



murchisonshire

Ancient land under brilliant skies

Ordinary Council Meeting

23 October 2025

Agenda Attachments



murchisonshire

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SHIRE OF MURCHISON

MONTHLY FINANCIAL REPORT

For the Period Ending 30 September 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 20th October 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
- Statement of Financial Position
- Statement of Capital Acquisitions and Funding

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SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 30 September 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 5 and 6 showing a surplus/(deficit) as at 30 September 2025 of \$4,083,773

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
SKA Route	30%	3,018,941	754,725	898,450
Power Supply Upgrade	38%	1,148,183	287,043	431,349
Improvements To Drinking Water Reticulation	39%	350,602	87,648	138,466
Carn- Mullewa Rd	3%	1,495,332	373,824	44,984
	33%	4,517,726	1,129,416	1,468,266
Grants, Subsidies and Contributions				
Grants, subsidies and contributions	22%	8,844,887	5,211,453	1,972,617
Capital grants, subsidies and contributions	65%	6,539,163	1,634,787	4,256,716
	40%	15,384,050	6,846,240	6,229,333
Rates Levied	69%	2,760,469	1,290,811	1,899,085

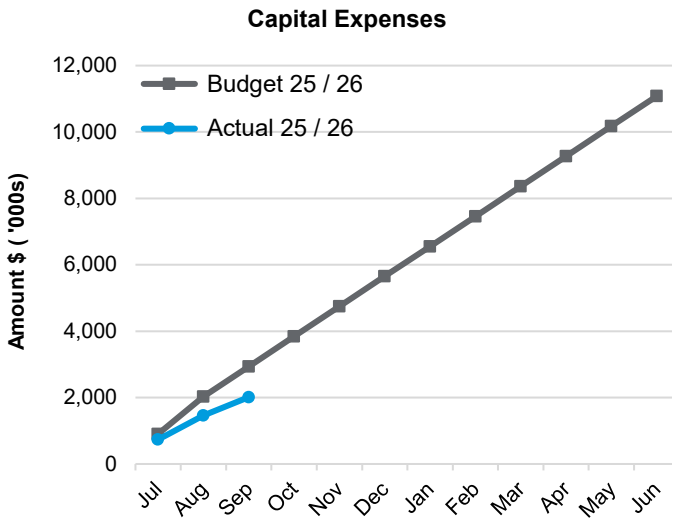
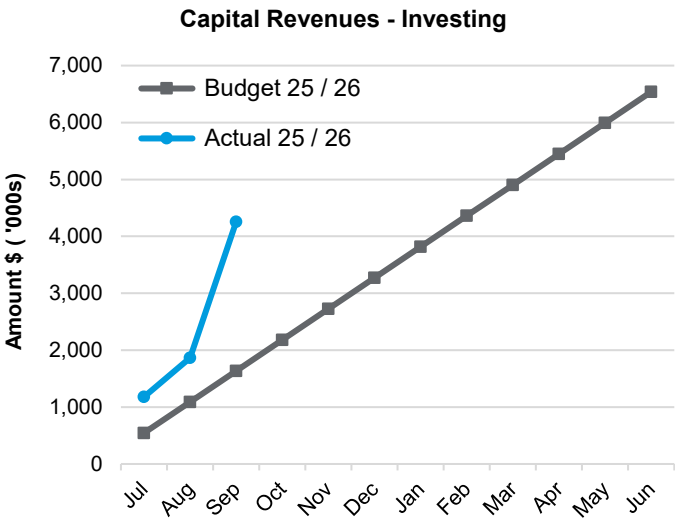
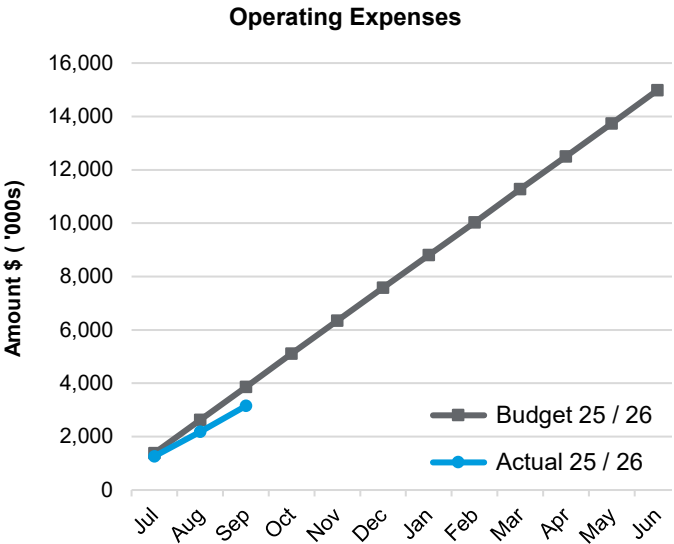
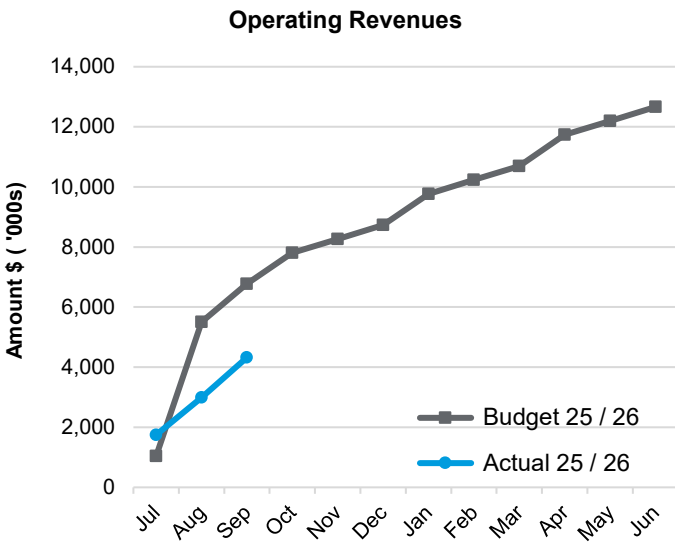
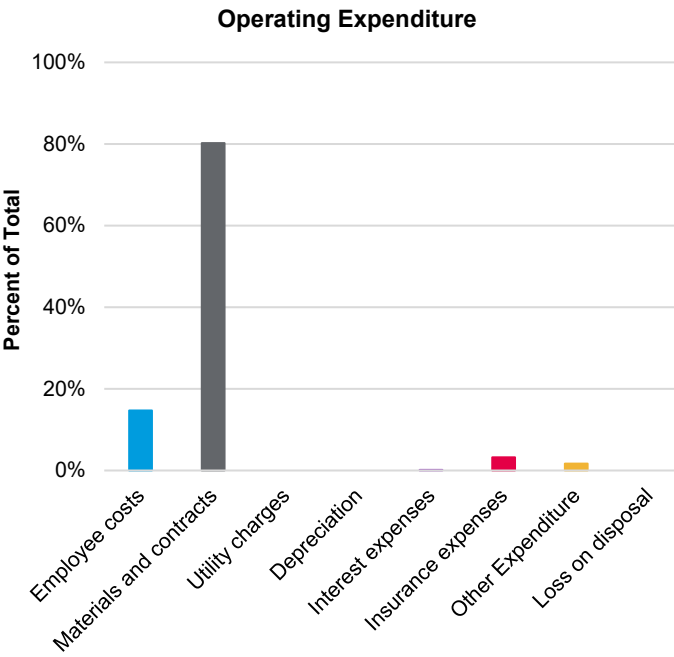
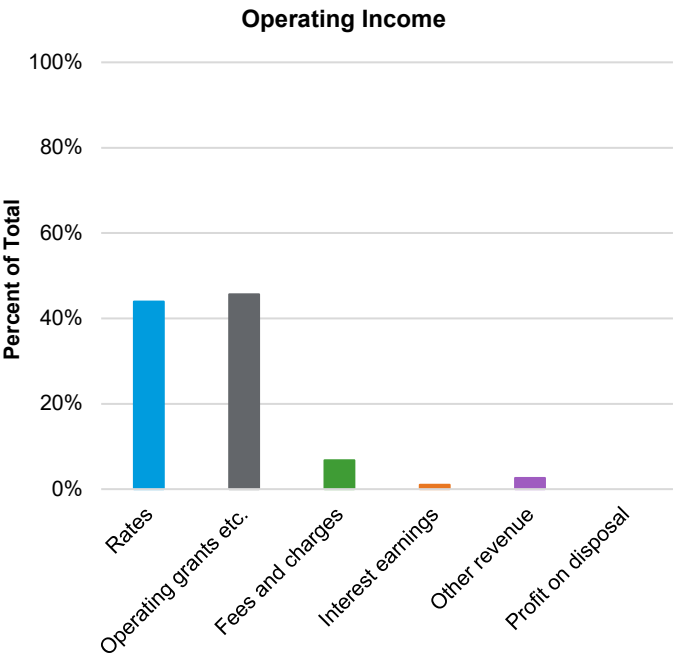
% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year %	Current Year 30 Sep 25 \$	Prior Year 30 Sep 24 \$
Adjusted net current assets	53%	4,083,773	7,713,968
Cash and equivalent - unrestricted	46%	3,550,037	7,653,961
Cash and equivalent - restricted	0%	7,892,827	3,929,212
Receivables - rates	268%	1,891,043	705,384
Receivables - other	50%	1,360,429	2,713,403
Total Current Liabilities	111%	4,784,022	4,302,709

% - Compares current YTD actuals to prior year actuals

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
For the Period Ending 30 September 2025
SUMMARY GRAPHS



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

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue from Operating Activities							
Rates	10	2,760,469	1,290,811	1,899,085	608,274	47%	▲
Grants, subsidies and contributions	12(a)	8,844,887	5,211,453	1,972,617	(3,238,836)	(62%)	▼
Fees and charges		624,010	155,985	292,338	136,353	87%	▲
Interest earnings		136,674	32,595	44,213	11,618	36%	▲
Other revenue		295,314	75,893	113,089	37,196	49%	▲
Profit on disposal of assets	8	-	-	-	-		
		12,661,354	6,766,737	4,321,341			
Expenditure from Operating Activities							
Employee costs		(1,716,406)	(460,650)	(463,226)	(2,576)	(1%)	
Materials and contracts		(8,301,526)	(2,088,087)	(2,527,091)	(439,004)	(21%)	▼
Depreciation on non-current assets		(4,558,090)	(1,139,472)	-	1,139,472	100%	▲
Finance cost		(41,536)	(4,428)	(4,873)	(445)	(10%)	
Insurance expenses		(193,609)	(132,145)	(101,677)	30,468	23%	▲
Other expenditure		(172,339)	(39,522)	(53,217)	(13,695)	(35%)	▼
Loss on disposal of assets	8	-	-	-	-		
		(14,983,505)	(3,864,304)	(3,150,085)			
Excluded Non-cash Operating Activities							
Depreciation and amortisation		4,558,090	1,139,472	-			
Movement in Employee Benefits		-	-	-			
(Profit) / loss on asset disposal		-	-	-			
Net Amount from Operating Activities		2,235,938	4,041,905	1,171,256			
Investing Activities							
Inflows from Investing Activities							
Capital grants, subsidies and contributions	12(b)	6,539,163	1,634,787	4,256,716	2,621,929	160%	▲
Proceeds from disposal of assets	8	120,000	-	-	-		
		6,659,163	1,634,787	4,256,716			
Outflows from Investing Activities							
Land and buildings	9(a)	(2,997,500)	(749,370)	(76,132)	673,238	90%	▲
Plant and equipment	9(c)	(580,000)	(144,999)	-	144,999	100%	▲
Furniture and equipment	9(b)	(8,356)	(2,085)	-	2,085	100%	
Infrastructure - roads	9(d)	(5,834,476)	(1,625,986)	(1,245,404)	380,582	23%	▲
Infrastructure - other	9(e)	(1,658,785)	(414,690)	(691,849)	(277,159)	(67%)	
		(11,079,117)	(2,937,130)	(2,013,385)			
Net Amount from Investing Activities		(4,419,954)	(1,302,343)	2,243,332			
Financing Activities							
Inflows from Financing Activities							
Transfer from reserves	7	3,874,135	-	-	-		
		3,874,135	-	-			
Outflows from Financing Activities							
Repayment of debentures	11(a)	(196,094)	-	-	-		
Transfer to reserves	7	(2,100,979)	-	(33,589)	(33,589)		
		(2,297,073)	-	(33,589)			
Net Amount from Financing Activities		1,577,062	-	(33,589)			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
Amount attributable to operating activities	3	670,723	670,723	702,773			
Amount attributable to investing activities		2,235,938	4,041,905	1,171,256			
Amount attributable to financing activities		(4,419,954)	(1,302,343)	2,243,332			
		1,577,062	-	(33,589)			
Closing Surplus / (Deficit)	3	63,770	3,410,285	4,083,773			

* - 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 September 2025
REPORTING PROGRAM

18.2.1 - October 2025

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue from Operating Activities						
Governance		5,652	1,410	5,000	3,590	255%
General purpose funding		5,196,593	1,900,348	2,668,806	768,458	40%
Law, order and public safety		15,305	3,822	3,777	(46)	(1%)
Housing		-	-	10,720	10,720	
Community amenities		840	210	421	211	100%
Recreation and culture		7,932	1,962	3,918	1,956	100%
Transport		6,369,888	4,592,715	1,219,203	(3,373,512)	(73%)
Economic services		959,719	239,919	328,575	88,656	37%
Other property and services		105,426	26,352	80,923	54,571	207%
		12,661,355	6,766,737	4,321,341		
Expenditure from Operating Activities						
Governance		(664,452)	(262,893)	(195,390)	67,503	26%
General purpose funding		(41,012)	(10,251)	(10,576)	(325)	(3%)
Law, order and public safety		(62,116)	(18,521)	(21,340)	(2,819)	(15%)
Health		(28,614)	(6,393)	(9,551)	(3,158)	(49%)
Education and welfare		(500)	-	(1,500)	(1,500)	
Housing		-	114	(11,820)	(11,934)	10,468%
Community amenities		(226,686)	(53,823)	(60,418)	(6,595)	(12%)
Recreation and culture		(649,310)	(162,222)	(166,946)	(4,724)	(3%)
Transport		(10,803,355)	(2,706,061)	(2,016,279)	689,782	25%
Economic services		(2,402,035)	(600,336)	(651,502)	(51,166)	(9%)
Other property and services		(105,426)	(43,918)	(4,764)	39,154	89%
		(14,983,505)	(3,864,304)	(3,150,085)		
Excluded Non-cash Operating Activities						
Depreciation and amortisation		4,558,090	1,139,472	-		
Movement in Employee Benefits		-	-	-		
(Profit) / loss on asset disposal	8	-	-	-		
Net Amount from Operating Activities		2,235,940	4,041,905	1,171,257		
Investing Activities						
Inflows from Investing Activities						
Capital grants, subsidies and contribution	12(b)	6,539,163	1,634,787	4,256,716	2,621,929	160%
Proceeds from disposal of assets	8	120,000	-	-	-	
		6,659,163	1,634,787	4,256,716		
Outflows from Investing Activities						
Land and buildings	9(a)	(2,997,500)	(749,370)	(76,132)	673,238	90%
Plant and equipment	9(c)	(580,000)	(144,999)	-	144,999	100%
Furniture and equipment	9(b)	(8,356)	(2,085)	-	2,085	100%
Infrastructure - roads	9(d)	(5,834,476)	(1,625,986)	(1,245,404)	380,582	23%
Infrastructure - other	9(e)	(1,658,785)	(414,690)	(691,849)	(277,159)	(67%)
		(11,079,117)	(2,937,130)	(2,013,385)		
Net Amount from Investing Activities		(4,419,954)	(1,302,343)	2,243,332		
Financing Activities						
Inflows from Financing Activities						
Transfer from reserves	7	3,874,135	-	-	-	
		3,874,135	-	-		
Outflows from Financing Activities						
Repayment of debentures	11(a)	(196,094)	-	-	-	
Transfer to reserves	7	(2,100,979)	-	(33,589)	(33,589)	
		(2,297,073)	-	(33,589)		
Net Amount from Financing Activities		1,577,062	-	(33,589)		
Movement in Surplus or Deficit						
Opening Funding Surplus / (Deficit)	3	670,723	670,723	702,773		
Amount attributable to operating activities		2,235,940	4,041,905	1,171,257		
Amount attributable to investing activities		(4,419,954)	(1,302,343)	2,243,332		
Amount attributable to financing activities		1,577,062	-	(33,589)		
Closing Funding Surplus / (Deficit)	3	63,771	3,410,286	4,083,773		

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 September 2025

	FY 2025 30 September 2025	FY 2024 30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	11,442,864	10,538,378
Trade and other receivables	3,417,338	1,413,447
Inventories	201,198	191,897
Other assets	1,295,910	1,488,979
TOTAL CURRENT ASSETS	16,357,310	13,632,701
NON-CURRENT ASSETS		
Other financial assets	19,905	19,905
Property, plant and equipment	16,226,397	15,458,417
Infrastructure	97,896,120	96,650,716
TOTAL NON-CURRENT ASSETS	114,142,422	112,129,037
TOTAL ASSETS	130,499,732	125,761,738
CURRENT LIABILITIES		
Trade and other payables	2,318,973	2,014,484
Other liabilities	2,066,056	3,060,525
Borrowings	196,094	196,094
Employee related provisions	210,632	210,632
TOTAL CURRENT LIABILITIES	4,791,755	5,481,735
NON-CURRENT LIABILITIES		
Borrowings	1,145,213	1,145,213
Employee related provisions	42,400	42,400
TOTAL NON-CURRENT LIABILITIES	1,187,613	1,187,613
TOTAL LIABILITIES	5,979,368	6,669,348
NET ASSETS	124,520,364	119,092,390
EQUITY		
Retained surplus	37,247,410	31,449,373
Reserve accounts	7,857,885	8,227,949
Revaluation surplus	79,415,068	79,415,068
TOTAL EQUITY	124,520,363	119,092,390

SHIRE OF MURCHISON

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 30 September 2025

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	% Completed
Land and buildings	9(a)	2,997,500	76,132	3%
Plant and equipment	9(c)	580,000	-	0%
Furniture and equipment	9(b)	8,356	-	0%
Infrastructure - roads	9(d)	5,834,476	1,245,404	21%
Infrastructure - other	9(e)	1,658,785	691,849	42%
Total Capital Expenditure		11,079,117	2,013,385	

Capital Acquisitions Funded by:

Capital grants and contributions	6,539,163	2,013,385
Other (disposals and c/fwd)	120,000	-
Council contribution - from reserves	837,600	-
Council contribution - operations	3,582,354	0
Total Capital Acquisitions Funding	11,079,117	2,013,385

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 September 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 2025/26 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: 20 Oct 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 September 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 September 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 September 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 September 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 September 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 September 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 September 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 September 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 30 September 2025

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 2025/26 year is \$10,000 and 10%.

Nature or Type Operating Revenues	Var \$	Var %	Var	Timing /	Explanation of Variance
				Permanent	
Rates	608,274	47%	▲	Timing	Back Rates levied on Miscellaneous Mining Licences July 2025.
Grants, Subsidies and Contributions	(3,238,836)	(62%)	▼	Timing	Relates to timing of budget profile, refer note 12 for breakdown.
Fees and Charges	136,353	87%	▲	Timing	Mostly related to private works income (\$65K) and Roadhouse fuel sales (\$71K).
Interest earnings	11,618	36%	▲	Timing	Timing of quarterly earnings on Term Deposit Reserve bank account.
Other Revenue	37,196	49%	▲	Timing	Mostly related to road house fuel sales (\$29K).
Capital Operating Grants, Subsidies and Contributions	2,621,929	160%	▲	Timing	Relates to timing of budget profile, refer note 12 for breakdown.

Operating Expense

Materials and contracts	(439,004)	(21%)	▼	Timing	Noteable variances due to timing include: Plant operation cost (\$39K), Toursim expenses (\$31K), Roadhouse fuel cost (\$42K - being offset by increased revenue), timing of road projects (\$271K - mainly due to SKA and Flood damage repairs).
Depreciation on Non-current Assets	1,139,472	100%	▲	Timing	Depreciation not posted, pending finalisation of 2025 audit.
Insurance Expenses	30,468	23%	▲	Timing	Timing of budget profile.
Other expenditure	(13,695)	(35%)	▼	Timing	Timing differences in relation to payment of member costs, below budget legal expenses and Protection of environment donation (\$20K).

SHIRE OF MURCHISON

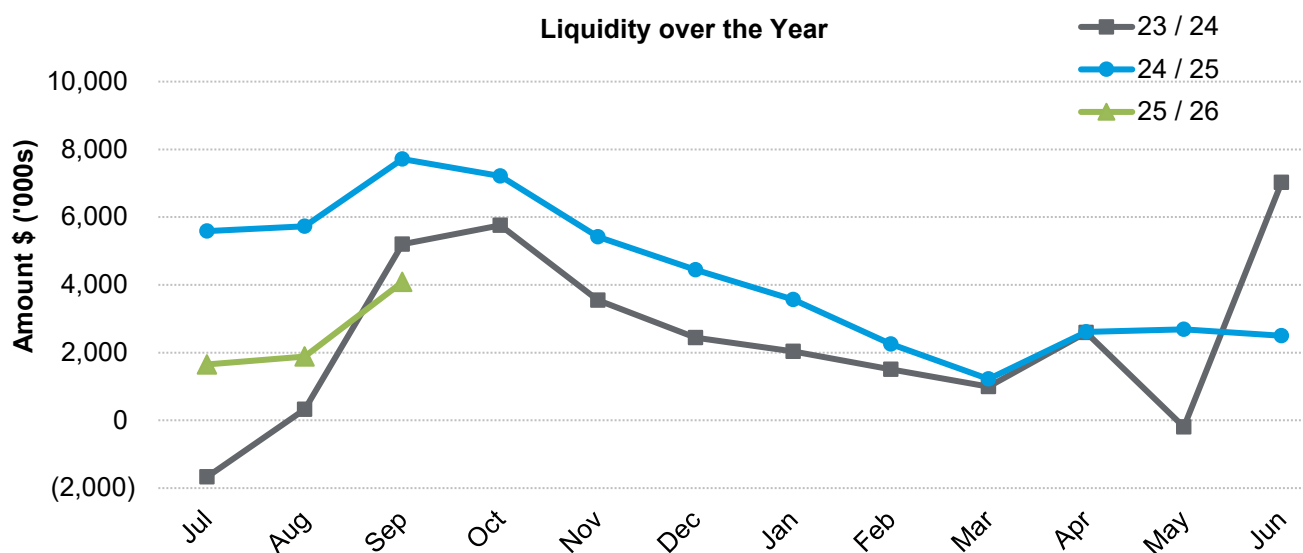
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 September 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Sep 25	Prior Year Closing 30 Jun 25	This Time Last Year 30 Sep 24
Current Assets				
Cash unrestricted	4	\$ 3,550,037	\$ 2,679,139	\$ 7,653,961
Cash restricted	4	7,892,827	7,859,239	3,929,212
Receivables - rates	6(a)	1,891,043	63,794	705,384
Receivables - sundry	6(b)	1,360,429	1,153,527	2,713,403
Receivables - other		124,868	156,952	156,816
Accrued Income		64,522	64,522	-
Provision for doubtful debts		(31,258)	(31,258)	(7,157)
Contract assets		1,295,910	1,488,979	164,303
Inventories		201,198	191,897	235,659
Total Current Assets		16,349,576	13,626,792	15,551,582
Current Liabilities				
Payables - sundry		(811,279)	(511,552)	(783,367)
Payables - other		(207,800)	(210,053)	(178,267)
PAYG Tax withheld		(36,391)	(33,686)	(65,403)
Accrued salaries and wages		(74,735)	(74,735)	(60,402)
Accrued expenses		(653,671)	(653,671)	(141,793)
Trust Liability		(151)	49	49
Deposits and bonds		(159,659)	(158,254)	(157,604)
Contract liabilities		(2,066,056)	(3,060,525)	(2,161,932)
Murchison Community Fund		(363,235)	(362,354)	(359,682)
Loan liabilities	11(a)	(200,415)	(200,415)	(197,445)
Total Payables		(4,573,390)	(5,265,195)	(4,105,847)
Provisions		(210,632)	(210,632)	(196,861)
Total Current Liabilities		(4,784,022)	(5,475,826)	(4,302,709)
Less: cash reserves	7	(7,892,827)	(7,859,239)	(3,929,212)
Less: provisions		210,632	210,632	196,861
Add: Loan principal (current)		200,415	200,415	197,445
Net Funding Position - Surplus / (Deficit)		4,083,773	702,773	7,713,968

Liquidity over the Year



SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 September 2025

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Institution	Interest	Maturity
	\$	\$	\$		Rate	Date
					%	
Cash						
Murchison Community Fund	363,235	-	363,235	Westpac	Variable	N/A
Municipal	2,934,967	-	2,934,967	Westpac	Variable	N/A
Cash On Hand	500	-	500	Cash on hand	Nil	N/A
Muni Short Term Investment	7,727	-	7,727	Westpac	Variable	N/A
Roadhouse	236,165	-	236,165	Westpac	Variable	N/A
CSIRO	7,442	-	7,442	Westpac	Variable	N/A
Term Deposit	-	3,767,487	3,767,487	Westpac	2.65%	9-Nov-25
Reserve Funds	-	4,125,340	4,125,340	Westpac	Variable	N/A
Total Cash and Financial Assets	3,550,037	7,892,827	11,442,864			

5. TRUST FUND

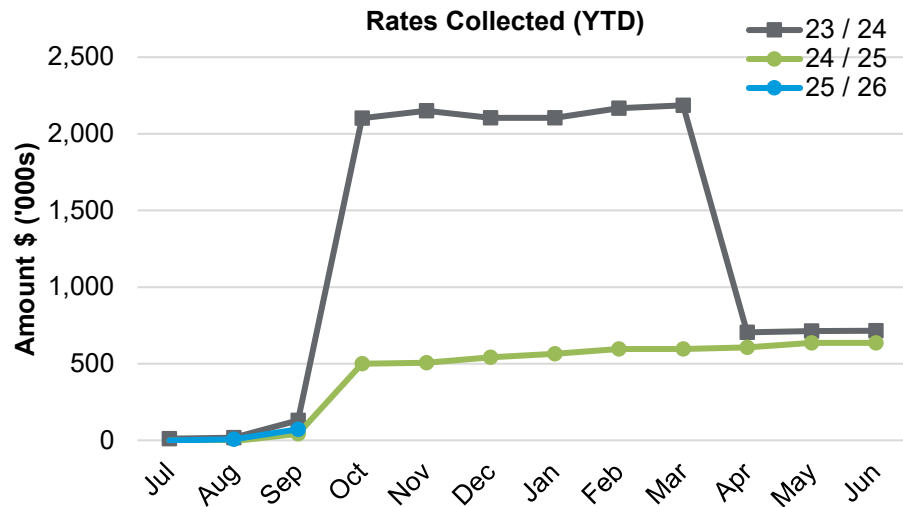
There are no funds held at balance date over which the Shire has no control

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2025

6. RECEIVABLES

(a) Rates Receivable

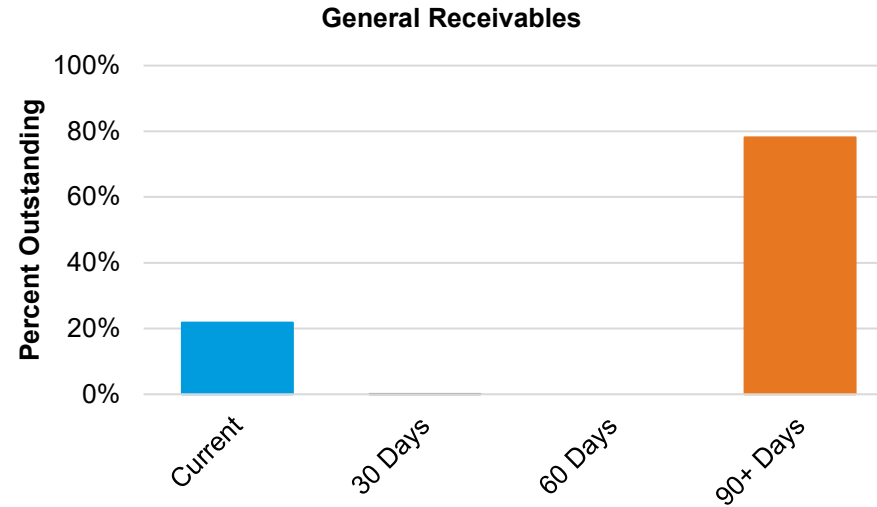
	30 Sep 25
	\$
Rates receivables	1,891,043
Total Rates Receivable Outstanding	1,891,043
Closing balances - prior year	63,794
Rates levied this year	1,899,085
Closing balances - current month	(1,891,043)
Total Rates Collected to Date	71,836



Comments / Notes

(b) General Receivables

	30 Sep 25
	\$
Current	296,529
30 Days	630
60 Days	-
90+ Days	1,063,270
Total General Receivables Outstanding	1,360,429



Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF MURCHISON

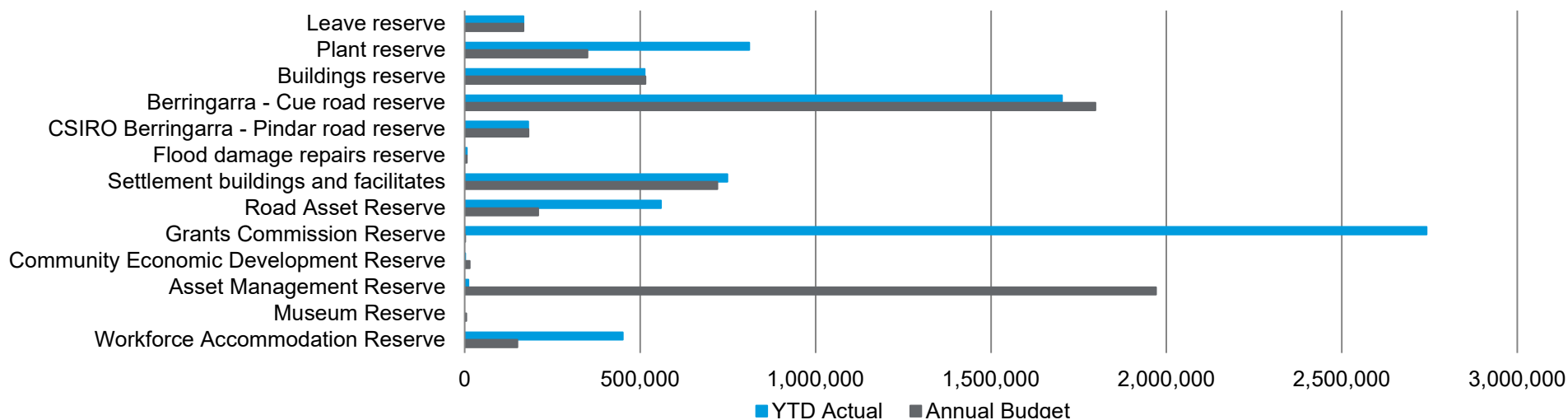
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 September 2025

7. CASH BACKED RESERVES

	Annual Budget				YTD Actual			
Restricted by council:	Balance	Transfers	Transfer	Balance	Balance	Transfers	Transfer	Balance
	01 Jul 25	from	to	30 Jun 26	01 Jul 25	from	to	30 Sep 25
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve Name								
Leave reserve	167,236	-	287	167,523	167,237	-	176	167,413
Plant reserve	809,907	(460,000)	-	349,907	809,907	-	853	810,759
Buildings reserve	512,739	-	2,700	515,439	512,739	-	540	513,279
Berringarra - Cue road reserve	1,674,932	-	122,478	1,797,410	1,674,932	-	27,080	1,702,012
CSIRO Berringarra - Pindar road rese	180,639	-	900	181,539	180,639	-	190	180,829
Flood damage repairs reserve	5,977	-	-	5,977	5,977	-	7	5,984
Settlement buildings and facilitates	747,795	(27,600)	-	720,195	747,795	-	787	748,582
Road Asset Reserve	559,279	(350,000)	-	209,279	559,280	-	588	559,868
Grants Commission Reserve	2,738,556	(2,736,535)	-	2,021	2,738,554	-	2,882	2,741,435
Community Economic Development F	1,350	-	12,822	14,172	1,350	-	1	1,352
Asset Management Reserve	10,823	-	1,959,540	1,970,363	10,823	-	12	10,834
Museum Reserve	2,252	-	2,252	4,504	-	-	-	-
Workforce Accommodation Reserve	450,000	(300,000)	-	150,000	450,000	-	474	450,474
Total Cash Backed Reserves	7,861,485	(3,874,135)	2,100,979	6,088,329	7,859,232	-	33,589	7,892,821

Annual Budget v YTD Actual



SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2025

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Plant and Equipment	120,000	120,000	-	-
Total Disposal of Assets	120,000	120,000	-	-
Total Profit or (Loss)				-

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Other Property & Services				
Plant and Equipment				
Plant and Equipment	-	-	-	-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2025

9. CAPITAL ACQUISITIONS

(a) Land and Buildings	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation & Culture						
	Community / Sports Centre Refurbishments	120,000	30,000	48,135	(18,135)	40%
Housing						
	Capex - Construct Staff Housing	980,000	244,998	-	244,998	0%
Transport						
	Depot Buildings & Improvements	2,500	624	-	624	0%
Economic Services						
	F Capex New Caravan Park Ablution Block	-	-	27,997	(27,997)	
	Depot Buildings & Improvements	425,000	106,248	-	106,248	0%
	Roadhouse Staff Accommodation	1,470,000	367,500	-	367,500	0%
Total Land and Buildings		2,997,500	749,370	76,132	673,238	

(b) Furniture & Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Housing						
	Staff Housing Furniture & Equipment	856	213	-	213	100%
Economic Services						
	Roadhouse Appliances	5,000	1,248	-	1,248	0%
	Roadhouse Appliances	2,500	624	-	624	0%
Total Furniture & Equipment		8,356	2,085	-	2,085	

(c) Plant and Equipment	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
	Road Plant Purchases	580,000	144,999	-	144,999	0%
Total Plant and Equipment		580,000	144,999	-	144,999	

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Transport						
Roads Construction General		801,276	200,313	-	200,313	0%
Unallocated Roads Expenses		-	-	4,798	(4,798)	
Carn-Mul Rd 253.70 - 261.92 Gravel Resheet		-	-	4,380	(4,380)	#DIV/0!
General Road Sealing Works		-	-	209,044	(209,044)	
Reseal Works		223,198	223,198	-	223,198	0%
SKA Route		3,018,941	754,725	898,450	(143,725)	30%
Carn- Mullewa Rd		1,495,332	373,824	44,984	328,840	3%
Beri-Byro Rd Sections 69.99-87.70		122,749	30,687	-	30,687	0%
Carn-Mul Rd Floodway over Wooramel River		23,250	5,811	-	5,811	
C12048 - Meeb-Wool Floodway over Murchison River		49,050	12,261	-	12,261	
Errabiddy Bluff Rd Resheet incl Floodways		100,680	25,167	83,748	(58,581)	
		5,834,476	1,625,986	1,245,404	380,582	
Total Infrastructure - Roads		5,834,476	1,625,986	1,245,404	380,582	
(e) Infrastructure - Other	Funding Source	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$	% Complete
Recreation & Culture						
Community Splash Pool		-	-	50,344	(50,344)	
Improvements To Drinking Water Reticulation		350,602	87,648	138,466	(50,818)	39%
Economic Services						
Roadhouse Other Equipment		-	-	58	(58)	
Roadhouse Three Accomodation Units		-	-	58	(58)	
Caravan Park Pool Construction		-	-	71,572	(71,572)	
Caravan Park Non Ensuities Cabins Conversion		160,000	39,999	-	39,999	0%
Power Supply Upgrade		1,148,183	287,043	431,349	(144,306)	38%
Community Amenities						
Total Infrastructure - Other		1,658,785	414,690	691,849	(277,159)	
Total Capital Expenditure		11,079,117	2,937,130	2,013,385	923,745	

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 September 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	1,236,464	0.099320	22	122,800	122,806	-	-	122,806
UV Mining	2,219,287	0.198300	14	440,095	663,516	-	-	663,516
UV Mining (Mining Licenses)	1,126,734	0.198300	11	223,436	-	-	-	-
UV Prospecting and exploration	1,079,319	0.198300	46	214,034	214,029	(20,383)	-	193,646
Total General Rates				1,000,365	1,000,351	(20,383)	-	979,968
Minimum Rates								
UV Pastoral	24,385	1,000	6	6,000	6,000	-	-	6,000
UV Mining	1,928	1,000	1	1,000	5,000	-	-	5,000
UV Mining (Mining Licenses)	8,316	1,000	4	4,000	-	-	-	-
UV Prospecting and exploration	41,878	1,000	17	17,000	17,000	-	-	17,000
Total Minimum Rates				28,000	28,000	-	-	28,000
Total General and Minimum Rates				1,028,365	1,028,351	(20,383)	-	1,007,968
Other Rate Revenue								
Interim Rates CY/PY				1,732,104				891,116
Total Rate Revenue				2,760,469				1,899,085

SHIRE OF MURCHISON
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 2 Roadworks in 2020-21

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
Transport			
Opening balance	1,345,628	1,345,628	1,533,838
Principal payment	(196,094)	-	-
Principal Outstanding	1,149,534	1,345,628	1,533,838
Finance cost payment	(23,809)	-	-
Service fee			
Total Principal, Finance Cost and Fees Paid	(219,903)	-	-
Total Principal Outstanding	1,149,534	1,345,628	1,533,838
Total Principal Repayments	(196,094)	-	-

SHIRE OF MURCHISON

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 30 September 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	1,803,162	450,790	581,148
F.A.G. Grant - Roads	WALGGC	493,514	123,378	144,114
Law, Order and Public Safety				
DFES Operating Grant	DFES	14,795	3,696	3,777
Transport				
Income Relating to Streets, Roads, Bridge	MRWA	-	-	5,000
MRWA Direct	MRWA	329,976	82,494	321,214
WANDRRA Flood Damage	MRWA	4,000,326	4,000,325	892,989
MRWA - SKA Roads	MRWA	1,807,780	451,944	-
Contribution Beringarra/Pindar Roads	MRWA	230,893	57,723	-
Economic Services				
Tour Area Prom Revenue		50,000	12,498	5,975
Roadhouse Other Revenue		9,016	2,253	2,000
Other Property & Services				
Diesel Fuel Rebate		70,426	17,604	16,401
Workers Compensation Reimbursements		35,000	8,748	-
Total Grants, Subsidies and Contributions		8,844,887	5,211,453	1,972,617

(b) Capital Grants, Subsidies and Contributions

Transport				
MRWA Specific	MRWA	1,500,000	375,000	600,000
Roads to Recovery		904,989	226,245	44,984
MRWA - SKA Roads	MRWA	3,320,835	830,208	3,611,732
Recreation & Culture				
Economic Services				
Settlement Infrastructure Grants		813,339	203,334	-
Total Capital Grants, Subsidies and Contributions		6,539,163	1,634,787	4,256,716
Total Grants, Subsidies and Contributions		15,384,050	6,846,240	6,229,333



Policy

12 December 2020

1.3 Committees and Working Groups

Well-being

Civic Leadership

Objectives

To provide formal opportunities for individual persons to assist Council in performance of its functions and to widen the scope of input in doing so through the establishment and operation of appropriate operating structures for Committees and Working Groups.

Details

Formal Committees

Operation

S5.8 of the *Local Government Act 1995* provides the opportunity establish committees of 3 or more persons to assist the council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.

When establishing a Formal Committee Council shall first establish the Committee is the best option or form of assistance and whether other less formal means are more applicable.

When establishing and from time to time reviewing the operation of a Committee, appropriate terms of reference are required to be established. Matters to be considered for inclusion in the relevant Terms of Reference include but are not limited to the following:

- ~ Role, functions and objectives
- ~ Powers and any Delegated Authority if applicable
- ~ Duties and responsibilities.
- ~ Membership, meeting requirements and reporting functions

Without in any way limiting the number of Formal Committees that may be established the following are recognised:

- ~ Audit Committee
- ~ Community Fund Management Committee

Payments and Reimbursements

The *Local Government Act 1995* provides two different classifications of expenses that can be reimbursed to members. They are those that “shall” be paid and those that “may” be paid.

Council will reimburse expenses as set out in Council's Councillor Expenses Policy to members of committees who are not elected members or employees of the Murchison Shire.

Working Groups

Operation

Council may from time to time establish a less formal form of structured consultation and decision making through the establishment of Working Groups.

Any Working Group so established has the role to assist the Chief Executive Officer in a consultative manner in the performance of his or her duties. The Working Group has no formal powers to act but can make recommendations and provide assistance that may

- ~ be included as background information in relevant council meeting agenda items as presented by the Chief Executive Officer
- ~ be used to assist the Chief Executive Officer in making a decision through action through his or hers delegated authority.

When establishing a Working Group, the form of structure should be tailor made to suit the specific circumstances. Regular ongoing Working Groups should have formal Terms of Reference established whilst others with specific short-term objectives may be less formal in nature.

Matters to be considered for inclusion in the relevant Terms of Reference include but are not limited to the groups purpose, membership, scope, structure and meeting expectations.

Without in any way limiting the number of Working Groups that may be established the following regular ongoing Working Groups are recognised:

- ~ Community Development Working Group
- ~ Economic Development Working Group
- ~ Plant Working Group
- ~ Settlement Drinking Water Working Group
- ~ Settlement Power Supply Working Group
- ~ Wild Dog Control Working Group

Payments and Reimbursements

The *Local Government Act 1995* provides two different classifications of expenses that can be reimbursed to members. They are those that "shall" be paid and those that "may" be paid.

Council may at its absolute discretion reimburse expenses as set out in Council's Councillor Expenses Policy to members of working groups who are not elected members or employees of the Shire of Murchison.

Previous

2005 Policy Manual - 25 November 2020 Update

Committee / Working Groups / Delegates Membership 2023 -2025			
Committees	Member	Staff	Community
Audit Committee	Cr R Foulkes-Taylor Cr A Whitmarsh Cr Q Fowler		
Murchison Community Fund Management Committee	Cr R Foulkes-Taylor	CEO	Paul Squires
Local Emergency Management Committee	Cr R Foulkes-Taylor	CEO Works Manager	Refer LEMA
Working Groups	Member	Staff	Community
Plant Working Group	Cr R Foulkes-Taylor Cr A Whitmarsh Cr Greydon Mead	CEO Works Manager	
Settlement Drinking Water Working Group	Cr R Foulkes-Taylor Cr Q Fowler	CEO Works Manager Health Officer	Henry Foulkes-Taylor
Settlement Power Supply Working Group	Cr R Foulkes-Taylor	CEO	Tom Foulkes-Taylor
Wild Dog Control Working Group	Cr A Whitmarsh Cr G Mead	CEO	Tom Foulkes-Taylor
Settlement Redevelopment Working Group	Cr E Foulkes-Taylor Cr A Whitmarsh Cr M Fowler	CEO Works Manager Community Manager	Julia Foulkes-Taylor Frances Pollock Colleen Herold
Museum Working Group	Cr E Foulkes-Taylor Cr M Fowler	CEO Works Manager Community Manager	Julia Foulkes-Taylor Frances Pollock Jo Squires
Information Bay Working Group	Cr G Mead	CEO Works Manager Community Manager Tourism Community Development Support Officer	Paul Squires Francis Pollock
Murchison Camp Oven Muster Festival 2025 event	Cr E Foulkes Taylor	CEO Works Manager Community Manager Tourism Community Development Support Officer	Julia Foulkes-Taylor Jess Foulkes-Taylor Chris Brayton
Settlement Playground 2025	Cr E Foulkes Taylor	CEO Community Manager	Julia Foulkes-Taylor
Accident Prevention Working Group	The Accident Prevention Working Group has been discontinued for now but if circumstances change this group could be resurrected.		
Organisations	Delegate	Observer	Community
Murchison Regional Road Group	Cr R Foulkes-Taylor Cr G Mead (proxy)	CEO Works Manager	N/A
WALGA Zone Delegates	Cr R Foulkes-Taylor Cr E Foulkes-Taylor	CEO	N/A
Murchison Geo Region	Cr E Foulkes-Taylor	Community Manager	N/A



Audit Committee

Terms of Reference

Revised by Council on 24 October 2019

Objectives of Audit Committees

The primary objective of the Audit Committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The Committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of local government's financial accounting systems and compliance with legislation.

The Committee is to facilitate:

- the enhancement of the credibility and objectivity of external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management and legislative compliance;
- the provision of an effective means of communication between the external auditor, the CEO and the Council;

Powers of the Audit Committee

The Committee is a formally appointed Committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

Membership

The Committee will consist of (TBA). All Members shall have full voting rights.

The tenure of Member to the Committee is in accordance with Section 5.11 of the Local Government Act 1995.

The CEO and other employees are not members of the Committee.

The CEO or his/her nominee is to be available to attend all meetings to provide advice and guidance to the Committee. Other Council officers may attend meetings as and when required.

The local government shall provide secretarial and administrative support to the Committee.

Meetings

The Committee shall meet at least annually.

Additional meetings shall be convened at the discretion of the presiding person.

Reporting

Reports and recommendations of each Committee meeting shall be presented to the next ordinary meeting of the Council.

Duties and Responsibilities

The duties and responsibilities of the Committee will be-

- (a) Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits.
- (b) Develop and recommend to Council an appropriate process for the selection and appointment of a person as the local government's auditor.
- (c) Develop and recommend to Council –
 - a list of those matters to be audited; and
 - the scope of the audit to be undertaken.
- (d) Recommend to Council the person or persons to be appointed as auditor.
- (e) Develop and recommend to Council a written agreement for the appointment of the Auditor. The agreement is to include –
 - the objectives of the audit;
 - the scope of the audit;
 - a plan of the audit;
 - details of the remuneration and expenses to be paid to the auditor; and
 - the method to be used by the local government to communicate with, and supply information to, the auditor.
- (f) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions.
- (g) Liaise with the CEO to ensure that the local government does everything in its power to –
 - assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995; and
 - ensure that audits are conducted successfully and expeditiously.
- (h) Examine the reports of the auditor after receiving a report from the CEO on the matter and –
 - determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters.
- (i) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.
- (j) Review the scope of the audit plan and program and its effectiveness.

- (k) Seek information or obtain expert advice through the CEO on matters of Concern within the scope of the Committee's Terms of Reference following authorisation from the Council.
- (l) Review the annual Compliance Audit Return and report to the Council the results of the review.
- (m) Consider the CEO's biennial reviews of the appropriateness and effectiveness of the local governments systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the council the results of those reviews.



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

Re-Adopted by Council on 14 December 2019

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

The committee is to be comprised of:

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

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

The CEO will have the right to vote at committee meetings

The terms of reference for the committee will be;

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



Plant Working Group (PWG) Terms of Reference

Re-endorsed by Council on 14 December 2019

Shire of Murchison is to establish a Working Group to be known as the Plant Working Group (PWG)

Members

- The PWG shall consist of three members of Council; (who are nominated by Council) the CEO, and the works supervisor.

Purpose

- The aim of the PWG is to utilise specialist knowledge that may be within the Council ranks to help Council in making informed decisions regarding plant.
- The purpose of the group is to periodically inspect the condition of Shire plant (as often as is agreed necessary, but at least annually), suggest, research, investigate and help the Shire administration source new and replacement machinery as well as investigate the most effective ways of disposing of old machinery, and monitor the standard of mechanical work being carried out.

Scope

- The group shall make recommendations regarding plant to the CEO for presentation to Council. These recommendations will be included as background information in relevant council meeting agenda items

Structure

- The chairperson of the group shall be a member of Council and chosen by a vote of the five PWG members.
- Other councillors are welcome to attend and contribute to meetings and plant inspections, but only the five PWG members can vote on any recommendations.
- The CEO shall keep a brief, written record of meetings, but formal minutes will not be kept.
- PWG and guest councillor travel costs for attending meetings or plant inspections shall be covered by the Shire, but no sitting or attendance fees will be paid.
- All teleconference fees for meetings of the PWG shall be paid by the Shire.
- If individuals within the PWG carry out travel or research on their own, they will do this on a voluntary basis unless full Council has specifically authorised and instructed them to carry out such activities.
- The term of office of the working group will expire on ordinary Election Day of council.

Meetings

- Meetings may be held via teleconference or in person. At least once a year the meetings will be in person to allow an inspection of the shire plant and machinery to be carried out.
- Meetings will be carried out as often as required to give guidance to Council.



Settlement Drinking Water Working Group (SDWWG) Terms of Reference

Re-endorsed by Council on 14 December 2019

Shire of Murchison is to establish a Working Group to be known as the Settlement Drinking Water Working Group (SDWWG)

Members

- The SDWWG shall consist of two members of Council (who are nominated by Council) the CEO, the contract Health Officer, the Works Supervisor and a specialist member of the public.

Purpose

- To utilise specialist knowledge that may be within the Council and community ranks to help Council in making informed decisions regarding the establishment of a water filtration plant and processes to deliver potable water to the Murchison Settlement.
- To ensure that the water filtration plant and ongoing processes conform to water quality compliance standards set by the Department of Health and Department of Water.
- To ensure that residents of and visitors to the Murchison Settlement have access to safe drinking water that they can trust.

Scope

- The group shall make recommendations regarding options to supply potable water to the Murchison Settlement to the CEO for presentation to Council. These recommendations will be included as background information in relevant council meeting agenda items

Structure

- The chairperson of the group shall be a member of Council, and chosen by a vote of the six SDWWG members.
- Other councillors are welcome to attend and contribute to meetings, but only the six SDWWG members can vote on any recommendations.
- The CEO shall keep a brief, written record of meetings, but formal minutes will not be kept.
- SDWWG and guest councillor travel costs for attending meetings shall be covered by the Shire, but no sitting or attendance fees will be paid.
- All teleconference fees for meetings of the SDWWG shall be paid by the Shire.
- If individuals within the SDWWG carry out travel or research on their own, they will do this on a voluntary basis unless full Council has specifically authorised and instructed them to carry out such activities.
- The term of office of the working group will expire on ordinary Election Day of council.

Meetings

- Meetings may be held via teleconference or in person.
- Meetings will be carried out as often as required to give guidance to Council.



Settlement Power Supply Working Group (SPSWG) Terms of Reference

Re-endorsed by Council on 14 December 2019

Shire of Murchison is to establish a Working Group to be known as the Settlement Power Supply Working Group (SPSWG)

Members

- The SPSWG shall consist of three members of Council (who are nominated by Council) the CEO, the Works Supervisor and a specialist member of the public.

Purpose

- To utilise specialist knowledge that may be within the Council and community ranks to help Council in making informed decisions regarding the establishment of an alternate power supply to replace the diesel generators at the Murchison Settlement.

Scope

- The group shall make recommendations regarding the efficiency, capital cost and ongoing running and maintenance costs of different alternative power sources eg solar, wind, solar/hybrid to the CEO for presentation to Council. These recommendations will be included as background information in relevant council meeting agenda items

Structure

- The chairperson of the group shall be a member of Council, and chosen by a vote of the six SPSWG members.
- Other councillors are welcome to attend and contribute to meetings, but only the six SPSWG members can vote on any recommendations.
- The CEO shall keep a brief, written record of meetings, but formal minutes will not be kept.
- SPSWG and guest councillor travel costs for attending meetings shall be covered by the Shire, but no sitting or attendance fees will be paid.
- All teleconference fees for meetings of the SPSWG shall be paid by the Shire.
- If individuals within the SPSWG carry out travel or research on their own, they will do this on a voluntary basis unless full Council has specifically authorised and instructed them to carry out such activities.
- The term of office of the working group will expire on ordinary Election Day of council.

Meetings

- Meetings may be held via teleconference or in person.
- Meetings will be carried out as often as required to give guidance to Council.



Wild Dog Control Working Group (WDCWG) Terms of Reference

Re-endorsed by Council on 14 December 2019

Shire of Murchison is to establish a Working Group to be known as the Wild Dog Control Working Group (WDCWG)

Members

- The WDCWG shall consist of one member of Council; (who is nominated by Council) the CEO, and two community representatives.

Purpose

- The aim of the WDCWG is to help Council to make informed decisions regarding vermin control- specifically wild dogs.
- The purpose of the group is to develop and implement a plan of action with achievable and measurable goals.

Scope

- The group shall make recommendations regarding vermin control initiatives to the CEO for presentation to Council. These recommendations will be included as background information in relevant council meeting agenda items.

Structure

- The chairperson of the group shall be a member of Council.
- Other councillors are welcome to attend and contribute to meetings, but only the actual WDCWG members can vote on any recommendations.
- The CEO shall keep a brief, written record of meetings, but formal minutes will not be kept.
- WDCWG and guest councillor travel costs for attending meetings shall be covered by the Shire, but no sitting or attendance fees will be paid.
- All teleconference fees for meetings of the WDCWG shall be paid by the Shire.
- If individuals within the WDCWG carry out travel or research on their own, they will do this on a voluntary basis unless full Council has specifically authorised and instructed them to carry out such activities.
- The term of office of the working group will expire on ordinary Election Day of Council.

Meetings

- Meetings may be held via teleconference or in person.
- Meetings will be carried out as often as required to give guidance to Council.



Settlement Redevelopment Working Group (SRDWG) Terms of Reference

October 2023

The Murchison Shire is to establish a Working Group to be known as the Settlement Redevelopment Working Group (SRDWG). This Group broadly replaces the functions of the former Community Development Working Group (CDWG) and Economic Working Group (EDWG).

Members

The SRDWG shall consist of the following.

- ~ Two members of Council; (who are nominated by Council)
- ~ CEO; Works Manager, Community Development Officer and Senior Works Finance Admin Officer.
- ~ A minimum of three community members.

Purpose

The aim of the (SRDWG) is to assist by way of eliciting community input and provide a community focus to shape the redevelopment of the Murchison Settlement broadly through a "placemaking" approach through the Murchison Settlement Masterplan, Roadhouse Precinct Redevelopment and Murchison Vast Sky Experience Business Case and other supporting plans that from time to time arise. In doing so, amongst other things it is

- ~ To suggest; research; investigate and help the Shire administration implement projects that maintain and enhance the community's aspirations and preserves the social and cultural fabric of the community.
- ~ To advise and assist the Shire administration in highlighting improvements to the general amenity of the Settlement.
- ~ To provide input to any proposed alterations/additions for new or replacement of community facilities.
- ~ To provide a placemaking approach to elicit community interaction and shape community infrastructure projects

Scope

- ~ The group shall make recommendations regarding community development projects and facility improvements to the CEO for presentation to Council. These recommendations will be included as background information in relevant council meeting agenda items.
- ~ From time to time the Group may liaise with and work with Councils Museum Working Group (MWG) and Murchison Arts Council (MAC)

Structure

- ~ The chairperson of the group shall be a member of Council and chosen by a vote of the SRDWG members.
- ~ Other councillors or members of the community are welcome to attend and contribute to meetings, but only the actual SRDWG members can vote on any recommendations.
- ~ The CEO shall keep a brief, written record of meetings, but formal minutes will not be kept.
- ~ SRDWG and guest councillor travel costs for attending meetings shall be covered by the Shire, but no sitting or attendance fees will be paid.
- ~ All teleconference fees for meetings of the SRDWG shall be paid by the Shire.
- ~ If individuals within the SRDWG carry out travel or research on their own, they will do this on a voluntary basis unless full Council has specifically authorised and instructed them to carry out such activities.
- ~ The term of office of the working group will expire on ordinary Election Day of council.

Meetings

- ~ Meetings may be held via teleconference or in person.
- ~ Meetings will be carried out as often as required to give guidance to the CEO and Council.



Museum Working Group (MWG) Terms of Reference

December 2023

The Murchison Shire is to establish a Working Group to be known as the Museum Working Group (MWG). This Group broadly speaking formalises the current informal community operation which has successfully operated over many years.

Members

The MWG shall consist of the following.

- ~ Two members of Council; (who are nominated by Council)
- ~ CEO; Works Manager, Community Development Officer and Senior Works Finance Admin Officer.
- ~ A minimum of three community members and from time-to-time community volunteers to assist delivering projects or undertaking on site maintenance or construction activities.

Purpose

The aim of the (MWG) is to assist provide community input into reviewing current operations and setting and implementing an overall direction by which the Museum delivers information and services that intertwine the pastoral and cultural aspects of the Shire. In doing so, amongst other things it is

- ~ To review current operations and provide input and advice into refining the overall strategic direction.
- ~ To provide input to any proposed alterations/additions for new or replacement of museum facilities.
- ~ From time-to-time coordinate and oversee community volunteers who assist delivering projects or undertaking onsite maintenance or construction.

Scope

- ~ The group shall make recommendations regarding community development projects and facility improvements to the CEO for presentation to Council. These recommendations will be included as background information in relevant council meeting agenda items.
- ~ From time to time the Group may liaise with and work with Councils Murchison Settlement Redevelopment Working Group (SRDWG) and Murchison Arts Council (MAC)

Structure

- ~ The chairperson of the group shall be a member of Council and chosen by a vote of the MWG members.
- ~ Other councillors or members of the community are welcome to attend and contribute to meetings, but only the actual MWG members can vote on any recommendations.
- ~ The CEO shall keep a brief, written record of meetings, but formal minutes will not be kept.
- ~ MWG and guest councillor travel costs for attending meetings shall be covered by the Shire, but no sitting or attendance fees will be paid.
- ~ All teleconference fees for meetings of the MWG shall be paid by the Shire.
- ~ If individuals within the MWG carry out travel or research on their own, they will do this on a voluntary basis unless full Council has specifically authorised and instructed them to carry out such activities.
- ~ The term of office of the working group will expire on ordinary Election Day of council.

Meetings

- ~ Meetings may be held via teleconference or in person.
- ~ Meetings will be carried out as often as required to give guidance to the CEO and Council.