



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

24 July 2025

Agenda Attachments



murchisonshire

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

SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 30 June 2025

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



RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61(0) 8 9920 7400

F +61(0) 8 9920 7450

www.rsm.com.au

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 18th July 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

Note

- Compilation Report
- Executive Summary

Financial Statements

- Statement of Financial Activity by Nature or Type
- Statement of Financial Activity by Program
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SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 30 June 2025 of \$2,494,189

Significant Revenue and Expenditure

Significant Projects

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
SKA Route	78%	3,661,704	3,661,704	2,846,520
Caravan Park Pool Construction	100%	1,142,000	1,142,000	1,143,444
Improvements To Drinking Water Reticulation	53%	620,641	620,641	328,126
Carn- Mullewa Rd	148%	965,941	965,941	1,433,547
	80%	5,424,345	5,424,345	4,318,090

Grants, Subsidies and Contributions

Grants, subsidies and contributions	66%	9,053,755	9,053,755	6,013,534
Capital grants, subsidies and contributions	123%	7,581,424	7,581,424	9,330,099
	92%	16,635,180	16,635,180	15,343,633

Rates Levied

	99%	724,397	724,397	714,054
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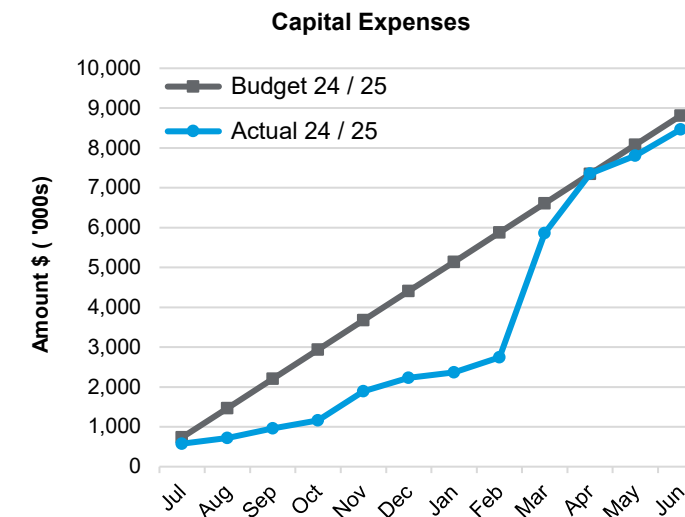
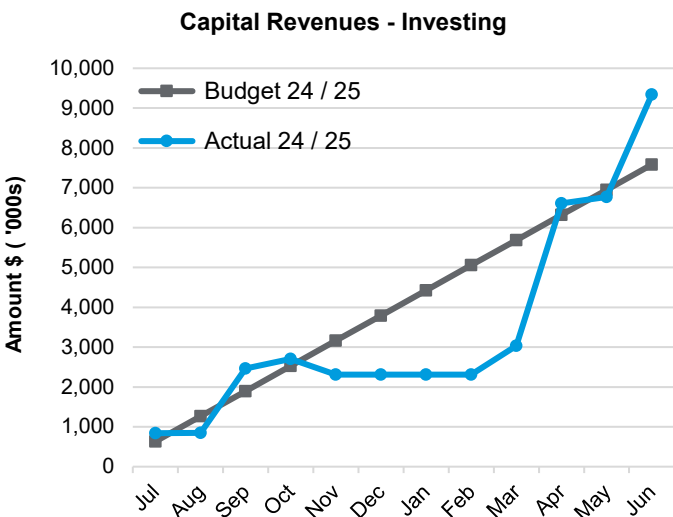
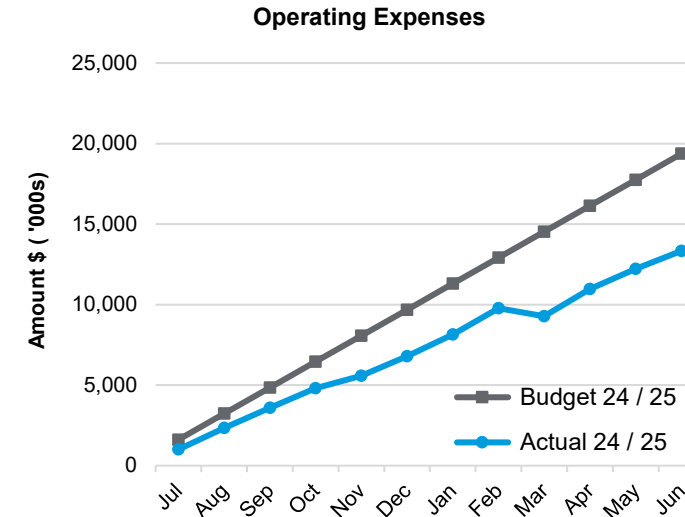
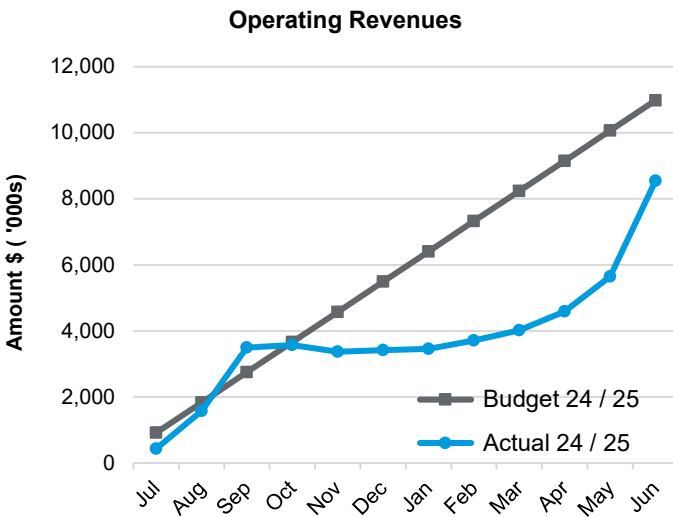
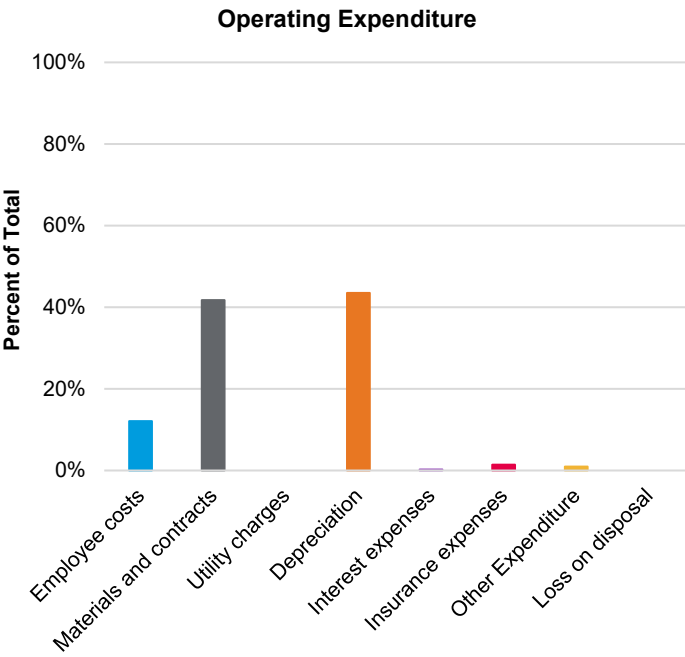
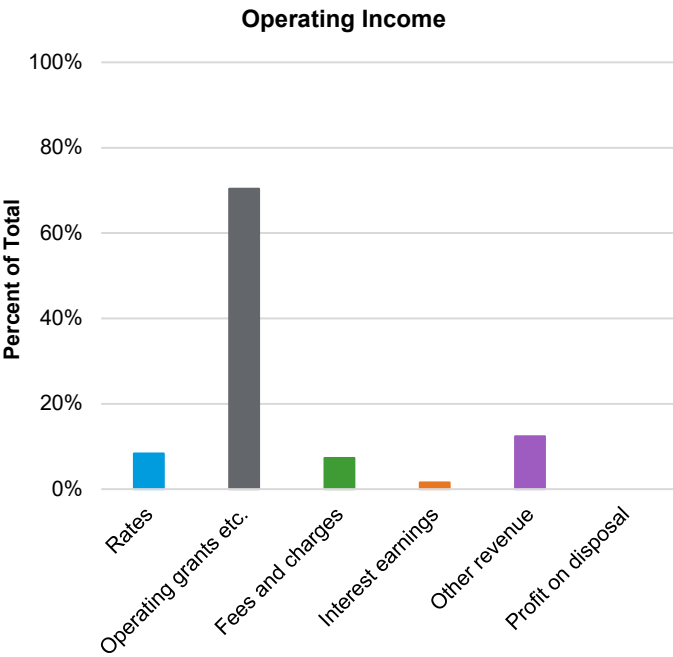
% - Compares current YTD actuals to the Annual Budget

Financial Position

Account

	Difference to Prior Year %	Current Year 30 Jun 25 \$	Prior Year 30 Jun 24 \$
Adjusted net current assets	562%	2,494,188	443,925
Cash and equivalent - unrestricted	909%	2,679,139	294,675
Cash and equivalent - restricted	0%	7,859,239	8,229,304
Receivables - rates	(433%)	63,794	(14,723)
Receivables - other	33%	1,153,527	3,446,102
Total Current Liabilities	83%	3,349,674	4,056,592

% - Compares current YTD actuals to prior year actuals



SHIRE OF MURCHISON
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2025
NATURE OR TYPE

17.2.1 - July 2025

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue from Operating Activities							
Rates	10	724,397	724,397	714,054	(10,344)	(1%)	
Grants, subsidies and contributions	12(a)	9,053,755	9,053,755	6,013,534	(3,040,222)	(34%)	▼
Fees and charges		701,253	701,253	623,691	(77,562)	(11%)	▼
Interest earnings		147,786	147,786	133,994	(13,792)	(9%)	
Other revenue		353,260	353,260	1,058,405	705,145	200%	▲
Profit on disposal of assets	8	-	-	-	-		
		10,980,452	10,980,452	8,543,678			
Expenditure from Operating Activities							
Employee costs		(1,454,755)	(1,454,755)	(1,613,440)	(158,685)	(11%)	▼
Materials and contracts		(11,188,396)	(11,188,396)	(5,568,779)	5,619,617	50%	▲
Depreciation on non-current assets		(6,289,154)	(6,289,154)	(5,803,688)	485,466	8%	
Finance cost		(59,937)	(59,937)	(34,307)	25,631	43%	▲
Insurance expenses		(194,028)	(194,028)	(190,279)	3,749	2%	
Other expenditure		(185,707)	(185,707)	(128,062)	57,644	31%	▲
Loss on disposal of assets	8	-	-	-	-		
		(19,371,977)	(19,371,977)	(13,338,555)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		6,289,154	6,289,154	5,803,688			
Movement in Employee Benefits		-	-	-			
(Profit) / loss on asset disposal		-	-	-			
Net Amount from Operating Activities		(2,102,371)	(2,102,371)	1,008,810			
Investing Activities							
Inflows from Investing Activities							
Capital grants, subsidies and contributions	12(b)	7,581,424	7,581,424	9,330,099	1,748,675	23%	▲
Proceeds from disposal of assets	8	6,500	6,500.00	6,500	-	0%	
		7,587,924	7,587,924	9,336,599			
Outflows from Investing Activities							
Land and buildings	9(a)	(340,481)	(340,481)	(292,373)	48,108	14%	▲
Plant and equipment	9(c)	(35,056)	(35,056)	(30,056)	5,000	14%	
Furniture and equipment	9(b)	(43,000)	(43,000)	(839)	42,161	98%	▲
Infrastructure - roads	9(d)	(5,576,933)	(5,576,933)	(5,328,854)	248,080	4%	
Infrastructure - other	9(e)	(2,911,798)	(2,911,798)	(2,815,644)	96,154	3%	
		(8,907,269)	(8,907,269)	(8,467,766)			
Net Amount from Investing Activities		(1,319,345)	(1,319,345)	868,833			
Financing Activities							
Inflows from Financing Activities							
Transfer from reserves	7	4,932,788	4,932,788	4,332,788	(600,000)	12%	
		4,932,788	4,932,788	4,332,788			
Outflows from Financing Activities							
Repayment of debentures	11(a)	(192,531)	(192,531)	(197,445)	(4,914)	(3%)	
Transfer to reserves	7	(1,856,026)	(1,856,026)	(3,962,723)	(2,106,697)	(114%)	▼
		(2,048,557)	(2,048,557)	(4,160,168)			
Net Amount from Financing Activities		2,884,231	2,884,231	172,620			
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)	(2,102,371)	1,008,810			
Amount attributable to financing activities		(1,319,345)	(1,319,345)	868,833			
		2,884,231	2,884,231	172,620			
Closing Surplus / (Deficit)	3	(93,560)	(93,560)	2,494,188			

* - 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 30 June 2025
REPORTING PROGRAM

17.2.1 - July 2025

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue from Operating Activities						
Governance		8,212	8,212	5,541	(2,671)	(33%)
General purpose funding		1,527,580	1,527,580	4,240,219	2,712,639	178%
Law, order and public safety		20,520	20,520	15,295	(5,226)	(25%)
Housing		-	-	26,595	26,595	
Community amenities		186	186	781	595	320%
Recreation and culture		9,414	9,414	7,828	(1,585)	(17%)
Transport		8,208,013	8,208,013	3,105,603	(5,102,410)	(62%)
Economic services		1,049,747	1,049,747	951,274	(98,473)	(9%)
Other property and services		156,782	156,782	190,542	33,760	22%
		10,980,452	10,980,452	8,543,678		
Expenditure from Operating Activities						
Governance		(755,644)	(755,644)	(605,341)	150,303	20%
General purpose funding		(61,363)	(61,363)	(41,216)	20,147	33%
Law, order and public safety		(88,655)	(88,655)	(80,744)	7,910	9%
Health		(70,687)	(70,687)	(49,277)	21,410	30%
Education and welfare		(7,596)	(7,596)	(70)	7,526	99%
Housing		-	-	(106,250)	(106,250)	
Community amenities		(192,341)	(192,341)	(156,734)	35,607	19%
Recreation and culture		(553,308)	(553,308)	(507,711)	45,597	8%
Transport		(15,239,523)	(15,239,523)	(9,321,971)	5,917,552	39%
Economic services		(2,272,096)	(2,272,096)	(2,107,238)	164,858	7%
Other property and services		(130,765)	(130,765)	(362,002)	(231,237)	(177%)
		(19,371,977)	(19,371,977)	(13,338,555)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		6,289,154	6,289,154	5,803,688		
Movement in Employee Benefits		-	-	-		
(Profit) / loss on asset disposal	8	-	-	-		
		(2,102,371)	(2,102,371)	1,008,811		
Net Amount from Operating Activities						
Investing Activities						
Inflows from Investing Activities						
Capital grants, subsidies and contribution	12(b)	7,581,424	7,581,424	9,330,099	1,748,675	23%
Proceeds from disposal of assets	8	6,500	6,500	6,500	-	0%
		7,587,924	7,587,924	9,336,599		
Outflows from Investing Activities						
Land and buildings	9(a)	(340,481)	(340,481)	(292,373)	48,108	14%
Plant and equipment	9(c)	(35,056)	(35,056)	(30,056)	5,000	14%
Furniture and equipment	9(b)	(43,000)	(43,000)	(839)	42,161	98%
Infrastructure - roads	9(d)	(5,576,933)	(5,576,933)	(5,328,854)	248,080	4%
Infrastructure - other	9(e)	(2,911,798)	(2,911,798)	(2,815,644)	96,154	3%
		(8,907,269)	(8,907,269)	(8,467,766)		
		(1,319,345)	(1,319,345)	868,833		
Net Amount from Investing Activities						
Financing Activities						
Inflows from Financing Activities						
Transfer from reserves	7	4,932,788	4,932,788	4,332,788	(600,000)	(12%)
		4,932,788	4,932,788	4,332,788		
Outflows from Financing Activities						
Repayment of debentures	11(a)	(192,531)	(192,531)	(197,445)	(4,914)	(3%)
Transfer to reserves	7	(1,856,026)	(1,856,026)	(3,962,723)	(2,106,697)	(114%)
		(2,048,557)	(2,048,557)	(4,160,168)		
		2,884,231	2,884,231	172,620		
Net Amount from Financing Activities						
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)	(2,102,371)	1,008,811		
Amount attributable to financing activities		(1,319,345)	(1,319,345)	868,833		
		2,884,231	2,884,231	172,620		
Closing Funding Surplus / (Deficit)						
	3	(93,559)	(93,559)	2,494,189		

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 30 June 2025

	FY 2025 30 June 2025	FY 2024 30 June 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,538,378	8,523,978
Trade and other receivables	1,373,025	3,507,380
Inventories	199,857	220,515
Other assets	1,204,794	120,489
TOTAL CURRENT ASSETS	13,316,055	12,372,362
NON-CURRENT ASSETS		
Other financial assets	20,793	20,793
Property, plant and equipment	15,266,999	13,176,287
Infrastructure	96,907,599	96,340,734
TOTAL NON-CURRENT ASSETS	112,195,391	109,537,813
TOTAL ASSETS	125,511,446	121,910,175
CURRENT LIABILITIES		
Trade and other payables	1,281,758	1,542,115
Other liabilities	1,680,869	2,161,932
Borrowings	196,094	192,531
Employee related provisions	196,861	196,861
TOTAL CURRENT LIABILITIES	3,355,583	4,093,440
NON-CURRENT LIABILITIES		
Borrowings	1,145,213	1,341,307
Employee related provisions	95,557	95,557
TOTAL NON-CURRENT LIABILITIES	1,240,771	1,436,865
TOTAL LIABILITIES	4,596,353	5,530,304
NET ASSETS	120,915,092	116,379,871
EQUITY		
Retained surplus	33,272,075	31,975,741
Reserve accounts	8,227,949	4,989,061
Revaluation surplus	79,415,068	79,415,068
TOTAL EQUITY	120,915,092	116,379,871

SHIRE OF MURCHISON

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 30 June 2025

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$
Land and buildings	9(a)	340,481	292,373
Plant and equipment	9(c)	35,056	30,056
Furniture and equipment	9(b)	43,000	839
Infrastructure - roads	9(d)	5,576,933	5,328,854
Infrastructure - other	9(e)	2,911,798	2,815,644
Total Capital Expenditure		8,907,269	8,467,766
Capital Acquisitions Funded by:			
Capital grants and contributions		7,581,424	9,330,099
Other (disposals and c/fwd)		6,500	6,500
Council contribution - from reserves		600,000	-
Council contribution - operations		719,345	(0)
Total Capital Acquisitions Funding		8,907,269	9,336,599

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 June 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: 18 Jul 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 30 June 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 30 June 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 30 June 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 measure 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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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

2. EXPLANATION OF MATERIAL VARIANCES

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

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

Nature or Type Operating Revenues	Var \$	Var %	Var	Timing / Permanent	Explanation of Variance
Grants, Subsidies and Contributions	(3,040,222)	(34%)	▼	Timing	Main contribution to difference relates to flood damage timing of claims and MRWA SKA Roads opposed to budget profile. Note receipt of approximately 50% of F.A.G General and Road Grants (\$2.736M) in June which were transferred to reserve. See Note 12 for further detail.
Fees and Charges	(77,562)	(11%)	▼	Timing	Mostly related to Roadhouse fuel sales (\$106K) and Income other economic services (\$17K) below budget, offset by Roadhouse accommodation and camping revenue (\$51K) above budget.
Interest earnings	(13,792)	(9%)		Timing	Timing of quarterly earnings on Term Deposit Reserve bank account.
Other Revenue	705,145	200%	▲	Timing	Mostly related to Beringara/Pindar Roads reimbursement \$665k not included in budget and Workers Compensation Reimbursements \$75K above budget.
Capital Operating Grants, Subsidies and Contributions	1,748,675	23%	▲	Timing	Mostly related to MRWA - SKA Roads which is \$1.916M above budget, offset by below budget Road to Recovery \$164K, refer note 12 for breakdown.

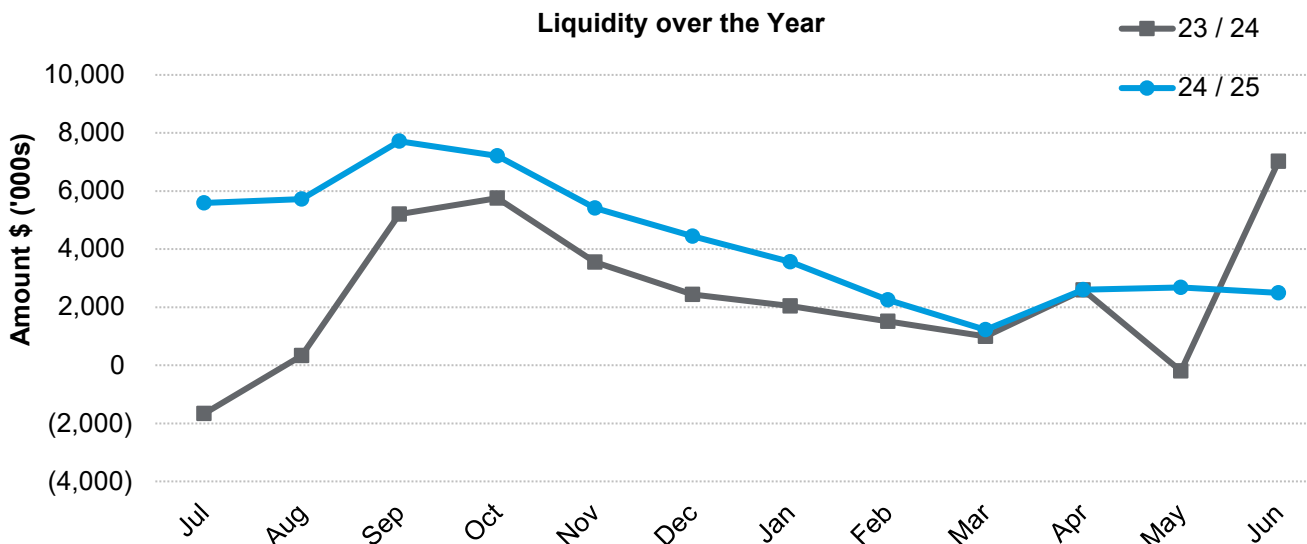
Operating Expense

Employee Costs	(158,685)	(11%)	▼	Timing	Overall employees costs are below budget, however, a greater portion has been allocated to operating expenses (as opposed to capital) than budget, most notably in relation to Parks & Reserves Maintenance (\$156K).
Materials and contracts	5,619,617	50%	▲	Timing	Mainly due to timing of Flood Damage works on rain events March 2022 and February 2021 (\$3.7M), SKA Road Maintenance (\$1M), General road maintenance (\$171K) Parts & Repairs (\$168K), Fuel & oils (\$107K), Gravel pits (\$100K), IT Expenses (\$43K) below budget.
Finance cost	25,631	43%	▲	Timing	Year end accrued interest on loans to be brought to account.
Other expenditure	57,644	31%	▲	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 30 June 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Jun 25	Prior Year Closing 30 Jun 24	This Time Last Year 30 Jun 24
Current Assets				
Cash unrestricted	4	\$ 2,679,139	\$ 294,675	\$ 294,675
Cash restricted	4	7,859,239	8,229,304	8,229,304
Receivables - rates	6(a)	63,794	(14,723)	(14,723)
Receivables - sundry	6(b)	1,153,527	3,446,102	3,446,102
Receivables - other		156,952	46,310	46,310
Provision for doubtful debts		(7,157)	(7,157)	(7,157)
Contract assets		1,204,794	120,489	120,489
Inventories		199,857	220,515	220,515
Total Current Assets		13,310,146	12,335,515	12,335,515
Current Liabilities				
Payables - sundry		(516,982)	(394,291)	(394,291)
Payables - other		(204,623)	(356,667)	(356,667)
PAYG Tax withheld		(33,686)	(32,212)	(32,212)
Accrued salaries and wages		-	(60,402)	(60,402)
Accrued expenses		-	(141,793)	(141,793)
Trust Liability		49	49	49
Deposits and bonds		(158,254)	(156,604)	(156,604)
Contract liabilities		(1,680,869)	(2,161,932)	(2,161,932)
Murchison Community Fund		(362,354)	(358,434)	(358,434)
Loan liabilities	11(a)	(196,094)	(197,445)	(197,445)
Total Payables		(3,152,813)	(3,859,731)	(3,859,730)
Provisions		(196,861)	(196,861)	(196,861)
Total Current Liabilities		(3,349,674)	(4,056,592)	(4,056,592)
Less: cash reserves	7	(7,859,239)	(8,229,304)	(8,229,304)
Less: provisions		196,861	196,861	196,861
Less: Self-supporting loan		-	-	-
Add: Disposal of Asset TBA		-	-	-
Add: Loan principal (current)		196,094	197,445	197,445
Add: trust transactions to municipal		-	-	-
Net Funding Position - Surplus / (Deficit)		2,494,188	443,925	443,925



SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 June 2025

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		%	Date
Cash						
Murchison Community Fund	362,667		362,667	Westpac	Variable	N/A
Municipal	2,216,372		2,216,372	Westpac	Variable	N/A
Cash On Hand	500		500	Cash on hand	Nil	N/A
Muni Short Term Investment	7,716		7,716	Westpac	Variable	N/A
Roadhouse	84,451		84,451	Westpac	Variable	N/A
CSIRO	7,432		7,432	Westpac	Variable	N/A
Term Deposit		3,733,899	3,733,899	Westpac	2.90%	9-Aug-25
Reserve Funds		4,125,340	4,125,340	Westpac	Variable	N/A
Total Cash and Financial Assets	2,679,139	7,859,239	10,538,378			

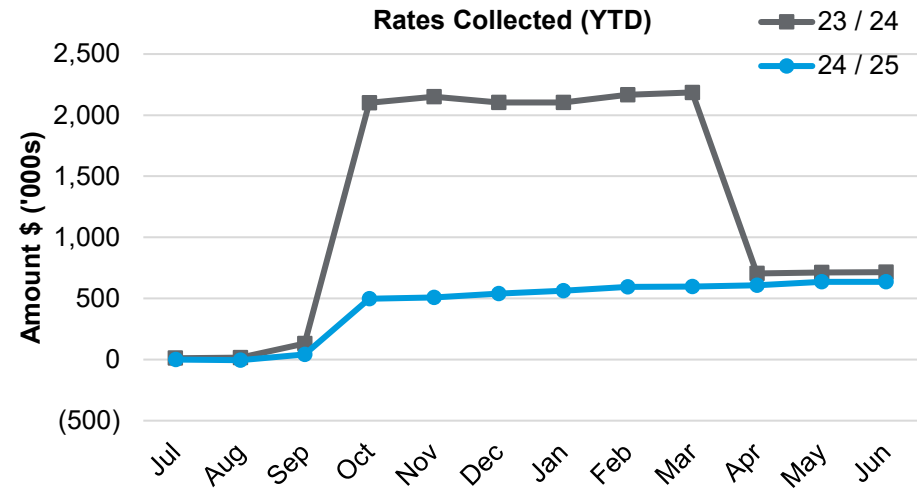
5. TRUST FUND

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 30 June 2025

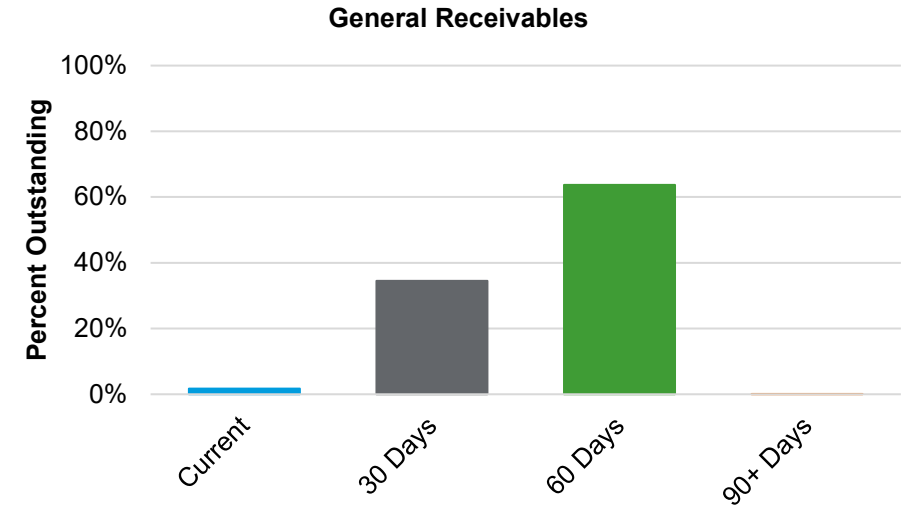
6. RECEIVABLES

(a) Rates Receivable	30 Jun 25
	\$
Rates receivables	63,794
Total Rates Receivable Outstanding	63,794
Closing balances - prior year	(14,723)
Rates levied this year	714,054
Closing balances - current month	(63,794)
Total Rates Collected to Date	635,537



Comments / Notes

(b) General Receivables	30 Jun 25
	\$
Current	19,862
30 Days	398,015
60 Days	734,810
90+ Days	840
Total General Receivables Outstanding	1,153,527



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

SHIRE OF MURCHISON

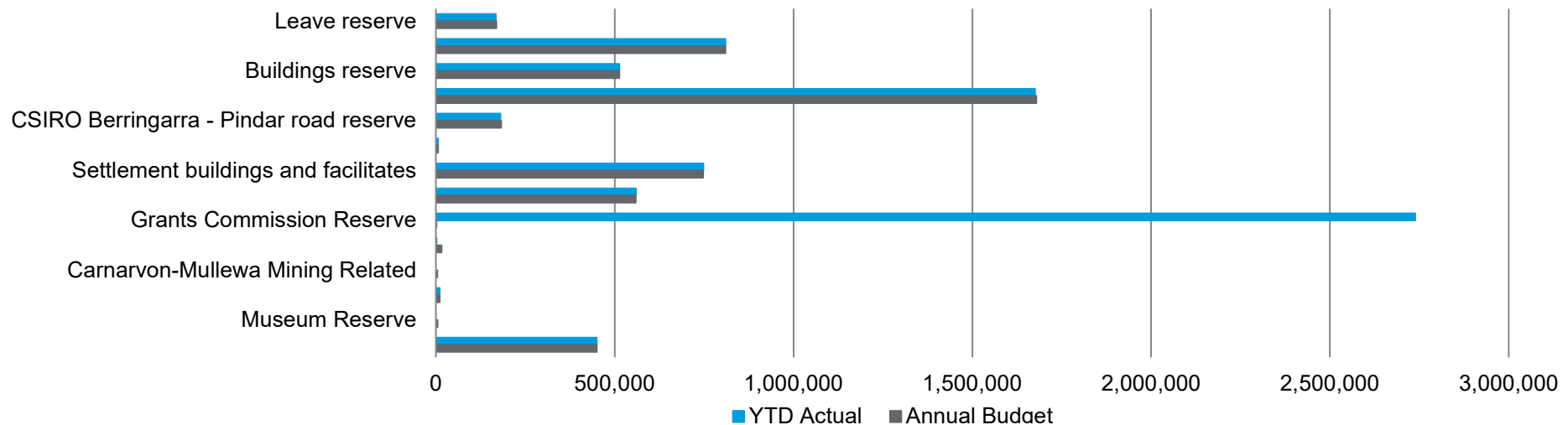
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 June 2025

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual			
	Balance 01 Jul 24 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 25 \$	Balance 01 Jul 24 \$	Transfers from \$	Transfer to \$	Balance 30 Jun 25 \$
Reserve Name								
Leave reserve	166,950	-	1,958	168,908	166,950	-	287	167,237
Plant reserve	808,758	-	1,168	809,926	808,758	-	1,148	809,907
Buildings reserve	511,858	-	1,048	512,906	511,858	-	881	512,739
Berringarra - Cue road reserve	1,552,454	-	126,968	1,679,422	1,552,454	-	122,478	1,674,932
CSIRO Berringarra - Pindar road rese	180,329	-	2,115	182,444	180,329	-	310	180,639
Flood damage repairs reserve	5,969	-	8	5,977	5,969	-	8	5,977
Settlement buildings and facilitates	397,112	(600,000)	950,000	747,112	397,112	-	350,683	747,795
Road Asset Reserve	258,912	-	300,000	558,912	258,912	-	300,367	559,280
Grants Commission Reserve	4,334,803	(4,332,788)	4	2,019	4,334,803	(4,332,788)	2,736,539	2,738,554
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	-	19	10,823
Museum Reserve	-	-	4,286	4,286	-	-	-	-
Workforce Accommodation Reserve	-	-	450,000	450,000	-	-	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)	3,962,723	7,859,232

Annual Budget v YTD Actual



SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 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 30 June 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	93,560	-	93,560	0%
	Community / Sports Centre Refurbishments	29,786	29,786	117,673	(87,887)	395%
Economic Services						
	F Capex New Caravan Park Ablution Block	205,275	205,275	146,810	58,465	72%
	Capex - Roadhouse Business Bldg.	5,900	5,900	21,930	(16,030)	372%
	Roadhouse Staff Accommodation	5,960	5,960	5,960	-	100%
Total Land and Buildings		340,481	340,481	292,373	48,108	

(b) Furniture & Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
	Council Chambers Communications Gear/Tables	8,000	8,000	-	8,000	0%
Housing						
	Staff Housing Furniture & Equipment	10,000	10,000	839	9,161	100%
Economic Services						
	Capex - Washing Machines	15,000	15,000	-	15,000	0%
	Roadhouse Appliances	10,000	10,000	-	10,000	0%
Total Furniture & Equipment		43,000	43,000	839	42,161	

(c) Plant and Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Other Property & Services						
	Mechanical Tools & Equipment	5,000	5,000	-	5,000	0%
Transport						
	Plant & Equipment - Minor	15,126	15,126	15,126	-	
	Plant & Equipment - Major	14,931	14,931	14,931	-	
Total Plant and Equipment		35,056	35,056	30,056	5,000	

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
Unallocated Roads Expenses		-	-	1,164	(1,164)	
Beri-Pindar Rd - Resheet Incl Floodway Sections		320,278	320,278	375,710	(55,432)	117%
General Road Sealing Works		-	-	-	-	0%
Reseal Works		98,298	98,298	178,133	(79,835)	181%
SKA Route		3,661,704	3,661,704	2,846,520	815,184	78%
Carn- Mullewa Rd		965,941	965,941	1,433,547	(467,606)	148%
Resheet Works General		28,665	28,665	-	28,665	0%
Mulga Cr Reconstruct & Two Coat Seal		308,269	308,269	357,775	(49,507)	116%
Beri-Byro Rd Sections 69.99-87.70		122,749	122,749	-	122,749	0%
Carn-Mul Rd Floodway over Wooramel River		-	-	6,203	(6,203)	
C12048 - Meeb-Wool Floodway over Murchison River		-	-	14,473	(14,473)	
Errabiddy Bluff Rd Resheet incl Floodways		-	-	115,329	(115,329)	
Capex Grids General		71,029	71,029	-	71,029	0%
		5,576,933	5,576,933	5,328,854	248,080	
Total Infrastructure - Roads		5,576,933	5,576,933	5,328,854	248,080	
(e) Infrastructure - Other						
	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation & Culture						
J Capex - Playground Upgrade		25,000	25,000	23,100	1,900	92%
Sports Club Building Improvements		93,560	93,560	-	93,560	0%
Community Splash Pool		640,000	640,000	604,034	35,966	94%
Improvements To Drinking Water Reticulation		620,641	620,641	328,126	292,514	53%
Economic Services						
Caravan Park Pool Construction		1,142,000	1,142,000	1,143,444	(1,444)	100%
Caravan Park Internal Roads		28,702	28,702	28,475	227	99%
Power Supply Capital		21,896	21,896	21,896	-	100%
Power Supply Upgrade		340,000	340,000	666,569	(326,569)	196%
Community Amenities						
Total Infrastructure - Other		2,911,798	2,911,798	2,815,644	96,154	
Total Capital Expenditure		8,907,269	8,907,269	8,467,766	439,503	

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 June 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 30 June 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)	(192,531)	(197,445)
Principal Outstanding	1,341,307	1,341,307	1,341,307
Finance cost payment	(46,827)	(46,827)	(22,458)
Service fee			
Total Principal, Finance Cost and Fees Paid	(239,358)	(239,358)	(219,903)
Total Principal Outstanding	1,341,307	1,341,307	1,341,307
Total Principal Repayments	(192,531)	(192,531)	(197,445)

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 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	548,682	2,642,771
F.A.G. Grant - Roads	WALGGC	104,234	104,234	746,680
Law, Order and Public Safety				
DFES Operating Grant	DFES	19,520	19,520	14,795
Transport				
MRWA Direct	MRWA	323,506	323,506	323,506
WANDRRA Flood Damage	MRWA	5,173,528	5,173,528	1,466,875
MRWA - SKA Roads	MRWA	2,709,433	2,709,433	648,603
Economic Services				
Tour Area Prom Revenue		34,000	34,000	59,392
Roadhouse Other Revenue		5,994	5,994	8,839
Other Property & Services				
Diesel Fuel Rebate		101,830	101,830	69,045
Workers Compensation Reimbursements		33,028	33,028	33,028
Total Grants, Subsidies and Contributions		9,053,755	9,053,755	6,013,534

(b) Capital Grants, Subsidies and Contributions

Transport				
MRWA Specific	MRWA	1,200,000	1,200,000	1,200,000
Roads to Recovery		900,000	900,000	735,303
LRCIP		347,504	347,504	528,237
MRWA - SKA Roads	MRWA	4,027,875	4,027,875	5,944,846
Mining Related Road Contributions		3,600	3,600	-
Recreation & Culture				
Other Rec & Sport Grants		852,446	852,446	671,713
Economic Services				
Settlement Infrastructure Grants		250,000	250,000	250,000
Total Capital Grants, Subsidies and Contributions		7,581,424	7,581,424	9,330,099
Total Grants, Subsidies and Contributions		16,635,180	16,635,180	15,343,633

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
			Opening Surplus					-1,324,432
03100	ABC Expenses - Rate Revenue	03100	ABC Expenses - Rate Revenue	903	Administration Allocation (Expense)			-3,352
03103	General Rates Levied	03103	General Rates Levied	100	General Rates			-72,013
03105	Penalty Interest Raised on Rates	03105	Penalty Interest Raised on Rates	160	Interest Earned		2,524	
03107	Back Rates Levied	03107	Back Rates Levied	100	General Rates			-3,137
03109	Rates Administration Fees	03109	Rates Administration Fees	170	Other Revenue		780	
03113	Rates Recovery Expenses	03113	Rates Recovery Expenses	521	Service Contracts			-7,030
03201	F.A.G Grant - General	03201	F.A.G Grant - General	111	Operating Grants - Commonwealth			-35,663
03202	F.A.G Grant - Roads	03202	F.A.G Grant - Roads	111	Operating Grants - Commonwealth			-76,031
03204	Interest Earned - Municipal	03204	Interest Earned - Municipal	160	Interest Earned		623	
03205	Other General Purpose Funding	03205	Other General Purpose Funding	170	Other Revenue			-164
03210	Transfer to Grants Commission Reserve	03210	Transfer to Grants Commission Reserve	630	Transfer to reserve			-4
73351	Transfer to Asset Management Reserve	73351	Transfer to Asset Management Reserve	630	Transfer to reserve			-22
04100	Members Travelling Expenses	04100	Members Travelling Expenses	580	Other Expenses		4,500	
04105	Members - Insurance	04105	Members - Insurance	570	Insurance Premiums		197	
04113	ABC Expenses - Members	04113	ABC Expenses - Members	903	Administration Allocation (Expense)			-15,345
04119	Housing Costs -Members	04119	Housing Costs -Members	904	Housing Allocation (Expense)			-1,905
04200	ABC Expenses - Other Governance	04200	ABC Expenses - Other Governance	903	Administration Allocation (Expense)			-22,072
04204	Housing Costs (Other Gov)	04204	Housing Costs (Other Gov)	904	Housing Allocation (Expense)			-4,191
05100	ABC Expenses - Fire Prevention	05100	ABC Expenses - Fire Prevention	903	Administration Allocation (Expense)			-758
05101	Insurance - Fire Prevention	05101	Insurance - Fire Prevention	570	Insurance Premiums		1,482	
05105	Fire Prevention Vehicle Expenses	FIRVEH	Fire Prevention Vehicle Expenses	901	Plant Recovery			-12,468
05107	Other Fire Prevention Expenses	FIREO	Fire Expenses - Other	520	Materials		3,327	
05107	Other Fire Prevention Expenses	FIREO	Fire Expenses - Other	521	Service Contracts			-107
05107	Other Fire Prevention Expenses	FIREO	Fire Expenses - Other	901	Plant Recovery			-3,220
05108	Depreciation - Fire Prevention	05108	Depreciation - Fire Prevention	550	Depreciation - Buildings & Improvements	-19		
05108	Depreciation - Fire Prevention	05108	Depreciation - Fire Prevention	552	Depreciation - Plant & Equipment - Major	12		
05200	Animal Control Expenses	05200	Animal Control Expenses	520	Materials			-5
05202	Dog Registration Fee Income	05202	Dog Registration Fee Income	156	Other Fees & Charges		900	
05310	ABC Expenses - Law Order Pub Safety	05310	ABC Expenses - Law Order Pub Safety	903	Administration Allocation (Expense)			-758
07406	ABC Expenses - Prev. Services	07406	ABC Expenses - Prev. Services	903	Administration Allocation (Expense)			-758
07503	ABC Expenses - Pest Control	07503	ABC Expenses - Pest Control	903	Administration Allocation (Expense)			-758
07700	Medical Centre Expenses	07700	Medical Centre Expenses	521	Service Contracts		46	
07705	ABC Expenses - Other Health	07705	ABC Expenses - Other Health	903	Administration Allocation (Expense)			-1,513
07706	Depreciation Ambulance Centre	07706	Depreciation Ambulance Centre	550	Depreciation - Buildings & Improvements	57		
08002	ABC Expenses - Education & Welfare	08002	ABC Expenses - Education & Welfare	903	Administration Allocation (Expense)			-472
09101	Maintenance 2 Office Road (CEO)	M2OFF	Maintenance 2 Office Road (Ceo)	570	Insurance Premiums		880	
09102	Maintenance 4A Kurara Way	M4AKU	Maintenance 4A Kurara Way	570	Insurance Premiums		264	
09103	Maintenance 4B Kurara Way	M4BKU	Maintenance 4B Kurara Way	570	Insurance Premiums		264	
09104	Maintenance 6 Kurara Way	M6KU	Maintenance 6 Kurara Way	521	Service Contracts		5,000	
09104	Maintenance 6 Kurara Way	M6KU	Maintenance 6 Kurara Way	570	Insurance Premiums		475	
09105	Maintenance 8 Kurara Way	M8KU	Maintenance 8 Kurara Way	570	Insurance Premiums		481	
09106	Maintenance 10A Kurara Way	M10AKU	Maintenance 10A Kurara Way	570	Insurance Premiums		246	
09107	Maintenance 10B Kurara Way	M10BKU	Maintenance 10B Kurara Way	570	Insurance Premiums		246	
09108	Maintenance 12A Kurara Way	M12AKU	Maintenance 12A Kurara Way	570	Insurance Premiums		343	
09109	Maintenance 12B Kurara Way	M12BKU	Maintenance 12B Kurara Way	570	Insurance Premiums		343	
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	521	Service Contracts		7,000	
09110	Maintenance 14 Mulga Cres	M14MUL	Maintenance 14 Mulga Cres	570	Insurance Premiums		693	
09111	Maintenance 16 Mulga Cres	M16MUL	Maintenance 16 Mulga Cres	521	Service Contracts		2,000	

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
09111	Maintenance 16 Mulga Cres	M16MUL	Maintenance 16 Mulga Cres	570	Insurance Premiums		509	
09113	Staff Housing Costs Rallocated	09113	Staff Housing Costs Rallocated	904	Housing Allocation (Expense)		17,559	
09117	Maintenance 8 Mulga Cres	M8MUL	Maintenance 8 Mulga Cres	521	Service Contracts			-15,963
09117	Maintenance 8 Mulga Cres	M8MUL	Maintenance 8 Mulga Cres	570	Insurance Premiums		512	
09118	Maintenance 10 Mulga Cres	M10MUL	Maintenance 10 Mulga Cres	570	Insurance Premiums		398	
09121	Foxtel 2 Office Road (CEO)	09121	Foxtel 2 Office Road (CEO)	121	Reimbursements		27	
09122	Foxtel 4A Kurara Way	09122	Foxtel 4A Kurara Way	121	Reimbursements		109	
09123	Foxtel 4B Kurara Way	09123	Foxtel 4B Kurara Way	121	Reimbursements			-218
09124	Foxtel 6 Kurara Way	09124	Foxtel 6 Kurara Way	121	Reimbursements			-68
09125	Foxtel 8 Kurara Way	09125	Foxtel 8 Kurara Way	121	Reimbursements			-68
09126	Foxtel 10A Kurara Way	09126	Foxtel 10A Kurara Way	121	Reimbursements		27	
09127	Foxtel 10B Kurara Way	09127	Foxtel 10B Kurara Way	121	Reimbursements		27	
09128	Foxtel 12A Kurara Way	09128	Foxtel 12A Kurara Way	121	Reimbursements		27	
09129	Foxtel 12B Kurara Way	09129	Foxtel 12B Kurara Way	121	Reimbursements		314	
09130	Foxtel 14 Mulga Cres	09130	Foxtel 14 Mulga Cres	121	Reimbursements		177	
09135	Foxtel 8 Mulga Cres	09135	Foxtel 8 Mulga Cres	121	Reimbursements		109	
09140	Foxtel Roadhouse Residence	09140	Foxtel Roadhouse Residence	121	Reimbursements		55	
09148	Depreciation - Staff Housing	09148	Depreciation - Staff Housing	550	Depreciation - Buildings & Improvements	1,251		
09151	Transfer to Buildings Reserve	09151	Transfer to Buildings Reserve	630	Transfer to reserve			-1,048
09152	Transfer to Workforce Accommodation Reserve	09152	Transfer to Workforce Accommodation Reserve	630	Transfer to reserve		190,000	
10100	Household Refuse Removal	MSANH	Household Refuse Removal	520	Materials		378	
10100	Household Refuse Removal	MSANH	Household Refuse Removal	550	Depreciation - Buildings & Improvements	61		
10101	Household Refuse Revenue	10101	Income Relating to Sanitation - Household Refuse	156	Other Fees & Charges		271	
10103	Tip Maintenance	MTIP	Tip Maintenance	901	Plant Recovery			-3,898
10105	ABC Expenses - H'sehold Refuse	10105	ABC Expenses - H'sehold Refuse	903	Administration Allocation (Expense)			-360
10503	ABC Exp. - Protection of Env.	10503	ABC Exp. - Protection of Env.	903	Administration Allocation (Expense)			-720
10604	ABC Exp - Town Plng & Reg. Dev.	10604	ABC Exp - Town Plng & Reg. Dev.	903	Administration Allocation (Expense)			-377
10700	Other Community Amenities Expenses	OCMFAC	Other Community Amenities Facilities	550	Depreciation - Buildings & Improvements	22,747		
10701	Other Community Amenities Inc	10701	Other Community Amenities Inc	156	Other Fees & Charges			-85
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhou	500	Salaries & Wages			-2,363
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhou	520	Materials		2,000	
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhou	543	Gas			-253
10704	Public Conveniences	MPTOIL	Maintenance - Public Conveniences (Near Roadhou	570	Insurance Premiums		355	
10705	Cemetery Maintenance	MCEMET	Maintenance - Cemetery	500	Salaries & Wages		1,755	
10705	Cemetery Maintenance	MCEMET	Maintenance - Cemetery	570	Insurance Premiums		89	
10709	ABC Expenses - Other Community Amenities	10709	ABC Expenses - Other Community Amenities	903	Administration Allocation (Expense)			-1,888
11300	ABC Expenses - Other Rec. & Sport	11300	ABC Expenses - Other Rec. & Sport	903	Administration Allocation (Expense)			-2,363
11301	Income - Other Recreation & Sport	11301	Income - Other Recreation & Sport	153	Facilities Hire		1,164	
11302	Other Rec & Sport Buildings & Improvements	C14230	Community / Sports Centre Refurbishments	520	Materials			-8,078
11302	Other Rec & Sport Buildings & Improvements	C14230	Community / Sports Centre Refurbishments	521	Service Contracts		5,825	
11302	Other Rec & Sport Buildings & Improvements	C14230	Community / Sports Centre Refurbishments	500	Salaries & Wages			-18
11302	Other Rec & Sport Buildings & Improvements	C14230	Community / Sports Centre Refurbishments	900	Labour Overheads			-16
11302	Other Rec & Sport Buildings & Improvements	C11004	Sports Club Access Upgrade	521	Service Contracts			-56,060
11302	Other Rec & Sport Buildings & Improvements	C11006	Community Splash Pad	521	Service Contracts			-10,000
11304	Parks and Reserves Mtce	MPARKS	Maintenance - Parks And Reserves	520	Materials			-13,098
11304	Parks and Reserves Mtce	MPARKS	Maintenance - Parks And Reserves	570	Insurance Premiums		95	
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	520	Materials			-6,833
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	521	Service Contracts		1,904	
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	543	Gas			-64

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2025

9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	555	Depreciation - Plant & Equipment Minor		3	
11305	Murchison Sports Club Mtce	MSPORT	Maintenance - Murchison Sports Club	570	Insurance Premiums		2,800	
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	521	Service Contracts			-162
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	543	Gas		281	
11306	Polocrosse Fields Mtce	MPOLOC	Maintenance - Polocrosse Fields	570	Insurance Premiums		312	
11307	Sports Toilet Block Mtce	MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubr	570	Insurance Premiums		146	
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	502	Other Employee Costs			-2,840
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	520	Materials			-3,710
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	521	Service Contracts		65	
11309	Garden Expenses Other	GARDEN	Garden Expenses Other	500	Salaries & Wages		2,840	
11318	Depreciation - Other Rec. and Sport	11318	Depreciation - Other Rec. and Sport	550	Depreciation - Buildings & Improvements	1,216		
11318	Depreciation - Other Rec. and Sport	11318	Depreciation - Other Rec. and Sport	551	Depreciation - Furniture & Equipment	4		
11404	ABC Exp - TV Rebroadcasting	11404	ABC Exp - TV Rebroadcasting	903	Administration Allocation (Expense)			-711
11502	ABC Expenses - Libraries	11502	ABC Expenses - Libraries	903	Administration Allocation (Expense)			-2,094
11601	Income Relating to Other Culture	11601	Income Relating to Other Culture	156	Other Fees & Charges		255	
11602	Murchison Museum	MUSEUM	Maintenance - Museum	520	Materials		500	
11602	Murchison Museum	MUSEUM	Maintenance - Museum	550	Depreciation - Buildings & Improvements	-5,297		
11602	Murchison Museum	MUSEUM	Maintenance - Museum	570	Insurance Premiums		513	
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	520	Materials		323	
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	521	Service Contracts			-323
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	550	Depreciation - Buildings & Improvements	-2,608		
11604	Museum Cottage	MUCOTT	Maintenance - Museum Cottage	570	Insurance Premiums		250	
11606	ABC Expenses - Other Culture	11606	ABC Expenses - Other Culture	903	Administration Allocation (Expense)			-2,037
11610	Other Culture Depreciation	11610	Other Culture Depreciation	550	Depreciation - Buildings & Improvements	370		
11612	Museum Revenue	11612	Museum Revenue	122	Donations Received		2,876	
11612	Museum Revenue	11612	Museum Revenue	156	Other Fees & Charges		1,410	
11613	Trans. to Res - Museum	11613	Trans. to Res - Museum	630	Transfer to reserve			-4,286
12101	Council Roads Construction	C12003	Capex Roads Construction General	500	Salaries & Wages		139,974	
12101	Council Roads Construction	C12003	Capex Roads Construction General	900	Labour Overheads		151,854	
12101	Council Roads Construction	C12003	Capex Roads Construction General	901	Plant Recovery		317,637	
12118	Sealed Roads Construction	C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	500	Salaries & Wages			-55,013
12118	Sealed Roads Construction	C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	900	Labour Overheads			-55,259
12118	Sealed Roads Construction	C12038	Carn-Mul Rd 154.54 - 208.68 Reconstruct & Widen	901	Plant Recovery			-189,317
12120	Formed & Surfaced Roads Construction	C12027	Beri-Pindar Rd 288.05 - 309.50 Resheet incl Floodw	521	Service Contracts		23,450	
12120	Formed & Surfaced Roads Construction	C12035	SKA Route General Construction Works	520	Materials			-12,500
12120	Formed & Surfaced Roads Construction	C12035	SKA Route General Construction Works	521	Service Contracts		12,500	
12120	Formed & Surfaced Roads Construction	C12035	SKA Route General Construction Works	901	Plant Recovery		312,972	
12120	Formed & Surfaced Roads Construction	C12036	SKA Route Gravel Stockpiling Works	521	Service Contracts			-35,750
12120	Formed & Surfaced Roads Construction	C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	500	Salaries & Wages			-139,974
12120	Formed & Surfaced Roads Construction	C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	900	Labour Overheads			-151,854
12120	Formed & Surfaced Roads Construction	C12039	SKA Route Carn-Mull Rd CGG Section Constr Wks	901	Plant Recovery			-317,637
12120	Formed & Surfaced Roads Construction	C12040	Resheet Works General	500	Salaries & Wages		14,906	
12120	Formed & Surfaced Roads Construction	C12045	Mulga Cr Reconstruct & two coat seal	520	Materials			-2,021
12120	Formed & Surfaced Roads Construction	C12045	Mulga Cr Reconstruct & two coat seal	521	Service Contracts		2,021	
12151	Trans. to Res - Berrigarra - Cue	12151	Trans. to Res - Berrigarra - Cue	630	Transfer to reserve			-16,101
12153	Trans to Res - Asset Rehab.	12153	Trans to Res - Asset Rehab.	630	Transfer to reserve		100,000	
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	550	Depreciation - Buildings & Improvements	-46		
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	553	Depreciation - Roads	529,930		
12200	Depreciation - Roads & Depot	12200	Depreciation - Roads & Depot	559	Depreciation - Bridges	479		

SHIRE OF MURCHISON
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9 BUDGET AMENDMENTS

COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
12203	Roads Maintenance General	R0001	Beringarra-Pindar Road	900	Labour Overheads		33,534	
12203	Roads Maintenance General	R0001	Beringarra-Pindar Road	901	Plant Recovery			-33,534
12203	Roads Maintenance General	R0006	Byro - Woodleigh Road	901	Plant Recovery			-13,871
12203	Roads Maintenance General	R0013	Muggon Road	901	Plant Recovery			-6,239
12203	Roads Maintenance General	R0026	Meeberrie - Wooleen Road	521	Service Contracts			-19,068
12203	Roads Maintenance General	R0028	Mt Wittenoom Road	901	Plant Recovery			-2,702
12203	Roads Maintenance General	R0035	Butchers Track	901	Plant Recovery			-12,855
12203	Roads Maintenance General	R0039	Roderick Street	521	Service Contracts			-140
12203	Roads Maintenance General	R0043	Camarvon - Mullewa Road	521	Service Contracts			-37,772
12203	Roads Maintenance General	R0044	Woolgorong Road	521	Service Contracts			-4,651
12203	Roads Maintenance General	R0048	Mt Narryer Access Road	901	Plant Recovery			-3,308
12203	Roads Maintenance General	RMCAMP	Road Maintenance Camp Expenses	520	Materials			-785
12203	Roads Maintenance General	RMCAMP	Road Maintenance Camp Expenses	521	Service Contracts			-2,539
12203	Roads Maintenance General	RMCAMP	Road Maintenance Camp Expenses	901	Plant Recovery			-8,108
12204	Depot Maintenance	DEPOT	Depot Maintenance	570	Insurance Premiums		2,152	
12204	Depot Maintenance	DEPOT	Depot Maintenance	901	Plant Recovery			-15,124
12206	Traffic Signs Maint.	TSIGNS	Traffic Signs Maintenance	901	Plant Recovery			-1,147
12207	Bridges Maint.	MBRIDG	Bridges Maintenance	570	Insurance Premiums		3,151	
12213	Grant - MRWA Specific	12213	Grant - MRWA Specific	181	Capital Grants - State Government		600,000	
12216	Grant - Roads to Recovery	12216	Grant - Roads to Recovery	182	Capital Grants - Commonwealth			-95,488
12220	Traffic Licencing Commissions	12220	Traffic Licencing Commissions	170	Other Revenue		545	
12223	Grids Maintenance	MGRIDS	Maintenance/Improvements Grids	520	Materials			-125,295
12223	Grids Maintenance	MGRIDS	Maintenance/Improvements Grids	521	Service Contracts			-1,000
12227	Road Loan Interest Expenses (WATC)	12227	Road Loan Interest Expenses (WATC)	561	Other Interest Charges			-72
12230	SKA Roads Maintenance	SKA00	SKA Roads Maintenance General	521	Service Contracts			-22,630
12230	SKA Roads Maintenance	SKA004	SKA Roads Maintenance Twin Peaks-Wooleen Rd	521	Service Contracts			-134,615
12230	SKA Roads Maintenance	SKA005	SKA Roads Maintenance Boolardy-Kalli Rd	521	Service Contracts			-12,035
12230	SKA Roads Maintenance	SKA027	SKA Roads Maintenance Wooleen-Mt Wittenoom R	521	Service Contracts			-7,520
12230	SKA Roads Maintenance	SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	520	Materials		200,000	
12230	SKA Roads Maintenance	SKA032	SKA Roads Maintenance Boolardy-Wooleen Rd	521	Service Contracts			-416,322
12236	MRWA - SKA Roads Operating Grant	12236	MRWA - SKA Roads Operating Grant	110	Operating Grants - State Government		432,433	
12237	MRWA - SKA Roads Capital Grant	12237	MRWA - SKA Roads Capital Grant	181	Capital Grants - State Government		365,468	
12241	ABC Exp - Roads & Depot	12241	ABC Exp - Roads & Depot	903	Administration Allocation (Expense)			-8,789
12242	Road Management	RDMANG	Road Management Costs	520	Materials			-5,640
12242	Road Management	RDMANG	Road Management Costs	521	Service Contracts			-27,150
12242	Road Management	RDMANG	Road Management Costs	522	Contractors/Consultants		24,500	
12242	Road Management	RDMANG	Road Management Costs	901	Plant Recovery			-956
12243	Housing Costs Road Maint	12243	Housing Costs Road Maint	904	Housing Allocation (Expense)		502	
12251	Trans to Res - Flood Damage	12251	Trans to Res - Flood Damage	630	Transfer to reserve			-8
12305	Trans to Res - Plant Rep	12305	Trans to Res - Plant Rep	630	Transfer to reserve			-1,168
12398	Sale of Assets - Road Plant Purchases	12398	Sale of Assets - Road Plant Purchases	200	Proceeds on Sale of Plant & Equipment		6,500	
12604	Airport Maintenance	MAIRPT	Airport Maintenance	570	Insurance Premiums		1,898	
12605	ABC Exp. - Aerodrome	12605	ABC Exp. - Aerodrome	903	Administration Allocation (Expense)			-199
12608	Depreciation - Airstrip	12608	Depreciation - Airstrip	550	Depreciation - Buildings & Improvements	-866		
12608	Depreciation - Airstrip	12608	Depreciation - Airstrip	552	Depreciation - Plant & Equipment - Major	17,668		
12608	Depreciation - Airstrip	12608	Depreciation - Airstrip	556	Depreciation - Other Infrastructure	-15,647		
13101	Vermin Control	13101	Vermin Control	580	Other Expenses			-4,000
13103	ABC Exp - Rural Services	13103	ABC Exp - Rural Services	903	Administration Allocation (Expense)			-204
13105	Rural Services Income	13105	Rural Services Income	156	Other Fees & Charges		552	

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COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
13200	Caravan Park Depreciation	13200	Caravan Park Depreciation	550	Depreciation - Buildings & Improvements		389	
13203	Tour Area Prom Buildings & Improvements	C13005	F Capex - New Caravan Park Ablution Block	520	Materials			-5,295
13203	Tour Area Prom Buildings & Improvements	C13005	F Capex - New Caravan Park Ablution Block	521	Service Contracts			-43,876
13203	Tour Area Prom Buildings & Improvements	C13005	F Capex - New Caravan Park Ablution Block	901	Plant Recovery			-6,103
13203	Tour Area Prom Buildings & Improvements	C13015	Capex - Roadhouse Business Bldg.	521	Service Contracts			-5,900
13203	Tour Area Prom Buildings & Improvements	C13027	Staff Accommodation Units	521	Service Contracts			-5,960
13205	Tour Area Prom Infrastructure	C13031	Caravan Park Pool Construction	521	Service Contracts		108,000	
13207	ABC Exp- Tourism/Area Prom.	13207	ABC Exp- Tourism/Area Prom.	903	Administration Allocation (Expense)			-9,640
13209	Housing Costs Allocated to Tourism / Area Prom	13209	Housing Costs Allocated to Tourism / Area Prom	904	Housing Allocation (Expense)			-762
13612	Trans to Res - Sett. Bldg & Facs.	13612	Trans to Res - Sett. Bldg & Facs.	630	Transfer to reserve		589,092	
13619	Roadhouse Business Expenses	RHOP1	Running Of The Roadhouse - Cost Of Goods	520	Materials		10	
13619	Roadhouse Business Expenses	RHOPER	Roadhouse Business Operational	520	Materials			-5,448
13619	Roadhouse Business Expenses	RHOPER	Roadhouse Business Operational	521	Service Contracts			-2,918
13619	Roadhouse Business Expenses	RHOPER	Roadhouse Business Operational	901	Plant Recovery			-173
13619	Roadhouse Business Expenses	RHOTH	Roadhouse - Other	901	Plant Recovery			-856
13620	Caravan Park Expenses	CPKEXP	Caravan Park Expenses - Grounds	521	Service Contracts			-5,799
13620	Caravan Park Expenses	CPKEXP	Caravan Park Expenses - Grounds	901	Plant Recovery			-637
13620	Caravan Park Expenses	CPKEXP	Caravan Park Expenses - Grounds	570	Insurance Premiums		99	
13620	Caravan Park Expenses	CPBULD	Caravan Park Outbuildings	520	Materials			-1,215
13620	Caravan Park Expenses	CPBULD	Caravan Park Outbuildings	521	Service Contracts			-1,469
13620	Caravan Park Expenses	CPBULD	Caravan Park Outbuildings	570	Insurance Premiums		276	
13620	Caravan Park Expenses	CPABUL	Caravan Park Ablutions Expenses	570	Insurance Premiums			-1,771
13620	Caravan Park Expenses	RHACM	Maintenance of Tourist Accomodation Units	520	Materials		1,947	
13620	Caravan Park Expenses	RHACM	Maintenance of Tourist Accomodation Units	521	Service Contracts			-1,947
13620	Caravan Park Expenses	RHACM	Maintenance of Tourist Accomodation Units	570	Insurance Premiums		511	
13640	Roadhouse Building & Surrounds	RHGDNS	Roadhouse Precinct Gardens	520	Materials			-937
13640	Roadhouse Building & Surrounds	RHM	Roadhouse Cafe Bldg Maint	543	Gas			-128
13640	Roadhouse Building & Surrounds	RHM	Roadhouse Cafe Bldg Maint	570	Insurance Premiums		1,397	
13654	R'House - Accom & Camping	13654	R'House - Accom & Camping	156	Other Fees & Charges		28,946	
13655	Tourism Expenses	CMULBC	Murchison Roads Planning and Design Project	521	Service Contracts		31,790	
13655	Tourism Expenses	SKAIBC	SKA Interpretive Experience Planning Project	521	Service Contracts			-1,000
13600	ABC Expenses - Other Economic Services	13600	ABC Expenses - Other Economic Services	903	Administration Allocation (Expense)			-5,788
13601	Settlement Water Supply	WATER	Settlement Water Supply	520	Materials			-84
13601	Settlement Water Supply	WATER	Settlement Water Supply	521	Service Contracts		84	
13601	Settlement Water Supply	WATER	Settlement Water Supply	550	Depreciation - Buildings & Improvements	4,700		
13601	Settlement Water Supply	WATER	Settlement Water Supply	556	Depreciation - Other Infrastructure	-22,250		
13601	Settlement Water Supply	WATER	Settlement Water Supply	570	Insurance Premiums			-627
13601	Settlement Water Supply	WATER	Settlement Water Supply	901	Plant Recovery			-2,943
13602	Settlement Power Generation	POWER	Settlement Power Generation	550	Depreciation - Buildings & Improvements	10,639		
13602	Settlement Power Generation	POWER	Settlement Power Generation	552	Depreciation - Plant & Equipment - Major	26		
13602	Settlement Power Generation	POWER	Settlement Power Generation	570	Insurance Premiums		390	
13602	Settlement Power Generation	GEN098	Powerhouse Generator No 1	552	Depreciation - Plant & Equipment - Major	1,733		
13602	Settlement Power Generation	GEN098	Powerhouse Generator No 1	570	Insurance Premiums			-519
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	520	Materials			-806
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	521	Service Contracts		806	
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	552	Depreciation - Plant & Equipment - Major	1,733		
13602	Settlement Power Generation	GEN099	Powerhouse Generator No 2	570	Insurance Premiums			-519
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	521	Service Contracts			-22,635
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	555	Depreciation - Plant & Equipment Minor	-248		

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COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
13603	Settlement Freight Service	FREGHT	Settlement Freight Service	570	Insurance Premiums		146	
13605	Roadhouse Fuel Purchases	RHFDIE	Roadhouse Diesel Fuel Purchases	520	Materials			-16,041
13605	Roadhouse Fuel Purchases	RHFULP	Roadhouse ULP Fuel Purchases	520	Materials			-9,285
13608	Roadhouse Fuel Sales	13608	Roadhouse Fuel Sales	156	Other Fees & Charges		52,092	
13609	Roadhouse - Other Revenue	13609	Roadhouse - Other Revenue	113	Contributions - Operating		5,994	
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	550	Depreciation - Buildings & Improvements	21,643		
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	551	Depreciation - Furniture & Equipment	6,466		
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	552	Depreciation - Plant & Equipment - Major	99		
13648	Depreciation - Other Economic Svcs	13648	Depreciation - Other Economic Svcs	555	Depreciation - Plant & Equipment Minor	-753		
13649	Depreciation - Roadhouse	13649	Depreciation - Roadhouse	550	Depreciation - Buildings & Improvements	352		
13649	Depreciation - Roadhouse	13649	Depreciation - Roadhouse	552	Depreciation - Plant & Equipment - Major	30		
13656	Housing Costs Allocated Economic Services	13656	Housing Costs Allocated Economic Services	904	Housing Allocation (Expense)			-8,937
13657	Water Infrastructure	C14720	Improvements To drinking Water reticulation	901	Plant Recovery			-641
13659	Power Infrastructure	C13660	Power Supply Capital	521	Service Contracts		128,104	
13659	Power Infrastructure	C13661	Power Supply Upgrade	520	Materials			-3,091
13659	Power Infrastructure	C13661	Power Supply Upgrade	521	Service Contracts			-196,322
13659	Power Infrastructure	C13661	Power Supply Upgrade	901	Plant Recovery			-587
14150	Private Works Income	14150	Private Works Income	156	Other Fees & Charges		21,017	
14200	Plant Expenses PWO	PLNTPW	Plant Expenses PWOH	901	Plant Recovery			-22,901
14206	Consultant Expenses (PWO)	14206	Consultant Expenses (PWO)	521	Service Contracts			-8,394
14207	Less PWO Allocated to Works	14207	Less PWO Allocated to Works	900	Labour Overheads			-1,281
14210	Workers Compensation Reimbursements	14210	Workers Compensation Reimbursements	113	Contributions - Operating		33,028	
14210	Workers Compensation Reimbursements	14210	Workers Compensation Reimbursements	170	Other Revenue		908	
14211	Camp Expenses	CAMPEX	Camp Expenses	520	Materials			-552
14211	Camp Expenses	CAMPEX	Camp Expenses	521	Service Contracts		552	
14211	Camp Expenses	CAMPEX	Camp Expenses	901	Plant Recovery			-345
14212	Staff Training/Meetings/OSH	SMOHS	Staff Training/Meetings/Osh	520	Materials			-5,785
14212	Staff Training/Meetings/OSH	SMOHS	Staff Training/Meetings/Osh	521	Service Contracts		5,785	
14215	ABC Expenses - P.W.Overheads	14215	ABC Expenses - P.W.Overheads	903	Administration Allocation (Expense)			-5,021
14216	Housing Costs Allocated to Works	14216	Housing Costs Allocated to Works	904	Housing Allocation (Expense)		4,007	
14302	Insurance - Plant	14302	Insurance - Plant	570	Insurance Premiums		16,230	
14304	Tyres and Tubes	14304	Tyres and Tubes	520	Materials			-7,485
14305	Parts & Repairs	PTSREP	Parts & Repairs	543	Gas			-3,575
14307	Licences - Plant	14307	Licences - Plant	520	Materials			-6,225
14308	Depreciation - Plant	14308	Depreciation - Plant	552	Depreciation - Plant & Equipment - Major	19,075		
14308	Depreciation - Plant	14308	Depreciation - Plant	555	Depreciation - Plant & Equipment Minor	10,265		
14309	Plant Operation Costs Allocated to Works	14309	Plant Operation Costs Allocated to Works	901	Plant Recovery		55,173	
14311	Housing (Plant) Related Costs	14311	Housing (Plant) Related Costs	904	Housing Allocation (Expense)			-14,448
14312	Plant - Tools & Minor Equipment	14312	Plant - Tools & Minor Equipment	520	Materials			-9,388
14313	ABC Expenses - Plant Operation Costs	14313	ABC Expenses - Plant Operation Costs	903	Administration Allocation (Expense)			-943
14500	General Office and Administration	14500	General Office and Administration	520	Materials			-318
14500	General Office and Administration	14500	General Office and Administration	521	Service Contracts		318	
14500	General Office and Administration	14500	General Office and Administration	561	Other Interest Charges			-1,969
14501	Office Building Expenses	OFFADM	Administration Office Maintenance	570	Insurance Premiums		1,549	
14505	Travel & Accommodation - Admin	14505	Travel & Accommodation - Admin	521	Service Contracts			-2,907
14506	Legal Expenses Administration	14506	Legal Expenses Administration	520	Materials			-23,878
14506	Legal Expenses Administration	14506	Legal Expenses Administration	521	Service Contracts		23,881	
14507	Trng./Conference - Admin	14507	Trng./Conference - Admin	520	Materials		1,629	
14508	Printing & Stationery - Admin	14508	Printing & Stationery - Admin	521	Service Contracts			-3,622

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COA	Description	Job	Description	IE	Inc/Exp Analysis	No Cash Impact	Increase in Cash	(Decrease in Cash)
14510	Depreciation - Admin	14510	Depreciation - Admin	550	Depreciation - Buildings & Improvements	37,942		
14510	Depreciation - Admin	14510	Depreciation - Admin	551	Depreciation - Furniture & Equipment	871		
14512	Income Relating to Administration	14512	Income Relating to Administration	121	Reimbursements			-47,048
14512	Income Relating to Administration	14512	Income Relating to Administration	156	Other Fees & Charges			-741
14517	Insurance - Admin	14517	Insurance - Admin	570	Insurance Premiums		8,422	
14524	Subscriptions	14524	Subscriptions	523	Subscriptions			-3,418
14550	Less ABC Costs Alloc to W & S	14550	Less ABC Costs Alloc to W & S	903	Administration Allocation (Expense)		86,917	
52500	Plant & Equipment - Major	52500	Plant & Equipment - Major	702	Capital Purchases - Plant & Equipment Major			-14,931
52510	Plant & Equipment - Minor	52510	Plant & Equipment - Minor	703	Capital Purchases - Plant & Equipment Minor			-15,126
						642,028	4,224,518	-4,297,498
Adopted Net Current Assets - Surplus / (Deficit)								72,979
Increase in Cash								4,224,518
(Decrease in Cash)								-4,297,498
Revised Net Current Assets - Surplus / (Deficit)								-0