer has delegated authority to make decisions on a number of specified administration and policy matters. These delegations are listed in the Delegations Register and are reviewed annually by Council.

Meetings of Council and Committees are advertised at least once each year. Unless changed, Ordinary Meetings of Council are held on the fourth Thursday of each month commencing at 12.00 noon, except for the month of January, when there is a traditional recess. All members of the public are welcome to attend. Local public notice is given before any change of date of a meeting.

### Regional Involvement

Elected members are involved with many organisations within the community, and also actively represent the community at a regional or state level. Council's nominations include –

- ~ Murchison Country Zone of the WA Local Government Association (regional)

- ~ Mid-West Regional Road Group Murchison Sub-Group
- ~ Murchison GeoRegion

### Agendas

To ensure that all items are included in the agenda, matters for consideration should reach the Council office at least 7 days before the Council meeting date as agendas are prepared for distribution 72 hours in advance. A copy of the agenda is available to the public before the meeting.

### Minutes

The un-confirmed Minutes are made available to the public within ten business days of a Council Meeting as required by the Local Government (Administration) Regulations 1996. All Minutes are subject to confirmation by Council at the following meeting.

### Service to the Community

Council provides an extensive variety of services for the community under authority of a wide range of legislation. Services provided include –

- ~ building control
- ~ cemetery
- ~ bush fire control
- ~ citizenship ceremonies
- ~ dog control
- ~ electricity supply to Murchison Settlement
- ~ environmental health
- ~ demolition permits
- ~ drainage
- ~ parks & reserves
- ~ fire prevention
- ~ playground equipment
- ~ library services
- ~ public toilets
- ~ media releases
- ~ planning control
- ~ public buildings for hire
- ~ recreational /sporting facilities
- ~ street lighting
- ~ roads / footpaths /kerbing
- ~ vehicle licencing agency
- ~ street tree planting
- ~ non potable water supply to Murchison Settlement

## Public Participation

Members of the public have a number of opportunities to put forward their views on particular issues before Council. These include:

- ~ Deputations – With the permission of the President, a member of the public may address Council personally, on behalf of another or on behalf of an organisation.
- ~ Submissions – Some development applications do not require special approval of Council. Where special approval is required, residents are notified by advertising in the local newspaper, and in some instances they may also be notified individually by Council or the developer. When an application is advertised, residents have the opportunity to make a written submission to Council expressing their views regarding the application.
- ~ Petitions – Written petitions can be addressed to Council on any issue within the Council's jurisdiction.
- ~ Written request – Members of the public can write to Council on any Council policy, activity or service.
- ~ Elected members – Members of the public can contact any of the elected members to discuss any issue relevant to Council.
- ~ Council meetings – public question time.

## Access to Council Documents

Many documents are available for public inspection free of charge at the Council office or on the website. Copies of some documents can be made available, although some will incur a charge to cover photocopying. Information that is available includes –

- ~ Annual Budget
- ~ Annual Report
- ~ Annual Financial Statement
- ~ Code of Conduct
- ~ Committee Agendas
- ~ Council Agendas
- ~ Council Local Laws
- ~ Delegations Manual
- ~ Disability and Inclusion Plan
- ~ Freedom of Information Statement
- ~ Minutes of Committee Meetings
- ~ Minutes of Council Meetings
- ~ Minutes of Electors Meetings
- ~ Plan for the Future made in accordance with s 5.56
- ~ Policy Manual
- ~ Rates Schedule
- ~ Register of Complaints
- ~ Register of Financial Interests
- ~ Register of owners & occupiers and electoral roles
- ~ Schedule of Fees & Charges

- ~ Town Planning Strategy & Scheme
- ~ Such other information relating to the Local Government:
- ~ Required by a provision of this Act to be available for public inspection.
- ~ As may be prescribed.

Requests for other information will be considered in accordance with the Freedom of Information Act. Under this legislation, an application fee and search fee must be submitted with the completed request form unless the information required is personal or an exemption is granted.

## Freedom of Information Operations

### Procedures and Access Arrangements

It is the aim of the Shire of Murchison to make information available promptly and at the lowest cost. Documents will therefore be provided outside the FOI process where possible. If information is not routinely available, the *Freedom of Information Act* 1992 provides the right to apply for documents held by the agency and to enable the public to ensure that personal information in documents is accurate, complete, up to date and not misleading.

While the Act provides for general right of access to documents it also recognises that some documents require protection – these exemptions are listed in Schedule 1 of the Act and include:

- ~ Personal information.
- ~ Information concerning trade secrets.
- ~ Other commercially valuable information; or
- ~ Any other information concerning the business, professional, commercial or financial affairs of a third party who is not the applicant.

### FOI applications are to:

- ~ be in writing.
- ~ proof of identity may be required eg drivers licence
- ~ give enough information so that the documents requested can be identified.
- ~ give an Australian address to which notices can be sent; and
- ~ be lodged at the agency with any application fee payable.



FOI applications, payments, correspondence and general inquiries may be directed to:

Chief Executive Officer  
Shire of Murchison PO Box 61  
MULLEWA WA 6630

T 9963 7999  
F 9963 7966  
E [ceo@murchison.wa.gov.au](mailto:ceo@murchison.wa.gov.au)

An application form is attached to this statement or they are available on the website at [www.murchison.wa.gov.au](http://www.murchison.wa.gov.au).

### FOI Charges:

The scale of fees and charges is set under the FOI Act Regulations. Apart from the application fee for non-personal information all charges are discretionary. The charges are as follows.

#### Charges

|                                                                        |             |
|------------------------------------------------------------------------|-------------|
| ~ Personal information about the applicant                             | No fee      |
| ~ Application fee (for non-personal information)                       | \$50.00     |
| ~ Charge for time dealing with the application (per hour, or pro rata) | \$35.00     |
| ~ Access time supervised by staff (per hour, or pro rata)              | \$30.00     |
| ~ Photocopying staff time (per hour, or pro rata)                      | \$35.00     |
| ~ Per photocopy                                                        | \$0.30      |
| ~ Transcribing from tape, film or computer (per hour, or pro rata)     | \$35.00     |
| ~ Duplicating a tape, film or computer information                     | Actual Cost |
| ~ Delivery, packaging and postage                                      | Actual Cost |

#### Deposits

|                                                            |     |
|------------------------------------------------------------|-----|
| ~ Advance deposit may be required of the estimated charges | 25% |
| ~ Advance deposit may be required of the estimated charges | 75% |
| ~ Advance deposit may be required of the estimated charges | 25% |

### Access Arrangements

Access to documents can be granted by way of inspection, a copy of a document, a copy of an audio or video tape, a computer disk, a transcript of a recorded, shorthand or encoded document from which words can be reproduced.

### Notice of Decision

As soon as possible but in any case, within 45 days you will be provided with a notice of decision which will include details such as -

- ~ the date which the decision was made.
- ~ the name and the designation of the officer who made the decision.
- ~ if the document is an exempt document the reasons for classifying the matter exempt; or the fact that access is given to an edited document.
- ~ Information on the right to review and the procedures to be followed to exercise those rights.

### Refusal of Access

Applicants who are dissatisfied with a decision of the agency are entitled to ask for an internal review by the agency. Application should be made in writing within 30 days of receiving the notice of decision.

You will be notified of the outcome of the review within 15 days.

If you disagree with the result you then can apply to the Information Commissioner for an external review:

Office of the Information Commissioner Albert Facey House  
469 Wellington Street  
PERTH WA 6000

P 6551 7888 or 1800 621 244  
F 6551 7889  
E [info@foi.wa.gov.au](mailto:info@foi.wa.gov.au)  
W [www.oic.wa.gov.au](http://www.oic.wa.gov.au)