



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

30 April 2025

Minutes Attachments



murchisonshire

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SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 31 March 2025

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



RSM Australia Pty Ltd

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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 17th April 2025

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

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General

Compilation Report
Executive Summary

Note

Financial Statements

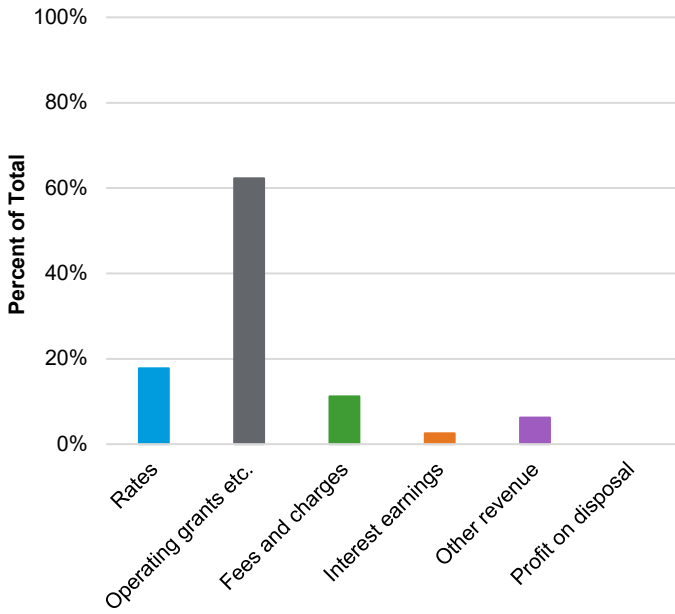
Statement of Financial Activity by Nature or Type
Statement of Financial Activity by Program
Statement of Financial Position
Statement of Capital Acquisitions and Funding

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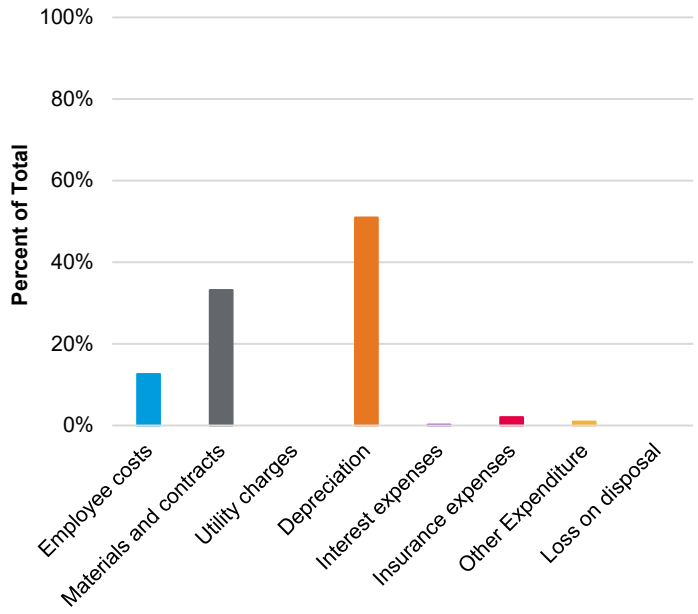
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SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
 For the Period Ending 31 March 2025
SUMMARY GRAPHS

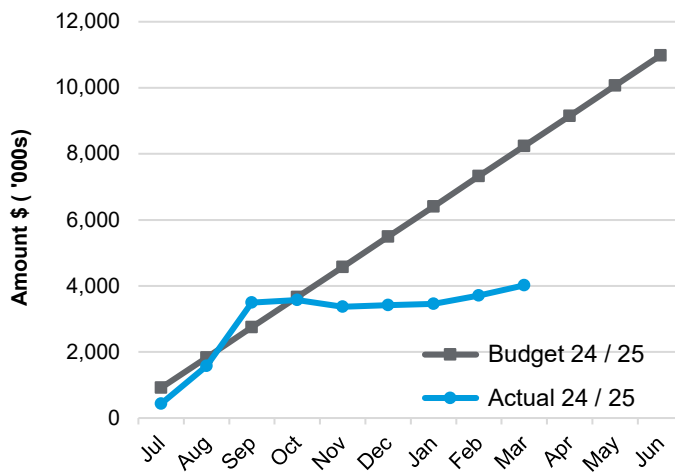
Operating Income



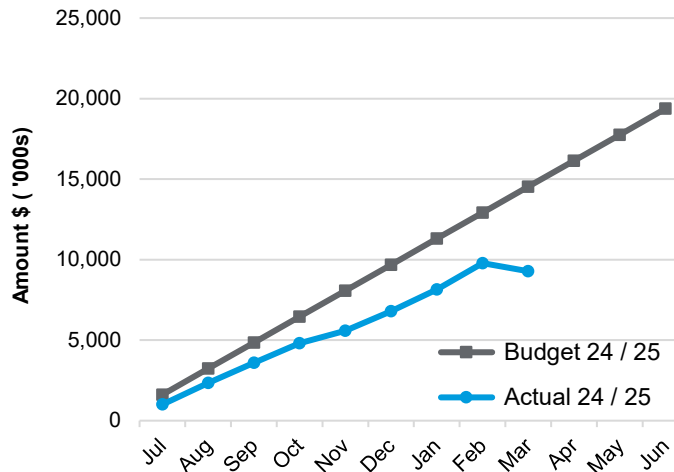
Operating Expenditure



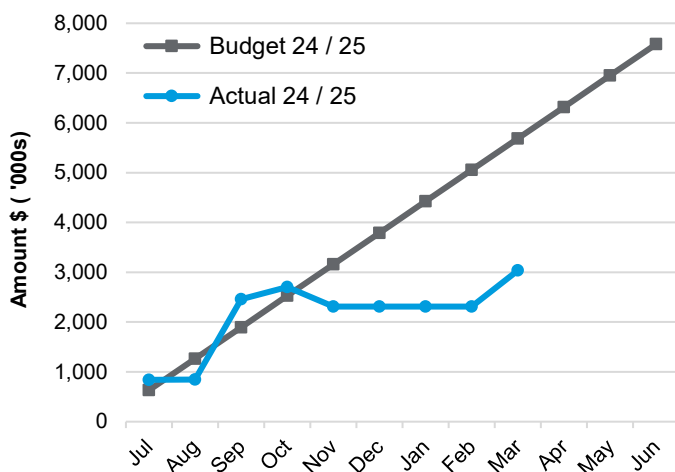
Operating Revenues



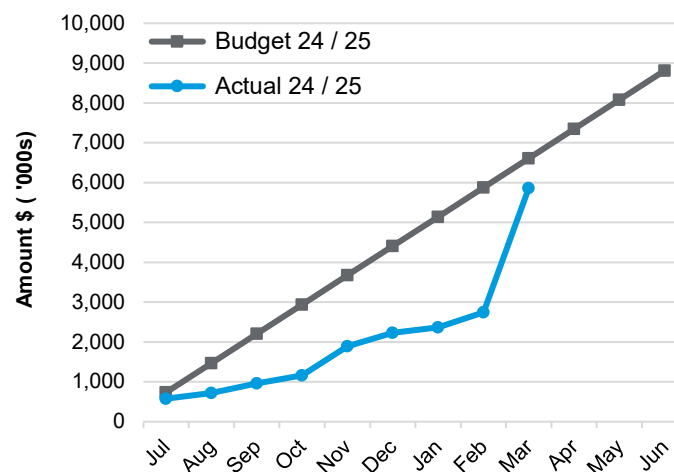
Operating Expenses



Capital Revenues - Investing



Capital Expenses



SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue from Operating Activities							
Rates	10	724,397	543,294	714,054	170,760	31%	▲
Grants, subsidies and contributions	12(a)	9,053,755	6,790,950	2,503,029	(4,287,921)	(63%)	▼
Fees and charges		701,253	525,906	449,624	(76,282)	(15%)	▼
Interest earnings		147,786	110,826	101,887	(8,939)	(8%)	
Other revenue		353,260	264,159	250,196	(13,963)	(5%)	
Profit on disposal of assets	8	-	-	-	-		
		10,980,452	8,235,135	4,018,789			
Expenditure from Operating Activities							
Employee costs		(1,454,755)	(1,090,332)	(1,170,507)	(80,175)	(7%)	
Materials and contracts		(11,188,396)	(8,390,052)	(3,081,691)	5,308,361	63%	▲
Depreciation on non-current assets		(6,289,154)	(4,716,738)	(4,731,933)	(15,195)	(0%)	
Finance cost		(59,937)	(44,946)	(21,062)	23,884	53%	▲
Insurance expenses		(194,028)	(145,359)	(190,279)	(44,920)	(31%)	▼
Other expenditure		(185,707)	(139,239)	(89,477)	49,762	36%	▲
Loss on disposal of assets	8	-	-	-	-		
		(19,371,977)	(14,526,666)	(9,284,948)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		6,289,154	4,716,738	4,731,933			
Movement in Employee Benefits		-	-	-			
(Profit) / loss on asset disposal		-	-	-			
Net Amount from Operating Activities		(2,102,371)	(1,574,793)	(534,227)			
Investing Activities							
Inflows from Investing Activities							
Capital grants, subsidies and contributions	12(b)	7,581,424	5,686,038	3,030,036	(2,656,002)	(47%)	▼
Proceeds from disposal of assets	8	6,500	2,708	6,500	3,792	140%	
		7,587,924	5,688,746	3,036,536			
Outflows from Investing Activities							
Land and buildings	9(a)	(340,481)	(255,321)	(179,690)	75,631	30%	▲
Plant and equipment	9(c)	(35,056)	(26,280)	(30,056)	(3,776)	(14%)	
Furniture and equipment	9(b)	(43,000)	(32,238)	(839)	31,399	97%	▲
Infrastructure - roads	9(d)	(5,576,933)	(4,182,597)	(3,702,112)	480,485	11%	▲
Infrastructure - other	9(e)	(2,818,238)	(2,113,614)	(1,949,202)	164,412	8%	
		(8,813,709)	(6,610,050)	(5,861,899)			
Net Amount from Investing Activities		(1,225,785)	(921,304)	(2,825,363)			
Financing Activities							
Inflows from Financing Activities							
Transfer from reserves	7	4,932,788	4,684,983	4,332,788	(352,195)	8%	
		4,932,788	4,684,983	4,332,788			
Outflows from Financing Activities							
Repayment of debentures	11(a)	(192,531)	-	(100,738)	(100,738)		
Transfer to reserves	7	(1,856,026)	(1,581,383)	(96,296)	1,485,087	94%	▲
		(2,048,557)	(1,581,383)	(197,035)			
Net Amount from Financing Activities		2,884,231	3,103,600	4,135,753			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
Amount attributable to operating activities	3	443,925	443,925	443,925			
Amount attributable to investing activities		(2,102,371)	(1,574,793)	(534,227)			
Amount attributable to financing activities		(1,225,785)	(921,304)	(2,825,363)			
		2,884,231	3,103,600	4,135,753			
Closing Surplus / (Deficit)	3	0	1,051,428	1,220,088			

* - 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 March 2025
REPORTING PROGRAM

Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue from Operating Activities					
Governance	8,212	6,156	3,304	(2,852)	(46%)
General purpose funding	1,527,580	1,145,655	1,308,347	162,692	14%
Law, order and public safety	20,520	15,381	10,767	(4,614)	(30%)
Housing	-	-	21,379	21,379	
Community amenities	186	135	493	358	265%
Recreation and culture	9,414	6,966	5,693	(1,273)	(18%)
Transport	8,208,013	6,155,991	1,903,719	(4,252,272)	(69%)
Economic services	1,049,747	787,284	667,926	(119,358)	(15%)
Other property and services	156,782	117,567	97,159	(20,408)	(17%)
	10,980,452	8,235,135	4,018,789		
Expenditure from Operating Activities					
Governance	(755,644)	(566,496)	(458,813)	107,683	19%
General purpose funding	(61,363)	(46,008)	(30,783)	15,225	33%
Law, order and public safety	(88,655)	(66,447)	(63,347)	3,100	5%
Health	(70,687)	(52,983)	(40,909)	12,074	23%
Education and welfare	(7,596)	(5,688)	(70)	5,618	99%
Housing	-	369	(86,530)	(86,899)	23,550%
Community amenities	(192,341)	(144,072)	(116,866)	27,206	19%
Recreation and culture	(553,308)	(414,738)	(380,374)	34,364	8%
Transport	(15,239,523)	(11,429,109)	(6,286,408)	5,142,701	45%
Economic services	(2,272,096)	(1,703,556)	(1,590,782)	112,774	7%
Other property and services	(130,765)	(97,938)	(230,067)	(132,129)	(135%)
	(19,371,977)	(14,526,666)	(9,284,948)		
Excluded Non-cash Operating Activities					
Depreciation and amortisation	6,289,154	4,716,738	4,731,933		
Movement in Employee Benefits	-	-	-		
(Profit) / loss on asset disposal	-	-	-		
	(2,102,371)	(1,574,793)	(534,227)		
Investing Activities					
Inflows from Investing Activities					
Capital grants, subsidies and contribution	7,581,424	5,686,038	3,030,036	(2,656,002)	(47%)
Proceeds from disposal of assets	6,500	2,708	6,500	3,792	140%
	7,587,924	5,688,746	3,036,536		
Outflows from Investing Activities					
Land and buildings	(340,481)	(255,321)	(179,690)	75,631	30%
Plant and equipment	(35,056)	(26,280)	(30,056)	(3,776)	(14%)
Furniture and equipment	(43,000)	(32,238)	(839)	31,399	97%
Infrastructure - roads	(5,576,933)	(4,182,597)	(3,702,112)	480,485	11%
Infrastructure - other	(2,818,238)	(2,113,614)	(1,949,202)	164,412	8%
	(8,813,709)	(6,610,050)	(5,861,899)		
	(1,225,785)	(921,304)	(2,825,363)		
Financing Activities					
Inflows from Financing Activities					
Transfer from reserves	4,932,788	4,684,983	4,332,788	(352,195)	(8%)
	4,932,788	4,684,983	4,332,788		
Outflows from Financing Activities					
Repayment of debentures	(192,531)	-	(100,738)	(100,738)	
Transfer to reserves	(1,856,026)	(1,581,383)	(96,296)	1,485,087	94%
	(2,048,557)	(1,581,383)	(197,035)		
	2,884,231	3,103,600	4,135,753		
Movement in Surplus or Deficit					
Opening Funding Surplus / (Deficit)					
Amount attributable to operating activities	(2,102,371)	(1,574,793)	(534,227)		
Amount attributable to investing activities	(1,225,785)	(921,304)	(2,825,363)		
Amount attributable to financing activities	2,884,231	3,103,600	4,135,753		
	1	1,051,428	1,220,088		

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

SHIRE OF MURCHISON
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 March 2025

	NOTE	FY 2024 31 March 2025 \$	FY 2024 30 June 2024 \$
CURRENT ASSETS			
Cash and cash equivalents	4	6,829,739	8,523,978
Trade and other receivables	5	319,723	3,507,380
Inventories		228,385	220,515
Other assets	7	972,671	120,489
TOTAL CURRENT ASSETS		8,350,518	12,372,362
NON-CURRENT ASSETS			
Other financial assets		20,793	20,793
Property, plant and equipment	9	14,473,548	13,176,287
Infrastructure	9	96,166,939	96,340,734
TOTAL NON-CURRENT ASSETS		110,661,279	109,537,813
TOTAL ASSETS		119,011,798	121,910,175
CURRENT LIABILITIES			
Trade and other payables	14	975,686	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
TOTAL CURRENT LIABILITIES		3,528,784	4,093,440
NON-CURRENT LIABILITIES			
Borrowings	11(a)	1,243,710	1,341,307
Employee related provisions		95,557	95,557
TOTAL NON-CURRENT LIABILITIES		1,339,267	1,436,865
TOTAL LIABILITIES		4,868,051	5,530,304
NET ASSETS		114,143,747	116,379,871
EQUITY			
Retained surplus		26,500,729	31,975,741
Reserve accounts	7	8,227,949	4,989,061
Revaluation surplus		79,415,068	79,415,068
TOTAL EQUITY		114,143,747	116,379,871

SHIRE OF MURCHISON
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 31 March 2025
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$
Land and buildings	9(a)	340,481	179,690
Plant and equipment	9(c)	35,056	30,056
Furniture and equipment	9(b)	43,000	839
Infrastructure - roads	9(d)	5,576,933	3,702,112
Infrastructure - other	9(e)	2,818,238	1,949,202
Total Capital Expenditure		8,813,709	5,861,899
Capital Acquisitions Funded by:			
Capital grants and contributions		7,581,424	3,030,036
Borrowings		-	-
Other (disposals and c/fwd)		6,500	6,500
Council contribution - from reserves		600,000	-
Council contribution - operations		625,785	2,825,363
Total Capital Acquisitions Funding		8,813,709	5,861,899

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

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: 17 Apr 25

(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 March 2025

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 March 2025**

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:

Asset Class	Useful life
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 March 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

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

(m) Prepaid Rates

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

(n) Employee Benefits

Short-term employee benefits

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

Other long-term employee benefits

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

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

(o) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(p) Provisions

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

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

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.

(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 March 2025

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 March 2025

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 there of. 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 March 2025

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 March 2025

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

SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 March 2025

2. EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

Nature or Type	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Operating Revenues					
Rates	170,760	31%	▲	Timing	Timing of budget profile. Rate revenue in line with annual budget.
Grants, Subsidies and Contributions	(4,287,921)	(63%)	▼	Timing	Main contribution to difference relates to flood damage timing of claims and MRWA SKA Roads opposed to budget profile. See Note 12 for further detail.
Fees and Charges	(76,282)	(15%)	▼	Timing	Mostly related to Roadhouse fuel sales (\$92K) and Income other economic services (\$13K) below budget, offset by Roadhouse accommodation and camping revenue (\$33K) above budget.
Capital Operating Grants, Subsidies and Contributions	(2,656,002)	(47%)	▼	Timing	Relates to timing of budget profile, refer note 12 for breakdown.

Operating Expense

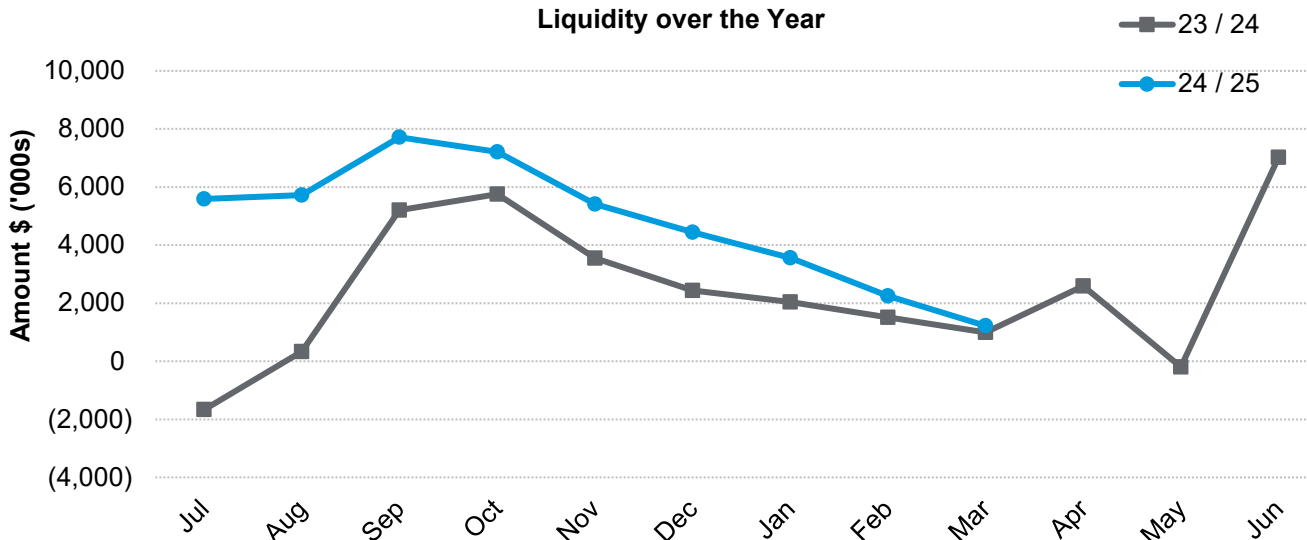
Materials and contracts	5,308,361	63%	▲	Timing	Mainly due to timing of Flood Damage works on rain events March 2022 and February 2021 (\$3.6M), SKA Road Maintenance (\$1M), General road maintenance (\$147K) Parts & Repairs (\$108K), Fuel & oils (\$81K), Gravel pits (\$75K), IT Expenses (\$60K) below budget.
Finance cost	23,884	53%	▲	Timing	Timing of budget profile. Next loan repayment due April 25.
Insurance Expenses	(44,920)	(31%)	▼	Timing	\$7K refund received post budget review and timing of budget profile. Year to date expense is below full year budget.
Other expenditure	49,762	36%	▲	Timing	Timing differences in relation to payment of member costs and below budget legal expenses.

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Mar 25	Prior Year Closing 30 Jun 24	This Time Last Year 31 Mar 24
		\$	\$	\$
Current Assets				
Cash unrestricted	4	2,836,927	294,675	1,305,105
Cash restricted	4	3,992,812	8,229,304	6,614,501
Receivables - rates	6(a)	101,941	(14,723)	37,327
Receivables - sundry	6(b)	25,684	3,446,102	9,534
Receivables - other		189,779	46,310	14,875
Provision for doubtful debts		(7,157)	(7,157)	(8,295)
Contract assets		972,671	120,489	-
Inventories		228,385	220,515	244,500
Total Current Assets		8,341,042	12,335,515	8,217,547
Current Liabilities				
Payables - sundry		(413,251)	(394,291)	(107,222)
Payables - other		(711)	(356,667)	69,857
PAYG Tax withheld		(31,447)	(32,212)	(28,266)
Accrued salaries and wages		-	(60,402)	-
Accrued expenses		-	(141,793)	(38,750)
Trust Liability		49	49	(357,169)
Deposits and bonds		(159,054)	(156,604)	(156,349)
Contract liabilities		(2,161,932)	(2,161,932)	-
Murchison Community Fund		(361,796)	(358,434)	-
Loan liabilities	11(a)	(194,304)	(197,445)	(190,774)
Total Payables		(3,322,446)	(3,859,731)	(808,673)
Provisions		(196,861)	(196,861)	(246,429)
Total Current Liabilities		(3,519,307)	(4,056,592)	(1,055,101)
Less: cash reserves	7	(3,992,812)	(8,229,304)	(6,614,501)
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		-	-	-
Net Funding Position - Surplus / (Deficit)		1,220,088	443,925	990,666

Liquidity over the Year



SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
Cash					%	
Murchison Community Fund	361,796		361,796	Westpac	Variable	N/A
Municipal	1,820,890		1,820,890	Westpac	Variable	N/A
Cash On Hand	500		500	Cash on hand	Nil	N/A
Muni Short Term Investment	157,573		157,573	Westpac	Variable	N/A
Roadhouse	488,754		488,754	Westpac	Variable	N/A
CSIRO	7,415		7,415	Westpac	Variable	N/A
Term Deposit		3,675,925	3,675,925	Westpac	3.25%	9-May-25
Reserve Funds		316,887	316,887	Westpac	Variable	N/A
Total Cash and Financial Assets	2,836,927	3,992,812	6,829,739			

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 March 2025

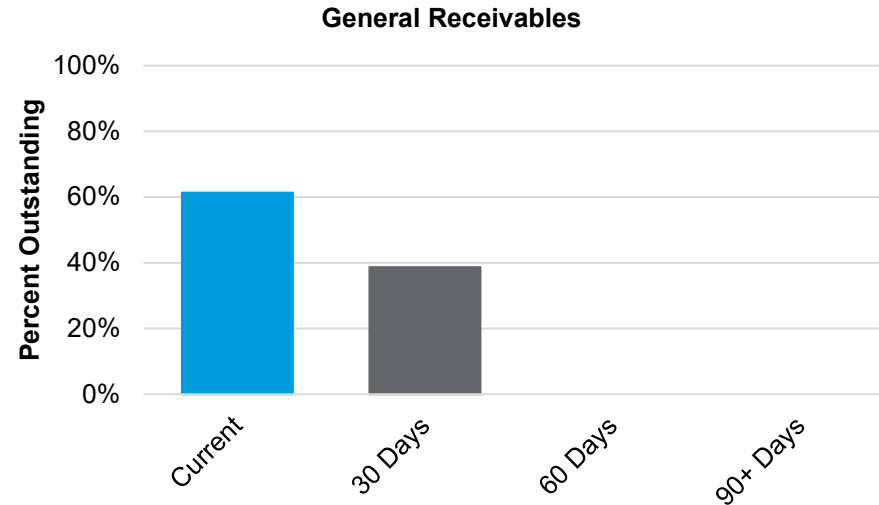
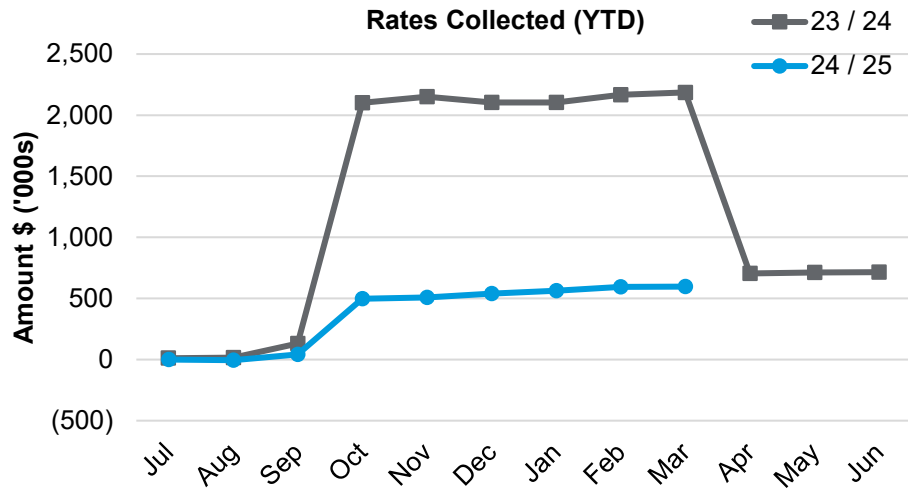
6. RECEIVABLES

(a) Rates Receivable

	31 Mar 25
	\$
Rates receivables	101,941
Total Rates Receivable Outstanding	101,941
Closing balances - prior year	(14,723)
Rates levied this year	714,054
Closing balances - current month	(101,941)
Total Rates Collected to Date	597,390

(b) General Receivables

	31 Mar 25
	\$
Current	15,754
30 Days	9,930
60 Days	-
90+ Days	-
Total General Receivables Outstanding	25,684



Comments / Notes

Comments / Notes

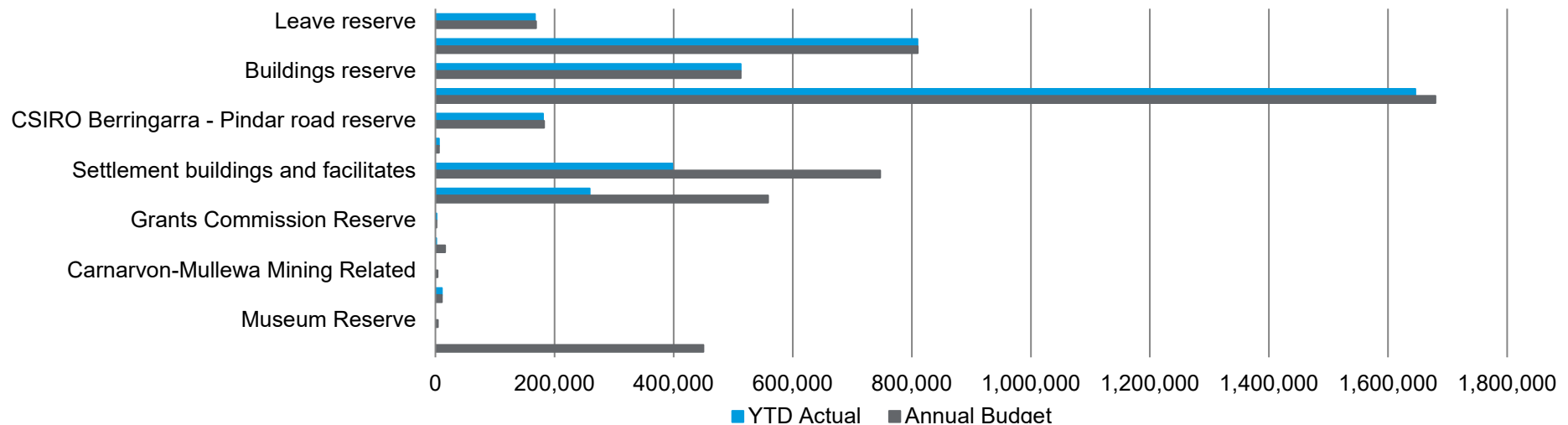
Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			Balance 31 Mar 25 \$
	Balance 01 Jul 24 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 25 \$	Balance 01 Jul 24 \$	Transfers from \$	Transfer to \$	
Reserve Name							75.24	
Leave reserve	166,950	-	1,958	168,908	166,950	-	233	167,183
Plant reserve	808,758	-	1,168	809,926	808,758	-	885	809,643
Buildings reserve	511,858	-	1,048	512,906	511,858	-	714	512,572
Berringarra - Cue road reserve	1,552,454	-	126,968	1,679,422	1,552,454	-	93,350	1,645,804
CSIRO Berringarra - Pindar road rese	180,329	-	2,115	182,444	180,329	-	252	180,580
Flood damage repairs reserve	5,969	-	8	5,977	5,969	-	6	5,975
Settlement buildings and facilitates	397,112	(600,000)	950,000	747,112	397,112	-	554	397,666
Road Asset Reserve	258,912	-	300,000	558,912	258,912	-	283	259,195
Grants Commission Reserve	4,334,803	(4,332,788)	4	2,019	4,334,803	(4,332,788)	3	2,018
Community Economic Development F	1,348	-	14,849	16,197	1,348	-	2	1,350
Carnarvon-Mullewa Mining Related	-	-	3,600	3,600	-	-	-	-
Asset Management Reserve	10,804	-	22	10,826	10,804	-	15	10,819
Museum Reserve	-	-	4,286	4,286	-	-	-	-
Workforce Accommodation Reserve	-	-	450,000	450,000	-	-	-	-
Total Cash Backed Reserves	8,229,297	(4,932,788)	1,856,026	5,152,535	8,229,297	(4,332,788)	96,296	3,992,806

Annual Budget v YTD Actual



SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 March 2025

8. DISPOSAL OF ASSETS

Annual Budget

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Transport				
Plant and Equipment				
Plant and Equipment	6,500	6,500	-	-
Total Disposal of Assets	6,500	6,500	-	-
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 March 2025

9. CAPITAL ACQUISITIONS

(a) Land and Buildings	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation & Culture						
	Sports Club Access Upgrade	93,560	70,164	-	70,164	0%
	Community / Sports Centre Refurbishments	29,786	22,329	29,786	(7,457)	100%
Economic Services						
	Tour Area Prom Buildings & Improvements	217,135	162,828	149,904	12,924	69%
Total Land and Buildings		340,481	255,321	179,690	75,631	

(b) Furniture & Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
	Council Chambers Communications Gear/Tables	8,000	5,994	-	5,994	0%
Housing						
	Staff Housing Furniture & Equipment	10,000	7,497	839	6,658	100%
Economic Services						
	Capex - Washing Machines	15,000	11,250	-	11,250	0%
	Roadhouse Appliances	10,000	7,497	-	7,497	0%
Total Furniture & Equipment		43,000	32,238	839	31,399	

(c) Plant and Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Other Property & Services						
	Mechanical Tools & Equipment	5,000	3,744	-	3,744	0%
Transport						
	Plant & Equipment - Minor	15,126	11,340	15,126	(3,786)	
	Plant & Equipment - Major	14,931	11,196	14,931	(3,735)	
Total Plant and Equipment		35,056	26,280	30,056	(3,776)	

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport					
Roads Construction General	-	-	-	-	0%
Unallocated Roads Expenses	-	-	1,356	(1,356)	#DIV/0!
Beri-Pindar Rd - Resheet Incl Floodway Sections	320,278	240,201	375,710	(135,509)	117%
Reseal Works	98,298	73,719	-	73,719	0%
SKA Route	2,152,238	1,614,159	2,201,128	(586,969)	102%
Carn- Mullewa Rd	965,941	724,437	880,561	(156,124)	91%
Carn-Mull Rd CGG Section Construction Works	1,509,466	1,132,083	(28,786)	1,160,869	-2%
Resheet Works General	28,665	21,492	-	21,492	0%
Mulga Cr Reconstruct & Two Coat Seal	308,269	231,183	251,468	(20,285)	82%
Beri-Byro Rd Sections 69.99-87.70	122,749	92,061	-	92,061	0%
Carn-Mul Rd Floodway over Wooramel River	-	-	6,203	(6,203)	#DIV/0!
C12048 - Meeb-Wool Floodway over Murchison River	-	-	14,473	(14,473)	#DIV/0!
Capex Grids General	71,029	53,262	-	53,262	0%
	5,576,933	4,182,597	3,702,112	480,485	
Total Infrastructure - Roads	5,576,933	4,182,597	3,702,112	480,485	

(e) Infrastructure - Other

Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation & Culture					
J Capex - Playground Upgrade	25,000	18,747	23,100	(4,353)	92%
Community Splash Pool	640,000	479,997	596,538	(116,541)	93%
Economic Services					
Caravan Park Pool Construction	1,142,000	856,494	1,099,909	(243,415)	96%
Caravan Park Internal Roads	28,702	21,510	-	21,510	0%
Power Supply Capital	21,896	16,416	21,896	(5,480)	100%
Drinking Water Reticulation	620,641	465,471	72,294	393,177	12%
Power Supply Upgrade	340,000	254,979	135,466	119,513	40%
Community Amenities					
Total Infrastructure - Other	2,818,238	2,113,614	1,949,202	164,412	
Total Capital Expenditure	8,813,709	6,610,050	5,861,899	748,151	

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

10. RATING INFORMATION

	Rateable Value \$	Rate in \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
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	(82,335)	(3,137)	201,210
Total General Rates				777,048	777,025	(82,335)	(3,137)	691,553
Minimum Rates								
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
Total Minimum Rates				22,500	22,500	-	-	22,500
Total General and Minimum Rates				799,548	799,525	(82,335)	(3,137)	714,053
Other Rate Revenue								
Interim Rates CY/PY				(75,151)				-
Total Rate Revenue				724,397				714,053

SHIRE OF MURCHISON
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 March 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
Transport			
Opening balance	1,533,838	1,533,838	1,538,752
Principal payment	(192,531)	-	(100,738)
Principal Outstanding	1,341,307	1,533,838	1,438,014
Finance cost payment	(46,827)	-	(9,214)
Service fee			
Total Principal, Finance Cost and Fees Paid	(239,358)	-	(109,952)
Total Principal Outstanding	1,341,307	1,533,838	1,438,014
Total Principal Repayments	(192,531)	-	(100,738)

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
F.A.G Grant - General	WALGGC	548,682	411,507	411,512
F.A.G. Grant - Roads	WALGGC	104,234	78,174	78,176
Law, Order and Public Safety				
DFES Operating Grant	DFES	19,520	14,634	10,267
Transport				
MRWA Direct	MRWA	323,506	242,622	323,506
WANDRRA Flood Damage	MRWA	5,173,528	3,880,143	930,714
MRWA - SKA Roads	MRWA	2,709,433	2,032,074	648,603
Economic Services				
Tour Area Prom Revenue		34,000	25,497	10,942
Roadhouse Other Revenue		5,994	4,491	4,997
Other Property & Services				
Diesel Fuel Rebate		101,830	76,365	51,285
Workers Compensation Reimbursements		33,028	25,443	33,028
Total Grants, Subsidies and Contributions		9,053,755	6,790,950	2,503,029

(b) Capital Grants, Subsidies and Contributions

Transport				
MRWA Specific	MRWA	1,200,000	900,000	1,080,000
Roads to Recovery		900,000	675,000	-
LRCIP		347,504	260,622	-
MRWA - SKA Roads	MRWA	4,027,875	3,020,904	1,939,036
Mining Related Road Contributions		3,600	2,691	-
Recreation & Culture				
Other Rec & Sport Grants		852,446	639,324	11,000
Economic Services				
Settlement Infrastructure Grants		250,000	187,497	-
Total Capital Grants, Subsidies and Contributions		7,581,424	5,686,038	3,030,036
Total Grants, Subsidies and Contributions		16,635,180	12,476,988	5,533,065

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2025

13. BUDGET AMENDMENTS

COA	Description	Job	Description	IE Summary	Inc/Exp Analysis Summary	IE	Inc/Exp Analysis	Budget 2025	Budget Review 2025	Movement	No Cash Impact	Increase in Cash	(Decrease in Cash)	Nett
03100	ABC Expenses - Rate Revenue	03100	ABC Expenses - Rate Revenue	90	Reallocation Codes Expenditure	903	Administration Alloc:	47,031	50,383	3,352			-3,352	
03103	General Rates Levied	03103	General Rates Levied	100	Interest Earned	100	Interest Earned	(789,543)	(727,534)	62,009			-62,009	-72,013
03105	Penalty Interest Raised on Rates	03105	Penalty Interest Raised on Rates	16	Interest Earnings	160	Interest Earned	(3,735)	(6,259)	(2,524)		2,524		
03107	Back Rates Levied	03107	Back Rates Levied	10	Rates	100	General Rates		3,137	3,137				-3,137
03109	Rates Administration Fees	03109	Rates Administration Fees	17	Other Revenue	170	Other Revenue	(1,700)	(2,480)	(780)		780		
03113	Rates Recovery Expenses	03113	Rates Recovery Expenses	52	Materials & Contracts	521	Service Contracts	750	7,780	7,030				-7,030
03201	F.A.G Grant - General	03201	F.A.G Grant - General	11	Operating Grants, Subsidies And Contributions	111	Operating Grants - C	(584,345)	(548,682)	35,663				-35,663
03202	F.A.G Grant - Roads	03202	F.A.G Grant - Roads	11	Operating Grants, Subsidies And Contributions	111	Operating Grants - C	(180,265)	(104,234)	76,031				-76,031
03204	Interest Earned - Municipal	03204	Interest Earned - Municipal	16	Interest Earnings	160	Interest Earned	(1,439)	(2,063)	(623)		623		
03205	Other General Purpose Funding	03205	Other General Purpose Funding	17	Other Revenue	170	Other Revenue	(164)		164				
03210	Transfer to Grants Commission Reserve	03210	Transfer to Grants Commission Reserve	63	Transfer to reserve	630	Transfer to reserve	-	4	4				-4
73351	Transfer to Asset Management Reserve	73351	Transfer to Asset Management Reserve	63	Transfer to reserve	630	Transfer to reserve	-	22	22				-22
04100	Members Travelling Expenses	04100	Members Travelling Expenses	58	Other Expenditure	580	Other Expenses	19,500	15,000	(4,500)		4,500		
04105	Members - Insurance	04105	Members - Insurance	57	Insurance Expenses	570	Insurance Premiums	1,992	1,795	(197)		197		
04113	ABC Expenses - Members	04113	ABC Expenses - Members	90	Reallocation Codes Expenditure	903	Administration Alloc:	215,289	230,634	15,345				-15,345
04119	Housing Costs -Members	04119	Housing Costs -Members	90	Reallocation Codes Expenditure	904	Housing Allocation (	12,048	13,953	1,905				-1,905
04200	ABC Expenses - Other Governance	04200	ABC Expenses - Other Governance	90	Reallocation Codes Expenditure	903	Administration Alloc:	309,682	331,755	22,072				-22,072
04204	Housing Costs (Other Gov)	04204	Housing Costs (Other Gov)	90	Reallocation Codes Expenditure	904	Housing Allocation (	26,506	30,697	4,191				-4,191
05100	ABC Expenses - Fire Prevention	05100	ABC Expenses - Fire Prevention	90	Reallocation Codes Expenditure	903	Administration Alloc:	10,632	11,390	758				-758
05101	Insurance - Fire Prevention	05101	Insurance - Fire Prevention	57	Insurance Expenses	570	Insurance Premiums	5,408	3,926	(1,482)		1,482		
05105	Fire Prevention Vehicle Expenses	FIREVH	Fire Prevention Vehicle Expenses	90	Reallocation Codes Expenditure	901	Plant Recovery	718	13,186	12,468				-12,468
05107	Other Fire Prevention Expenses	FIREO	Other Fire Prevention Expenses	52	Materials & Contracts	521	Materials	4,000	673	(3,327)		3,327		
05107	Other Fire Prevention Expenses	FIREO	Other Fire Prevention Expenses	90	Reallocation Codes Expenditure	901	Plant Recovery	-	3,220	3,220				-3,220
05108	Depreciation - Fire Prevention	05108	Depreciation - Fire Prevention	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	6,190	6,170	(19)		-19		
05108	Depreciation - Fire Prevention	05108	Depreciation - Fire Prevention	55	Depreciation On Non-Current Assets	552	Depreciation - Plant	1,500	1,512	12		12		
05200	Animal Control Expenses	05200	Animal Control Expenses	52	Materials & Contracts	520	Materials	-	5	5				-5
05202	Dog Registration Fee Income	05202	Dog Registration Fee Income	156	Fees & Charges	156	Other Fees & Char	(1,100)	(1,000)	(900)		900		
05310	ABC Expenses - Law Order Pub Safety	05310	ABC Expenses - Law Order Pub Safety	90	Reallocation Codes Expenditure	903	Administration Alloc:	10,632	11,390	758				-758
07406	ABC Expenses - Prev. Services	07406	ABC Expenses - Prev. Services	90	Reallocation Codes Expenditure	903	Administration Alloc:	10,632	11,390	758				-758
07503	ABC Expenses - Pest Control	07503	ABC Expenses - Pest Control	90	Reallocation Codes Expenditure	903	Administration Alloc:	10,632	11,390	758				-758
07700	Medical Centre Expenses	07700	Medical Centre Expenses	52	Materials & Contracts	521	Service Contracts	500	454	(46)		46		
07705	ABC Expenses - Other Health	07705	ABC Expenses - Other Health	90	Reallocation Codes Expenditure	903	Administration Alloc:	21,230	22,744	1,513				-1,513
07706	Depreciation Ambulance Centre	07706	Depreciation Ambulance Centre	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	6,962	7,040	77		77		
08002	ABC Expenses - Education & Welfare	08002	ABC Expenses - Education & Welfare	90	Reallocation Codes Expenditure	903	Administration Alloc:	6,624	7,096	472				-472
09101	Maintenance 2 Office Road (CEO)	M2OFF	Maintenance 2 Office Road (CEO)	57	Insurance Expenses	570	Insurance Premium	5,043	4,164	(880)		880		
09102	Maintenance 4A Kurara Way	M4AKU	Maintenance 4A Kurara Way	57	Insurance Expenses	570	Insurance Premium	1,513	1,249	(264)		264		
09103	Maintenance 4B Kurara Way	M4BKU	Maintenance 4B Kurara Way	57	Insurance Expenses	570	Insurance Premium	1,513	1,249	(264)		264		
09104	Maintenance 6 Kurara Way	M6KU	Maintenance 6 Kurara Way	52	Materials & Contracts	521	Service Contracts	8,000	3,000	(5,000)		5,000		
09104	Maintenance 6 Kurara Way	M6KU	Maintenance 6 Kurara Way	57	Insurance Expenses	570	Insurance Premiums	2,723	2,248	(475)		475		
09105	Maintenance 8 Kurara Way	M8KU	Maintenance 8 Kurara Way	57	Insurance Expenses	570	Insurance Premium	2,760	2,276	(484)		484		
09106	Maintenance 10A Kurara Way	M10AKU	Maintenance 10A Kurara Way	57	Insurance Expenses	570	Insurance Premium	1,412	1,165	(246)		246		
09107	Maintenance 10B Kurara Way	M10BKU	Maintenance 10B Kurara Way	57	Insurance Expenses	570	Insurance Premium	1,412	1,165	(246)		246		
09108	Maintenance 12A Kurara Way	M12AKU	Maintenance 12A Kurara Way	57	Insurance Expenses	570	Insurance Premium	1,969	1,625	(343)		343		
09109	Maintenance 12B Kurara Way	M12BKU	Maintenance 12B Kurara Way	57	Insurance Expenses	570	Insurance Premium	1,969	1,625	(343)		343		
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	52	Materials & Contracts	521	Service Contracts	12,000	5,000	(7,000)		7,000		
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	57	Insurance Expenses	570	Insurance Premium	3,975	3,281	(693)		693		
09111	Maintenance 16 Mulga Cres	M16MUL	Maintenance 16 Mulga Cres	52	Materials & Contracts	521	Service Contracts	3,000	3,000					
09111	Maintenance 16 Mulga Cres	M16MUL	Maintenance 16 Mulga Cres	57	Insurance Expenses	570	Insurance Premium	2,920	2,411	(509)		509		
09113	Staff Housing Costs Reallocated	09113	Staff Housing Costs Reallocated	90	Reallocation Codes Expenditure	904	Housing Allocation (	(236,819)	(254,378)	(17,559)		17,559		
09117	Maintenance 8 Mulga Cres	M8MUL	Maintenance 8 Mulga Cres	52	Materials & Contracts	521	Service Contracts	4,000	19,963	15,963				-15,963
09117	Maintenance 8 Mulga Cres	M8MUL	Maintenance 8 Mulga Cres	57	Insurance Expenses	570	Insurance Premiums	2,933	2,422	(512)		512		
09118	Maintenance 10 Mulga Cres	M10MUL	Maintenance 10 Mulga Cres	57	Insurance Expenses	570	Insurance Premium	2,284	1,885	(398)		398		
09121	Foxtel 2 Office Road (CEO)	09121	Foxtel 2 Office Road (CEO)	12	Reimbursements/Donations	121	Reimbursements	(2)	(382)	(382)				27
09122	Foxtel 4A Kurara Way	09122	Foxtel 4A Kurara Way	12	Reimbursements/Donations	121	Reimbursements	(82)	(191)	(109)				109
09123	Foxtel 4B Kurara Way	09123	Foxtel 4B Kurara Way	12	Reimbursements/Donations	121	Reimbursements	(218)	-	218				-218
09124	Foxtel 6 Kurara Way	09124	Foxtel 6 Kurara Way	12	Reimbursements/Donations	121	Reimbursements	(259)	(191)	68				-68
09125	Foxtel 8 Kurara Way	09125	Foxtel 8 Kurara Way	12	Reimbursements/Donations	121	Reimbursements	(68)	-	68				-68
09126	Foxtel 10A Kurara Way	09126	Foxtel 10A Kurara Way	12	Reimbursements/Donations	121	Reimbursements	(355)	(382)	(27)				27
09127	Foxtel 10B Kurara Way	09127	Foxtel 10B Kurara Way	12	Reimbursements/Donations	121	Reimbursements	(355)	(382)	(27)				27
09128	Foxtel 12A Kurara Way	09128	Foxtel 12A Kurara Way	12	Reimbursements/Donations	121	Reimbursements	(355)	(382)	(27)				27
09129	Foxtel 12B Kurara Way	09129	Foxtel 12B Kurara Way	12	Reimbursements/Donations	121	Reimbursements	(14)	(327)	(314)				314
09130	Foxtel 14 Mulga Cres	09130	Foxtel 14 Mulga Cres	12	Reimbursements/Donations	121	Reimbursements	(205)	(382)	(177)				177
09135	Foxtel 8 Mulga Cres	09135	Foxtel 8 Mulga Cres	11	Reimbursements/Donations	121	Reimbursements	(273)	(382)	(109)				109
09140	Foxtel Roadhouse Residence	09140	Foxtel Roadhouse Residence	12	Reimbursements/Donations	121	Reimbursements	(300)	(355)	(55)				55
09148	Depreciation - Staff Housing	09148	Depreciation - Staff Housing	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	86,251	87,502	1,251	1,251			
09151	Transfer to Buildings Reserve	09151	Transfer to Buildings Reserve	630	Transfer to reserve	630	Transfer to reserve	-	1,046	1,046				-1,046
09152	Transfer to Workforce Accommodation Reserve	09152	Transfer to Workforce Accommodation Reserve	63	Transfer to reserve	630	Transfer to reserve	640,000	450,000	(190,000)		190,000		
10100	Household Refuse Removal	MSANH	Household Refuse Removal	52	Materials & Contracts	520	Materials	2,500	2,122	(378)				378
10100	Household Refuse Removal	MSANH	Household Refuse Removal	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	1,500	1,561	61	61			
10101	Household Refuse Revenue	10101	Income Relating to Sanitation - Household Refuse	10	Fees & Charges	156	Other Fees & Char	-	(271)	(271)				271
10103	Tip Maintenance	MTIP	Tip Maintenance	90	Reallocation Codes Expenditure	901	Plant Recovery	535	4,432	3,898				-3,898
10105	ABC Expenses - H'sehold Refuse	10105	ABC Expenses - H'sehold Refuse	90	Reallocation Codes Expenditure	903	Administration Alloc:	5,150	5,410	260				-260
10503	ABC Exp - Protection of Env.	10503	ABC Exp - Protection of Env.	90	Reallocation Codes Expenditure	903	Administration Alloc:	10,100	10,820	720				-720
10604	ABC Exp - Town Plnq & Reg. Dev.	10604	ABC Exp - Town Plnq & Reg. Dev.	90	Reallocation Codes Expenditure	903	Administration Alloc:	5,292	5,670	377				-377
10700	Other Community Amenities Expenses	OCMFAC	Other Community Amenities Facilities	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	5,880	28,626	22,747	22,747			
10701	Other Community Amenities Inc	10701	Other Community Amenities Inc	15	Fees & Charges	156	Other Fees & Char	-	85	85				-85
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)	50	Employee Costs	500	Salaries & Wages	3,487	5,850	2,363				-2,363
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)	52	Materials & Contracts	520	Materials	2,500	500	(2,000)		2,000		
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)	52	Materials & Contracts	543	Materials	1,252	1,505	253				-253
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)	57	Insurance Expenses	570	Insurance Premium:	2,034	1,879	(155)		155		
10705	Cemetery Maintenance	MCEMET	Maintenance - Cemetery	50	Employee Costs	500	Salaries & Wages	2,525	770	(1,755)		1,755		
10705	Cemetery Maintenance	MCEMET	Maintenance - Cemetery	57	Insurance Expenses	570	Insurance Premium	512	423	(89)		89		
10709	ABC Expenses - Other Community Amenities	10709	ABC Expenses - Other Community Amenities	90	Reallocation Codes Expenditure	903	Administration Alloc:	26,495	28,383	1,888				-1,888
11300	ABC Expenses - Other Rec. & Sport	11300	ABC Expenses - Other Rec. & Sport	90	Reallocation Codes Expenditure	903								

COA	Description	Job	Description	IE Summary	Inc/Exp Analysis Summary	IE	Inc/Exp Analysis	Budget 2025	Budget Review 2025	Movement	No Cash Impact	Increase in Cash	(Decrease in Cash)	Nett
SHIRE OF MURCHISON														
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY														
For the Period Ending 31 March 2025														
13. BUDGET AMENDMENTS (Continued)														
11302	Other Rec & Sport Buildings & Improvements	C11006	Community Splash Pad	52	Materials & Contracts	521	Service Contracts	630,000	640,000	10,000			-10,000	
11304	Parks and Reserves Mtce	MPARKS	Maintenance - Parks And Reserves	52	Materials & Contracts	520	Materials	5,000	18,098	13,098			-13,098	
11304	Parks and Reserves Mtce	MPARKS	Maintenance - Parks And Reserves	57	Insurance Expenses	570	Insurance Premium	544	450	(95)		95		
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	52	Materials & Contracts	520	Materials	5,000	11,833	6,833			-6,833	
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	52	Materials & Contracts	521	Service Contracts	7,000	5,096	(1,904)		1,904		
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	52	Materials & Contracts	543	Gas	236	301	64			-64	
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	55	Depreciation On Non-Current Assets	555	Depreciation - Plant	400	403	3	3			
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	57	Insurance Expenses	570	Insurance Premium	11,959	9,160	(2,800)		2,800		
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	52	Materials & Contracts	521	Service Contracts	1,000	1,162	162			-162	
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	52	Materials & Contracts	543	Gas	582	301	(281)		281		
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	57	Insurance Expenses	570	Insurance Premium	1,791	1,478	(312)		312		
11307	Sports Toilet Block Mtce	MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubrooms And Between Fields)- Op Exp	57	Insurance Expenses	570	Insurance Premium	837	691	(146)		146		
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	50	Employee Costs	502	Other Employee Co:	-	2,840	2,840			-2,840	
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	52	Materials & Contracts	520	Materials	4,000	7,710	3,710			-3,710	
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	52	Materials & Contracts	521	Service Contracts	500	435	(65)		65		
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	50	Employee Costs	500	Salaries & Waages	12,157	9,317	(2,840)		2,840		
11318	Depreciation - Other Rec. and Sport	11318	Depreciation - Other Rec. and Sport	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	81,197	82,413	1,216	1,216			
11318	Depreciation - Other Rec. and Sport	11318	Depreciation - Other Rec. and Sport	55	Depreciation On Non-Current Assets	551	Depreciation - Furnit	450	454	4	4			
11404	ABC Exp - TV Rebroadcasting	11404	ABC Exp - TV Rebroadcasting	90	Reallocation Codes Expenditure	903	Administration Alloc:	9,971	10,682	711				
11502	ABC Expenses - Libraries	11502	ABC Expenses - Libraries	903	Reallocation Codes Expenditure	903	Administration Alloc:	29,374	31,467	2,094			-711	
11601	Income Relating to Other Culture	11601	Income Relating to Other Culture	15	Fees & Charges	156	Other Fees & Chara	1,500	(255)	(255)		255		-2,094
11602	Murchison Museum	MUSEUM	Maintenance - Museum	52	Materials & Contracts	520	Materials	2,000	1,500	(500)		500		
11602	Murchison Museum	MUSEUM	Maintenance - Museum	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	5,297	-	(5,297)	-5,297			
11602	Murchison Museum	MUSEUM	Maintenance - Museum	57	Insurance Expenses	570	Insurance Premium	2,940	2,427	(513)		513		
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	52	Materials & Contracts	520	Materials	2,500	2,177	(323)		323		
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	52	Materials & Contracts	521	Service Contracts	1,401	1,723	323			-323	
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	2,608	-	(2,608)	-2,608			
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	57	Insurance Expenses	570	Insurance Premium	1,431	1,181	(250)		250		
11606	ABC Expenses - Other Culture	11606	ABC Expenses - Other Culture	90	Reallocation Codes Expenditure	903	Administration Alloc:	28,574	30,610	2,037			-2,037	
11610	Other Culture Depreciation	11610	Other Culture Depreciation	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	44,971	45,340	370	370			
11612	Museum Revenue	11612	Museum Revenue	12	Reimbursements/Donations	122	Donations Received	-	(2,876)	(2,876)		2,876		
11612	Museum Revenue	11612	Museum Revenue	15	Fees & Charges	156	Other Fees & Chara	-	(1,410)	(1,410)		1,410		
11613	Trans. to Res - Musuem	11613	Trans. to Res - Musuem	63	Transfer To Reserve	630	Transfer to reserve	-	4,286	4,286				-4,286
12101	Council Roads Construction	C12003	Capex Roads Construction General	50	Employee Costs	500	Salaries & Waages	139,974	-	(139,974)		139,974		
12101	Council Roads Construction	C12003	Capex Roads Construction General	90	Reallocation Codes Expenditure	900	Labour Overheads	151,854	-	(151,854)		151,854		
12101	Council Roads Construction	C12003	Capex Roads Construction General	90	Reallocation Codes Expenditure	901	Plant Recovery	317,637	-	(317,637)		317,637		
12118	Sealed Roads Construction	C12038	Cam-Mul Rd 154.54 - 208.68 Reconstruct & Widen various sections	50	Employee Costs	500	Salaries & Waages	97,454	152,467	55,013			-55,013	
12118	Sealed Roads Construction	C12038	Cam-Mul Rd 154.54 - 208.68 Reconstruct & Widen various sections	90	Reallocation Codes Expenditure	900	Labour Overheads	82,461	137,720	55,259			-55,259	
12118	Sealed Roads Construction	C12038	Cam-Mul Rd 154.54 - 208.68 Reconstruct & Widen various sections	90	Reallocation Codes Expenditure	901	Plant Recovery	104,951	294,267	189,317			-189,317	
12120	Formed & Surfaced Roads Construction	C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodways	52	Materials & Contracts	521	Service Contracts	343,728	320,278	(23,450)		23,450		
12120	Formed & Surfaced Roads Construction	C12035	SKA Route General Construction Works	52	Materials & Contracts	520	Materials	12,500	12,500				-12,500	
12120	Formed & Surfaced Roads Construction	C12035	SKA Route General Construction Works	90	Reallocation Codes Expenditure	901	Plant Recovery	1,830,972	1,818,472	(12,500)		12,500		
12120	Formed & Surfaced Roads Construction	C12036	SKA Route Gravel Stockpiling Works	52	Materials & Contracts	521	Service Contracts	312,972	-	(312,972)		312,972		
12120	Formed & Surfaced Roads Construction	C12039	SKA Route Cam-Mull Rd CGG Section Constr Wks	50	Employee Costs	500	Salaries & Waages	-	35,750	35,750			-35,750	
12120	Formed & Surfaced Roads Construction	C12039	SKA Route Cam-Mull Rd CGG Section Constr Wks	90	Reallocation Codes Expenditure	900	Labour Overheads	-	139,974	139,974			-139,974	
12120	Formed & Surfaced Roads Construction	C12039	SKA Route Cam-Mull Rd CGG Section Constr Wks	90	Reallocation Codes Expenditure	901	Plant Recovery	-	151,854	151,854			-151,854	
12120	Formed & Surfaced Roads Construction	C12040	Resheet Works General	50	Employee Costs	500	Salaries & Waages	14,906	317,637	317,637			-317,637	
12120	Formed & Surfaced Roads Construction	C12045	Mulga Cr Reconstruct & two coat seal	52	Materials & Contracts	520	Materials	-	2,021	2,021			-2,021	
12120	Formed & Surfaced Roads Construction	C12045	Mulga Cr Reconstruct & two coat seal	52	Materials & Contracts	521	Service Contracts	185,270	183,249	(2,021)		2,021		
12151	Trans. to Res - Berringarra - Cue	12151	Trans. to Res - Berringarra - Cue	63	Transfer to Reserve	630	Transfer to reserve	106,868	126,968	16,101			-16,101	
12153	Trans to Res - Asset Rehab.	12153	Trans to Res - Asset Rehab.	63	Transfer to reserve	630	Transfer to reserve	400,000	300,000	(100,000)		100,000		
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	42,579	42,533	(46)	-46			
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	55	Depreciation On Non-Current Assets	553	Depreciation - Road	4,548,510	5,078,440	529,930	529,930			
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	55	Depreciation On Non-Current Assets	559	Depreciation - Bridg	58,228	58,706	479	479			
12203	Roads Maintenance General	R0001	Beringarra-Pindar Road	900	Reallocation Codes Expenditure	900	Labour Overheads	68,396	34,862	(33,534)		33,534		
12203	Roads Maintenance General	R0001	Beringarra-Pindar Road	901	Reallocation Codes Expenditure	901	Plant Recovery	144,820	178,354	33,534			-33,534	
12203	Roads Maintenance General	R0006	Bvro - Woodleigh Road	901	Reallocation Codes Expenditure	901	Plant Recovery	8,311	22,182	13,871			-13,871	
12203	Roads Maintenance General	R0013	Muacon Road	901	Reallocation Codes Expenditure	901	Plant Recovery	-	6,239	6,239			-6,239	
12203	Roads Maintenance General	R0026	Meeberrie - Wooleen Road	52	Materials & Contracts	521	Service Contracts	-	19,068	19,068			-19,068	
12203	Roads Maintenance General	R0028	Mt Wittenoom Road	901	Reallocation Codes Expenditure	901	Plant Recovery	6,637	9,339	2,702			-2,702	
12203	Roads Maintenance General	R0035	Butchers Track	90	Reallocation Codes Expenditure	901	Plant Recovery	1,546	14,400	12,855			-12,855	
12203	Roads Maintenance General	R0039	Roderick Street	52	Materials & Contracts	521	Service Contracts	-	140	140			-140	
12203	Roads Maintenance General	R0043	Camarvon - Mullawa Road	52	Materials & Contracts	521	Service Contracts	-	37,772	37,772			-37,772	
12203	Roads Maintenance General	R0044	Woolqorong Road	52	Materials & Contracts	521	Service Contracts	-	4,651	4,651			-4,651	
12203	Roads Maintenance General	R0048	Mt Narryer Access Road	90	Reallocation Codes Expenditure	901	Plant Recovery	-	3,308	3,308			-3,308	
12203	Roads Maintenance General	RMCAAMP	Road Maintenance Camp Expenses	52	Materials & Contracts	521	Materials	-	785	785			-785	
12203	Roads Maintenance General	RMCAAMP	Road Maintenance Camp Expenses	52	Materials & Contracts	521	Service Contracts	-	2,539	2,539			-2,539	
12203	Roads Maintenance General	RMCAAMP	Road Maintenance Camp Expenses	90	Reallocation Codes Expenditure	901	Plant Recovery	5,128	13,236	8,108			-8,108	
12204	Depot Maintenance	DEPOT	Depot Maintenance	570	Insurance Expenses	570	Insurance Premium	12,341	10,188	(2,152)		2,152		
12204	Depot Maintenance	DEPOT	Depot Maintenance	901	Reallocation Codes Expenditure	901	Plant Recovery	9,307	24,430	15,124			-15,124	
12206	Traffic Signs Maint.	TSIGNS	Traffic Signs Maintenance	90	Reallocation Codes Expenditure	901	Plant Recovery	673	1,820	1,147			-1,147	
12207	Bridges Maint.	MBRIDG	Bridges Maintenance	57	Insurance Expenses	570	Insurance Premium	8,067	14,917	(6,850)		6,850		
12213	Grant - MRWA Specific	12213	Grant - MRWA Specific	181	Non-Operating Grants, Subsidies And Contributions	181	Capital Grants - Stat	(600,000)	(2,200,000)	(1,600,000)		600,000		
12216	Grant - Roads to Recovery	18	Grant - Roads to Recovery	182	Non-Operating Grants, Subsidies And Contributions	182	Capital Grants - Cor	(995,488)	(900,000)	95,488			-95,488	
12220	Traffic Licencing Commissions	12220	Traffic Licencing Commissions	17	Other Revenue	170	Other Revenue	(1,000)	(1,545)	(545)		545		
12223	Grids Maintenance	MGRIDS	Maintenance/Improvements Grids	52	Materials & Contracts	520	Materials	-	125,295	125,295			-125,295	
12223	Grids Maintenance	MGRIDS	Maintenance/Improvements Grids	52	Materials & Contracts	521	Service Contracts	-	1,000	1,000			-1,000	
12227	Road Loan Interest Expenses (WATC)	12227	Road Loan Interest Expenses (WATC)	56	Interest Expenses	561	Other Interest Chara	11,069	11,141	72			-72	

COA	Description	Job	Description	IE Summary	Inc/Exp Analysis Summary	IE	Inc/Exp Analysis	Budget 2025	Budget Review 2025	Movement	No Cash Impact	Increase in Cash	(Decrease in Cash)	Nett
SHIRE OF MURCHISON														
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY														
For the Period Ending 31 March 2025														
13. BUDGET AMENDMENTS (Continued)														
12230	SKA Roads Maintenance	SKA00	SKA Roads Maintenance General	52	Materials & Contracts	521	Service Contracts	-	22,630	22,630				-22,630
12230	SKA Roads Maintenance	SKA004	SKA Roads Maintenance Twin Peaks-Woolleen Rd	52	Materials & Contracts	521	Service Contracts	500,000	634,615	134,615				-134,615
12230	SKA Roads Maintenance	SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	52	Materials & Contracts	521	Service Contracts	70,000	82,035	12,035				-12,035
12230	SKA Roads Maintenance	SKA027	SKA Roads Maintenance Woolleen-Mt Wittenoom Rd	52	Materials & Contracts	521	Service Contracts	50,000	57,520	7,520				-7,520
12230	SKA Roads Maintenance	SKA032	SKA Roads Maintenance Boolardy-Woolleen Rd	52	Materials & Contracts	520	Materials	200,000	-	(200,000)		200,000		
12230	SKA Roads Maintenance	SKA032	SKA Roads Maintenance Boolardy-Woolleen Rd	52	Materials & Contracts	521	Service Contracts	-	416,322	416,322				-416,322
12236	MRWA - SKA Roads Operating Grant	12236	MRWA - SKA Roads Operating Grant	11	Operating Grants, Subsidies And Contributions	510	Operating Grants - C	(2,277,000)	(2,709,433)	(432,433)		432,433		
12237	MRWA - SKA Roads Capital Grant	12237	MRWA - SKA Roads Capital Grant	18	Non-Operating Grants, Subsidies and Contributions	181	Capital Grants - Stai	(3,662,407)	(4,027,875)	(365,468)		365,468		
12241	ABC Exp - Roads & Depot	12241	ABC Exp - Roads & Depot	90	Reallocation Codes Expenditure	903	Administration Alloc:	123,319	132,108	8,789				-8,789
12242	Road Management	RDMANG	Road Management Costs	52	Materials & Contracts	520	Materials	-	5,640	5,640				-5,640
12242	Road Management	RDMANG	Road Management Costs	52	Materials & Contracts	521	Service Contracts	-	27,150	27,150				-27,150
12242	Road Management	RDMANG	Road Management Costs	52	Materials & Contracts	522	Contractors/Consult	24,500	-	(24,500)		24,500		
12242	Road Management	RDMANG	Road Management Costs	90	Reallocation Codes Expenditure	901	Plant Recovery	-	956	956				-956
12243	Housing Costs Road Maint	12243	Housing Costs Road Maint	90	Reallocation Codes Expenditure	904	Housing Allocation (	2,600	2,098	(502)		502		
12251	Trans to Res - Flood Damage	12251	Trans to Res - Flood Damage	63	Transfer to reserve	630	Transfer to reserve	-	8	8				-8
12305	Trans to Res - Plant Rep	12305	Trans to Res - Plant Rep	63	Transfer to reserve	630	Transfer to reserve	-	1,168	1,168				-1,168
12398	Sale of Assets - Road Plant Purchases	12398	Sale of Assets - Road Plant Purchases	200	Proceeds on Sale of Assets	200	Proceeds on Sale of Assets	-	(6,500)	(6,500)		6,500		
12604	Airport Maintenance	MAIRPT	Airport Maintenance	57	Insurance Expenses	570	Insurance Premiums	10,882	8,984	(1,898)		1,898		
12605	ABC Exp - Aerodrome	12605	ABC Exp - Aerodrome	903	Reallocation Codes Expenditure	903	Administration Alloc:	2,788	2,987	199				-199
12608	Depreciation - Airstrip	12608	Depreciation - Airstrip	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	666	666	(866)		-866		
12608	Depreciation - Airstrip	12608	Depreciation - Airstrip	55	Depreciation On Non-Current Assets	552	Depreciation - Plant	124,066	141,735	17,669		17,668		
12608	Depreciation - Airstrip	12608	Depreciation - Airstrip	55	Depreciation On Non-Current Assets	556	Depreciation - Other	15,647	-	(15,647)		-15,647		
13101	Vermin Control	13101	Vermin Control	58	Other Expenditure	580	Other Expenses	5,000	9,000	4,000				-4,000
13103	ABC Exp - Rural Services	13103	ABC Exp - Rural Services	903	Reallocation Codes Expenditure	903	Administration Alloc:	2,857	3,061	204				-204
13105	Rural Services Income	13105	Rural Services Income	15	Fees & Charges	156	Other Fees & Charg	(187)	(739)	(552)			552	
13200	Caravan Park Depreciation	13200	Caravan Park Depreciation	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	32,687	33,076	389	389			
13203	Tour Area Prom Buildings & Improvements	C13005	F Capex - New Caravan Park Ablution Block	52	Materials & Contracts	520	Materials	-	5,295	5,295				-5,295
13203	Tour Area Prom Buildings & Improvements	C13005	F Capex - New Caravan Park Ablution Block	52	Materials & Contracts	521	Service Contracts	150,000	193,876	43,876				-43,876
13203	Tour Area Prom Buildings & Improvements	C13005	F Capex - New Caravan Park Ablution Block	901	Reallocation Codes Expenditure	901	Plant Recovery	-	6,103	6,103				-6,103
13203	Tour Area Prom Buildings & Improvements	C13015	Capex - Roadhouse Business Bldg.	52	Materials & Contracts	521	Service Contracts	-	5,900	5,900				-5,900
13203	Tour Area Prom Buildings & Improvements	C13027	Staff Accommodation Units	52	Materials & Contracts	521	Service Contracts	-	5,960	5,960				-5,960
13205	Tour Area Prom Infrastructure	C13031	Caravan Park Pool Construction	52	Materials & Contracts	521	Service Contracts	1,250,000	1,142,000	(108,000)		108,000		
13207	ABC Exp- Tourism Area Prom.	13207	ABC Exp- Tourism Area Prom.	90	Reallocation Codes Expenditure	903	Administration Alloc:	135,245	144,885	9,640				-9,640
13209	Housing Costs Allocated to Tourism / Area Prom	13209	Housing Costs Allocated to Tourism / Area Prom	904	Reallocation Codes Expenditure	904	Housing Allocation	-	5,981	762				-762
13612	Trans to Res - Sett. Bldg & Facs.	13612	Trans to Res - Sett. Bldg & Facs.	63	Transfer to reserve	630	Transfer to reserve	1,539,092	950,000	(589,092)		589,092		
13619	Roadhouse Business Expenses	RHOP1	Running Of The Roadhouse - Cost Of Goods	52	Materials & Contracts	520	Materials	235,180	235,170	(10)		10		
13619	Roadhouse Business Expenses	RHOPER	Roadhouse Business Operational	52	Materials & Contracts	520	Materials	5,000	10,448	5,448				-5,448
13619	Roadhouse Business Expenses	RHOPER	Roadhouse Business Operational	52	Materials & Contracts	521	Service Contracts	5,000	7,918	2,918				-2,918
13619	Roadhouse Business Expenses	RHOPER	Roadhouse Business Operational	90	Reallocation Codes Expenditure	901	Plant Recovery	-	173	173				-173
13619	Roadhouse Business Expenses	RHOTH	Roadhouse - Other	901	Reallocation Codes Expenditure	901	Plant Recovery	265	1,121	856				-856
13620	Caravan Park Expenses	CPKEXP	Caravan Park Expenses - Grounds	52	Materials & Contracts	521	Service Contracts	22,000	27,799	5,799				-5,799
13620	Caravan Park Expenses	CPKEXP	Caravan Park Expenses - Grounds	901	Reallocation Codes Expenditure	901	Plant Recovery	1,037	1,673	637				-637
13620	Caravan Park Expenses	CPKEXP	Caravan Park Expenses - Grounds	570	Insurance Expenses	570	Insurance Premiums	565	467	(99)		99		
13620	Caravan Park Expenses	CPBULD	Caravan Park Outbuildings	52	Materials & Contracts	520	Materials	1,000	2,215	1,215				-1,215
13620	Caravan Park Expenses	CPBULD	Caravan Park Outbuildings	521	Materials & Contracts	521	Service Contracts	2,000	3,469	1,469				-1,469
13620	Caravan Park Expenses	CPBULD	Caravan Park Outbuildings	570	Insurance Expenses	570	Insurance Premiums	1,582	1,306	(276)				-276
13620	Caravan Park Expenses	CPABUL	Caravan Park Ablutions Expenses	570	Insurance Expenses	570	Insurance Premiums	570	1,771	1,771				-1,771
13620	Caravan Park Expenses	RHACM	Maintenance of Tourist Accommodation Units	52	Materials & Contracts	520	Materials	7,500	5,553	(1,947)		1,947		
13620	Caravan Park Expenses	RHACM	Maintenance of Tourist Accommodation Units	521	Materials & Contracts	521	Service Contracts	3,500	5,447	1,947				-1,947
13620	Caravan Park Expenses	RHACM	Maintenance of Tourist Accommodation Units	570	Insurance Expenses	570	Insurance Premiums	2,930	2,419	(511)		511		
13640	Roadhouse Building & Surrounds	RHGDNS	Roadhouse Precinct Gardens	52	Materials & Contracts	520	Materials	-	937	937				-937
13640	Roadhouse Building & Surrounds	RHM	Roadhouse Cafe Bldg Maint	52	Materials & Contracts	543	Gas	4,686	4,814	128				-128
13640	Roadhouse Building & Surrounds	RHM	Roadhouse Cafe Bldg Maint	570	Insurance Expenses	570	Insurance Premiums	8,010	6,613	(1,397)		1,397		
13654	RHouse - Accom & Camping	13654	RHouse - Accom & Camping	156	Fees & Charges	156	Other Fees & Charg	(125,042)	(153,988)	(28,946)		28,946		
13655	Tourism Expenses	CMULBC	Murchison Roads Planning and Design Project	52	Materials & Contracts	521	Service Contracts	32,790	1,000	(31,790)				-31,790
13655	Tourism Expenses	SKAIBC	SKA Interpretive Experience Planning Project	52	Materials & Contracts	521	Service Contracts	-	1,000	1,000				-1,000
13600	ABC Expenses - Other Economic Services	13600	ABC Expenses - Other Economic Services	903	Reallocation Codes Expenditure	903	Administration Alloc:	81,203	86,991	5,788				-5,788
13601	Settlement Water Supply	WATER	Settlement Water Supply	52	Materials & Contracts	520	Materials	-	84	84				-84
13601	Settlement Water Supply	WATER	Settlement Water Supply	52	Materials & Contracts	521	Service Contracts	7,500	7,416	(84)		84		
13601	Settlement Water Supply	WATER	Settlement Water Supply	550	Depreciation On Non-Current Assets	550	Depreciation - Buildi	30,214	34,914	4,700		4,700		
13601	Settlement Water Supply	WATER	Settlement Water Supply	556	Depreciation On Non-Current Assets	556	Depreciation - Other	22,250	-	(22,250)		-22,250		
13601	Settlement Water Supply	WATER	Settlement Water Supply	570	Insurance Expenses	570	Insurance Premiums	680	1,307	627				-627
13601	Settlement Water Supply	WATER	Settlement Water Supply	901	Reallocation Codes Expenditure	901	Plant Recovery	4,268	7,211	2,943				-2,943
13602	Settlement Power Generation	POWER	Settlement Power Generation	550	Depreciation On Non-Current Assets	550	Depreciation - Buildi	431	11,070	10,639		10,639		
13602	Settlement Power Generation	POWER	Settlement Power Generation	552	Depreciation On Non-Current Assets	552	Depreciation - Plant	3,190	3,216	26		26		
13602	Settlement Power Generation	POWER	Settlement Power Generation	570	Insurance Expenses	570	Insurance Premiums	2,239	1,846	(393)		390		
13602	Settlement Power Generation	GEN098	Powerhouse Generator No 1	552	Depreciation On Non-Current Assets	552	Depreciation - Plant	8,079	9,812	1,733		1,733		
13602	Settlement Power Generation	GEN098	Powerhouse Generator No 1	570	Insurance Expenses	570	Insurance Premiums	-	519	519				-519
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	520	Materials & Contracts	520	Materials	6,229	7,035	806				-806
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	521	Materials & Contracts	521	Service Contracts	2,362	1,556	(806)		806		
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	552	Depreciation On Non-Current Assets	552	Depreciation - Plant	8,079	9,812	1,733		1,733		
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	570	Insurance Expenses	570	Insurance Premiums	-	519	519				-519
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	52	Materials & Contracts	521	Service Contracts	125,000	147,635	22,635				-22,635
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	555	Depreciation On Non-Current Assets	555	Depreciation - Plant	1,377	1,129	(248)		248		
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	570	Insurance Expenses	570	Insurance Premiums	-	838	838		838		
13605	Roadhouse Fuel Purchases	RHFDIE	Roadhouse Diesel Fuel Purchases	52	Materials & Contracts	520	Materials	336,237	352,279	16,041				-16,041
13605	Roadhouse Fuel Purchases	RHFULP	Roadhouse ULP Fuel Purchases	52	Materials & Contracts	520	Materials	57,760	67,045	9,285				-9,285
13608	Roadhouse Fuel Sales	13608	Roadhouse Fuel Sales	15	Fees & Charges	156	Other Fees & Charg	(453,097)	(505,189)	(52,092)		52,092		
13609	Roadhouse - Other Revenue	13609	Roadhouse - Other Revenue	113	Operating Grants, Subsidies and Contributions	113	Contributions - Oper	-	(5,994)	(5,994)				5,994
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	2,701	24,345	21,643		21,643		
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	55	Depreciation On Non-Current Assets	551	Depreciation - Furni	-	6,466	6,466				-6,466
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	552	Depreciation On Non-Current Assets	552	Depreciation - Plant	12,099	12,199	99		99		
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	555	Dep									

COA	Description	Job	Description	IE Summary	Inc/Exp Analysis Summary	IE	Inc/Exp Analysis	Budget 2025	Budget Review 2025	Movement	No Cash Impact	Increase in Cash	(Decrease in Cash)	Nett
SHIRE OF MURCHISON														
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY														
For the Period Ending 31 March 2025														
13. BUDGET AMENDMENTS (Continued)														
13656	Housing Costs Allocated Economic Services	13656	Housing Costs Allocated Economic Services	90	Reallocation Codes Expenditure	904	Housing Allocation (	-	8,937	8,937				-8,937
13657	Water Infrastructure	C14720	Improvements To drinking Water reticulation	90	Reallocation Codes Expenditure	901	Plant Recovery	-	641	641				-641
13659	Power Infrastructure	C13660	Power Supply Capital	52	Materials & Contracts	521	Service Contracts	150,000	21,896	(128,104)		128,104		
13659	Power Infrastructure	C13661	Power Supply Upgrade	52	Materials & Contracts	520	Materials	-	3,091	3,091				-3,091
13659	Power Infrastructure	C13661	Power Supply Upgrade	52	Materials & Contracts	521	Service Contracts	140,000	336,322	196,322				-196,322
13659	Power Infrastructure	C13661	Power Supply Upgrade	90	Reallocation Codes Expenditure	901	Plant Recovery	-	587	587				-587
14150	Private Works Income	14150	Private Works Income	15	Fees & Charges	156	Other Fees & Charg	-	(21,017)	(21,017)		21,017		
14200	Plant Expenses PWO	PLNTPW	Plant Expenses PWOH	90	Reallocation Codes Expenditure	901	Plant Recovery	-	51,393	22,901				-22,901
14206	Consultant Expenses (PWO)	14206	Consultant Expenses (PWO)	52	Materials & Contracts	521	Service Contracts	28,492	8,394	8,394				-8,394
14207	Less PWO Allocated to Works	14207	Less PWO Allocated to Works	90	Reallocation Codes Expenditure	900	Labour Overheads	(834,993)	(833,712)	1,281				-1,281
14210	Workers Compensation Reimbursements	14210	Workers Compensation Reimbursements	11	Operating Grants, Subsidies and Contributions	113	Contributions - Oper	-	(33,028)	(33,028)		33,028		
14210	Workers Compensation Reimbursements	14210	Workers Compensation Reimbursements	170	Other Revenue	170	Other Revenue	-	(908)	(908)		908		
14211	Camp Expenses	CAMPEX	Camp Expenses	52	Materials & Contracts	520	Materials	1,700	2,252	552				-552
14211	Camp Expenses	CAMPEX	Camp Expenses	52	Materials & Contracts	521	Service Contracts	3,900	3,348	(552)		552		
14211	Camp Expenses	CAMPEX	Camp Expenses	90	Reallocation Codes Expenditure	901	Plant Recovery	-	345	345				-345
14212	Staff Training/Meetings/OSH	SMOHS	Staff Training/Meetings/Osh	52	Materials & Contracts	520	Materials	100	5,885	5,785				-5,785
14212	Staff Training/Meetings/OSH	SMOHS	Staff Training/Meetings/Osh	52	Materials & Contracts	521	Service Contracts	7,000	1,215	(5,785)		5,785		
14215	ABC Expenses - P.W.Overheads	14215	ABC Expenses - P.W.Overheads	90	Reallocation Codes Expenditure	903	Administration Alloc:	70,442	75,463	5,021				-5,021
14216	Housing Costs Allocated to Works	14216	Housing Costs Allocated to Works	90	Reallocation Codes Expenditure	904	Housing Allocation (	169,272	165,265	(4,007)		4,007		
14302	Insurance - Plant	14302	Insurance - Plant	57	Insurance Expenses	570	Insurance Premiums	42,858	26,627	(16,230)		16,230		
14304	Tyres and Tubes	14304	Tyres and Tubes	52	Materials & Contracts	520	Materials	33,090	40,575	7,485				-7,485
14305	Parts & Repairs	PTSREP	Parts & Repairs	52	Materials & Contracts	543	Gas	-	3,575	3,575				-3,575
14307	Licences - Plant	14307	Licences - Plant	52	Materials & Contracts	520	Materials	1,048	7,272	6,225				-6,225
14308	Depreciation - Plant	14308	Depreciation - Plant	55	Depreciation On Non-Current Assets	552	Depreciation - Plant	409,346	428,421	19,075	19,075			
14308	Depreciation - Plant	14308	Depreciation - Plant	55	Depreciation On Non-Current Assets	555	Depreciation - Plant	-	10,265	10,265	10,265			
14309	Plant Operation Costs Allocated to Works	14309	Plant Operation Costs Allocated to Works	90	Reallocation Codes Expenditure	901	Plant Recovery	(1,358,299)	(1,413,471)	(55,173)		55,173		
14311	Housing (Plant) Related Costs	14311	Housing (Plant) Related Costs	90	Reallocation Codes Expenditure	904	Housing Allocation (	16,754	31,202	14,448				-14,448
14312	Plant - Tools & Minor Equipment	14312	Plant - Tools & Minor Equipment	52	Materials & Contracts	520	Materials	13,327	22,714	9,388				-9,388
14313	ABC Expenses - Plant Operation Costs	14313	ABC Expenses - Plant Operation Costs	90	Reallocation Codes Expenditure	903	Administration Alloc:	13,231	14,174	943				-943
14500	General Office and Administration	14500	General Office and Administration	52	Materials & Contracts	520	Materials	3,000	3,318	318				-318
14500	General Office and Administration	14500	General Office and Administration	52	Materials & Contracts	521	Service Contracts	4,000	3,682	(318)		318		
14500	General Office and Administration	14500	General Office and Administration	56	Interest Expenses	561	Other Interest Charç	-	1,969	1,969				-1,969
14501	Office Building Expenses	OFFADM	Administration Office Maintenance	57	Insurance Expenses	570	Insurance Premiums	8,880	7,331	(1,549)		1,549		
14505	Travel & Accommodation - Admin	14505	Travel & Accommodation - Admin	52	Materials & Contracts	521	Service Contracts	2,000	4,907	2,907				-2,907
14506	Legal Expenses Administration	14506	Legal Expenses Administration	52	Materials & Contracts	520	Materials	-	23,878	23,878				-23,878
14506	Legal Expenses Administration	14506	Legal Expenses Administration	52	Materials & Contracts	521	Service Contracts	30,000	6,119	(23,881)		23,881		
14507	Trnq./Conference - Admin	14507	Trnq./Conference - Admin	52	Materials & Contracts	520	Materials	-	(1,629)	(1,629)				1,629
14508	Printing & Stationery - Admin	14508	Printing & Stationery - Admin	52	Materials & Contracts	521	Service Contracts	5,500	9,122	3,622				-3,622
14510	Depreciation - Admin	14510	Depreciation - Admin	55	Depreciation On Non-Current Assets	550	Depreciation - Buildi	12,802	50,744	37,942	37,942			
14510	Depreciation - Admin	14510	Depreciation - Admin	55	Depreciation On Non-Current Assets	551	Depreciation - Furnil	9,286	10,157	871	871			
14512	Income Relating to Administration	14512	Income Relating to Administration	12	Reimbursements/Donations	121	Reimbursements	(50,000)	(2,952)	47,048				-47,048
14512	Income Relating to Administration	14512	Income Relating to Administration	15	Fees & Charges	156	Other Fees & Charç	-	741	741				-741
14517	Insurance - Admin	14517	Insurance - Admin	57	Insurance Expenses	570	Insurance Premiums	66,963	58,541	(8,422)		8,422		
14524	Subscriptions	14524	Subscriptions	52	Materials & Contracts	523	Subscriptions	23,093	26,511	3,418				-3,418
14550	Less ABC Costs Alloc to W & S	14550	Less ABC Costs Alloc to W & S	90	Reallocation Codes Expenditure	903	Administration Alloc:	(1,219,481)	(1,306,399)	(86,917)		86,917		
52500	Plant & Equipment - Major	52500	Plant & Equipment - Major	70	Capital Purchases	702	Capital Purchases -	-	14,931	14,931				-14,931
52510	Plant & Equipment - Minor	52510	Plant & Equipment - Minor	70	Capital Purchases	703	Capital Purchases -	-	15,126	15,126				-15,126
								4,836,097	4,226,672	(609,425)	642,028	4,224,518	-2,973,066	
Adopted Net Current Assets - Surplus / (Deficit)														0
Increase in Cash														4,224,518
(Decrease in Cash)														-2,973,066
Revised Net Current Assets - Surplus / (Deficit)														1,251,453



Mr Bill Boehm
Chief Executive Officer
Shire of Murchison
PO Box 61
MULLE WA 6630

Dear Mr Boehm,

Cost Estimate Letter: 2025 Local Government Ordinary Election

As you are aware, the next local government ordinary election will be held on 18 October 2025. This letter is your Cost Estimate for the Western Australian Electoral Commission to conduct your election, should you proceed with making a declaration under the *Local Government Act 1995* for us to do so.

Cost Estimate

The Commission has estimated the cost to conduct your Council's election in 2025 as a postal election at approximately \$9,152 (ex GST).

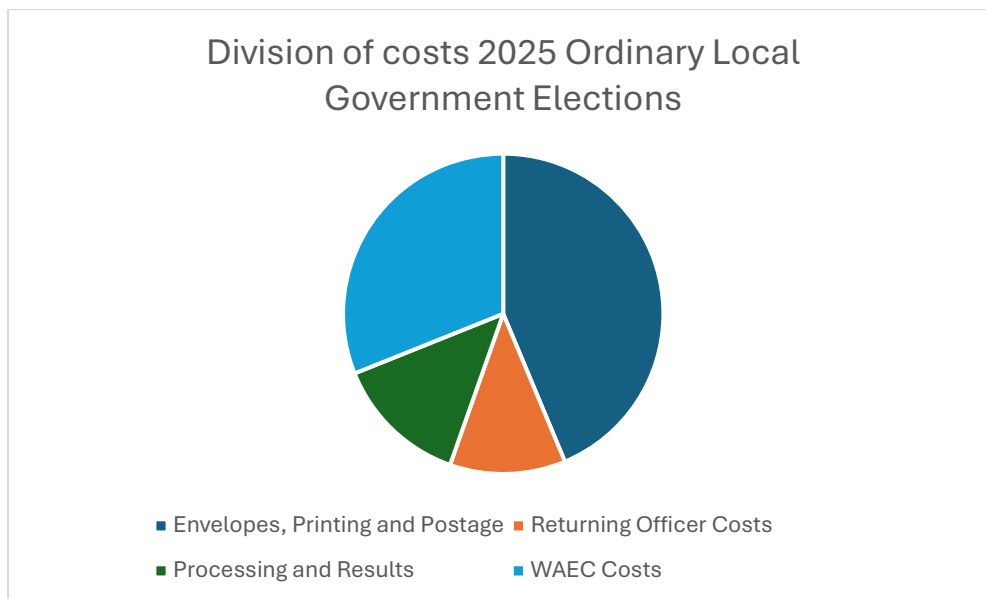
This cost has been based on the following assumptions:

- The method of election will be postal;
- 3 Councillor(s) vacancies;
- 100 electors;
- response rate of approximately 85%
- appointment of a local Returning Officer; and
- count to be conducted at your office using CountWA.

If any of these assumptions are not correct, please contact us and we can provide a new cost estimate.

Cost Methodology

To provide your estimate, the Commission has estimated the costs of all aspects of the election, from supply of materials to staffing costs. For the 2025 Local Government elections, we have applied the following apportionment across the State:



For individual local Governments the exact apportionment of costs may differ slightly from the above, as the cost categories are determined by applying the following variables:

- Envelopes, Printing and Postage, and WAEC Costs are determined by the number of electors in your Local Government;
- Processing and Results is determined by the expected response rate for your election; and
- Returning Officer Costs are determined by the complexity of the election for the Returning Officer; we classify Local Governments into bands depending on a number of factors including number of Wards, number of vacancies and the number of candidates, and then we pay our Returning Officers a rate which reflects this band.

Estimated Cost of 2025 Local Government Elections

The Commission estimates that the total cost of conducting the Local Government Elections across Western Australia in 2025 will increase by \$1.3 million, compared to 2023. The key drivers for this cost increase are as follows:

- a 45% cost increase from Australia Post, comprising of a 25% increase which came into effect in March 2024, and an additional 20% proposed increase currently being considered by the Australian Competition and Consumer Commission, which if approved will take effect in July 2025; and
- a 9% increase in the salaries paid to Returning Officers as required by the Public Sector CSA Agreement 2024.

Variations to the final costs for your Council

In accordance with the *Local Government (Elections) Regulations 1997*, the Commission conducts elections on the basis of full accrual cost recovery. This means that should the actual costs incurred to conduct the election be less or greater than what we have estimated, the final cost may differ from the cost estimate you have been provided.

Whilst we aim to keep additional costs at a minimum wherever possible, the following are examples of where cost increases may arise:

- If a Returning Officer is selected that is not local to your area;
- If you elect for Australia Post Priority Service for the lodgement of your election package;
- If casual staff are required for the issuing of Replacement Election Packages;
- If casual staff are required to assist the Returning Officer on election day or night; or
- Unanticipated cost increases from our suppliers.

We will endeavour to keep you informed of any unanticipated cost increases as they are incurred during the election.

Service Commitment

The Commission is committed to conducting elections impartially, effectively, efficiently and professionally. Following each election event, we review our performance and identify ways to improve our service delivery.

The Commission acknowledges that during the 2023 Local Government Ordinary Elections, the results for many Local Governments were delayed. Since this time we have improved our Count Processes, and as demonstrated through extraordinary elections conducted in 2024, we are now able to finalise our results more quickly whilst still retaining accuracy and integrity.

If you have any suggestions for improvements we can make to deliver your election, your feedback is welcome at all times.

Next Steps

Should you wish to accept this cost estimate and proceed with the Electoral Commission undertaking this election, there are specific steps that must be taken under the *Local Government Act 1995*. These steps are summarised in the attached flow chart (Attachment A).

As outlined in the flow chart, if you accept this Cost Estimate then please advise of us this in writing, so that we can issue a Written Agreement letter. Both the Cost Estimate letter, and the Written Agreement letter then need to be taken to Council for a decision.

If you have any queries, please contact lgelections@waec.wa.gov.au .

Yours sincerely,



Robert Kennedy
ELECTORAL COMMISSIONER

12 December 2024



Mr Bill Boehm
Chief Executive Officer
Shire of Murchison
PO Box 61
MULLEWA 6630

Dear Mr Boehm,

Written Agreement: 2025 Local Government Ordinary Election

I refer to your correspondence dated 17 March 2025 in which you accept the Western Australian Electoral Commission's Cost Estimate for the 2025 Local Government Ordinary Election, as outlined in my letter to you dated 12 December 2024 (the Cost Estimates Letter).

This letter is my written agreement to be responsible for the conduct of the local government ordinary election for the Shire of Murchison. In order to finalise this agreement, you are required under *the Local Government Act 1995* to submit the following motions to Council for a postal election:

1. declare, in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner to be responsible for the conduct of the 2025 ordinary election, together with any other elections or polls which may be required;
2. decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a Postal election.

Please note that:

- the above motion/s must be presented to Council as drafted and cannot be amended in any way;
- both the Cost Estimates Letter, and this Written Agreement Letter should be attached to the item for Council consideration; and
- the above motion/s must be passed by an absolute majority.

Once the Council passes the above mentioned motion/s, please forward confirmation to the Commission to the email address below. The Commission can then proceed with arrangements for your ordinary election.

If you have any queries, please contact lgelections@waec.wa.gov.au.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'R Kennedy'.

Robert Kennedy
ELECTORAL COMMISSIONER

22 March 2025

Band 4 Local Governments meeting | update

Summary of meeting

Following the Band 4 roundtable meeting hosted by the Minister for Local Government, Hon Hannah Beasley, on 3 September, WALGA was pleased to host a further meeting of Band 4 Local Governments to continue the discussion.

The meeting was held on 11 October at the Perth Convention and Exhibition Centre. All 60 Band 4 Local Governments in the State were invited to attend. Overall, 72 representatives from 48 Local Governments attended the meeting.

The aim of the meeting was to identify and agree on the top issues facing Band 4 WA Local Governments, to enable the group to consider and develop potential solutions to these issues, before presenting to the Minister.

Caroline Robinson, Director of 150 Square facilitated the discussion.

The top strategic and operational issues identified during the meeting (from most pressing to least pressing) were:

1. Housing
2. Audit
3. Provision of medical services
4. Financial Assistance Grants (timing)

WALGA has since undertaken work on the above issues. A progress update is provided below.

Progress update

Housing

Policy and advocacy work

WALGA continues to advocate to the State Government to increase capital funding in areas of market failure. In November, WALGA hosted a Government Regional Officer Housing (GROH) workshop with representation from a diverse range of Local Governments and senior officials from the Department of Communities, Treasury and the Department of Planning, Lands and Heritage. The workshop considered the current and future GROH program build-to-lease model in the context of the current WA construction market with a view to policy changes. WALGA is waiting on the meeting outcome to be progressed by the State Agencies, noting that State Agencies' ability to progress has been impacted by the upcoming election and caretaker period.

The State 2024-25 Mid-year Review included a new \$400 million Housing Enabling Infrastructure Fund which seeks to increase housing supply by funding water and power infrastructure.

[WALGA's 2025 State Election platform](#) calls for the State Government to create a comprehensive long-term strategy to address the entrenched shortage of social, affordable and key worker housing and to undertake a review of the GROH program to improve coordination and responsiveness to regional housing needs. During the election campaign, Labor committed to a \$145 million Regional Housing Package, which includes;

- \$25 million Regional Housing Support Fund to provide grants to unlock and expedite housing delivery across regional WA; and
- \$104 million for the GROH new build program.

WALGA will reach out to the re-elected Labor Government to influence the delivery of the Housing Enabling Infrastructure Fund and the Regional Housing Package, including a call to work with the Local Government sector on the planning and delivery of capital investment programs, including ensuring Member views are considered in relation to critical housing needs.

[ALGA](#) is running a public, national election campaign on behalf of the Local Government sector including \$1.1 billion per year for enabling infrastructure to unlock housing supply. The Coalition has committed to a \$5 billion investment in enabling infrastructure. In December, the Australian and State Governments (Labor) committed to a \$105 million Housing Support Program which includes:

- \$50.6 million for Water Corporation infrastructure projects; and
- \$30.5 million for Western Power, DevelopmentWA and Department of Planning, Lands and Heritage projects that will deliver an estimated 4,565 residential lots and 19 social housing dwellings.

Introduction letters to incoming Ministers will provide the starting point for ongoing advocacy to both tiers of Government.

New Preferred Supplier Program

The WALGA Preferred Supplier Program (PSP) includes a Construction and Built Environments Panel (PSP012) which has 35 qualified builders available to Members when undertaking building projects. Included are a range of Preferred Suppliers able to deliver quality modular and prefabricated dwellings. The PSP offers Members a simplified procurement option whereby they can save time and money – the PSP is a recognised tender exemption under the *Local Government (Functions and General) Regulations 1996* and WALGA has legally drafted contract templates available for Members to use with this Panel. For further information on using the PSP for housing projects contact WALGA Contract Manager, Craig Grant, on cgrant@walga.asn.au or 9213 2037.

Audit

The meeting highlighted the following requirements.

- Define consistent requirements
- Request transparency on audit fees
- Provision of scope in time to allow Local Governments to gather the required information

In 2024, WALGA wrote to the Standing Committee on Estimates and Financial Operations advising of concerns in respect to audit fee increases and also that the scope of 'financial' audits now appears to cover a whole range of issues such as non-financial policies and information technology services.

WALGA has continued to advocate as follows:

WALGA advocate to the Office of the Auditor General (OAG) to reform the audit process for Local Governments by seeking:

1. *Audits of Local Governments are completed and reported on in a timely manner and that the processes, procedures and scope of audits are consistently applied.*
2. *That the OAG review the requirements for pre-audit information with a view to reducing the need for additional information where possible;*
3. *That the OAG review their costing formulae for Local Government audits and show constraint in audit cost increases;*
4. *That the OAG provide a breakdown on the cost of the audit and justification for any variance to the estimate to the Local Government as part of the final billing process;*
5. *That auditors be required to improve their communication and information management and avoid repeated requests for information that has already been provided or that is publicly available;*
6. *That Local Governments only be required to communicate with contract Auditors (unless the OAG is directly auditing the Local Government) and the onus be placed on the contract Auditors to confirm their advice with the OAG before instructing the Local Government; and*
7. *Seek an opportunity for Local Government to make representations in relation to any adverse findings prior to the publication of the report.*

WALGA and LG Professionals have recently circulated the third annual audit of the performance of the audit process. Results will be collated and an item will be included in the June round of Zone meetings.

Provision of Medical services

The WALGA Local Government Primary Healthcare Survey Report has now been finalised. Tony Brown shared the report via email with all CEOs in January, including the invitation to be involved in the advocacy that would build on the Report findings. The report is also available on the WALGA website [here](#). WALGA has developed an advocacy strategy that focuses on Local Government sector specific issues within the broader rural healthcare reform agenda. The advocacy strategy aims to:

- Increase awareness of the support Local Governments are providing to support GP services and the opportunity cost consequences;
- Secure the implementation of a Local Government Primary Healthcare program to support and reimburse sector costs;
- Raise awareness of the need to increase the funding and revise the formula for the medical facilities adjustor within the Financial Assistance Grants;
- Influence ALGA to elevate rural health access to a priority issue;
- Support Local Government members to advocate on local and regional GP support issues; and
- Increase sector awareness of supports and guidance for Local Governments that choose to invest in GP services.

The strategy includes targeted actions towards the Australian and State Governments, aligned to their roles within the provision of healthcare services as well as identifying mechanisms for policy collaboration such as the renegotiation of the National Health Reform Agreement in mid-2025.

Health is a key issue in both the 2025 Federal and WA State Elections. At the State level, the returning Labor Government has committed to:

- 53% boost to the PATS fuel subsidy and \$34 million to expand service eligibility;
- \$30 million in health initiatives for the Mid West, including \$7.5 million in operational funding to relocate the RFDS' Mid-West base from Meekatharra to Geraldton;
- \$30 million in additional health initiatives for the Kimberley; and
- \$16.3 million package to boost paramedic services in the Peel and South-West regions.

In the Federal election, Labor has commitment to a 10-year \$8.5 billion funding increase to bulk billing, increased nursing scholarships and GP training programs and an increase to the Federal

funding for state public hospitals to 45% of the cost of care. The Liberal commitment includes regional health worker attraction, recruitment and retention initiatives. Similarly, the Nationals commitment includes increasing incentives and opportunities for medical professionals to train, live and work in the regions. Access to rural health is a key pillar in the [WALGA Federal Election Priorities](#).

WALGA leveraged the increased media attention on access to healthcare ahead of the State election to write an opinion piece in the West Australian (**attached**) and continues to support regional Member advocacy efforts.

Introduction letters to incoming Ministers will provide the starting point for ongoing advocacy to both tiers of Government. In addition, WALGA is also supporting Members to put forward an ALGA motion on the subject and working with Rural Health West on increasing sector awareness of existing supports and guidance.

Financial Assistance Grants

The meeting identified the following issues:

- ALGA 1% of taxation revenue advocacy to Federal Government
- Timing of funding – quarterly
- LRCIP – use this formula for capital works
- Uncompetitive program for capital works
- Consistency of timing
- Pre-payment forgive and start again, then quarterly payments
- Compliance – clarity of what they are

WALGA has requested that ALGA seek further information from the Federal Government about the timing and phasing of the Financial Assistance Grant payments. ALGA was informed that no decision has been made at this time and that there is some uncertainty this year with the upcoming Federal election. ALGA will continue to request early engagement and seek further information from the Government.

The West Australian

Opinion Health

OPINION

Karen Chappel: Local councils can't keep picking up the slack on health

Karen Chappel The West Australian

Sat, 15 February 2025 2:00AM [Comments](#)



Karen Chappel. Credit: Peter Aquilina/RegionalHUB

- Every Australian, no matter where they call home, should have equal access to primary health care services.
- Yet, our current health care system is letting down millions of Australians, with the impact disproportionately felt by those living in rural, regional, and remote areas, including more than 500,000 here in Western Australia.

People living in rural, regional and remote areas have poorer health outcomes compared to those in the metropolitan area.

ADVERTISEMENT

HEALTH 

HMC Capital interested in taking over Healthscope hospitals

Cheyanne Enciso

They face higher rates of hospitalisations, deaths, and injuries.

They suffer more from preventable, chronic illnesses, and are more likely to manage multiple long-term health conditions than those in metropolitan areas.

They wait longer to get a GP appointment.

This disparity is unacceptable.

Accessing medical care in these regions is a challenge. Many communities only have access to a part-time GP, or in some cases, a nursing post. In other areas, basic medical care can only be accessed by travelling long distances – sometimes more than 100km.

The shortage of GPs in the regions has placed additional pressure on hospital emergency departments. More than half of presentations to emergency departments in rural WA are non-urgent cases, which could have been addressed by a GP if one was available.



📷 Karen Chappel. Credit: Jeff Henderson/RegionalHUB

The Commonwealth Government holds the reins when it comes to national health policy and funding general practice through Medicare. However, the failure of the current system has increasingly forced local governments to step in to ensure their communities have access to essential health services.

According to WALGA's local government primary health care services survey, 69 local governments spent \$6.8 million in 2021-22 to support primary health care in their communities. This support includes funding for accommodation, vehicles, and even financial assistance for GP surgeries that would be otherwise nonviable. This burden falls heavily on smaller communities, with the bulk of support for GP services provided by local governments with populations between 1000 and 5000.

This responsibility should not fall on local governments. This situation is stretching councils' budgets thin, diverting funds from other essential community services and infrastructure. They cannot, and should not, have to shoulder this cost.

As we approach the Federal and State elections, fixing the healthcare system will be a significant part of the debate. Both WA Labor and the Opposition have made various commitments aimed at improving health care in regional areas. While these promises are well-intentioned, they will not address the underlying problems within the health system.

We need the State and the Commonwealth to come together and take decisive action to fix the system.

According to the National Rural Health Alliance, there is a national rural health spending deficit of \$6.5 billion. The incoming governments must bridge this divide. We need system-wide, long-term reforms that ensure equitable provision of general practice and primary healthcare for regional, rural, and remote communities. This includes developing adequate funding models and implementing effective workforce planning, recruitment, and retention strategies.

In 2025, the Australian and all State and Territory governments will sit down to renegotiate the National Health Reform Agreement. This is the ideal opportunity to work together to achieve better outcomes for regional communities and alleviate the pressure on local governments to step in.

By tackling these issues head-on, we make sure that all Australians, regardless of where they live, have access to the primary healthcare services they need and deserve.

Karen Chappel is the president of the WA Local Government Association

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