



SHIRE OF MORAWA
ORDINARY COUNCIL MEETING
ATTACHMENTS

Thursday, 21 August 2025



WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY

Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

21 August 2025

List of Attachments

11.2 Executive Manager Corporate & Community Services

11.2.1 Monthly Financial Report – July 2025

Attachment 1 – 11.2.1a Monthly Financial Report for the period ending 31 July 2025

Attachment 2 – 11.2.1b Bank Reconciliation for the period ending 31 July 2025

Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 31 July 2025

Ordinary Council Meeting 21 August 2025

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| <i>Attachment 1-</i> | <i>11.2.1a Monthly Financial Report as at 31 July 2025</i> |
| <i>Attachment 2-</i> | <i>11.2.1b Bank Reconciliation for the period ending 31 July 2025</i> |
| <i>Attachment 3-</i> | <i>11.2.1c List of Accounts Paid for the period ending 31 July 2025</i> |
| <i>Item 11.2.1-</i> | <i>Monthly Financial Report – July 2025</i> |
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SHIRE OF MORAWA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 2025

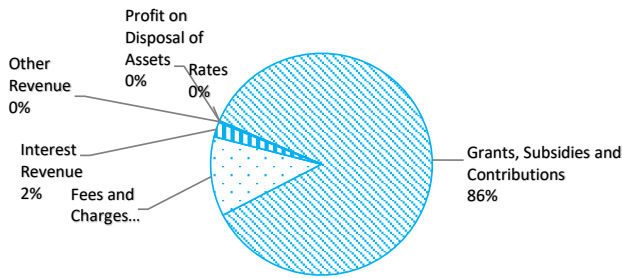
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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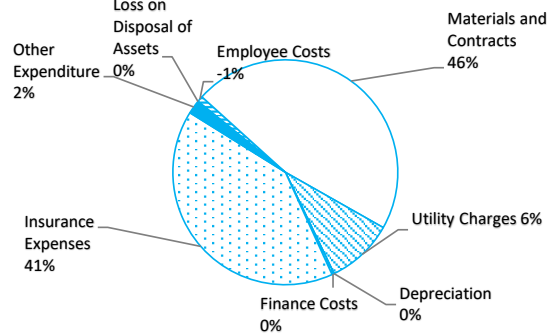
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OPERATING ACTIVITIES

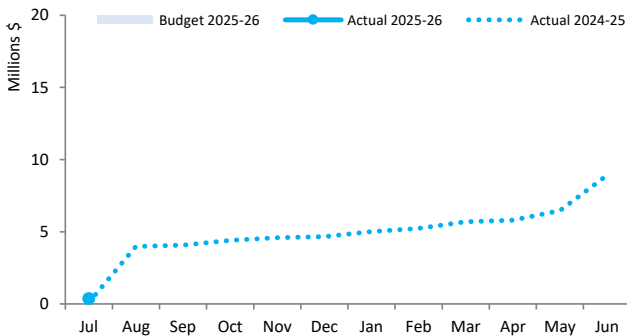
OPERATING REVENUE



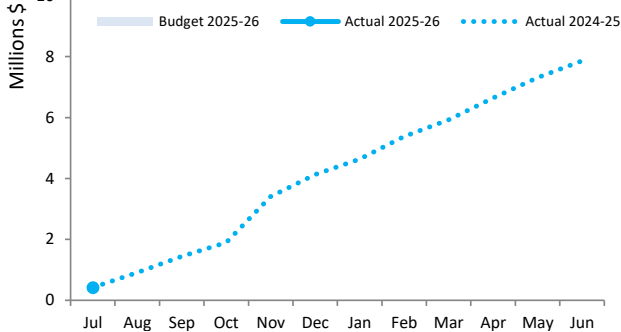
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

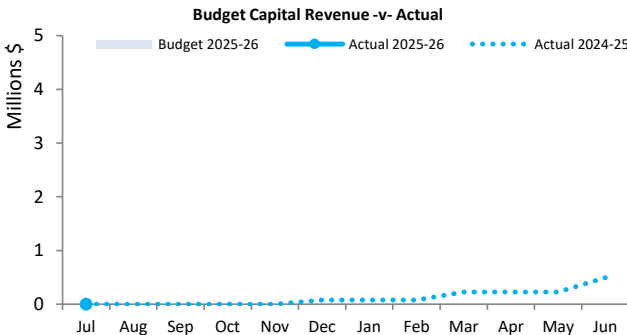


Budget Operating Expenses -v- YTD Actual

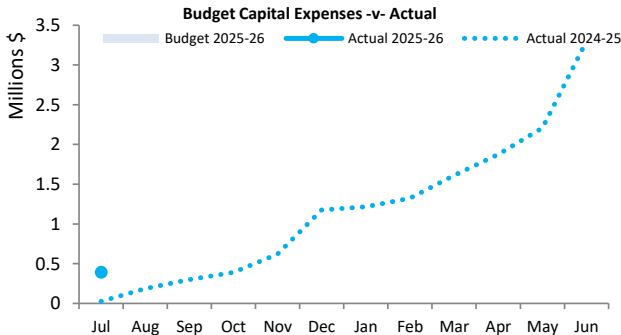


INVESTING ACTIVITIES

CAPITAL REVENUE



CAPITAL EXPENSES



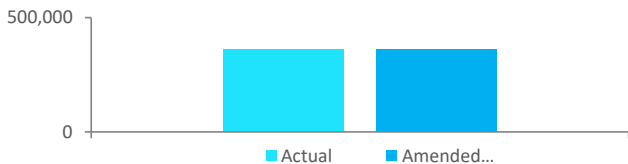
FINANCING ACTIVITIES

BORROWINGS

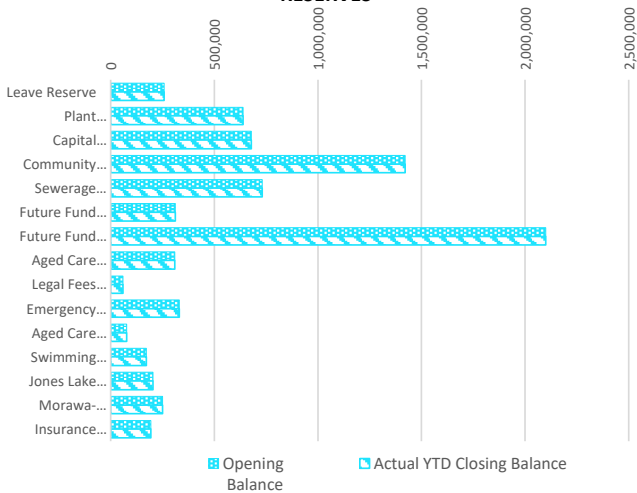
Principal Repayments



Principal Outstanding



RESERVES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.00 M	\$0.00 M	\$2.66 M	\$2.66 M
Closing	\$0.00 M	\$0.00 M	\$2.24 M	\$2.24 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$9.51 M	% of total
Unrestricted Cash	\$1.77 M	18.6%
Restricted Cash	\$7.74 M	81.4%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.63 M	% Outstanding
Trade Payables	\$0.97 M	
0 to 30 Days		56.8%
30 to 90 Days		42.1%
Over 90 Days		1.2%
Refer to Note 5 - Payables		

Receivables		
	\$1.48 M	% Collected
Rates Receivable	\$0.63 M	4.1%
Trade Receivable	\$0.84 M	% Outstanding
30 to 90 Days		9.7%
Over 90 Days		1.3%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)		Var. \$ (b)-(a)
\$0.00 M	\$0.00 M	(\$0.16 M)	(\$0.16 M)
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.00 M	0.0%
Refer to Note 6 - Rate Revenue		

Grants and Contributions		
YTD Actual	\$0.22 M	% Variance
YTD Budget	\$0.00 M	#DIV/0!
Refer to Note 13 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.03 M	% Variance
YTD Budget	\$0.00 M	0.0%
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.00 M	\$0.00 M	(\$0.39 M)	(\$0.39 M)
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.00 M	%
Amended Budget	\$0.00 M	
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$0.39 M	% Spent
Amended Budget	\$0.00 M	0.0%
Refer to Note 8 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$0.12 M	% Received
Amended Budget	\$0.00 M	
Refer to Note 8 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.00 M	\$0.00 M	\$0.00 M	\$0.00 M
Refer to Statement of Financial Activity			

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.36 M
Refer to Note 9 - Borrowings	

Reserves	
Reserves balance	\$7.74 M
Interest earned	\$0.00 M
Refer to Note 11 - Cash Reserves	

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M
Refer to Note 10 - Lease Liabilities	

This information is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JULY 2025

STATUTORY PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To manage Councils' Elected Members	Includes Members of Council, Civic Functions and Public Relations, Council Elections, Training/Education of members.
GENERAL PURPOSE FUNDING To manage Council's finances	Includes Rates, Loans, Investments & Grants.
LAW, ORDER, PUBLIC SAFETY To provide, develop & manage services in response to community needs.	Includes Emergency Services, Fire Services and Animal Control
HEALTH To provide, develop & manage services in response to community needs.	Includes Environmental Health, Medical and Health facilities and providers
EDUCATION AND WELFARE To provide, develop & manage services in response to community needs.	Includes Education, Welfare & Children's Services, Youth Development
HOUSING To ensure quality housing and appropriate infrastructure is maintained.	Includes Staff and other housing, including aged care units and Dreghorn Street units.
COMMUNITY AMENITIES To provide, develop & manage services in response to community needs.	Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning.
RECREATION AND CULTURE To ensure the recreational & cultural needs of the community are met.	Includes the Swimming Pool, Halls, Library, Oval, Parks and Gardens and Recreational Facilities.
TRANSPORT To effectively manage transport infrastructure within the shire.	Includes Roads, Footpaths, Private Works, Plant Operating Costs, Outside Crew wages and maintenance of the Airstrip.
ECONOMIC SERVICES To foster economic development, tourism & rural services in the district.	Includes Tourism, Rural Services, Economic Development & Caravan Park.
OTHER PROPERTY AND SERVICES To provide control accounts and reporting facilities for all other operations.	Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and Unclassified Items

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

BY PROGRAM

	Ref Note	Adopted Annual Budget (a)	Amended Annual Budget (d)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c)-(b)	Variance % (c)-(b)/(b)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		0	0	0	43	43	0.00%	
General purpose funding - general rates	6	0	0	0	0	0	0.00%	
General purpose funding - other		0	0	0	5,929	5,929	0.00%	
Law, order and public safety		0	0	0	5,818	5,818	0.00%	
Health		0	0	0	0	0	0.00%	
Education and welfare		0	0	0	200	200	0.00%	
Housing		0	0	0	3,201	3,201	0.00%	
Community amenities		0	0	0	655	655	0.00%	
Recreation and culture		0	0	0	1,237	1,237	0.00%	
Transport		0	0	0	216,667	216,667	0.00%	▲
Economic services		0	0	0	23,798	23,798	0.00%	▲
Other property and services		0	0	0	(2,342)	(2,342)	0.00%	
		0	0	0	255,206	255,206		
Expenditure from operating activities								
Governance		0	0	0	(30,918)	(30,918)	0.00%	▼
General purpose funding		0	0	0	(3,600)	(3,600)	0.00%	
Law, order and public safety		0	0	0	(6,895)	(6,895)	0.00%	
Health		0	0	0	(5,808)	(5,808)	0.00%	
Education and welfare		0	0	0	(3,531)	(3,531)	0.00%	
Housing		0	0	0	(5,917)	(5,917)	0.00%	
Community amenities		0	0	0	(6,270)	(6,270)	0.00%	
Recreation and culture		0	0	0	(36,466)	(36,466)	0.00%	▼
Transport		0	0	0	(29,273)	(29,273)	0.00%	▼
Economic services		0	0	0	(6,610)	(6,610)	0.00%	
Other property and services		0	0	0	(276,415)	(276,415)	0.00%	▼
		0	0	0	(411,703)	(411,703)		
Non-cash amounts excluded from operating activities	1(a)	0	0	0	0	0	0.00%	
Amount attributable to operating activities		0	0	0	(156,497)	(156,497)		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from Capital grants, subsidies and contributions	14	0	0	0	120,000	120,000	0.00%	▲
Proceeds from disposal of assets	7	0	0	0	0	0	0.00%	
		0	0	0	120,000	0		
Outflows from investing activities								
Payments for Infrastructure	9	0	0	0	(315,500)	(315,500)	0.00%	▼
Payments for property, plant and equipment	8	0	0	0	(73,793)	(73,793)	0.00%	▼
		0	0	0	(389,293)	(389,293)		
Amount attributable to investing activities		0	0	0	(269,293)	(269,293)		
FINANCING ACTIVITIES								
Inflows from financing activities								
Transfer from reserves	11	0	0	0	0	0	0.00%	
		0	0	0	0	0		
Outflows from financing activities								
Repayment of debentures	9	0	0	0	0	0	0.00%	
Transfer to reserves	11	0	0	0	0	0	0.00%	
		0	0	0	0	0		
Amount attributable to financing activities		0	0	0	0	0		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(b)	0	0	0	2,664,600	2,664,600	0.00%	▲
Amount attributable to operating activities		0	0	0	(156,497)			
Amount attributable to investing activities		0	0	0	(269,293)			
Amount attributable to financing activities		0	0	0	0			
Surplus or deficit after imposition of general rates	1(b)	0	0	0	2,238,810			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2025

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial 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.

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. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

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. Exclude 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 REVENUE

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.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

NATURE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. 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

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

BY NATURE

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	YTD Budget (b) \$	YTD Actual (c) \$	Variance \$ (c)-(b)	Variance % (c)-(b)/(b)	Var. ▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	6	0	0	0	0	0	0.00%	
Rates excluding general rates	6	0	0	0	0	0	0.00%	
Grants, subsidies and contributions	13	0	0	0	219,542	219,542	0.00%	▲
Fees and charges		0	0	0	29,605	29,605	0.00%	▲
Interest revenue		0	0	0	5,489	5,489	0.00%	
Other revenue		0	0	0	571	571	0.00%	
Profit on disposal of assets	7	0	0	0	0	0	0.00%	
Gain on FV Adjustment of Financial Assets through P&L		0	0	0	0	0	0.00%	
		0	0	0	255,206	255,206		
Expenditure from operating activities								
Employee costs		0	0	0	3,638	3,638	0.00%	
Materials and contracts		0	0	0	(194,774)	(194,774)	0.00%	▼
Utility charges		0	0	0	(40,599)	(40,599)	0.00%	▼
Depreciation		0	0	0	0	0	0.00%	
Finance costs		0	0	0	(1,291)	(1,291)	0.00%	
Insurance expenses		0	0	0	(170,475)	(170,475)	0.00%	▼
Other expenditure		0	0	0	(8,202)	(8,202)	0.00%	
Loss on disposal of assets	7	0	0	0	0	0	0.00%	
		0	0	0	(411,703)	(411,703)		
Non-cash amounts excluded from operating activities	1(a)	0	0	0	0	0	0.00%	
Amount attributable to operating activities		0	0	0	(156,497)	(156,497)		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	0	0	0	120,000	120,000	0.00%	▲
Proceeds from disposal of assets	7	0	0	0	0	0	0.00%	
		0	0	0	120,000	120,000		
Outflows from investing activities								
Payments for infrastructure	8	0	0	0	(315,500)	(315,500)	0.00%	
Payments for property, plant and equipment	8	0	0	0	(73,793)	(73,793)	0.00%	▼
		0	0	0	(389,293)	(149,293)		
Amount attributable to investing activities		0	0	0	(269,293)	(269,293)		
FINANCING ACTIVITIES								
Inflows from financing activities								
Transfer from reserves	11	0	0	0	0	0	0.00%	
		0	0	0	0	0		
Outflows from financing activities								
Repayment of borrowings	9	0	0	0	0	0	0.00%	
Transfer to reserves	11	0	0	0	0	0	0.00%	
		0	0	0	0	0		
Amount attributable to financing activities		0	0	0	0	0		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(b)	0	0	0	2,664,600	2,664,600	0.00%	▲
Amount attributable to operating activities		0	0	0	(156,497)	(156,497)	0.00%	
Amount attributable to investing activities		0	0	0	(269,293)	(269,293)	0.00%	
Amount attributable to financing activities		0	0	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	1(b)	0	0	0	2,238,810			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note for an explanation of the reasons for the variance.

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

**STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2025**

	30 Jun 2025	31 Jul 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,312,850	9,510,405
Trade and other receivables	855,754	1,459,265
Inventories	16,779	16,779
Contract assets	124,919	124,919
Other assets	3,154	(3,154)
TOTAL CURRENT ASSETS	11,313,455	11,108,214
NON-CURRENT ASSETS		
Trade and other receivables	15,890	15,890
Other financial assets	59,715	59,715
Property, plant and equipment	30,702,784	30,776,577
Infrastructure	62,700,328	63,015,828
TOTAL NON-CURRENT ASSETS	93,478,716	93,868,009
TOTAL ASSETS	104,792,171	104,976,223
CURRENT LIABILITIES		
Trade and other payables	771,585	636,184
Other liabilities	159,371	515,321
Borrowings	(159)	(159)
Employee related provisions	235,119	235,119
TOTAL CURRENT LIABILITIES	1,165,915	1,386,464
NON-CURRENT LIABILITIES		
Borrowings	362,088	362,088
Employee related provisions	44,813	44,813
TOTAL NON-CURRENT LIABILITIES	406,901	406,901
TOTAL LIABILITIES	1,572,816	1,793,365
NET ASSETS	103,219,355	103,182,858
EQUITY		
Retained surplus	39,182,278	39,145,781
Reserve accounts	7,740,798	7,740,798
Revaluation surplus	56,296,279	56,296,279
TOTAL EQUITY	103,219,355	103,182,858

This statement is to be read in conjunction with the accompanying notes.

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of 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. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 July 2025

(a) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32.

		Last Year Closing 30 June 2025	This Time Last Year 31 Jul 2024	Year to Date 31 Jul 2025
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(7,740,798)	(7,102,923)	(7,740,798)
Add Back: Component of Leave Liability not Required to be Fun	12	258,017	249,027	258,017
Add: Borrowings	9	(159)	28,985	(159)
Total adjustments to net current assets		(7,482,940)	(6,824,911)	(7,482,940)

(b) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	10,311,324	10,489,715	9,508,880
Rates receivables	3	642,411	472,495	615,199
Receivables	3	213,342	72,806	844,066
Other current assets	4	144,852	101,815	138,543
Less: Current liabilities				
Payables	5	(770,060)	(356,257)	(634,659)
Borrowings	9	159	(28,985)	159
Contract liabilities	12	(159,371)	(1,070,215)	(515,321)
Provisions	12	(235,119)	(235,119)	(235,119)
Less: Total adjustments to net current assets	1(a)	(7,482,940)	(6,824,911)	(7,482,940)
Closing funding surplus / (deficit)		2,664,600	2,621,344	2,238,810

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as at current if expected to be settled within the next 12 months, being the Council's operational cycle.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
At Call Deposits								
Municipal Cash at Bank - OLD	Cash and cash equivalents	(2,036)		(2,036)		Bankwest	2.50%	At Call
Muni Bank Trading - NAB (Current)	Cash and cash equivalents	622,640		622,640		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,147,078		1,147,078		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	311,565	311,565		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	258,017	258,017		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	172,806	172,806		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	639,091	639,091		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	679,230	679,230		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	731,105	731,105		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	921,847	921,847		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	499,729	499,729		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	59,849	59,849		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	331,794	331,794		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	77,516	77,516		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	309,671	309,671		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	204,161	204,161		NAB	4.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	249,964	249,964		NAB	4.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	194,452	194,452		NAB	4.10%	At Call
Term Deposits		0						
TD: ... 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	4.80%	2/09/2025
TD: ... 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	4.80%	2/09/2025
TD: ... 4783 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		NAB	4.80%	2/09/2025
Trust Deposits								
Trust Bank	Cash and cash equivalents				1,525	NAB	0.00%	At Call
Total		1,768,082	7,740,798	9,508,880	1,525			
Comprising								
Cash and cash equivalents		1,768,082	7,740,798	9,508,880	1,525			
		1,768,082	7,740,798	9,508,880	1,525			

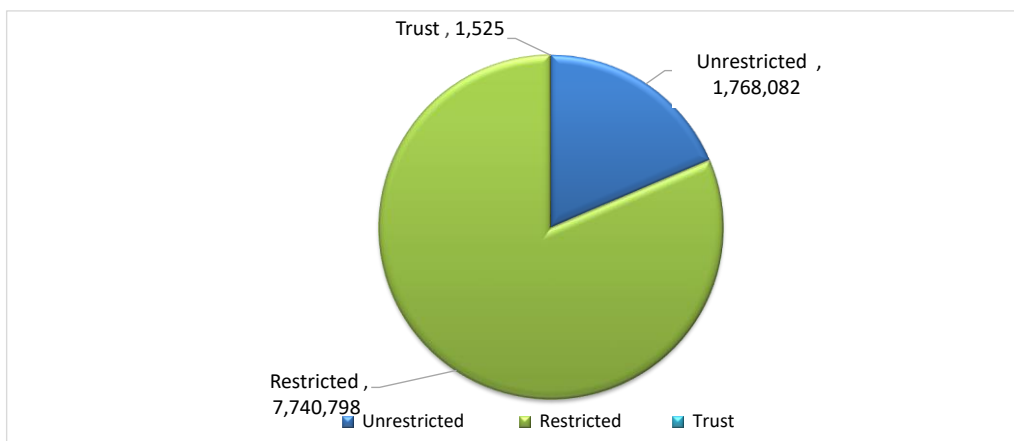
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less 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 reported as short term borrowings in current liabilities in the statement of net current assets.

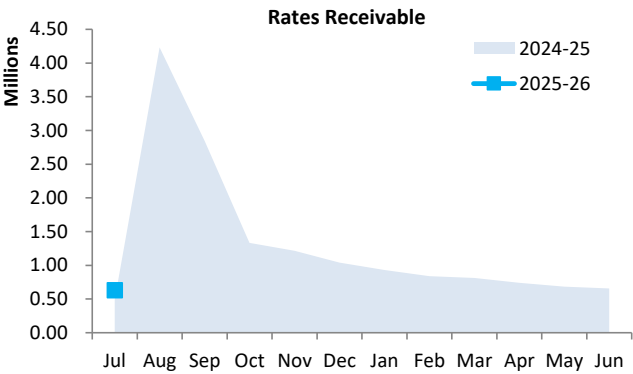
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 Jun 2025	31 Jul 2025
	\$	\$
Opening arrears previous years	489,189	658,301
Levied this year	3,732,455	0
Less - collections to date	(3,563,343)	(27,212)
Equals current outstanding	658,301	631,089
Net rates collectable	658,301	631,089
% Collected	84.4%	4.1%

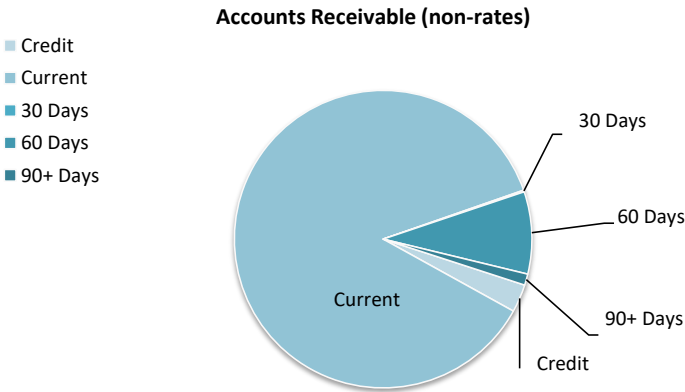


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(25,548)	727,343	1,516	75,090	10,209	788,609
Percentage	(3.2%)	92.2%	0.2%	9.5%	1.3%	
Balance per trial balance						
Sundry receivable						788,609
GST receivable						78,465
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Total receivables general outstanding						844,066

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 Jul 2025
Other current assets	\$	\$	\$	\$
Inventory				
Fuel, Oils and Materials on Hand	16,779	0	0	16,779
Other current assets				
Accrued income	3,154	0	(6,308)	(3,154)
Contract assets				
Contract assets	124,919	0	0	124,919
Total other current assets	144,852	0	(6,308)	138,544
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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 of completion and the estimated costs necessary to make the sale.

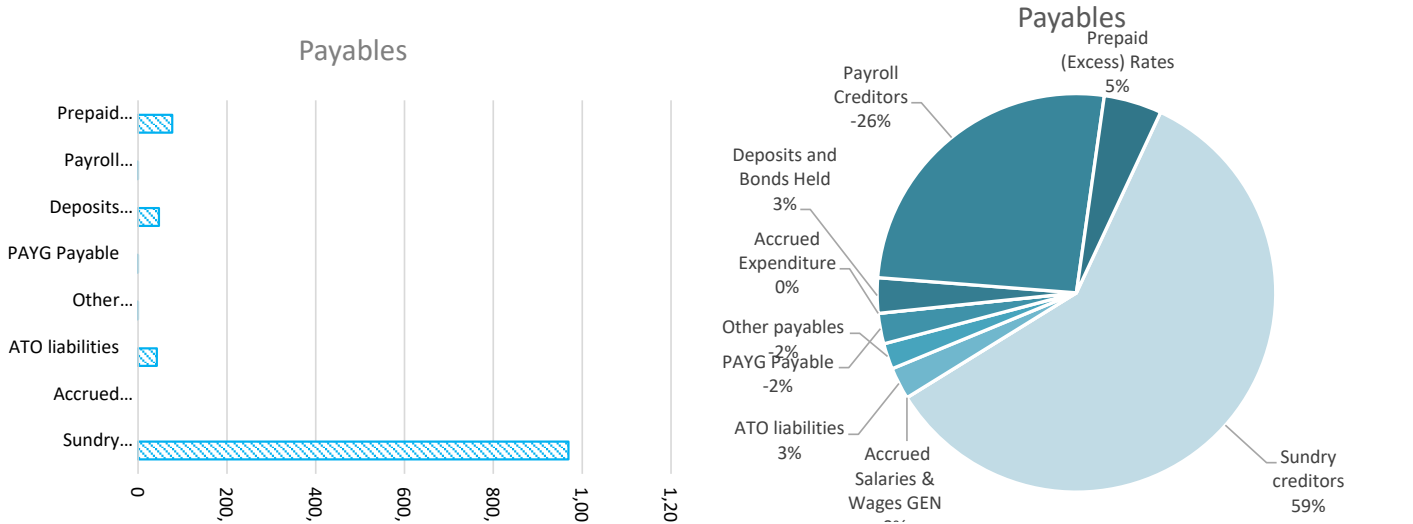
Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	550,081	407,465	0	11,242	968,788
Percentage	0%	56.8%	42.1%	0%	1.2%	
Balance per trial balance						
Sundry creditors						968,788
Accrued Salaries & Wages GEN						0
ATO liabilities						42,537
Other payables						(34,268)
PAYG Payable						(40,501)
Accrued Expenditure						0
Deposits and Bonds Held						46,811
Payroll Creditors						(425,609)
Prepaid (Excess) Rates						76,901
Total payables general outstanding						634,659
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



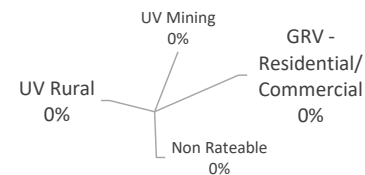
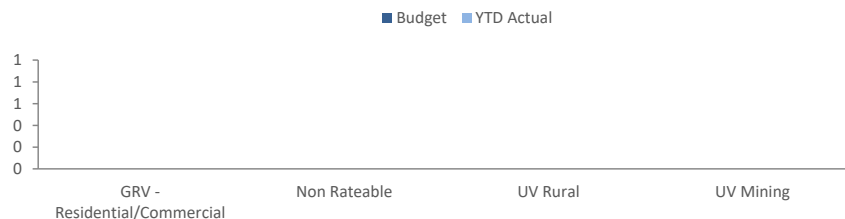
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

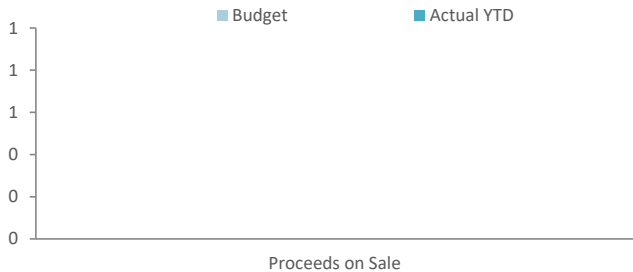
General rate revenue	Budget					YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$
General Rate									
Gross rental valuations									
GRV - Residential/Commercial	0.000000	0	0	0	0	0	0	0	0.00
Non Rateable	0.000000	0	0	0	0	0	0	0	0.00
Unimproved value									
UV Rural	0.000000	0	0	0	0	0	0	0	0.00
UV Mining	0.000000	0	0	0	0	0	0	0	0.00
Sub-Total		0	0	0	0	0	0	0	0.00
Minimum payment	Minimum \$								
Gross rental valuations									
GRV - Residential/Commercial	0	0	0	0	0	0	0	0	0
Unimproved value									
UV Rural	0	0	0	0	0	0	0	0	0
UV Mining	0	0	0	0	0	0	0	0	0
Sub-total		0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0
Discount					0				0
Amount from general rates					0				0
Rates Written Off					0				0
Ex-gratia rates		0	0	0	0				0
Total general rates					0				0

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



		Updated Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
		0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0



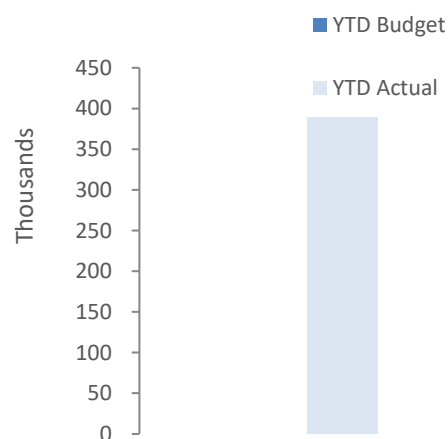
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

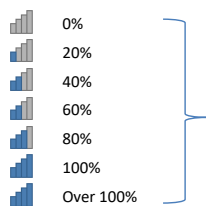
	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions					
		\$	\$	\$	\$
Land and Buildings	0	0	0	73,793	73,793
Plant and equipment	0	0	0	0	0
Infrastructure - roads	0	0	0	315,500	315,500
Infrastructure - Footpaths	0	0	0	0	0
Infrastructure - Drainage	0	0	0	0	0
Infrastructure - Parks & Ovals	0	0	0	0	0
Infrastructure - Other	0	0	0	0	0
Payments for Capital Acquisitions	0	0	0	389,293	389,293
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	0	0	0	120,000	120,000
Other (disposals & C/Fwd)	0	0	0	0	0
Cash backed reserves					
Plant Replacement Reserve	0	0	0	0	0
Future Fund Grants (Interest) Reserve	0	0	0	0	0
Insurance Works Reserve	0	0	0	0	0
Contribution - operations	0	0	0	269,293	269,293
Capital funding total	0	0	0	389,293	389,293

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.






Capital expenditure total
Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

		Adopted	Amended			
Account/Job Description		Budget	Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Buildings						
	Purchase Buildings	0	0	0	(73,793)	(73,793)
		0	0	0	(73,793)	(73,793)
Infrastructure Roads						
	Norton Road 2025/26 Gravel Resheet 2km	0	0	0	(45,500)	(45,500)
	Morawa Yalgoo Road 2025/26 Reconstruction Section 2	0	0	0	(270,000)	(270,000)
		0	0	0	(315,500)	(315,500)
		0	0	0	(389,293)	(389,293)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2025	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing														
24 Harley Street - Staff Housing	136	216,921	0	0	0	0	0	0	216,921	216,921	216,921	780	0	0
Recreation and culture														
Netball Courts Redevelopment	139	145,008	0	0	0	0	0	0	145,008	145,008	145,008	511	0	0
Total		361,929	0	0	0	0	0	0	361,929	361,929	361,929	1,291	0	0
Current borrowings		-159							-159					
Non-current borrowings		362,088							362,088					
		361,929							361,929					

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 31 July 2025

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	258,017	0	0	0	0	0	0	258,017	258,017
Plant Replacement Reserve	639,091	0	0	0	0	0	0	639,091	639,091
Capital Works Reserve	679,230	0	0	0	0	0	0	679,230	679,230
Community & Economic Development Reserve	1,421,847	0	0	0	0	0	0	1,421,847	1,421,847
Sewerage Reserve	731,105	0	0	0	0	0	0	731,105	731,105
Future Fund Grants (Interest) Reserve	311,565	0	0	0	0	0	0	311,565	311,565
Future Fund (Principal) Reserve	2,099,729	0	0	0	0	0	0	2,099,729	2,099,729
Aged Care Units (Excl. 1-4) Reserve	309,671	0	0	0	0	0	0	309,671	309,671
Legal Fees Reserve	59,849	0	0	0	0	0	0	59,849	59,849
Emergency Response Reserve	331,794	0	0	0	0	0	0	331,794	331,794
Aged Care Units 1-4 (JVA) Reserve	77,516	0	0	0	0	0	0	77,516	77,516
Swimming Pool Reserve	172,806	0	0	0	0	0	0	172,806	172,806
Jones Lake Road Rehab Reserve	204,161	0	0	0	0	0	0	204,161	204,161
Morawa-Yalgoo Road Maintenance Reserve	249,964	0	0	0	0	0	0	249,964	249,964
Insurance Works Reserve	194,452	0	0	0	0	0	0	194,452	194,452
	7,740,798	0	0	0	0	0	0	7,740,798	7,740,798

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

**OPERATING ACTIVITIES
NOTE 12
OTHER CURRENT LIABILITIES**

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Jul 2025
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	33,293	0	0	33,293
- Capital grant/contribution liabilities	13	126,078	475,950	(120,000)	482,028
Total other liabilities		159,371	475,950	(120,000)	515,321
Provisions					
Annual leave		132,972	0	0	132,972
Long service leave		102,147	0	0	102,147
Total Provisions		235,119	0	0	235,119
Total Other Current Liabilities					750,439
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFIT PROVISIONS

Short-term employee benefits

Provision is made for the Shire's obligations 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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits 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 its 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.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

CAPITAL GRANT/CONTRIBUTION LIABILITIES

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

NOTE 13
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jul 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
Law, order, public safety								
DFES Operating Grant - Bush Fire Brigade	0	0	0	0	0	0	0	5,788
Education and welfare								
Dept of Communities Youth Week WA Grant Income	1,768	0	0	1,768	0	0	0	0
WAPF Safe Street Morawa Grant Income	6,689	0	0	6,689	0	0	0	0
DLGSC RETB Grant Income - Gallery Upgrade	24,836	0	0	24,836	0	0	0	0
Direct Grant (MRWA)	0	0	0	0	0	0	0	213,754
	33,292.83	0	0	33,293	0	0	0	219,542
TOTALS	33,293	0	0	33,293	0	0	0	219,542

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

NOTE 14
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jul 2025
	\$	\$	\$	\$
Capital Grants and Subsidies				
Transport				
MRWA Grant - RRG - Nanekine Rd - Reconstruct 25/26	0	72,000	0	72,000
MRWA Grant - RRG - Morawa Yalgoo Rd - Reconstruction Section 1 25/26	0	120,000	0	120,000
MRWA Grant - RRG - Morawa Yalgoo Rd - Reconstruction Section 2 25/26	0	120,000	(120,000)	0
MRWA Grant - RRG - Nanekine Road - Widen & Seal	61,140	0	0	61,140
RTR Grant - White Road - Gravel Resheeting	34,188	0	0	34,188
MRWA Black Spot Grant - Evaside Road Stage 2	0	143,200	0	143,200
WA Bicycle Network Grant - Broad Street Footpath	15,375	10,375	0	25,750
WA Bicycle Network Grant - Gill Street Footpath	15,375	10,375	0	25,750
	126,078	475,950	(120,000)	482,028
Total Non-operating grants, subsidies and contributions	126,078	475,950	(120,000)	482,028

Non Operating Grants, Subsidies and Contributions Revenue			
Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
\$	\$	\$	\$
0	0	0	0
0	0	0	0
0	0	0	120,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	120,000
0	0	0	120,000

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

**NOTE 15
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 Jul 2025
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0	0	865
	1,525	0	0	1,525

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Revenue from operating activities	\$	%				
Grants, subsidies and contributions	219,542	0.00%	▲			
Fees and charges	29,605	0.00%	▲			
Expenditure from operating activities						
Materials and contracts	(194,774)	0.00%	▼			
Utility charges	(40,599)	0.00%	▼			
Insurance expenses	(170,475)	0.00%	▼			
Investing activities						
Proceeds from Capital grants, subsidies and contributions	120,000	0.00%	▲			
Payments for Infrastructure	(315,500)	0.00%	▼			
Payments for property, plant and equipment	(73,793)	0.00%	▼			

Shire of Morawa
Bank Reconciliation Report
For Period Ending 31 July 2025

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	932,687.96	1,147,078.31	1,525.11	5,658,044.52	2,100,000.00
Balance as per General Ledger	614,143.53	1,147,078.31	1,525.11	5,658,044.52	2,100,000.00
Outstanding Deposits					
Unallocated Bank Deposits	(\$319,121.93)				
Outstanding Deposits	\$577.50				
Difference	614,143.53 0.00	1,147,078.31 0.00	1,525.11 0.00	5,658,044.52 0.00	2,100,000.00 0.00

Shire of Morawa
List of Payments Report
For Period Ending 31 July 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19352	16/07/2025	North Midlands Electrical	Install Starlink on CBH Office for Depot Internet access	264.00	6
EFT19353	16/07/2025	St John Ambulance WA - Morawa Sub	First aid equipment- 1360 philips HS1 and FRX HeartStart Defibrillator	307.00	6
EFT19354	16/07/2025	Kats Rural	Various Items - C Park & Admin	502.50	6
EFT19355	16/07/2025	Nutrien Ag Solutions	2 x Battery - P273 & P227	556.60	6
EFT19356	16/07/2025	McDonalds Wholesalers	Devondale UHT 150ml milk Caravan Park	73.95	6
EFT19357	16/07/2025	Think Water Mid West	Master control valves - swimming Pool	199.45	6
EFT19358	16/07/2025	Eastman Poletti Sherwood Pty Ltd	Morawa Recreation Centre - Re-Roof and Upgrade Consultancy Fee	14972.10	6
EFT19359	16/07/2025	Jardine Lloyd Thompson Pty Ltd (JLT)	LGIS regional risk program. half yearly arrears contribution.	5500.00	6
EFT19360	16/07/2025	RJ & LJ King	Repair tyre for Backhoe	275.00	6
EFT19361	16/07/2025	Infinitum Technologies Pty Ltd	Monthly Charges - IT Services & Phone	14983.17	6
EFT19362	16/07/2025	Corsign WA Pty Ltd	Supply 2 x MR-SM-23 Signs	132.00	6
EFT19363	16/07/2025	Bob Waddell Consultant	Assistance with Monthly financials for April, May & June 2025	4796.00	6
EFT19364	16/07/2025	Work Health Professionals	Onsite Audiometric Testing - (Outside Staff)	3135.00	6
EFT19365	16/07/2025	Wallace Plumbing and Gas	Replace water coolers - Tennis & Oval	9517.46	6
EFT19366	16/07/2025	ATC Work Smart	Admin Trainee- workplace Skills Tues & Thurs- E English (MDHS)	293.87	6
EFT19367	16/07/2025	SUNCITY SIGNS & GRAPHICS	Caravan Park Site Sign	1108.25	6
EFT19368	24/07/2025	North Midlands Electrical	Repair of Harris Park BBQ.	132.00	6
EFT19369	24/07/2025	F L Costello & Co Pty Ltd	1 x Speed Queen SDENXR Commercial Dryer Coin Operated	3465.00	6
EFT19370	24/07/2025	Morawa Medical Centre	Medical Appt's, serology & Vaccines - Hep B	1811.34	6
EFT19371	24/07/2025	Morawa Drapery Store (MJ & BL Thornton Pty	Supply 2 pairs of Steel Blue boots	599.85	6
EFT19372	24/07/2025	Nutrien Ag Solutions	Large gas Bottle for Koolanooka Chalet Caravan Park	195.00	6
EFT19373	24/07/2025	Market Creations Agency Pty Ltd	Proposal number: II13 SSL - certificate (per annum)	220.00	6
EFT19374	24/07/2025	Refuel Australia	Delvac 15 w/40w	304.35	6
EFT19375	24/07/2025	Canine Control	Ranger Services for the period x 3 visits	3270.96	6
EFT19376	24/07/2025	Greenfield Technical Services	4 invoices - Mob/Demob, Engineering, Nanekine Rd, Blackspot	48452.80	6
EFT19377	24/07/2025	Hille, Thompson & Delfos Surveyors & Planners	Undertake survey works for the crown subdivision - Stephens Rd	9845.00	6
EFT19378	24/07/2025	Peak Consultants Pty Ltd	Replacement switchboard documentation - Electrical Contractor	1361.25	6
EFT19379	24/07/2025	Mitchell & Brown Retravision	Microwave & Coffee Pod Machine - Depot	438.00	6

Shire of Morawa
List of Payments Report
For Period Ending 31 July 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19380	24/07/2025	Geraldton Mower & Repairs Specialists	Service, parts and repairs to Toro push mower.	680.20	6
EFT19381	24/07/2025	Shire of Perenjori	CESM shared costs - April to June 2025	6600.63	6
EFT19382	24/07/2025	Total Toilets	Portable Toilet hire & Service - June 2025	2427.94	6
EFT19383	24/07/2025	Porter Consulting Engineers	Drainage modifications for Winfield St & Stokes Rd	8580.00	6
EFT19384	24/07/2025	Coates Hire	Hire of 2 Variable Message Board	8813.56	6
EFT19385	24/07/2025	Officeworks	office works stationery order 23/06/25	198.61	6
EFT19386	24/07/2025	Central Regional TAFE	TAFE Course - 4 students Cert in Civil Construction	1503.22	6
EFT19387	24/07/2025	St John Ambulance Western Australia Ltd	First Aid Training - Outdoor Staff - 8th May 2025	2280.00	6
EFT19388	24/07/2025	Talis Consultants Pty Ltd ATF Talis Unit Trust	Wastewater Asset Management Plan - Update Existing Plan	3850.00	6
EFT19389	24/07/2025	Boya Equipment Pty Ltd	Parts for 2024 Kubota SVL75-3CHFRW Hi Flow Track Loader	1664.24	6
EFT19390	24/07/2025	DMIRS (Department of Mines, Industry	Building Services Levy Transactions	233.65	6
EFT19391	24/07/2025	Avon Waste	Domestic & Commercial General Waste Services	16795.68	6
EFT19392	24/07/2025	Mitchell and Brown Communications	Monthly Security monitoring fee - Gym & Oval	161.08	6
EFT19393	24/07/2025	Pat's Mobile Mechanical	service cat 140 grader	725.72	6
EFT19394	24/07/2025	Team Global Express	Freight charges for the period 01 July 2024 to 30 June 2025	56.61	6
EFT19395	24/07/2025	Canine Control - Additional Services	Ranger Services July 2024 - June 2025 - additional	990.00	6
EFT19396	24/07/2025	Bob Waddell Consultant	Assistance with 2024/25 Annual Financial report and Budget 25/26	3740.00	6
EFT19397	24/07/2025	Cleanpak Total Solutions	various cleaning products for Caravan park	117.50	6
EFT19398	24/07/2025	Midmech Pty Ltd	Maintenance and repairs to MO0 prior to trade in	1461.56	6
EFT19399	24/07/2025	LG Best Practices Pty Ltd	June Rates End of Month Service Provision	5742.00	6
EFT19400	24/07/2025	Cloud Collections Pty Ltd	Advertising for Form 4's West as per council resolution	7893.82	6
EFT19401	24/07/2025	Brooks Hire	Hire of Caterpilla roller 1April - 7 April	1573.11	6
EFT19402	24/07/2025	Lyssna Consulting - Karin Grima	Development of applications to Lotterywest and State Govt RED grant	2400.00	6
EFT19403	24/07/2025	Mine Struct Services WA	Supply, Deliver and Complexing of ATCO 5 Floor Project Office	178096.60	6
EFT19404	24/07/2025	FVS Fire Pty Ltd	Service fire equipment All shire Buildings	5585.86	6
EFT19405	24/07/2025	Paterson Architects Pty Ltd	Shire of Morawa Depot Redevelopment	1980.00	6
EFT19406	24/07/2025	Bravo Search Pty Ltd	Services for the Recruitment of Executive Manager Corporate and	19219.20	6
EFT19407	24/07/2025	Integrated ICT	Monthly Charges - IT Services - June 2025	8414.03	6
EFT19408	24/07/2025	Anish Varughese	Staff Reimbursement for pre employment Clearance Check	59.78	6
EFT19409	24/07/2025	Winc	Photocopier usage charges from July 2024 to June 2025	659.54	6
EFT19410	24/07/2025	Tourism Council Western Australia	Tourism Council 25/26 Annual Subscription	572.00	6
EFT19411	30/07/2025	Morawa Medical Centre	Pre employment medical examination Urine and Drug analysis	313.50	6

Shire of Morawa
List of Payments Report
For Period Ending 31 July 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19412	30/07/2025	Market Creations Agency Pty Ltd	Council Connect Annual Tier 5 subscription FY25/26	14839.00	6
EFT19413	30/07/2025	IT Vision Australia Pty Ltd (ReadyTech)	IT Vision Annual subscription 1/7/2025 - 30/6/2026	58250.94	6
EFT19414	30/07/2025	Canine Control	Ranger Services - 03.07.25	1120.86	6
EFT19415	30/07/2025	GH Country Courier	Freight Charges for July	109.56	6
EFT19416	30/07/2025	Mitchell & Brown Retravisition	TV and computer games for Youth Centre	2665.00	6
EFT19417	30/07/2025	Local Government Professionals Australia WA	Subscription to Data Drives Decision Making for 2025/26	1660.00	6
EFT19418	30/07/2025	Jardine Lloyd Thompson Pty Ltd (JLT)	Premium for Salary Continuance Renewal for 2025/26	7945.30	6
EFT19419	30/07/2025	Local Health Authorities Analytical	LHAAC 25/26 Analytical Services	414.93	6
EFT19420	30/07/2025	Central West Pump Service	Repair Onga pump for sewerage scheme	385.00	6
EFT19421	30/07/2025	Logo Appointments WA	Recruitment of Manager Works and Services	4537.50	6
EFT19422	30/07/2025	Mid West Chamber of Commerce & Industry	Annual Membership for 2025/26 for Shire of Morawa	852.50	6
EFT19423	30/07/2025	LGISWA	LGIS Public Liability Renewal 2025/26 - Installment 1	179577.55	6
EFT19424	30/07/2025	RJ & LJ King	Tyer repair for Cat Grader P261	528.00	6
EFT19425	30/07/2025	Bob Waddell Consultant	Assistance with Monthly Financials 2025/26	1452.00	6
EFT19426	30/07/2025	Bookeasy Australia Pty Ltd	Monthly Fee Booking Software June 2025	134.31	6
EFT19427	30/07/2025	Thinkproject Australia Pty Ltd	Annual Support & Maintenance Fee for 1 July 2025 to 30 June 2026	9226.69	6
EFT19428	30/07/2025	LG Best Practices Pty Ltd	Rates Processing - End of 2024-25 Financial Year	3960.00	6
EFT19429	30/07/2025	Ikonyx Medical Services Pty Ltd	15 x Drug and Alcohol Test Shire Staff	1732.50	6
EFT19430	30/07/2025	Novis Healthcare	2x Tripsafe Cable Cover for Carpet for Shire Admin Office	375.10	6
EFT19431	30/07/2025	ATC Work Smart	Admin Trainee - Workplace Skills - (MDHS)	290.80	6
EFT19432	30/07/2025	Australia Post	Postage fees for June 2025	138.98	6
Total EFT Payments				<u>710,298.06</u>	

Shire of Morawa
List of Payments Report
For Period Ending 31 July 2025

Chq/EFT	Date	Name	Description	Amount	Bank
DD10510.1	17/07/2025	Beam Super	Superannuation on Payrun #135 WE 16/07/2025	11217.60	6
DD10517.1	31/07/2025	Beam Super	Superannuation on Payrun # 136 WE 30/07/2025	11733.17	6
DD10532.1	03/07/2025	Beam Super	Superannuation on Pay Run #133 - WE 02/07/2025	11223.38	6
DD10539.1	01/07/2025	Exetel Pty Ltd	Monthly Charge on Corporate Internet July 2025	975.00	6
DD10540.1	01/07/2025	Water Corporation	Water use and services for 1 May - 30 June 2025 - 7 Accounts	17970.52	6
DD10541.1	08/07/2025	Synergy	Electricity Charges and usage for 20 May to 16 June 2025	177.98	6
DD10542.1	17/07/2025	Synergy	Electricity Charges and usage for 29 April to 26 June 2025	240.30	6
DD10542.2	17/07/2025	Telstra Corporation Limited	Monthly Charge - Mobiles, Dongles Data SIMS - July 2025	1239.76	6
DD10543.1	18/07/2025	Synergy	Electricity Charge and Usage 30 April - 27 June 2025 - 17 accounts	4038.24	6
DD10544.1	21/07/2025	Telstra Corporation Limited	Telephone Expenses & Usage for the period 2 July 1 August 2025	34.95	6
DD10545.1	21/07/2025	Synergy	Electricity Supply and usage 1May to 30 June 2025 - 16 accounts	12867.38	6
DD10546.1	22/07/2025	Synergy	Electricity Supply and usage 30 April to 26 June 2025 - 8 accounts	1184.90	6
DD10547.1	23/07/2025	Synergy	Electricity Supply and usage 30 April to 27 June 2025 - 9 accounts	1903.04	6
DD10548.1	24/07/2025	Telstra Corporation Limited	Telephone expenses & usage 2 July to 4 August 2025 - 2 accounts	383.53	6
DD10548.2	24/07/2025	Synergy	Electricity Expenses and usage from the period 25 May to 24 June	4034.51	6
DD10549.1	25/07/2025	Synergy	Electricity Expenses and usage from the period 24 April to 23 June 2025	128.65	6
Total Direct Debit Payments				79,352.91	
2526-01.05	1/07/2025	NAB	NAB Merchant Fee's - June 2025	159.97	6
2526-01.03	31/07/2025	NAB	NAB Bank Account, Connect, Merchant & Bpay Fee's - July	308.83	6
APPAY133	3/07/2025	Shire of Morawa	Altus Payroll 133 Net Pay	79,890.40	6
APPAY135	17/07/2025	Shire of Morawa	Altus Payroll 135 Net Pay	67,570.25	6
2526-01.08	23/07/2025	WA Treasury Corp	WATC Guarantee Fee - July 2025	1,290.78	6
APPAY136	31/07/2025	Shire of Morawa	Altus Payroll 136 Net Pay	70,619.63	6
2526-01.04	31/07/2025	DOT	Transport Direct Debit Payments - July 2025	10861.25	6
	31/07/2025	Centrelink	Centrepay Fees x 16	15.84	6
	31/07/2025	Shire of Morawa	Refunds/Caravan Park Cancellations	432.00	6
	29/07/2025	Shire of Morawa	Gym Toggle Bond Refunds	30.00	6
Total Bank Transfers/ Payments				231,178.95	

Shire of Morawa
List of Payments Report
For Period Ending 31 July 2025

Chq/EFT	Date	Name	Description	Amount	Bank
2526-01.09		NAB	Corporate card purchases in June 2025		
		Corporate Credit Card - EMCCS			
	23/06/2025	Repco	R Blades - Wiper	70.00	6
	23/06/2025	Outdoor Supacentre	Driving Spot Lights Harness Kit	173.90	6
	26/06/2025	Moore Australia WA PL	2025 Budget - Template & Documentation	1210.00	6
	27/06/2025	NAB	NAB Card Fee	8.00	6
		Sub Total		1,461.90	
		Corporate Credit Card - CEO			
	2/06/2025	AIG Australia	Travel Insurance ALGA Conference	58.00	6
	2/06/2025	The Sebel Canberra	ALGA Conference Accommodation	1937.38	6
	2/06/2025	Golfbox	Employee Farewell Gift - Length of Service	250.00	6
	2/06/2025	Perth Airport Pty Ltd	Aiport Parking - Perth - ALGA Conference	176.14	6
	3/06/2025	QANTAS	Retun Airfares - ALGA Conference - Canberra	1868.36	6
	5/06/2025	EB *State Budget Brief	DMIRS State Budget Briefing x 2 General Admission	90.00	6
	6/06/2025	IGA Morawa	Catering - Staff Farewell	90.95	6
	10/06/2025	IGA Morawa	Council Meeting consumables	12.85	6
	10/06/2025	Crime Check Australia	Pre-employment - National Clearance Check	99.00	6
	12/06/2025	Crime Check Australia	Pre-employment - National Clearance Check Refund	-99.00	6
	23/06/2025	Monyash (Morawa Roadhouse)	Catering - Council Meeting	87.50	6
	23/06/2025	Starlink Internet	Internet Fee - Landfill	108.00	6
	24/06/2025	ACT Cabs	Cab Charge - ALGA Conference	33.39	6
	25/06/2025	Starlink Internet	Internet Fee - Depot	139.00	6
	25/06/2025	Starlink Internet	Internet Fee - Medical Centre	139.00	6
	27/06/2025	NAB	NAB Card Fee	8.00	6
		Sub Total		4,998.57	
		TOTAL Corporate Credit Card Payment		6,460.47	
		TOTAL PAYMENTS FOR COUNCIL APPROVAL		1,027,290.39	