



**SHIRE OF MORAWA**

**ORDINARY COUNCIL E-MEETING**

**(ATTACHMENTS)**

**Tuesday, 20 January 2026**



# **Agenda Attachments**

**Shire of Morawa**

**Ordinary Council Meeting**

**20 January 2026**

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## **List of Attachments**

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### **11.2 Executive Manager Corporate & Community Services**

#### **11.2.1 Monthly Financial Report – November 2025**

*Attachment 1 – 11.2.1a Monthly Financial Report for the period ending 30 November 2025.*

*Attachment 2 – 11.2.1b Bank Reconciliation for the period ending 30 November 2025.*

*Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 30 November 2025.*

#### **11.2.2 Monthly Financial Report – December 2025**

*Attachment 1 – 11.2.2a Monthly Financial Report for the period ending 31 December 2025.*

*Attachment 2 – 11.2.2b Bank Reconciliation for the period ending 31 December 2025.*

*Attachment 3 – 11.2.2c List of Accounts Paid for the period ending 31 December 2025.*

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## Ordinary Council Meeting 20 January 2026

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**Attachment 1-** *11.2.1a Monthly Financial Report as at 30 November 2025.*

**Attachment 2-** *11.2.1b Bank Reconciliation for the period ending 30 November 2025.*

**Attachment 3-** *11.2.1c List of Accounts Paid for the period ending 30 November 2025.*

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**Item 11.2.1-** **Monthly Financial Report- November 2025**

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**SHIRE OF MORAWA**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 November 2025**

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

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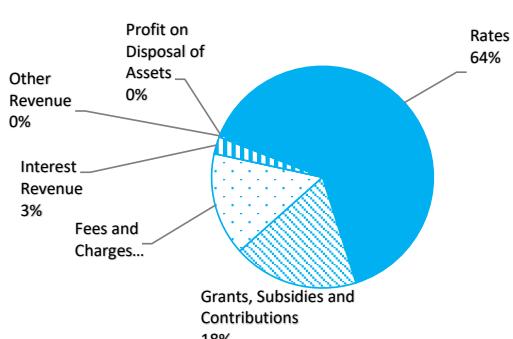
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MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

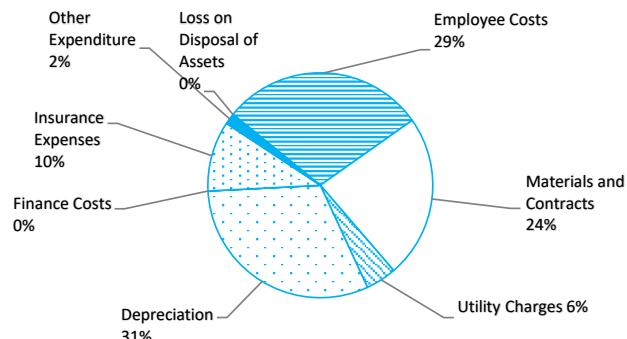
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

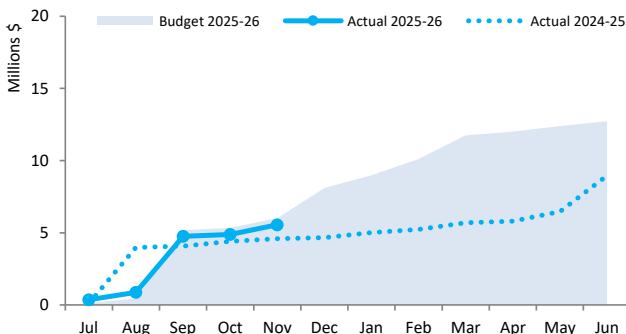
OPERATING REVENUE



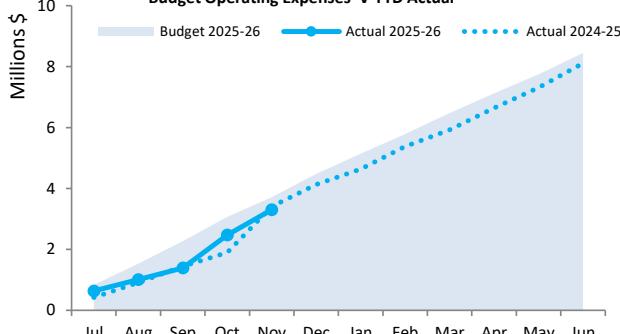
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

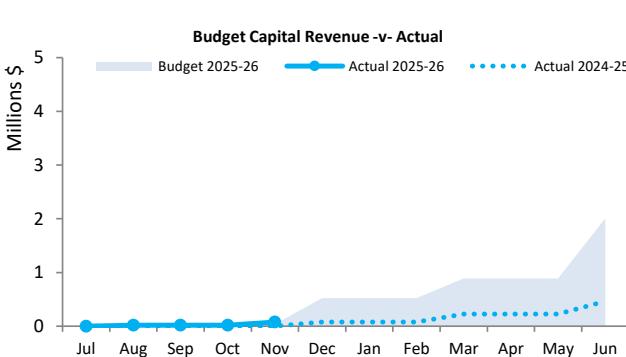


Budget Operating Expenses -v- YTD Actual

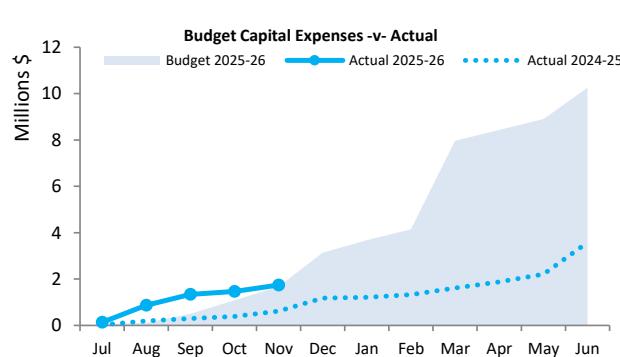


INVESTING ACTIVITIES

CAPITAL REVENUE



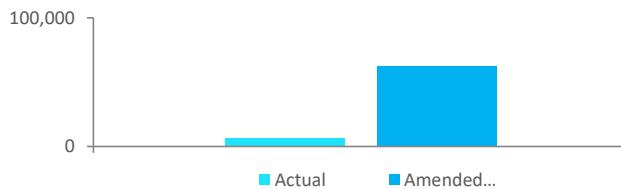
CAPITAL EXPENSES



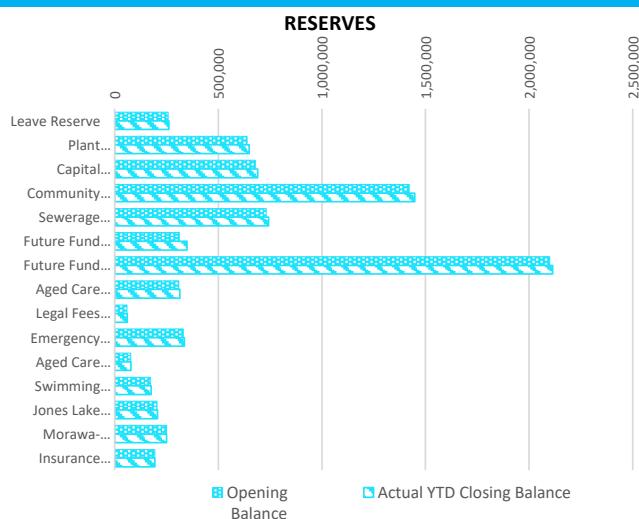
FINANCING ACTIVITIES

BORROWINGS

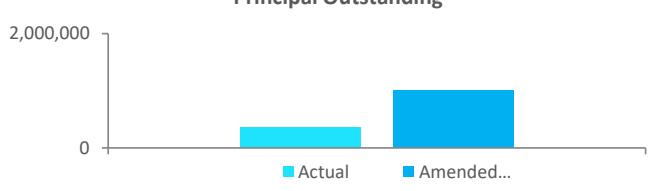
Principal Repayments



RESERVES



Principal Outstanding



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

MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.47 M	\$2.47 M	\$2.14 M	(\$0.33 M)
Closing	\$0.00 M	\$4.13 M	\$3.61 M	(\$0.52 M)

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$10.24 M	% of total
Unrestricted Cash	\$2.37 M	23.1%
Restricted Cash	\$7.87 M	76.9%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$0.17 M	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		0.0%
30 to 90 Days		0.0%
Over 90 Days		100%

Refer to Note 5 - Payables

Receivables

	\$1.67 M	% Collected
Rates Receivable	\$1.35 M	69.5%
Trade Receivable	\$0.33 M	% Outstanding
30 to 90 Days		0.9%
Over 90 Days		9%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	Var. \$ (b)-(a)
\$0.63 M	\$2.44 M	\$2.78 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	\$3.22 M	% Variance
YTD Budget	\$3.21 M	0.2%

Refer to Note 6 - Rate Revenue

Grants and Contributions

YTD Actual	\$0.92 M	% Variance
YTD Budget	\$0.93 M	(0.2%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

YTD Actual	\$0.76 M	% Variance
YTD Budget	\$0.83 M	(8.4%)

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)
(\$10.02 M)	(\$1.58 M)	(\$1.74 M)	(\$0.16 M)

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	\$0.08 M	%
Amended Budget	\$0.19 M	(59.8%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition

YTD Actual	\$1.74 M	% Spent
Amended Budget	\$9.91 M	0.0%

Refer to Note 8 - Capital Acquisitions

Capital Grants

YTD Actual	\$0.50 M	% Received
Amended Budget	\$5.95 M	(91.6%)

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)
\$0.77 M	(\$0.09 M)	(\$0.14 M)	(\$0.05 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.36 M

Refer to Note 9 - Borrowings

Reserves

Reserves balance	\$7.87 M
Interest earned	\$0.13 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 30 NOVEMBER 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 30 NOVEMBER 2025**

**BY PROGRAM**

Ref Note	Adopted Annual Budget		Amended Annual Budget	YTD Budget	YTD Actual	Variance \$ (c)-(b)	Variance % (c)-(b)/(b)	Var. ▲▼	
	(a)	\$	(d)	\$	(c)	\$	%		
<b>OPERATING ACTIVITIES</b>									
<b>Revenue from operating activities</b>									
Governance		2,100	2,100	870	<b>349</b>	(521)	(59.90%)		
General purpose funding - general rates	6	3,209,363	3,209,363	3,209,363	<b>3,220,738</b>	11,375	0.35%		
General purpose funding - other		1,575,942	1,575,942	760,456	<b>776,545</b>	16,089	2.12%		
Law, order and public safety		28,740	28,740	12,744	<b>6,875</b>	(5,869)	(46.06%)		
Health		14,850	14,850	7,645	<b>9,647</b>	2,002	26.18%		
Education and welfare		17,500	17,500	8,527	<b>5,592</b>	(2,935)	(34.42%)		
Housing		93,500	93,500	38,935	<b>26,777</b>	(12,158)	(31.23%)	▼	
Community amenities		617,013	617,013	545,951	<b>539,160</b>	(6,791)	(1.24%)		
Recreation and culture		60,945	60,945	21,722	<b>25,567</b>	3,845	17.70%		
Transport		566,558	566,558	303,414	<b>272,631</b>	(30,783)	(10.15%)	▼	
Economic services		268,000	268,000	207,835	<b>151,910</b>	(55,925)	(26.91%)	▼	
Other property and services		323,233	323,233	49,016	<b>18,565</b>	(30,451)	(62.12%)	▼	
		<b>6,777,744</b>	<b>6,777,744</b>	<b>5,166,478</b>	<b>5,054,355</b>	(112,123)			
<b>Expenditure from operating activities</b>									
Governance		(618,301)	(618,301)	(225,992)	<b>(214,619)</b>	11,373	5.03%		
General purpose funding		(284,454)	(284,454)	(118,500)	<b>(167,332)</b>	(48,832)	(41.21%)	▼	
Law, order and public safety		(167,669)	(167,669)	(71,977)	<b>(72,041)</b>	(64)	(0.09%)		
Health		(237,099)	(237,099)	(81,869)	<b>(85,616)</b>	(3,747)	(4.58%)		
Education and welfare		(254,872)	(254,872)	(102,888)	<b>(77,098)</b>	25,790	25.07%	▲	
Housing		(264,877)	(264,877)	(118,199)	<b>(100,948)</b>	17,251	14.60%	▲	
Community amenities		(750,201)	(750,201)	(319,315)	<b>(301,339)</b>	17,976	5.63%		
Recreation and culture		(2,086,391)	(2,086,391)	(880,144)	<b>(771,816)</b>	108,328	12.31%	▲	
Transport		(2,794,522)	(2,794,522)	(1,162,816)	<b>(1,168,087)</b>	(5,271)	(0.45%)		
Economic services		(812,193)	(812,193)	(505,461)	<b>(357,000)</b>	148,461	29.37%	▲	
Other property and services		(177,186)	(177,186)	(124,445)	<b>13,201</b>	137,646	110.61%	▲	
		<b>(8,447,765)</b>	<b>(8,447,765)</b>	<b>(3,711,606)</b>	<b>(3,302,695)</b>	408,911			
Non-cash amounts excluded from operating activities									
<b>Amount attributable to operating activities</b>	1(a)	<b>2,304,200</b>	<b>2,304,200</b>	<b>988,083</b>	<b>1,024,161</b>	36,078	3.65%		
		<b>634,179</b>	<b>634,179</b>	<b>2,442,955</b>	<b>2,775,822</b>	332,867			
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Proceeds from Capital grants, subsidies and contributions	14	5,949,676	5,949,676	846,704	<b>497,130</b>	(349,574)	(41.29%)	▼	
Proceeds from disposal of assets	7	190,000	190,000	40,000	<b>76,364</b>	36,364	90.91%	▲	
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	9,372	0	<b>0</b>	0	0.00%		
		<b>6,149,048</b>	<b>6,149,048</b>	<b>886,704</b>	<b>573,494</b>	0			
<b>Outflows from investing activities</b>									
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	0	<b>0</b>	0	0.00%		
Payments for Infrastructure	9	(4,573,094)	(4,573,094)	(949,686)	<b>(1,214,221)</b>	(264,535)	(27.85%)	▼	
Payments for property, plant and equipment	8	(5,332,600)	(5,332,600)	(632,865)	<b>(528,638)</b>	104,227	16.47%	▲	
		<b>(10,020,694)</b>	<b>(10,020,694)</b>	<b>(1,582,551)</b>	<b>(1,742,859)</b>	(160,308)			
<b>Amount attributable to investing activities</b>		<b>(3,871,646)</b>	<b>(3,871,646)</b>	<b>(695,847)</b>	<b>(1,169,365)</b>	(473,518)			
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Proceeds from new debentures	9	700,000	700,000	0	<b>0</b>	0	0.00%		
Transfer from reserves	11	1,118,409	1,118,409	0	<b>0</b>	0	0.00%		
		<b>1,818,409</b>	<b>1,818,409</b>	<b>0</b>	<b>0</b>	0			
<b>Outflows from financing activities</b>									
Repayment of debentures	9	(62,605)	(62,605)	(19,995)	<b>(6,361)</b>	13,634	68.19%	▲	
Transfer to reserves	11	(987,717)	(987,717)	(70,355)	<b>(131,550)</b>	(61,195)	(86.98%)	▼	
		<b>(1,050,321)</b>	<b>(1,050,322)</b>	<b>(90,350)</b>	<b>(137,911)</b>	(47,561)			
<b>Amount attributable to financing activities</b>		<b>768,088</b>	<b>768,087</b>	<b>(90,350)</b>	<b>(137,911)</b>	(47,561)			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
<b>Surplus or deficit at the start of the financial year</b>	1(c)	2,469,381	2,469,381	2,469,381	<b>2,138,966</b>	(330,415)	(13.38%)	▼	
Amount attributable to operating activities		634,179	634,179	2,442,955	<b>2,775,822</b>				
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(695,847)	<b>(1,169,365)</b>				
Amount attributable to financing activities		768,088	768,087	(90,350)	<b>(137,911)</b>				
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>2</b>	<b>1</b>	<b>4,126,139</b>	<b>3,607,512</b>				

**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 30 NOVEMBER 2025**

**NATURE DESCRIPTIONS**

**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.

**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 30 NOVEMBER 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. ▲▼
		\$	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
General rates	6	3,209,363	3,209,363	3,209,363	<b>3,220,738</b>	11,375	0.35%	
Rates excluding general rates	6	2,230	2,230	5,619	(113)	(5,732)	(102.01%)	
Grants, subsidies and contributions	13	1,790,736	1,790,736	926,950	<b>924,921</b>	(2,029)	(0.22%)	
Fees and charges		1,014,813	1,014,813	829,245	<b>759,202</b>	(70,043)	(8.45%)	
Interest revenue		347,265	347,265	140,750	<b>125,787</b>	(14,963)	(10.63%)	▼
Other revenue		320,581	320,581	39,068	<b>18,204</b>	(20,864)	(53.40%)	▼
Profit on disposal of assets	7	92,756	92,756	15,483	<b>5,616</b>	(9,867)	(63.73%)	
Gain on FV Adjustment of Financial Assets through P&L		0	0	0	<b>0</b>	0	0.00%	
		<b>6,777,744</b>	<b>6,777,744</b>	<b>5,166,478</b>	<b>5,054,355</b>	(112,123)		
<b>Expenditure from operating activities</b>								
Employee costs		(2,526,357)	(2,526,357)	(1,186,877)	<b>(970,048)</b>	216,829	18.27%	▲
Materials and contracts		(2,605,336)	(2,605,336)	(1,080,962)	<b>(775,719)</b>	305,243	28.24%	▲
Utility charges		(422,880)	(422,880)	(186,837)	<b>(146,332)</b>	40,505	21.68%	▲
Depreciation		(2,388,570)	(2,388,570)	(995,180)	<b>(1,025,783)</b>	(30,603)	(3.08%)	
Finance costs		(36,282)	(36,282)	(1,633)	<b>(47)</b>	1,586	97.11%	
Insurance expenses		(258,349)	(258,349)	(191,538)	<b>(333,311)</b>	(141,773)	(74.02%)	▼
Other expenditure		(209,992)	(209,992)	(68,579)	<b>(51,454)</b>	17,125	24.97%	▲
		<b>(8,447,766)</b>	<b>(8,447,766)</b>	<b>(3,711,606)</b>	<b>(3,302,695)</b>	408,911		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,304,200	988,083	<b>1,024,161</b>	36,078	3.65%	
		<b>634,178</b>	<b>634,178</b>	<b>2,442,955</b>	<b>2,775,822</b>	332,867		
<b>Amount attributable to operating activities</b>								
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	14	5,949,676	5,949,676	846,704	<b>497,130</b>	(349,574)	(41.29%)	▼
Proceeds from disposal of assets	7	190,000	190,000	40,000	<b>76,364</b>	36,364	90.91%	▲
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	9,372	0	<b>0</b>	0	0.00%	
		<b>6,149,048</b>	<b>6,149,048</b>	<b>886,704</b>	<b>573,494</b>	(313,210)		
<b>Outflows from investing activities</b>								
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	0	<b>0</b>	0	0.00%	
Payments for infrastructure	8	(4,573,094)	(4,573,094)	(949,686)	<b>(1,214,221)</b>	(264,535)	27.85%	
Payments for property, plant and equipment	8	(5,332,600)	(5,332,600)	(632,865)	<b>(528,638)</b>	104,227	(16.47%)	
		<b>(10,020,694)</b>	<b>(10,020,694)</b>	<b>(1,582,551)</b>	<b>(1,742,859)</b>	(786,728)		
		<b>(3,871,646)</b>	<b>(3,871,646)</b>	<b>(695,847)</b>	<b>(1,169,365)</b>	(473,518)		
<b>Amount attributable to investing activities</b>								
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from new borrowings	9	700,000	700,000	0	<b>0</b>	0	0.00%	
Transfer from reserves	11	1,118,409	1,118,409	0	<b>0</b>	0	0.00%	
		<b>1,818,409</b>	<b>1,818,409</b>	<b>0</b>	<b>0</b>	0		
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(62,605)	(62,605)	(19,995)	<b>(6,361)</b>	13,634	68.19%	▲
Transfer to reserves	11	(987,717)	(987,717)	(70,355)	<b>(131,550)</b>	(61,195)	(86.98%)	▼
		<b>(1,050,321)</b>	<b>(1,050,322)</b>	<b>(90,350)</b>	<b>(137,911)</b>	(47,561)		
		<b>768,088</b>	<b>768,087</b>	<b>(90,350)</b>	<b>(137,911)</b>	(47,561)		
<b>Amount attributable to financing activities</b>								
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>								
Amount attributable to operating activities	1(c)	2,469,381	2,469,381	2,469,381	<b>2,138,966</b>	(330,415)	(13.38%)	▼
Amount attributable to investing activities		634,178	634,178	2,442,955	<b>2,775,822</b>	332,867	13.63%	
Amount attributable to financing activities		(3,871,646)	(3,871,646)	(695,847)	<b>(1,169,365)</b>	(473,518)	68.05%	
Surplus or deficit after imposition of general rates	1(c)	768,088	768,087	(90,350)	<b>(137,911)</b>	(47,561)	52.64%	
		<b>1</b>	<b>0</b>	<b>4,126,139</b>	<b>3,607,512</b>			

**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 30 NOVEMBER 2025**

	<b>30 Jun 2025</b>	<b>30 Nov 2025</b>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,329,728.24	10,243,902.57
Trade and other receivables	806,016.24	1,617,305.85
Inventories	6,626.38	6,626.38
Contract assets	124,918.64	124,918.64
Other assets	36,293.73	(17,855.19)
<b>TOTAL CURRENT ASSETS</b>	<b>11,303,583.23</b>	<b>11,974,898.25</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	56,183.49	56,183.49
Other financial assets	59,714.63	59,714.63
Property, plant and equipment	30,708,941.36	30,838,375.81
Infrastructure	62,971,830.16	63,488,723.48
<b>TOTAL NON-CURRENT ASSETS</b>	<b>93,796,669.64</b>	<b>94,442,997.41</b>
<b>TOTAL ASSETS</b>	<b>105,100,252.87</b>	<b>106,417,895.66</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,331,319.45	173,277.80
Other liabilities	156,100.42	389,355.10
Borrowings	29,841.44	23,480.44
Employee related provisions	194,416.99	194,416.99
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,711,678.30</b>	<b>780,530.33</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	332,247.55	332,247.55
Employee related provisions	41,422.39	41,422.39
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>373,669.94</b>	<b>373,669.94</b>
<b>TOTAL LIABILITIES</b>	<b>2,085,348.24</b>	<b>1,154,200.27</b>
<b>NET ASSETS</b>	<b>103,014,904.63</b>	<b>105,263,695.39</b>
<b>EQUITY</b>		
Retained surplus	38,977,828.08	41,095,069.26
Reserve accounts	7,740,797.59	7,872,347.17
Revaluation surplus	56,296,278.96	56,296,278.96
<b>TOTAL EQUITY</b>	<b>103,014,904.63</b>	<b>105,263,695.39</b>

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

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**BASIS OF PREPARATION**

**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 POLICIES**

**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 30 November 2025

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

**(a) Non-cash items excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	7	(92,756)	(92,756)	(15,483)	(5,616)
Less: Movement in liabilities associated with restricted cash		8,386	8,386	8,386	3,994
Add: Depreciation on assets		2,388,570	2,388,570	995,180	1,025,783
<b>Total non-cash items excluded from operating activities</b>		<b>2,304,200</b>	<b>2,304,200</b>	<b>988,083</b>	<b>1,024,161</b>

**(b) 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	This Time Last Year	Year to Date
		Closing	Year	
		30 June 2025	30 Nov 2024	30 Nov 2025
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	11	(7,740,798)	(7,150,133)	(7,872,347)
Less: Adjustment for Trust Transactions Within Muni		0	(1,909)	1,909
Add Back: Component of Leave Liability not Required to be Fun	12	258,017	251,615	262,011
Add: Borrowings	9	29,841	22,726	23,480
<b>Total adjustments to net current assets</b>		<b>(7,452,939)</b>	<b>(6,877,702)</b>	<b>(7,584,947)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	10,328,203	11,791,253	10,242,377
Rates receivables	3	586,739	1,198,394	1,291,612
Receivables	3	219,277	36,977	325,694
Other current assets	4	167,839	82,931	113,690
<b>Less: Current liabilities</b>				
Payables	5	(1,329,794)	(179,008)	(173,662)
Borrowings	9	(29,841)	(22,726)	(23,480)
Contract liabilities	12	(156,100)	(1,340,965)	(389,355)
Provisions	12	(194,417)	(235,119)	(194,417)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(7,452,939)</b>	<b>(6,877,702)</b>	<b>(7,584,947)</b>
<b>Closing funding surplus / (deficit)</b>		<b>2,138,966</b>	<b>4,454,036</b>	<b>3,607,512</b>

**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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$			\$	
<b>Cash on hand</b>								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
<b>At Call Deposits</b>								
Muni Bank Trading - NAB (Current)	Cash and cash equivalents	1,209,763		1,209,763		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,159,867		1,159,867		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	349,490	349,490		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	262,011	262,011		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	175,481	175,481		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	648,984	648,984		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	689,744	689,744		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	742,422	742,422		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	948,286	948,286		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	513,305	513,305		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	60,776	60,776		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	336,930	336,930		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	78,871	78,871		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	314,310	314,310		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	207,321	207,321		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
<b>Term Deposits</b>								
TD: ... 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	4.05%	1/12/2025
TD: ... 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	4.05%	1/12/2025
TD: ... 4783 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		NAB	4.05%	1/12/2025
<b>Trust Deposits</b>								
Trust Bank	Cash and cash equivalents				1,525	NAB	0.00%	At Call
<b>Total</b>		<b>2,370,030</b>	<b>7,872,347</b>	<b>10,242,377</b>	<b>1,525</b>			

**Comprising**

Cash and cash equivalents	2,370,030	7,872,347	10,242,377	1,525
	<b>2,370,030</b>	<b>7,872,347</b>	<b>10,242,377</b>	<b>1,525</b>

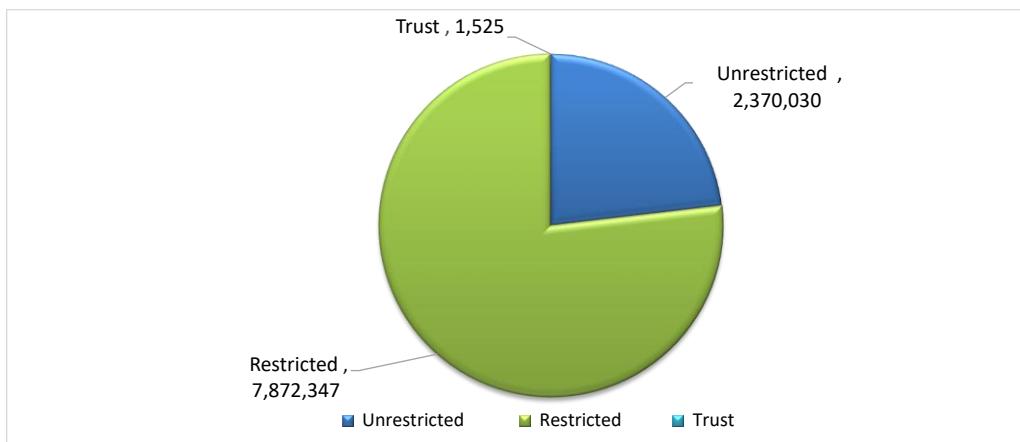
**KEY INFORMATION**

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.

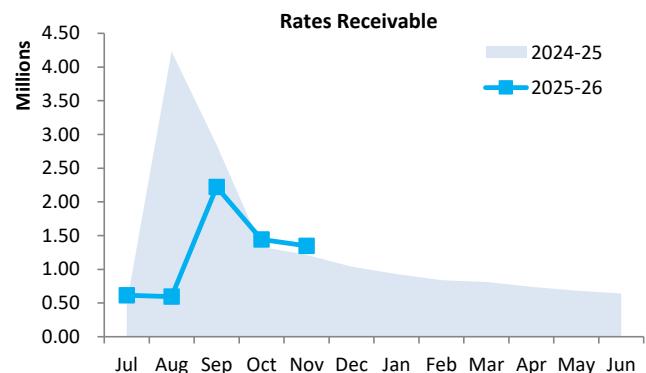
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 Jun 2025	30 Nov 2025
Opening arrears previous years	\$ 489,189	\$ 642,923
Levied this year	3,732,455	3,778,763
Less - collections to date	(3,578,722)	(3,073,890)
Equals current outstanding	<b>642,923</b>	<b>1,347,796</b>
<b>Net rates collectable</b>	<b>642,923</b>	<b>1,347,796</b>
% Collected	84.8%	69.5%



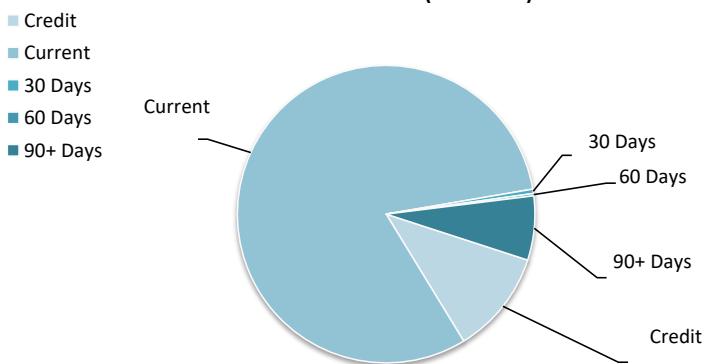
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
Receivables - general	\$ (39,502)	\$ 283,947	\$ 1,658	\$ 881	\$ 24,409	\$ 271,393
Percentage	(14.6%)	104.6%	0.6%	0.3%	9%	
<b>Balance per trial balance</b>						
Sundry receivable						271,393
GST receivable						60,782
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
<b>Total receivables general outstanding</b>						<b>325,694</b>

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.

#### Accounts Receivable (non-rates)



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

Other current assets	Opening Balance	Asset Increase	Asset Reduction	Closing Balance
	1 July 2025	\$	\$	\$
<b>Inventory</b>				
Fuel, Oils and Materials on Hand	6,626	0	0	6,626
<b>Other current assets</b>				
Accrued income	36,294	0	(54,149)	(17,855)
<b>Contract assets</b>				
Contract assets	124,919	0	0	124,919
<b>Total other current assets</b>	<b>167,839</b>	<b>0</b>	<b>(54,149)</b>	<b>113,690</b>
<b>Amounts shown above include GST (where applicable)</b>				

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

NOTE 5

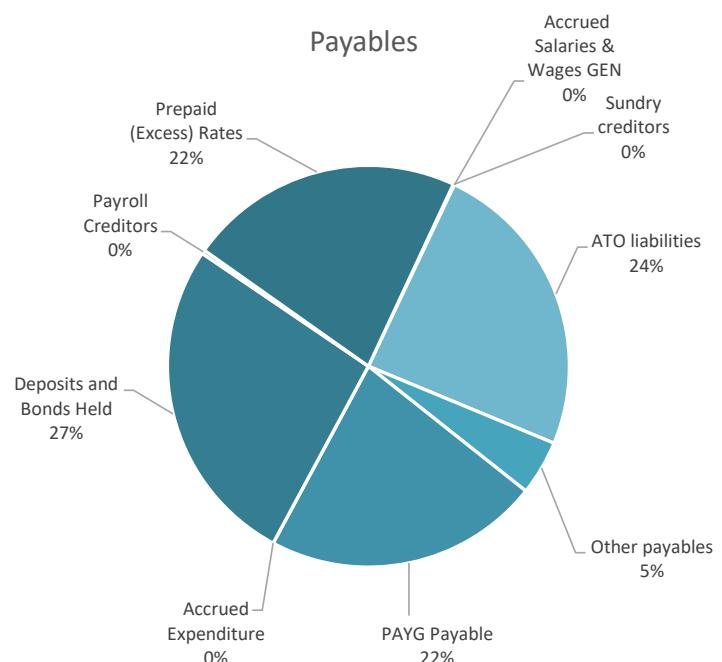
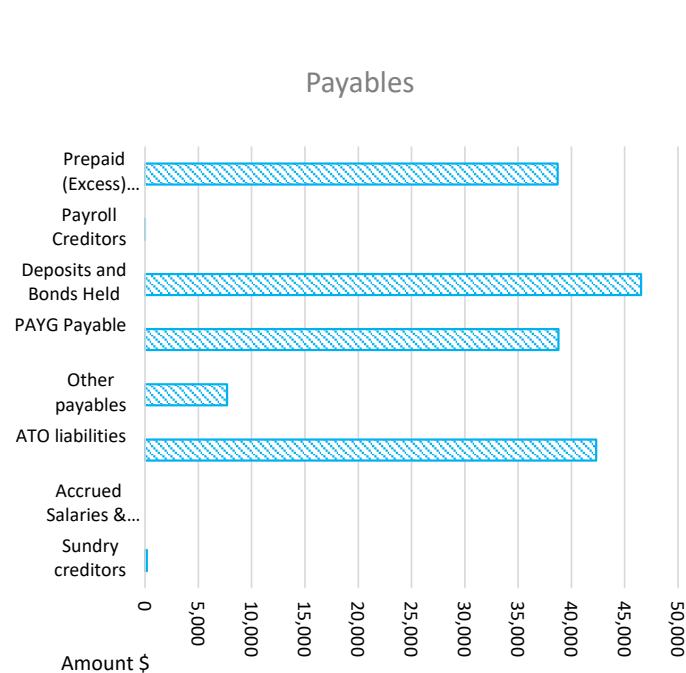
Payables

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	176	176
Percentage	0%	0%	0%	0%	100%	
<b>Balance per trial balance</b>						
Sundry creditors						176
Accrued Salaries & Wages GEN						0
ATO liabilities						42,310
Other payables						7,705
PAYG Payable						38,774
Accrued Expenditure						0
Deposits and Bonds Held						46,532
Payroll Creditors						(532)
Prepaid (Excess) Rates						38,698
<b>Total payables general outstanding</b>						173,663

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 30 NOVEMBER 2025

OPERATING ACTIVITIES

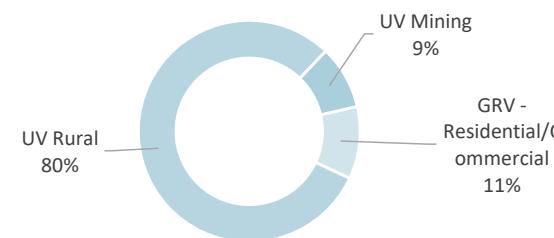
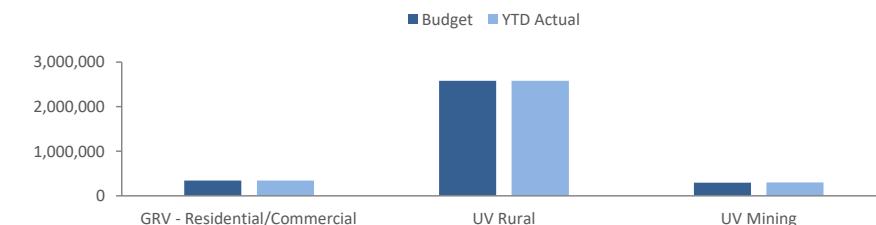
NOTE 6

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			\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>									
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	0.091876	265	3,705,874	340,480	340,480	340,481	0	0	340,480.86
<b>Unimproved value</b>									
UV Rural	0.016570	201	155,683,000	2,579,231	2,579,231	2,579,667	0	0	2,579,667.37
UV Mining	0.300660	29	990,611	297,127	297,127	297,837	0	0	297,837.12
<b>Sub-Total</b>		<b>495</b>	<b>160,379,485</b>	<b>3,216,838</b>	<b>3,216,838</b>	<b>3,217,985</b>	<b>0</b>	<b>0</b>	<b>3,217,985.35</b>
<b>Minimum payment</b>									
<b>Minimum \$</b>									
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	369	49	29,423	16,236	16,236	18,081	0	0	18,081
<b>Unimproved value</b>									
UV Rural	369	12	139,700	4,059	4,059	4,428	0	0	4,428
UV Mining	710	11	13,337	9,230	9,230	7,810	0	0	7,810
<b>Sub-total</b>		<b>72</b>	<b>182,460</b>	<b>29,525</b>	<b>29,525</b>	<b>30,319</b>	<b>0</b>	<b>0</b>	<b>30,319</b>
		<b>567</b>	<b>160,561,945</b>	<b>3,246,363</b>	<b>3,246,363</b>	<b>3,248,304</b>	<b>0</b>	<b>0</b>	<b>3,248,304</b>
<b>Discount</b>					(37,000)				(27,567)
<b>Amount from general rates</b>									
Rates Written Off					(10,000)				(113)
Ex-gratia rates		0	0	0	12,230				0
<b>Total general rates</b>					<b>3,211,593</b>				<b>3,220,625</b>

KEY INFORMATION

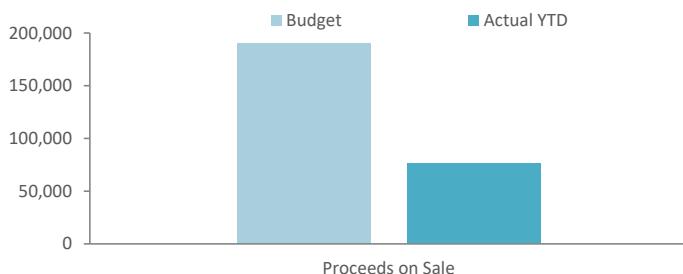
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Updated Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land</b>									
235	LAND - Lot 368 (2) Prater Street	0	0	0	0	10,000	10,000	0	0
237	LAND - Lot 371 (19) Waddilove Road	0	0	0	0	10,000	10,000	0	0
<b>Plant and equipment</b>									
<b>Education and welfare</b>									
252	P&E - P252 Toyota Prado DSL WGN A/T GXL 1GTZ485 - TL Roads	25,000	30,000	5,000	0	0	0	0	0
<b>Transport</b>									
621	P&E - P312 - 2021 Pajero Sport 02MO	23,751	40,000	16,249	0	23,339	27,273	3,934	0
43	P&E - P168 2003 IVECO 6700 Truck	20,645	80,000	59,355	0	0	0	0	0
<b>Other property and services</b>									
624	P&E - P293 Mitsubishi Pajero Sport - (EMCCS) 0 MO	27,848	40,000	12,152	0	27,409	29,091	1,682	0
		<b>97,244</b>	<b>190,000</b>	<b>92,756</b>	<b>0</b>	<b>70,748</b>	<b>76,364</b>	<b>5,616</b>	<b>0</b>



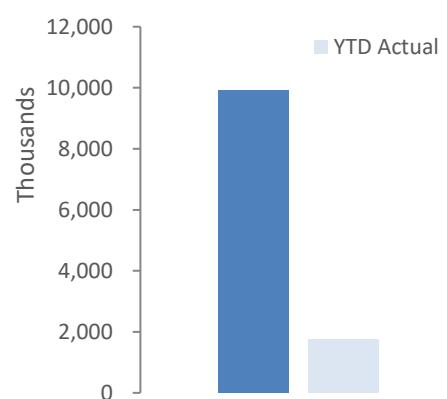
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
Land and Buildings	\$ 4,464,000	\$ 4,464,000	\$ 312,265	\$ 172,667	\$ (139,598)
Plant and equipment	868,600	868,600	320,600	355,970	35,370
Infrastructure - roads	3,401,724	3,401,724	755,910	930,903	174,993
Infrastructure - Footpaths	260,000	260,000	57,776	134,335	76,559
Infrastructure - Parks & Ovals	125,370	125,370	0	24,499	24,499
Infrastructure - Sewerage	50,000	50,000	50,000	4,971	(45,029)
Infrastructure - Other	736,000	736,000	86,000	119,512	33,512
<b>Payments for Capital Acquisitions</b>	<b>9,905,694</b>	<b>9,905,694</b>	<b>1,582,551</b>	<b>1,742,859</b>	<b>160,308</b>
<b>Capital Acquisitions Funded By:</b>					
Capital grants and contributions	\$ 5,949,676	\$ 5,949,676	\$ 846,704	\$ 497,130	\$ (349,574)
Borrowings	700,000	700,000	0	0	0
Other (disposals & C/Fwd)	190,000	190,000	40,000	76,364	36,364
Cash backed reserves					
Plant Replacement Reserve	418,000	418,000	0	0	0
Community & Economic Development Reserve	367,612	367,612	0	0	0
Sewerage Reserve	75,000	75,000	0	0	0
Future Fund Grants (Interest) Reserve	40,000	40,000	0	0	0
Future Fund (Principal) Reserve	58,005	58,005	0	0	0
Insurance Works Reserve	159,792	159,792	0	0	0
Contribution - operations	<b>1,947,609</b>	<b>1,947,609</b>	<b>695,847</b>	<b>1,169,365</b>	<b>473,518</b>
<b>Capital funding total</b>	<b>9,905,694</b>	<b>9,905,694</b>	<b>1,582,551</b>	<b>1,742,859</b>	<b>160,308</b>

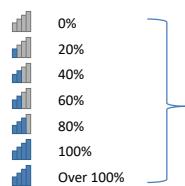
**SIGNIFICANT ACCOUNTING POLICIES**

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
<b>Buildings</b>					
Building Capital Works - Early Childhood Education Centre	(3,700,000)	(3,700,000)	0	(5,400)	(5,400)
Unallocated Budget	(25,000)	(25,000)	(10,415)	0	10,415
Lot 377 (24) Barnes St Capital	(25,000)	(25,000)	(10,415)	0	10,415
Lot 350 (17) Broad Ave Capital	(25,000)	(25,000)	(10,415)	0	10,415
Reserve 3931 Oval House Mtce	(25,000)	(25,000)	(10,415)	0	10,415
18A Evans Street, Morawa	(25,000)	(25,000)	(10,415)	0	10,415
24 Harley Street, Morawa	(10,000)	(10,000)	(4,165)	(55)	4,110
2 Caulfield St Old Docs House Capital	(63,000)	(63,000)	(26,250)	0	26,250
New Koolanooka Public Conveniences	(20,000)	(20,000)	(20,000)	0	20,000
Town Hall & Old Chambers	(134,000)	(134,000)	0	(3,106)	(3,106)
Recreation Centre - Renewals	(82,000)	(82,000)	(82,000)	(34,379)	47,621
Interim Depot Construction Works	(50,000)	(50,000)	(11,110)	(58,087)	(46,977)
Old Depot Demolition Works	0	0	0	(65,041)	(65,041)
Admin Office Upgrade/Renewal	(280,000)	(280,000)	(116,665)	(6,600)	110,065
	(4,464,000)	(4,464,000)	(312,265)	(172,667)	139,598
<b>Plant &amp; Equipment</b>					
Purchase Of Cdo Vehicle	(38,000)	(38,000)	0	0	0
Purchase Plant & Equipment - Sewerage	(25,000)	(25,000)	(25,000)	0	25,000
Purchase Of New Iveco Truck	(450,000)	(450,000)	0	0	0
Purchase Of Street Sweeper	(235,600)	(235,600)	(235,600)	(226,981)	8,619
Purchase Of Mws Vehicle	(60,000)	(60,000)	0	(62,333)	(62,333)
Purchase Of Emccs Vehicle	(60,000)	(60,000)	(60,000)	(66,656)	(6,656)
	(868,600)	(868,600)	(320,600)	(355,970)	(35,370)
<b>Infrastructure Other</b>					
Infrastructure Other	(30,000)	(30,000)	(30,000)	0	30,000
Tennis Courts Resurfacing	(650,000)	(650,000)	0	(118,445)	(118,445)
Tennis Courts Refencing	(56,000)	(56,000)	(56,000)	(589)	55,411
	(736,000)	(736,000)	(86,000)	(119,512)	(33,512)
<b>Infrastructure Sewerage</b>					
Sewerage Upgrade	(50,000)	(50,000)	(50,000)	(4,971)	45,029
	(50,000)	(50,000)	(50,000)	(4,971)	45,029
<b>Infrastructure Parks &amp; Ovals</b>					
Electric Vehicle Charging Stations	0	0	0	(1,480)	(1,480)
Solomon Terrace Redevelopment	(125,370)	(125,370)	0	(23,019)	(23,019)
	(125,370)	(125,370)	0	(24,499)	(24,499)
<b>Infrastructure Roads</b>					
Black Spot Evaside Rd Stage 2 Expenditure	(537,000)	(537,000)	(119,332)	(275)	119,057
Norton Road 2025/26 Gravel Resheet 2Km	(167,720)	(167,720)	(37,266)	(101,131)	(63,865)
Collins Road 2024/25	0	0	0	(9,031)	(9,031)
Collins Road 2025/26 Gravel Resheet 2Km	(147,445)	(147,445)	(32,760)	(112,676)	(79,916)
Canna North East Road	0	0	0	(540)	(540)
White Road - Gravel Resheeting	0	0	0	(190)	(190)
Jones Lake Road 2025/26 Reseal	(211,916)	(211,916)	(47,090)	0	47,090
Krummel Road 2025/26 Culvert Replacement	(51,805)	(51,805)	(11,510)	(23,505)	(11,995)
Malcolm Road 2025/26 Gravel Resheet 2Km	(277,230)	(277,230)	(61,602)	(15,360)	46,242
Broad Avenue 2025/26 Reseal	(52,048)	(52,048)	(11,564)	0	11,564
Olden Road 2025/26 Gravel Resheet 1Km	(75,337)	(75,337)	(16,738)	(6,655)	10,083
Nanekine Road 2024/25 Section	(511,223)	(511,223)	(113,604)	(18,790)	94,814
Nanekine Road 2025/26 Reconstruct	(450,000)	(450,000)	(100,000)	0	100,000
Morawa Yalgo Road 2025/26 Reconstruction Section 1	(450,000)	(450,000)	(100,000)	(456,375)	(356,375)
Morawa Yalgo Road 2025/26 Reconstruction Section 2	(450,000)	(450,000)	(100,000)	(186,375)	(86,375)
Sign Renewals	(20,000)	(20,000)	(4,444)	0	4,444
	(3,401,724)	(3,401,724)	(755,910)	(930,903)	(174,993)
<b>Infrastructure Footpaths</b>					
Broad Ave Dual Use Path	(62,500)	(62,500)	(13,888)	(67,019)	(53,131)
Gill Street Dual Use Path	(62,500)	(62,500)	(13,888)	(67,316)	(53,428)
Prater Street Dual Use Path	(135,000)	(135,000)	(30,000)	0	30,000
	(260,000)	(260,000)	(57,776)	(134,335)	(76,559)
	(9,905,694)	(9,905,694)	(1,582,551)	(1,742,859)	(160,308)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 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
<b>Education and welfare</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Early Childhood and Family Centre	143	0	0	365,000	365,000	0	14,595	14,595	0	350,405	350,405	0	10,744	10,744
<b>Housing</b>														
24 Harley Street - Staff Housing	136	217,081	0	0	0	0	17,067	17,067	217,081	200,014	200,014	(350)	9,850	9,850
<b>Recreation and culture</b>														
Netball Courts Redevelopment	139	145,008	0	0	0	6,361	12,774	12,774	138,647	132,234	132,234	397	3,267	3,267
Tennis Courts Renewal Project	142	0	0	220,000	220,000	0	8,797	8,797	0	211,203	211,203	0	6,476	6,476
		362,089	0	585,000	585,000	6,361	53,233	53,233	355,728	893,856	893,856	47	30,337	30,337
<b>Self supporting loans</b>														
<b>Recreation and culture</b>														
Self Supporting Loan - Tennis Club - Court Renewal		0	0	115,000	115,000	0	9,372	9,372	0	105,628	105,628	0	5,945	5,945
		0	0	115,000	115,000	0	9,372	9,372	0	105,628	105,628	0	5,945	5,945
<b>Total</b>		362,089	0	700,000	700,000	6,361	62,605	62,605	355,728	999,484	999,484	47	36,282	36,282
Current borrowings			29,841						23,480					
Non-current borrowings			332,248						332,248					
			362,089						355,728					

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Budget			Balance Unspent	
	Actual	Budget						\$	%	\$	\$	\$
Early Childhhod and Family Centre	0	365,000	WATC	Debenture	10	93,979	4.5774	0		365,000	0	
Tennis Court Renewal	0	115,000	WATC	Debenture	10	30,117	4.6964	0		115,000	0	
Tennis Court Renewal	0	220,000	WATC	Debenture	10	56,645	4.5774	0		220,000	0	
	<b>0</b>	<b>700,000</b>				<b>180,741</b>		<b>0</b>		<b>700,000</b>	<b>0</b>	

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 30 NOVEMBER 2025**

**FINANCING ACTIVITIES**  
**NOTE 10**  
**LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 30 November 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES  
NOTE 11  
CASH RESERVES

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	8,386	3,994	0	0	0	0	266,403	262,011
Plant Replacement Reserve	639,091	20,770	9,893	422,581	0	(418,000)	0	664,442	648,984
Capital Works Reserve	679,230	22,075	10,514	100,000	0	0	0	801,305	689,744
Community & Economic Development Reserve	1,421,847	46,210	26,439	0	0	(367,612)	0	1,100,445	1,448,286
Sewerage Reserve	731,105	23,761	11,317	60,000	0	(75,000)	0	739,866	742,422
Future Fund Grants (Interest) Reserve	311,565	10,126	37,925	58,005	0	(40,000)	0	339,696	349,490
Future Fund (Principal) Reserve	2,099,729	68,241	13,577	0	0	(58,005)	0	2,109,965	2,113,305
Aged Care Units (Excl. 1-4) Reserve	309,671	10,064	4,639	10,000	0	0	0	329,735	314,310
Legal Fees Reserve	59,849	1,945	926	10,000	0	0	0	71,794	60,776
Emergency Response Reserve	331,794	10,783	5,136	0	0	0	0	342,577	336,930
Aged Care Units 1-4 (JVA) Reserve	77,516	2,519	1,355	0	0	0	0	80,035	78,871
Swimming Pool Reserve	172,806	5,616	2,675	20,000	0	0	0	198,422	175,481
Jones Lake Road Rehab Reserve	204,161	6,635	3,160	20,000	0	0	0	230,796	207,321
Morawa-Yalgoo Road Maintenance Reserve	249,964	0	0	50,000	0	0	0	299,964	249,964
Insurance Works Reserve	194,452	0	0	0	0	(159,792)	0	34,660	194,452
	<b>7,740,798</b>	<b>237,131</b>	<b>131,550</b>	<b>750,586</b>	<b>0</b>	<b>(1,118,409)</b>	<b>0</b>	<b>7,610,106</b>	<b>7,872,347</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**OPERATING ACTIVITIES**

**NOTE 12**

**OTHER CURRENT LIABILITIES**

<b>Other Current Liabilities</b>	<b>Note</b>	<b>Opening Balance</b>	<b>Liability Increase</b>	<b>Liability Reduction</b>	<b>Closing Balance</b>
		<b>1 Jul 2025</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other liabilities</b>					
- Contract liabilities	12	31,525	0	(4,592)	26,933
- Capital grant/contribution liabilities	13	124,575	734,977	(497,130)	362,422
<b>Total other liabilities</b>		<b>156,100</b>	<b>734,977</b>	<b>(501,722)</b>	<b>389,355</b>
<b>Provisions</b>					
Annual leave		74,995	0	0	74,995
Long service leave		99,176	0	0	99,176
<b>Total Provisions</b>		<b>174,170</b>	<b>0</b>	<b>0</b>	<b>174,170</b>
<b>Total Other Current Liabilities</b>					<b>563,526</b>
<b>Amounts shown above include GST (where applicable)</b>					

**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 30 NOVEMBER 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 30 Nov 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and Subsidies</b>								
General purpose funding								
Grants- FAGS WALGGC - General	0	0	0	0	820,760	820,760	410,380	443,435
Grants- FAGS WALGGC - Local Roads	0	0	0	0	386,382	386,382	193,192	199,225
Law, order, public safety								
DFES Operating Grant - Bush Fire Brigade	0	0	0	0	21,590	21,590	10,794	6,067
Education and welfare								
COTA WA Seniors Week Grant Income	0	0	0	0	1,000	1,000	415	0
Bike Week/Transport-WestCycle Grant Income	0	0	0	0	1,000	1,000	415	0
Morawa Youth Skills Clinics Grant Income	0	0	0	0	2,500	2,500	1,040	0
Dept of Communities Youth Week WA Grant Income	0	0	0	0	3,000	3,000	1,250	0
WAPF Safe Street Morawa Grant Income	6,689	0	(4,592)	2,097	2,500	2,500	1,040	4,592
Community amenities								
Grant Income for Art Gallery	0	0	0	0	50,000	50,000	0	0
Recreation and culture								
DLGSC RETB Grant Income - Gallery Upgrade	24,836	0	0	24,836	0	0	0	0
NADC Australia Day Grant	0	0	0	0	5,000	5,000	2,500	12,000
Direct Grant (MRWA)	0	0	0	0	213,754	213,754	213,754	213,754
	<b>31,525.12</b>	<b>0</b>	<b>(4,592)</b>	<b>26,933</b>	<b>1,507,486</b>	<b>1,507,486</b>	<b>834,780</b>	<b>879,073</b>
<b>Contributions</b>								
Education and welfare								
Other Income	0	0	0	0	500	500	205	0
Community amenities								
Drummuster Contribution	0	0	0	0	250	250	100	0
Community Benefit Contribution	0	0	0	0	20,000	20,000	8,330	0
Recreation and culture								
Event Income - Other Culture	0	0	0	0	1,800	1,800	750	0
Transport								
Street Lighting Subsidy (MRWA)	0	0	0	0	105,200	105,200	43,830	0
Maintenance Contribution - Silverlake - Morawa Yalgoo Road	0	0	0	0	100,000	100,000	25,000	45,848
Road Maintenance Contribution	0	0	0	0	55,000	55,000	13,750	0
Other property and services								
Income related to Unclassified	0	0	0	0	500	500	205	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>283,250</b>	<b>283,250</b>	<b>92,170</b>	<b>45,848</b>
<b>TOTALS</b>	<b>31,525</b>	<b>0</b>	<b>(4,592)</b>	<b>26,933</b>	<b>1,790,736</b>	<b>1,790,736</b>	<b>926,950</b>	<b>924,921</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

NOTE 14

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Nov 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital Grants and Subsidies</b>								
Education and welfare								
Growing Regions Program - Early Childhood Education Centre Income	0	0	0	0	2,234,775	2,234,775	0	0
Lotterywest - Early Childhood Education Centre Income	0	0	0	0	732,613	732,613	0	0
Recreation and culture								
LRCIP 4 Grant - Solomon Terrace	0	0	0	0	125,370	125,370	0	0
Grant Funding - Town Hall & Old Chambers	0	0	0	0	50,000	50,000	0	0
CSRFF - Tennis Courts Resurfacing Income	0	0	0	0	215,000	215,000	0	0
Transport								
MRWA Grant - RRG - Nanekine Rd - Reconstruct 25/26	0	72,000	0	72,000	180,000	180,000	72,000	0
MRWA Grant - RRG - Morawa Yalgo Rd - Reconstruction Section 1 25/26	0	240,000	(240,000)	0	300,000	300,000	120,000	240,000
MRWA Grant - RRG - Morawa Yalgo Rd - Reconstruction Section 2 25/26	0	240,000	(186,375)	53,625	300,000	300,000	120,000	186,375
MRWA Grant - RRG - Nanekine Road - Widen & Seal	61,140	0	(18,790)	42,350	241,140	241,140	96,456	18,790
RTR Grant - White Road - Gravel Resheeting	32,685	0	(190)	32,495	0	0	0	190
RTR Grant - Norton Road 2025/26 Gravel Resheet 2Km	0	0	0	0	167,720	167,720	50,316	0
RTR Grant - Collins Road 2025/26 Gravel Resheet 2Km	0	0	0	0	147,445	147,445	44,233	0
RTR Grant - Jones Lake Road 2025/26 Reseal	0	0	0	0	211,916	211,916	63,574	0
RTR Grant - Krummel Road 2025/26 Culvert Replacement	0	0	0	0	51,805	51,805	15,541	0
RTR Grant - Malcolm Road 2025/26 Gravel Resheet 2Km	0	0	0	0	277,230	277,230	83,169	0
RTR Grant - Broad Avenue 2025/26 Reseal	0	0	0	0	52,048	52,048	15,614	0
RTR Grant - Olden Road 2025/26 Gravel Resheet 1Km	0	0	0	0	75,337	75,337	22,601	0
MRWA Black Spot Grant - Evaside Road Stage 2	0	143,200	(275)	142,925	358,000	358,000	143,200	275
WA Bicycle Network Grant - Broad Street Footpath	15,375	10,375	(25,750)	0	30,750	30,750	0	25,750
WA Bicycle Network Grant - Gill Street Footpath	15,375	10,375	(25,750)	0	30,750	30,750	0	25,750
WA Bicycle Network Grant - Prater Street Dual Use Path	0	19,027	0	19,027	67,777	67,777	0	0
	<b>124,575</b>	<b>734,977</b>	<b>(497,130)</b>	<b>362,422</b>	<b>5,849,676</b>	<b>5,849,676</b>	<b>846,704</b>	<b>497,130</b>
<b>Capital Contributions</b>								
Recreation and culture								
Tennis Club - Tennis Courts Resurfacing Contribution	0	0	0	0	100,000	100,000	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>124,575</b>	<b>734,977</b>	<b>(497,130)</b>	<b>362,422</b>	<b>5,949,676</b>	<b>5,949,676</b>	<b>846,704</b>	<b>497,130</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 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:

<b>Description</b>	<b>Opening Balance</b>	<b>Amount</b>	<b>Amount</b>	<b>Closing Balance</b>
	<b>1 July 2025</b>	<b>Received</b>	<b>Paid</b>	<b>30 Nov 2025</b>
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0	0	865
	<b>1,525</b>	<b>0</b>	<b>0</b>	<b>1,525</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 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
<b>Revenue from operating activities</b>	\$	%				
Interest revenue	(14,963)	(10.63%)	▼		Interest on term deposits have not yet matured.	
Other revenue	(20,864)	(53.40%)	▼		Diesel fuel rebate income running behind budget.	
<b>Expenditure from operating activities</b>						
Employee costs	216,829	18.27%	▲ Various employee cost expense accounts running behind budget.			
Materials and contracts	305,243	28.24%	▲ Various material and contract expense accounts running behind budget.			
Utility charges	40,505	21.68%	▲ Various utility charges contract expense accounts running behind budget.			
Insurance expenses	(141,773)	(74.02%)	▼		Actual insurance premiums paid are ahead of budget phasing.	
Other expenditure	17,125	24.97%	▲ Various other expenditure expense accounts running behind budget with members sitting fees being the most significant.			
<b>Investing activities</b>						
Proceeds from Capital grants, subsidies and contributions	(349,574)	(41.29%)	▼		Actual capital grant revenue recognised is behind budget phasing. Revenue recognition is generally tied to capital works which the funding is associated with. Capital works is currently behind budget.	
Proceeds from disposal of assets	36,364	90.91%	▲	Proceeds from the sale of 2 Prater St and 19 Waddilove Rd were not budgeted for.		
Payments for Infrastructure	(264,535)	(27.85%)	▼		Capital Works currently ahead of budget phasing. See Note 8 for project details.	
Payments for property, plant and equipment	104,227	16.47%	▲ Capital Works currently behind budget phasing. See Note 8 for project details.			

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 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
<b>Financing activities</b>						
Transfer to reserves	(61,195)	(86.98%)	▼		Transfers to reserve occurring ahead of budget phasing.	

**Shire of Morawa**  
**Bank Reconciliation Report**  
For Period Ending 30 November 2025

	<b>Municipal Account</b>	<b>Municipal Online Saver</b>	<b>Trust Account</b>	<b>Reserve Account</b>	<b>Term Deposits - Reserves</b>
<b>Balance as per Bank Statement</b>	1,209,998.32	1,159,867.08	1,525.11	5,772,347.17	2,100,000.00
<b>Balance as per General Ledger</b>	1,220,967.15	1,159,867.08	1,525.11	5,772,347.17	2,100,000.00
<b>Outstanding Deposits</b>					
Unpresented Payments	(\$235.11)				
Outstanding Deposits	\$11,203.94				
<b>Difference</b>	1,220,967.15 0.00	1,159,867.08 0.00	1,525.11 0.00	5,772,347.17 0.00	2,100,000.00 0.00

## Shire of Morawa

### List of Payments Report

For Period Ending 30 November 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19824	11/11/2025	North Midlands Electrical	Replace damaged A/C Units - Depot	14420.91	6
EFT19825	11/11/2025	Karen Jeanette Chappel	Reimbursement for gift for Ex. Cr. Debra Collins Farewell	499.00	6
EFT19826	11/11/2025	Morawa Traders	Consumables - Depot	141.88	6
EFT19827	11/11/2025	Nutrien Ag Solutions	Fencing Repairs - Depot	377.74	6
EFT19828	11/11/2025	City of Greater Geraldton	Provision of Building Surveying Services - July to September 2025	381.10	6
EFT19829	11/11/2025	Geraldton Mower & Repairs Specialists	Stihl brushcutters kits & replacement parts - P999	4029.00	6
EFT19830	11/11/2025	All Decor	Installation of new flooring at depot building	20097.00	6
EFT19831	11/11/2025	Dongara Tree Service	Tree maintenance - Various Shire properties	8481.00	6
EFT19832	11/11/2025	Thurkles Earthmoving & Maintenance P/L	Bulldozer hire and operator - Landfill	14850.00	6
EFT19833	11/11/2025	Wallace Plumbing and Gas	Reticulation repairs - Town Centre	1775.56	6
EFT19834	11/11/2025	Spearwood Farms Pty Ltd	Gravel for Collins Rd Resheet	7524.00	6
EFT19835	11/11/2025	Ashton Hargreaves-Tieland	Reimbursement for BBQ purchase & membership fees - Pool	1002.76	6
EFT19836	11/11/2025	Aimee Sanders	Reimbursement for DOT Training Expenses	403.96	6
EFT19837	11/11/2025	Marty Symmons	Reimbursement for LG Professionals Membership	560.00	6
EFT19838	13/11/2025	North Midlands Electrical	Test & Tag/ RCD Test - Shire Buildings	16452.31	6
EFT19839	13/11/2025	Rip-It Security Shredding	Monthly Fee - Secure Archive Storage - October 2025	104.50	6
EFT19840	13/11/2025	Grant Chadwick	Member Sitting Fees - Qtr 1 2025-2026	2207.00	6
EFT19841	13/11/2025	Karen Jeanette Chappel	President & Member Sitting Fees - Qtr 1 2025-2026	9103.00	6
EFT19842	13/11/2025	Kats Rural	Fly Traps & Baits	41.20	6
EFT19843	13/11/2025	Morawa Traders	Council refreshments	250.56	6
EFT19844	13/11/2025	Choices Flooring Geraldton	Blind repair - Admin Office	200.00	6
EFT19845	13/11/2025	City of Greater Geraldton	Library Consortium Subscription & Service Fees 25/26	1228.66	6
EFT19846	13/11/2025	Hitachi Construction Machinery (Australia)	Service Kit - Loader	1281.12	6
EFT19847	13/11/2025	Canine Control	Ranger Services - 20.10.25	2241.72	6
EFT19848	13/11/2025	WALGA	Cert III in Local Government - A Varughese	341.25	6
EFT19849	13/11/2025	Morawa Tennis Club Inc	Rec Centre Clean	2160.00	6
EFT19850	13/11/2025	Mitchell & Brown Retravision	5 x new iPads & protective covers	7570.00	6
EFT19851	13/11/2025	Local Government Professionals Australia WA	2025-2026 Full Membership - EMCCS	560.00	6
EFT19852	13/11/2025	The Paper Company of Australia	Bulk paper order - Admin/Depot	1299.38	6
EFT19853	13/11/2025	McLeods Lawyers	Lease/Licence - Use of Reserve for a food truck	2144.60	6
EFT19854	13/11/2025	Aerodrome Management Services Pty Ltd	Monthly fee - Compliance Support - October 2025	3177.10	6
EFT19856	13/11/2025	Kenneth Peter Stokes	Deputy President Allowance & Member Sitting Fees - Qtr 1 2025-2026	3380.00	6
EFT19857	13/11/2025	Officeworks	Depot - Bulk Order Stationery	470.75	6
EFT19858	13/11/2025	Aquatic Services WA Pty Ltd	2025 Pre season defect rectification	3086.97	6
EFT19859	13/11/2025	Mitchell and Brown Communications	Quarterly Monitoring Fee - Youth Centre	176.01	6

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 30 November 2025

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Bank</b>
EFT19860	13/11/2025	Pat's Mobile Mechanical	Carry out 2000hr service - Grader	1904.64	6
EFT19861	13/11/2025	Team Global Express	Freight - Signs, Pathology & Chemical	977.91	6
EFT19862	13/11/2025	Canine Control - Additional Services	Corella Culling - 20 Oct 2025	2970.00	6
EFT19863	13/11/2025	AFGRI Equipment	Service Kit - Grader & other maintenance parts	5472.82	6
EFT19864	13/11/2025	Bookeasy Australia Pty Ltd	Monthly Fee - Booking Software	134.31	6
EFT19865	13/11/2025	Diana May North	Member Sitting Fees - Qtr 1 2025-2026	2207.00	6
EFT19866	13/11/2025	Strategic Leadership Consulting	CEO KPI Setting & report	2420.00	6
EFT19867	13/11/2025	Dean Brody Clemson	Member Sitting Fees - Qtr 1 2025-2026	2207.00	6
EFT19868	13/11/2025	Daphne's Timeless Treats	Councillor farewell gathering - Catering	400.00	6
EFT19869	13/11/2025	Cleanpak Total Solutions	Cleaning Consumables - C Park & Admin	413.05	6
EFT19870	13/11/2025	Vitrum Works	Various areas - supply, install & repair doors	5434.00	6
EFT19871	13/11/2025	Ikonyx Medical Services Pty Ltd	Quarterly Vehicle Allowance - Doctor	5500.00	6
EFT19872	13/11/2025	Wallace Plumbing and Gas	Major works @ Depot, Minor Plumbing - 7 White & 78 Yewers	36761.68	6
EFT19873	13/11/2025	Australia Post	Postage fees & charges - October 2025	333.34	6
EFT19874	13/11/2025	Integrated ICT	Monthly Charges - ICT Managed service agreement	5429.88	6
EFT19875	13/11/2025	Brad Douglas	Reimburse Starlink - November 2025	139.00	6
EFT19876	13/11/2025	Debbie Collins	Member Sitting Fees - Qtr 1 2025-2026	2207.00	6
EFT19877	13/11/2025	Winc	Monthly Charge - photocopier read 20/10/2025	273.45	6
EFT19878	13/11/2025	Incite Security	Service Visit - replace batteries to alarm system	370.70	6
EFT19879	13/11/2025	Mark Coaker	Member Sitting Fees - Qtr 1 2025-2026	2207.00	6
EFT19880	13/11/2025	Nutrien Ag Solutions	Replacement valve for main supply tanks - Gardens/Town Centre	161.00	6
EFT19881	13/11/2025	McDonalds Wholesalers	Milk & Coffee - Caravan Park Units	287.05	6
EFT19882	13/11/2025	Refuel Australia	Supply of fuel - Depot	15675.30	6
EFT19883	13/11/2025	Jenny Whitmore	Reimbursement for showerhead - Caravan Park	38.82	6
EFT19884	13/11/2025	Total Toilets	Hire of portable toilet - Collins Rd	2506.04	6
EFT19885	13/11/2025	Rick Ryan	Reimbursement for sausages - Pre-harvest fire meeting	53.90	6
EFT19886	13/11/2025	Coates Hire	Mini excavator hire - 1 day- 1.5t	343.01	6
EFT19887	13/11/2025	Morawa IGA	Various IGA - Youth Centre, Admin, Council Meetings, Caravan Park	823.93	6
EFT19888	13/11/2025	RJ & LJ King	Replacement tyres - P246	4411.00	6
EFT19889	13/11/2025	DMIRS (Department of Mines, Industry	Building Services Levy - March 2025	709.78	6
EFT19890	13/11/2025	Team Global Express	Freight charges - September 2025	65.40	6
EFT19891	13/11/2025	Wallace Plumbing and Gas	Toilet Repairs - Unit 3/19 Dreghorn Street	307.57	6
EFT19892	13/11/2025	Brad Douglas	Reimbursement for starlink	139.00	6
EFT19893	19/11/2025	FVS Fire Pty Ltd	Six Monthly Inspections - Fire Extinguishers - Various	5830.09	6
EFT19894	21/11/2025	Morawa District High School	Morawa Shire Scholarship - MDHS	1000.00	6

## Shire of Morawa

### List of Payments Report

For Period Ending 30 November 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19895	21/11/2025	Morawa Medical Centre	Pre-employment medical	313.50	6
EFT19896	21/11/2025	Hersey's Safety Pty Ltd	Safety equipment - Glasses, gloves etc.	574.20	6
EFT19897	21/11/2025	Kats Rural	Various Miscellaneous purchases - multiple areas	6776.20	6
EFT19898	21/11/2025	TP & MB Shields	Tail gate repairs - P999	786.50	6
EFT19899	21/11/2025	Morawa Traders	Consumables - Depot	80.97	6
EFT19900	21/11/2025	Nutrien Ag Solutions	Fertiliser - Oval grounds	5859.82	6
EFT19901	21/11/2025	Refuel Australia	Supply of fuel - Depot	18150.76	6
EFT19902	21/11/2025	Sigma Telford Group	Purchase of chlorine - Swimming Pool	5374.60	6
EFT19903	21/11/2025	Eastman Poletti Sherwood Pty Ltd	Roof / structure upgrades - Admin Office	7260.00	6
EFT19904	21/11/2025	PB & SJ OFFSZANKA	Canna Ablution Cleaning - July/Aug/Sept 2025	450.00	6
EFT19905	21/11/2025	Total Toilets	Toilet Hire - Norton Rd	1097.76	6
EFT19906	21/11/2025	LGISWA	LG Special Risk Cover Period 24/25 - Music & Arts Festival	566.01	6
EFT19907	21/11/2025	Fulton Hogan	Materials for pothole repair	1900.80	6
EFT19908	21/11/2025	RJ & LJ King	Grader tyre repairs - P224	308.00	6
EFT19909	21/11/2025	Avon Waste	Monthly Waste services/collection	8880.67	6
EFT19910	21/11/2025	RedMac Ag Services	Service kit for tractor - P263	236.84	6
EFT19911	21/11/2025	Bob Waddell Consultant	Assistance with monthly financials	1364.00	6
EFT19912	21/11/2025	Jetline Kerbing Contractors	Airport works	3080.00	6
EFT19913	27/11/2025	North Midlands Electrical	Replacement of Electricity Poles - Solomon Tce	15951.02	6
EFT19914	27/11/2025	Bindanna Farms Pty Ltd	Photography category prize winnings - Morawa Art Exhibition	400.00	6
EFT19915	27/11/2025	Geraldton Bikes and Boards	Gift voucher - Bike Week	190.00	6
EFT19916	27/11/2025	Karen Jeanette Chappel	Refund of Election Nomination Fees	100.00	6
EFT19917	27/11/2025	Naomi Jean Francis	Three Dimensional category prize winnings - Morawa Art Exhibition	400.00	6
EFT19918	27/11/2025	Morawa Drapery Store (MJ & BL Thornton Pty	Safety boots, glasses & work pants	574.85	6
EFT19919	27/11/2025	Morawa Traders	Consumables for Depot	94.29	6
EFT19920	27/11/2025	Nutrien Ag Solutions	Materials - LRCIP Project	103.07	6
EFT19921	27/11/2025	Refuel Australia	Fuel card purchases - September 2025	3879.28	6
EFT19922	27/11/2025	Canine Control	Ranger services - 11 Nov 2025	2241.72	6
EFT19923	27/11/2025	Geraldton Lock and Key	Keys cut - Landfill & Swimming Pool	107.80	6
EFT19924	27/11/2025	Greenfield Technical Services	Easide Rd/Stephens Rd/Ross Rd - Detailed Proposal	572.00	6
EFT19925	27/11/2025	Shire of Perenjori	CESM shared costs - July to September 2025	4474.60	6
EFT19926	27/11/2025	Local Government Professionals Australia WA	2x eLearning enrolment fees - Introduction to Procurement	242.00	6
EFT19927	27/11/2025	All Decor	Blinds - Depot	3652.00	6
EFT19928	27/11/2025	Morawa Speedway Association Inc	Catering - Bike Week	300.00	6
EFT19929	27/11/2025	LGISWA	LGISWA Insurance Premiums Period 25/26 - 2nd Instalment	178553.48	6
EFT19930	27/11/2025	Kenneth Peter Stokes	Refund of Election Nomination Fees	100.00	6

**Shire of Morawa**

**List of Payments Report**

For Period Ending 30 November 2025

<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Bank</b>
EFT19931	27/11/2025	Morawa IGA	Morawa IGA purchases - August 2025	5525.07	6
EFT19932	27/11/2025	Infinitum Technologies Pty Ltd	Monthly IT Services - Medical Centre	5861.79	6
EFT19933	27/11/2025	Aimee North	Youth Photography Prize Winnings - Morawa Art Exhibition	100.00	6
EFT19934	27/11/2025	Canine Control - Additional Services	Corella Culling - 18 Nov 2025	990.00	6
EFT19935	27/11/2025	Daphne's Timeless Treats	Catering - Aerodrome Training	300.00	6
EFT19936	27/11/2025	Jetline Kerbing Contractors	Footpath construction - Gill St & Broad Ave	136880.00	6
EFT19937	27/11/2025	Wallace Plumbing and Gas	Replace leaking toilet - Main St Toilets & Repair leak @ 53 Grove	2829.59	6
EFT19938	27/11/2025	Southern Cross Broadband Pty Ltd	Monthly internet charge - Gym	238.00	6
EFT19939	27/11/2025	Co-Operative Bulk Handling Ltd - Perth Head	Refund of Bond - Oval Hire	500.00	6
EFT19940	27/11/2025	Anish Varughese	Reimbursement for IGA purchase	22.24	6
EFT19941	27/11/2025	Kennedys (Australasia) Partnership	Legal fees - Deed of Settlement	4,149.20	6
EFT19942	27/11/2025	Hotel Products Direct	Bedding - Caravan Park	1,501.72	6
EFT19943	27/11/2025	MSA Group Pty Ltd	Preliminary review for prelim advice on NCC compliance - ECEC	2,640.00	6
EFT19944	27/11/2025	Sarah Wallace	Youth Works on Paper category prize winnings - Morawa Art Exhibition	100.00	6
EFT19945	27/11/2025	Terpkos Engineering Pty Ltd	Structural engineering costs progress claim 3 - ECEC	2,970.00	6
EFT19946	27/11/2025	Veni Inbaseelan	Works on Paper/Canvas category prize winnings - Morawa Art	400.00	6
EFT19947	27/11/2025	Mark Coaker	Refund of Election Nomination Fees	100.00	6
<b>Total EFT Payments</b>				<b>682,239.06</b>	

## Shire of Morawa

### List of Payments Report

For Period Ending 30 November 2025

Chq/EFT	Date	Name	Description	Amount	Bank
DD10676.1	06/11/2025	Beam Super	Superannuation on Payrun #143 - FN end 05.11.2025	11695.49	6
DD10699.1	20/11/2025	Beam Super	Superannuation on Pay Run #144 - FN end 19.11.2025	11916.21	6
DD10718.1	03/11/2025	Water Corporation	Water Use & Service Charges - 11 Aug 2025 to 10 Oct 2025	6739.68	6
DD10718.2	03/11/2025	Exetel Pty Ltd	Monthly Charge - Corporate Internet Services - November 2025	975.00	6
DD10719.1	04/11/2025	Water Corporation	Water Use & Service Charges - 11 Aug 2025 to 13 Oct 2025	460.76	6
DD10719.2	04/11/2025	Telstra Corporation Limited	SMS Alert Service Account - October 2025	1.30	6
DD10720.1	05/11/2025	Synergy	Electrical Supply & Usage Charges - 28 Jun 2025 - 26 Aug 2025	35.92	6
DD10721.1	10/11/2025	Synergy	Electricity Supply & Usage Charges - 16 Sept 2025 to 20 Oct 2025	185.57	6
DD10721.2	13/11/2025	Synergy	Electricity Supply & Usage Charges - 26 Aug 2025 to 23 Oct 2025	213.98	6
DD10722.1	14/11/2025	Synergy	Electricity Supply & Usage Charges - 27 Aug 2025 to 24 Oct 2025	4083.10	6
DD10723.1	17/11/2025	Synergy	Electricity Supply & Usage Charges - 28 Aug 2025 to 27 Oct 2025	9014.43	6
DD10723.2	17/11/2025	Telstra Corporation Limited	Monthly Charges - Mobiles, Dongles, Data SIM's - November 2025	1224.36	6
DD10724.1	18/11/2025	Synergy	Electricity Supply & Usage Charges - 27 Aug 2025 to 23 Oct 2025	5137.02	6
DD10727.1	24/11/2025	Synergy	Electricity Charges - 207 Streetlights tariff	4144.28	6
DD10727.2	24/11/2025	Telstra Corporation Limited	Telephone Expenses - Operational landlines - October 2025	418.48	6
DD10728.1	19/11/2025	Synergy	Electricity Supply & usage Charges - 27 Aug 2025 to 24 Oct 2025	1924.45	6
<b>Total Direct Debit Payments</b>				<b>58,170.03</b>	
2526-05.06	28/11/2025	NAB	Bank Account, Connect, Merchant & BPAY Fee's - Access & Usage	429.18	6
2526-06.05	28/11/2025	DOT	Transport Direct Debits - November 2025	9886.05	6
	28/11/2025	Centrelink	Centrepay Fee's - November 2025	11.88	6
	28/11/2025	Shire of Morawa	Caravan Park Cancellations/Refunds	2555.00	6
2526-05.04	20/11/2025	Western Power	Design Fee payment for ECEC	3300.00	6
APPAY144	20/11/2025	Shire of Morawa	Altus Payroll Net Pay Run 144	67286.65	6
144	19/11/2025	Shire of Morawa	Pay run 144 Deductions	530.00	6
APPAY143	06/11/2025	Shire of Morawa	Altus Payroll Net pay Run 143	68813.29	6
143	05/11/2025	Shire of Morawa	Pay run 143 Deductions	530.00	6
<b>Total Bank Transfers/ Payments</b>				<b>153,342.05</b>	

**Shire of Morawa**

**List of Payments Report**

For Period Ending 30 November 2025

Chq/EFT	Date	Name	Description	Amount	Bank
<b>2526-05.02</b>		<b>NAB</b>	<b>Corporate card purchases in October 2025</b>		
		<b>Corporate Credit Card - MWS</b>			
	10/10/2025	Bunnings	Keys Cut - Caravan Park	\$11.91	6
	13/10/2025	Starlink Internet	Internet Fee - 7 White Ave	\$139.00	6
	14/10/2025	Shire of Morawa - DOT	Plate change/retain 02 MO - ready for new plant	\$32.00	6
	20/10/2025	Court 3 Pty Ltd - TWW Geraldton	5 x Waffle Pocket Polo's & 4 embroidered - MWS	\$43.00	6
	20/10/2025	Court 3 Pty Ltd - TWW Geraldton	5 x Waffle Pocket Polo's & 4 embroidered - MWS	\$86.14	6
	21/10/2025	Bunnings	8 x plants, Potted Colour - 7 White Ave	\$22.40	6
	24/10/2025	Shire of Morawa - DOT	Plate reissue 02 MO - New Plant - Ford Everest	\$19.40	6
	28/10/2025	NAB	NAB Card Fee	\$8.00	6
		<b>Sub Total</b>		<b>361.85</b>	
		<b>Corporate Credit Card - EMCCS</b>			
	10/10/2025	Shire of Morawa - DOT	Plate change/retain 0 MO - ready for new plant	\$32.00	6
	23/10/2025	Starlink Internet	Internet Fee - Landfill	\$108.00	6
	24/10/2025	Shire of Morawa - DOT	Plate reissue 0 MO- New plant - Ford Everest	\$19.40	6
	27/10/2025	Starlink Internet	Internet Fee - Medical Centre	\$139.00	6
	27/10/2025	Starlink Internet	Internet Fee - Depot	\$139.00	6
	27/10/2025	Transport WA	Local Authority Plate Application Fee	\$225.00	6
	28/10/2025	NAB	NAB Card Fee	\$8.00	6
		<b>Sub Total</b>		<b>670.40</b>	
		<b>Corporate Credit Card - CEO</b>			
	17/10/2025	Spotlight	A4 Frames - Certificates	\$27.60	6
	28/10/2025	NAB	NAB Card Fee	\$8.00	6
		<b>Sub Total</b>		<b>35.60</b>	
		<b>TOTAL Corporate Credit Card Payment</b>		<b>1,067.85</b>	
		<b>TOTAL PAYMENTS FOR COUNCIL APPROVAL</b>		<b>894,818.99</b>	



## Shire of Morawa

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### Ordinary Council Meeting 20 January 2026

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**Attachment 1-** *11.2.2a Monthly Financial Report as at 31 December 2025.*

**Attachment 2-** *11.2.2b Bank Reconciliation for the period ending 31 December 2025.*

**Attachment 3-** *11.2.2c List of Accounts Paid for the period ending 31 December 2025.*

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**Item 11.2.1-** **Monthly Financial Report- December 2025**

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**SHIRE OF MORAWA**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 December 2025**

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

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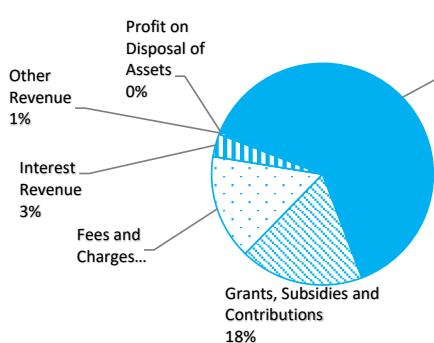
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MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2025

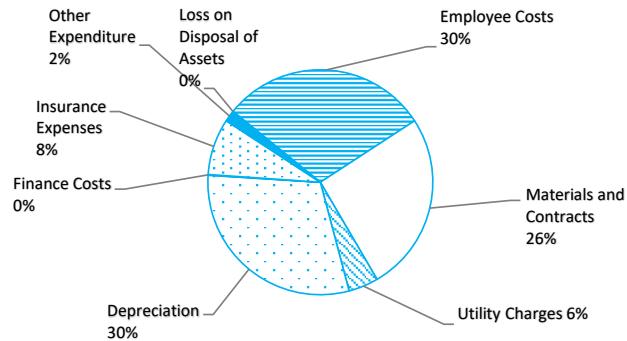
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

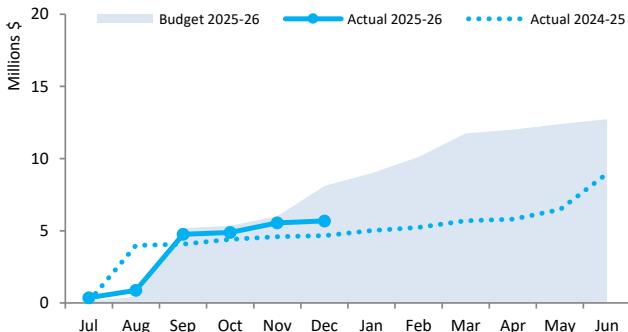
OPERATING REVENUE



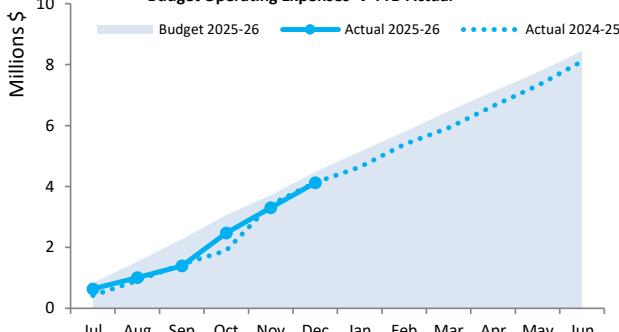
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

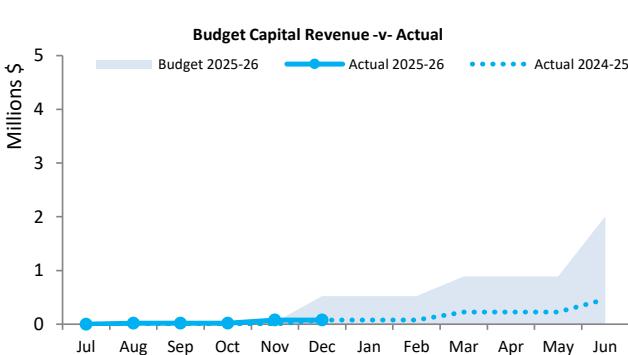


Budget Operating Expenses -v- YTD Actual

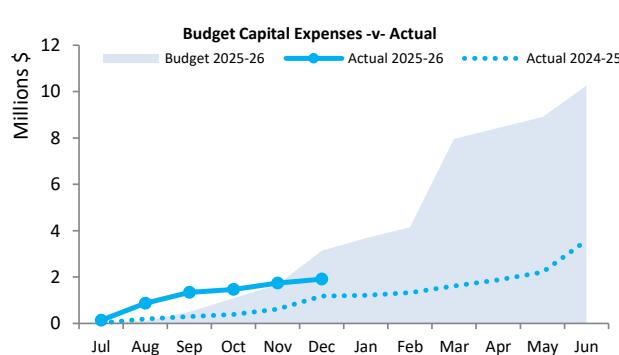


INVESTING ACTIVITIES

CAPITAL REVENUE



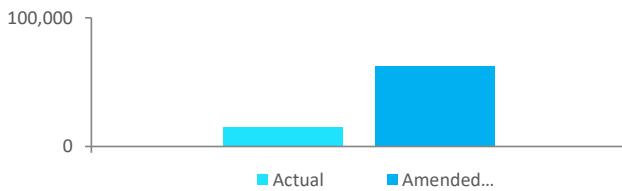
CAPITAL EXPENSES



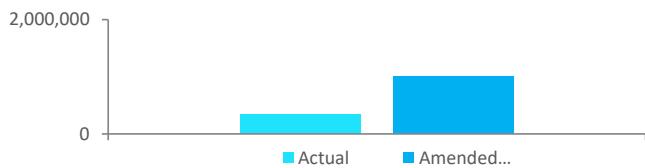
FINANCING ACTIVITIES

BORROWINGS

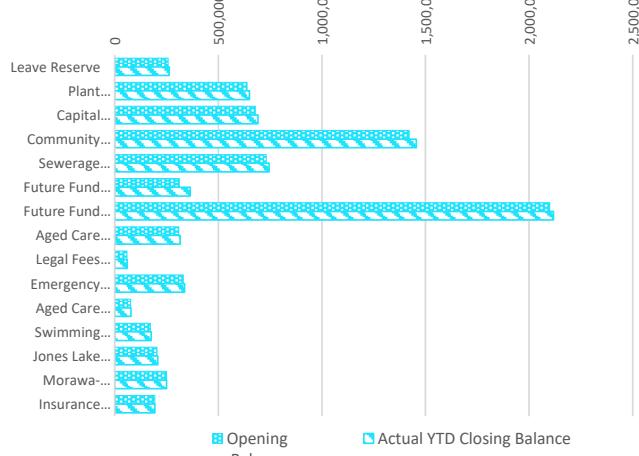
Principal Repayments



Principal Outstanding



RESERVES



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

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**EXECUTIVE SUMMARY**

**Funding surplus / (deficit) Components**

**Funding surplus / (deficit)**

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.47 M	\$2.47 M	\$2.14 M	(\$0.33 M)
Closing	\$0.00 M	\$4.15 M	\$2.92 M	(\$1.22 M)

Refer to Statement of Financial Activity

**Cash and cash equivalents**

\$10.26 M % of total

Unrestricted Cash \$2.35 M 22.9%

Restricted Cash \$7.91 M 77.1%

Refer to Note 2 - Cash and Financial Assets

**Payables**

\$0.22 M % Outstanding

Trade Payables \$0.00 M

0 to 30 Days

30 to 90 Days

Over 90 Days

Refer to Note 5 - Payables

**Receivables**

\$1.14 M % Collected

Rates Receivable \$1.00 M 77.3%

Trade Receivable \$0.13 M % Outstanding

30 to 90 Days 5.4%

Over 90 Days 8.2%

Refer to Note 3 - Receivables

**Key Operating Activities**

**Amount attributable to operating activities**

Amended Budget	YTD Budget (a)	Var. \$ (b)-(a)
\$0.63 M	\$1.96 M	\$2.24 M

Refer to Statement of Financial Activity

**Rates Revenue**

YTD Actual \$3.22 M % Variance  
YTD Budget \$3.21 M 0.2%

Refer to Note 6 - Rate Revenue

**Grants and Contributions**

YTD Actual \$0.92 M % Variance  
YTD Budget \$0.95 M (2.2%)

Refer to Note 13 - Operating Grants and Contributions

**Fees and Charges**

YTD Actual \$0.78 M % Variance  
YTD Budget \$0.86 M (8.6%)

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)
(\$10.02 M)	(\$3.48 M)	(\$1.91 M)	\$1.57 M

Refer to Statement of Financial Activity

**Proceeds on sale**

YTD Actual \$0.08 M %  
Amended Budget \$0.19 M (59.8%)

Refer to Note 7 - Disposal of Assets

**Asset Acquisition**

YTD Actual \$1.91 M % Spent  
Amended Budget \$9.91 M 0.0%

Refer to Note 8 - Capital Acquisitions

**Capital Grants**

YTD Actual \$0.56 M % Received  
Amended Budget \$5.95 M (90.6%)

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)
\$0.77 M	\$0.23 M	(\$0.18 M)	(\$0.41 M)

Refer to Statement of Financial Activity

**Borrowings**

Principal repayments \$0.01 M  
Interest expense \$0.00 M  
Principal due \$0.35 M

Refer to Note 9 - Borrowings

**Reserves**

Reserves balance \$7.91 M  
Interest earned \$0.17 M 0.0%

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 DECEMBER 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 DECEMBER 2025**

**BY PROGRAM**

Ref Note	Adopted Annual Budget		Amended Annual Budget	YTD Budget	YTD Actual	Variance \$ (c)-(b)	Variance % (c)-(b)/(b)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Governance		2,100	2,100	1,044	<b>359</b>	(685)	(65.60%)	
General purpose funding - general rates	6	3,209,363	3,209,363	3,209,363	<b>3,220,738</b>	11,375	0.35%	
General purpose funding - other		1,575,942	1,575,942	791,568	<b>821,355</b>	29,787	3.76%	
Law, order and public safety		28,740	28,740	16,940	<b>6,917</b>	(10,023)	(59.17%)	▼
Health		14,850	14,850	8,674	<b>9,647</b>	973	11.21%	
Education and welfare		17,500	17,500	11,232	<b>5,662</b>	(5,570)	(49.59%)	
Housing		93,500	93,500	46,722	<b>31,841</b>	(14,881)	(31.85%)	▼
Community amenities		617,013	617,013	556,092	<b>539,537</b>	(16,555)	(2.98%)	
Recreation and culture		60,945	60,945	27,466	<b>27,966</b>	500	1.82%	
Transport		566,558	566,558	389,200	<b>273,619</b>	(115,581)	(29.70%)	▼
Economic services		268,000	268,000	216,422	<b>168,203</b>	(48,219)	(22.28%)	▼
Other property and services		323,233	323,233	56,389	<b>18,853</b>	(37,536)	(66.57%)	▼
		<b>6,777,744</b>	<b>6,777,744</b>	<b>5,331,112</b>	<b>5,124,697</b>	(206,415)		
<b>Expenditure from operating activities</b>								
Governance		(618,301)	(618,301)	(347,324)	<b>(286,269)</b>	61,055	17.58%	▲
General purpose funding		(284,454)	(284,454)	(142,200)	<b>(204,944)</b>	(62,744)	(44.12%)	▼
Law, order and public safety		(167,669)	(167,669)	(82,963)	<b>(84,613)</b>	(1,650)	(1.99%)	
Health		(237,099)	(237,099)	(110,694)	<b>(114,499)</b>	(3,805)	(3.44%)	
Education and welfare		(254,872)	(254,872)	(128,411)	<b>(97,669)</b>	30,742	23.94%	▲
Housing		(264,877)	(264,877)	(142,559)	<b>(124,057)</b>	18,502	12.98%	▲
Community amenities		(750,201)	(750,201)	(380,814)	<b>(353,287)</b>	27,527	7.23%	
Recreation and culture		(2,086,391)	(2,086,391)	(1,066,287)	<b>(965,308)</b>	100,979	9.47%	
Transport		(2,794,522)	(2,794,522)	(1,394,941)	<b>(1,433,133)</b>	(38,192)	(2.74%)	
Economic services		(812,193)	(812,193)	(549,249)	<b>(434,269)</b>	114,980	20.93%	▲
Other property and services		(177,186)	(177,186)	(135,681)	<b>(22,517)</b>	113,164	83.40%	▲
		<b>(8,447,765)</b>	<b>(8,447,765)</b>	<b>(4,481,123)</b>	<b>(4,120,565)</b>	360,558		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,304,200	1,109,849	<b>1,240,143</b>	130,294	11.74%	▲
<b>Amount attributable to operating activities</b>		<b>634,179</b>	<b>634,179</b>	<b>1,959,838</b>	<b>2,244,274</b>	284,436		
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from Capital grants, subsidies and contributions	14	5,949,676	5,949,676	2,781,034	<b>557,550</b>	(2,223,484)	(79.95%)	▼
Proceeds from disposal of assets	7	190,000	190,000	190,000	<b>76,364</b>	(113,636)	(59.81%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	9,372	0	<b>0</b>	0	0.00%	
		<b>6,149,048</b>	<b>6,149,048</b>	<b>2,971,034</b>	<b>633,914</b>	0		
<b>Outflows from investing activities</b>								
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	<b>0</b>	115,000	(100.00%)	
Payments for Infrastructure	9	(4,573,094)	(4,573,094)	(2,006,529)	<b>(1,380,143)</b>	626,386	31.22%	▲
Payments for property, plant and equipment	8	(5,332,600)	(5,332,600)	(1,360,251)	<b>(530,356)</b>	829,895	61.01%	▲
		<b>(10,020,694)</b>	<b>(10,020,694)</b>	<b>(3,481,780)</b>	<b>(1,910,499)</b>	1,571,281		
<b>Amount attributable to investing activities</b>		<b>(3,871,646)</b>	<b>(3,871,646)</b>	<b>(510,746)</b>	<b>(1,276,585)</b>	(765,839)		
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from new debentures	9	700,000	700,000	335,000	<b>0</b>	(335,000)	(100.00%)	▼
Transfer from reserves	11	1,118,409	1,118,409	0	<b>0</b>	0	0.00%	
		<b>1,818,409</b>	<b>1,818,409</b>	<b>335,000</b>	<b>0</b>	(335,000)		
<b>Outflows from financing activities</b>								
Repayment of debentures	9	(62,605)	(62,605)	(23,994)	<b>(14,811)</b>	9,183	38.27%	
Transfer to reserves	11	(987,717)	(987,717)	(84,426)	<b>(170,062)</b>	(85,636)	(101.43%)	▼
		<b>(1,050,321)</b>	<b>(1,050,322)</b>	<b>(108,420)</b>	<b>(184,873)</b>	(76,453)		
<b>Amount attributable to financing activities</b>		<b>768,088</b>	<b>768,087</b>	<b>226,580</b>	<b>(184,873)</b>	(411,453)		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
Surplus or deficit at the start of the financial year	1(c)	2,469,381	2,469,381	2,469,381	<b>2,138,966</b>	(330,415)	(13.38%)	▼
Amount attributable to operating activities		634,179	634,179	1,959,838	<b>2,244,274</b>			
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(510,746)	<b>(1,276,585)</b>			
Amount attributable to financing activities		768,088	768,087	226,580	<b>(184,873)</b>			
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>2</b>	<b>1</b>	<b>4,145,053</b>	<b>2,921,782</b>			

**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 DECEMBER 2025**

**NATURE DESCRIPTIONS**

**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.

**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 DECEMBER 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. ▲▼
		\$	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
General rates	6	3,209,363	3,209,363	3,209,363	<b>3,220,738</b>	11,375	0.35%	
Rates excluding general rates	6	2,230	2,230	4,786	(117)	(4,903)	(102.44%)	
Grants, subsidies and contributions	13	1,790,736	1,790,736	945,609	<b>924,921</b>	(20,688)	(2.19%)	
Fees and charges		1,014,813	1,014,813	857,037	<b>783,148</b>	(73,889)	(8.62%)	
Interest revenue		347,265	347,265	170,592	<b>170,325</b>	(267)	(0.16%)	
Other revenue		320,581	320,581	50,972	<b>20,066</b>	(30,906)	(60.63%)	▼
Profit on disposal of assets	7	92,756	92,756	92,753	<b>5,616</b>	(87,137)	(93.95%)	▼
Gain on FV Adjustment of Financial Assets through P&L		0	0	0	0	0	0.00%	
		<b>6,777,744</b>	<b>6,777,744</b>	<b>5,331,112</b>	<b>5,124,697</b>	(206,415)		
<b>Expenditure from operating activities</b>								
Employee costs		(2,526,357)	(2,526,357)	(1,379,260)	<b>(1,234,744)</b>	144,516	10.48%	▲
Materials and contracts		(2,605,336)	(2,605,336)	(1,358,527)	<b>(1,062,759)</b>	295,768	21.77%	▲
Utility charges		(422,880)	(422,880)	(223,919)	<b>(176,915)</b>	47,004	20.99%	▲
Depreciation		(2,388,570)	(2,388,570)	(1,194,216)	<b>(1,240,902)</b>	(46,686)	(3.91%)	
Finance costs		(36,282)	(36,282)	(18,140)	<b>(4,313)</b>	13,827	76.22%	▲
Insurance expenses		(258,349)	(258,349)	(202,027)	<b>(334,242)</b>	(132,215)	(65.44%)	▼
Other expenditure		(209,992)	(209,992)	(105,034)	<b>(66,690)</b>	38,344	36.51%	▲
		<b>(8,447,766)</b>	<b>(8,447,766)</b>	<b>(4,481,123)</b>	<b>(4,120,565)</b>	360,558		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,304,200	1,109,849	<b>1,240,143</b>	130,294	11.74%	▲
		<b>634,178</b>	<b>634,178</b>	<b>1,959,838</b>	<b>2,244,274</b>	284,436		
<b>Amount attributable to operating activities</b>								
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	14	5,949,676	5,949,676	2,781,034	<b>557,550</b>	(2,223,484)	(79.95%)	▼
Proceeds from disposal of assets	7	190,000	190,000	190,000	<b>76,364</b>	(113,636)	(59.81%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	9,372	0	<b>0</b>	0	0.00%	
		<b>6,149,048</b>	<b>6,149,048</b>	<b>2,971,034</b>	<b>633,914</b>	(2,337,120)		
<b>Outflows from investing activities</b>								
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	<b>0</b>	115,000	(100.00%)	
Payments for infrastructure	8	(4,573,094)	(4,573,094)	(2,006,529)	<b>(1,380,143)</b>	626,386	(31.22%)	
Payments for property, plant and equipment	8	(5,332,600)	(5,332,600)	(1,360,251)	<b>(530,356)</b>	829,895	(61.01%)	▲
		<b>(10,020,694)</b>	<b>(10,020,694)</b>	<b>(3,481,780)</b>	<b>(1,910,499)</b>	(3,102,959)		
		<b>(3,871,646)</b>	<b>(3,871,646)</b>	<b>(510,746)</b>	<b>(1,276,585)</b>	(765,839)		
<b>Amount attributable to investing activities</b>								
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from new borrowings	9	700,000	700,000	335,000	<b>0</b>	(335,000)	(100.00%)	▼
Transfer from reserves	11	1,118,409	1,118,409	0	<b>0</b>	0	0.00%	
		<b>1,818,409</b>	<b>1,818,409</b>	<b>335,000</b>	<b>0</b>	(335,000)		
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(62,605)	(62,605)	(23,994)	<b>(14,811)</b>	9,183	38.27%	
Transfer to reserves	11	(987,717)	(987,717)	(84,426)	<b>(170,062)</b>	(85,636)	(101.43%)	▼
		<b>(1,050,321)</b>	<b>(1,050,322)</b>	<b>(108,420)</b>	<b>(184,873)</b>	(76,453)		
		<b>768,088</b>	<b>768,087</b>	<b>226,580</b>	<b>(184,873)</b>	(411,453)		
<b>Amount attributable to financing activities</b>								
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>								
Amount attributable to operating activities	1(c)	2,469,381	2,469,381	2,469,381	<b>2,138,966</b>	(330,415)	(13.38%)	▼
Amount attributable to investing activities		634,178	634,178	1,959,838	<b>2,244,274</b>	284,436	14.51%	
Amount attributable to financing activities		(3,871,646)	(3,871,646)	(510,746)	<b>(1,276,585)</b>	(765,839)	149.95%	
Amount attributable to financing activities		768,088	768,087	226,580	<b>(184,873)</b>	(411,453)	(181.59%)	
<b>Surplus or deficit after imposition of general rates</b>	1(c)	1	0	<b>4,145,053</b>	<b>2,921,782</b>			

**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 DECEMBER 2025**

	<b>30 Jun 2025</b>	<b>31 Dec 2025</b>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,329,728.24	10,259,847.72
Trade and other receivables	806,016.24	1,079,514.82
Inventories	6,626.38	6,626.38
Contract assets	124,918.64	124,918.64
Other assets	36,293.73	(22,795.67)
<b>TOTAL CURRENT ASSETS</b>	<b>11,303,583.23</b>	<b>11,448,111.89</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	56,183.49	56,183.49
Other financial assets	59,714.63	59,714.63
Property, plant and equipment	30,708,941.36	30,766,263.44
Infrastructure	62,971,830.16	63,513,357.31
<b>TOTAL NON-CURRENT ASSETS</b>	<b>93,796,669.64</b>	<b>94,395,518.87</b>
<b>TOTAL ASSETS</b>	<b>105,100,252.87</b>	<b>105,843,630.76</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,331,319.45	218,741.91
Other liabilities	156,100.42	465,185.10
Borrowings	29,841.44	15,029.97
Employee related provisions	194,416.99	194,416.99
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,711,678.30</b>	<b>893,373.97</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	332,247.55	332,247.55
Employee related provisions	41,422.39	41,422.39
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>373,669.94</b>	<b>373,669.94</b>
<b>TOTAL LIABILITIES</b>	<b>2,085,348.24</b>	<b>1,267,043.91</b>
<b>NET ASSETS</b>	<b>103,014,904.63</b>	<b>104,576,586.85</b>
<b>EQUITY</b>		
Retained surplus	38,977,828.08	40,369,448.66
Reserve accounts	7,740,797.59	7,910,859.23
Revaluation surplus	56,296,278.96	56,296,278.96
<b>TOTAL EQUITY</b>	<b>103,014,904.63</b>	<b>104,576,586.85</b>

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

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**BASIS OF PREPARATION**

**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 POLICIES**

**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 December 2025

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

NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

**(a) Non-cash items excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	7	(92,756)	(92,756)	(92,753)	(5,616)
Less: Movement in liabilities associated with restricted cash		8,386	8,386	8,386	4,857
Add: Depreciation on assets		2,388,570	2,388,570	1,194,216	1,240,902
<b>Total non-cash items excluded from operating activities</b>		<b>2,304,200</b>	<b>2,304,200</b>	<b>1,109,849</b>	<b>1,240,143</b>

**(b) 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	This Time Last Year	Year to Date
		Closing	Year	
		30 June 2025	31 Dec 2024	31 Dec 2025
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	11	(7,740,798)	(7,168,286)	(7,910,859)
Less: Adjustment for Trust Transactions Within Muni		0	(15,790)	1,909
Add Back: Component of Leave Liability not Required to be Fun	12	258,017	252,610	262,873
Add: Borrowings	9	29,841	14,438	15,030
<b>Total adjustments to net current assets</b>		<b>(7,452,939)</b>	<b>(6,917,028)</b>	<b>(7,631,047)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	10,328,203	11,050,333	10,258,323
Rates receivables	3	586,739	1,024,045	946,649
Receivables	3	219,277	127,345	132,865
Other current assets	4	167,839	82,931	108,749
<b>Less: Current liabilities</b>				
Payables	5	(1,329,794)	(266,140)	(219,126)
Borrowings	9	(29,841)	(14,438)	(15,030)
Contract liabilities	12	(156,100)	(1,340,965)	(465,185)
Provisions	12	(194,417)	(235,119)	(194,417)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(7,452,939)</b>	<b>(6,917,028)</b>	<b>(7,631,047)</b>
<b>Closing funding surplus / (deficit)</b>		<b>2,138,966</b>	<b>3,510,964</b>	<b>2,921,782</b>

**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

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

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
<b>At Call Deposits</b>								
Muni Bank Trading - NAB (Current)	Cash and cash equivalents	1,183,683		1,183,683		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,163,380		1,163,380		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	364,222	364,222		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	262,873	262,873		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	176,058	176,058		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	651,120	651,120		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	692,015	692,015		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	744,867	744,867		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	956,401	956,401		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	517,392	517,392		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	60,976	60,976		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	338,040	338,040		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	79,163	79,163		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	315,312	315,312		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	208,004	208,004		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
<b>Term Deposits</b>								
TD: ... 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	4.05%	1/03/2026
TD: ... 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	4.05%	1/03/2026
TD: ... 4783 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		NAB	4.05%	1/03/2026
<b>Trust Deposits</b>								
Trust Bank	Cash and cash equivalents				1,525	NAB	0.00%	At Call
<b>Total</b>		<b>2,347,463</b>	<b>7,910,859</b>	<b>10,258,323</b>	<b>1,525</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,347,463	7,910,859	10,258,323	1,525			
		<b>2,347,463</b>	<b>7,910,859</b>	<b>10,258,323</b>	<b>1,525</b>			

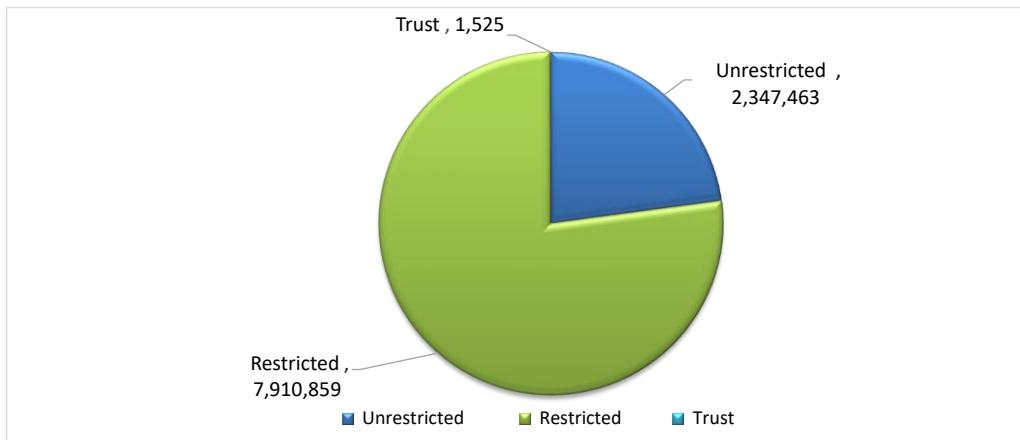
**KEY INFORMATION**

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.

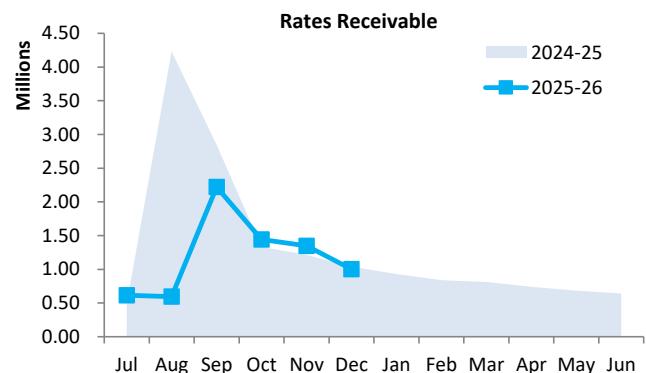
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 Jun 2025	31 Dec 2025
Opening arrears previous years	\$ 489,189	\$ 642,923
Levied this year	3,732,455	3,778,763
Less - collections to date	(3,578,722)	(3,418,853)
Equals current outstanding	<b>642,923</b>	<b>1,002,833</b>
<b>Net rates collectable</b>	<b>642,923</b>	<b>1,002,833</b>
% Collected	84.8%	77.3%



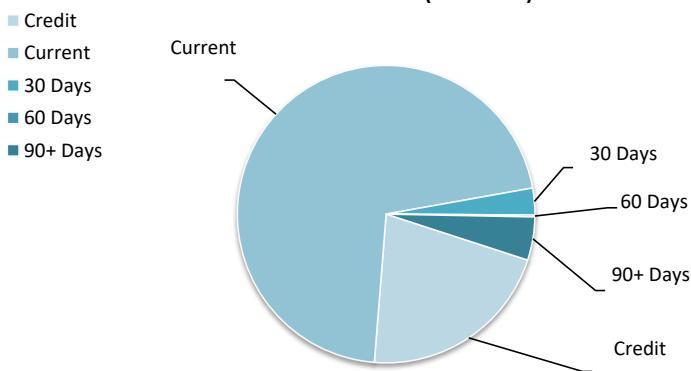
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
Receivables - general	\$ (41,299)	\$ 137,687	\$ 5,673	\$ 383	\$ 9,120	\$ 111,564
Percentage	(37.0%)	123.4%	5.1%	0.3%	8.2%	
<b>Balance per trial balance</b>						
Sundry receivable						
GST receivable						
Increase in Allowance for impairment of receivables from contracts with customers						
<b>Total receivables general outstanding</b>						

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.

**Accounts Receivable (non-rates)**



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

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

Other current assets	Opening Balance	Asset Increase	Asset Reduction	Closing Balance
	1 July 2025	\$	\$	\$
<b>Inventory</b>				
Fuel, Oils and Materials on Hand	6,626	0	0	6,626
<b>Other current assets</b>				
Accrued income	36,294	0	(59,090)	(22,796)
<b>Contract assets</b>				
Contract assets	124,919	0	0	124,919
<b>Total other current assets</b>	<b>167,839</b>	<b>0</b>	<b>(59,090)</b>	<b>108,749</b>
<b>Amounts shown above include GST (where applicable)</b>				

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.

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

OPERATING ACTIVITIES

NOTE 5

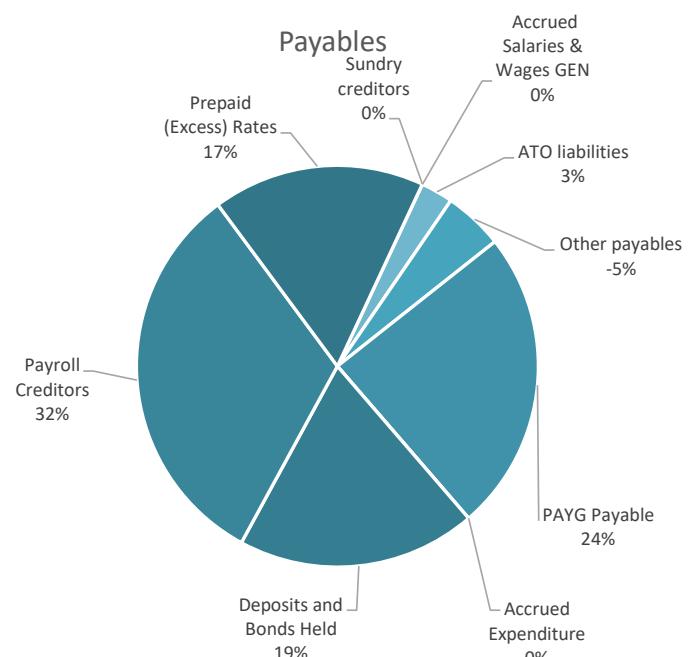
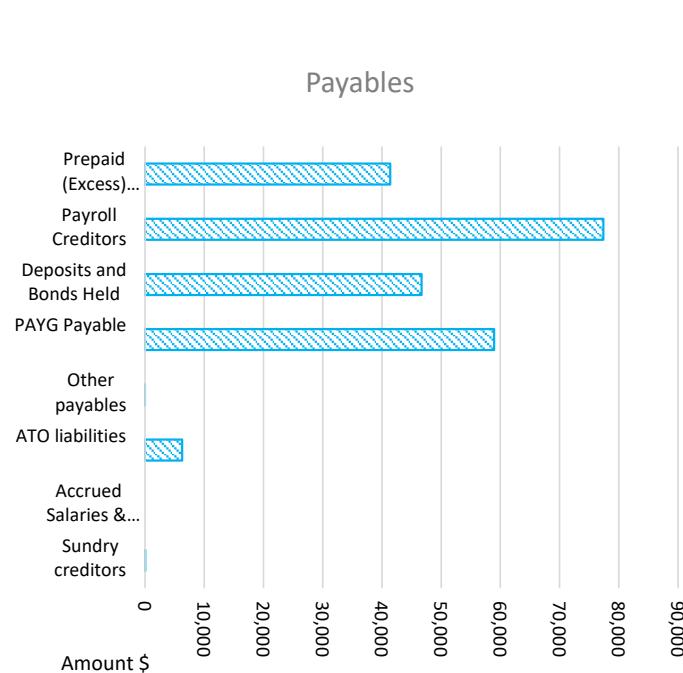
Payables

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	38	38
Percentage	0%	0%	0%	0%	100%	
<b>Balance per trial balance</b>						
Sundry creditors						38
Accrued Salaries & Wages GEN						0
ATO liabilities						6,284
Other payables						(11,615)
PAYG Payable						58,948
Accrued Expenditure						0
Deposits and Bonds Held						46,682
Payroll Creditors						77,390
Prepaid (Excess) Rates						41,398
<b>Total payables general outstanding</b>						219,125

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 DECEMBER 2025

OPERATING ACTIVITIES

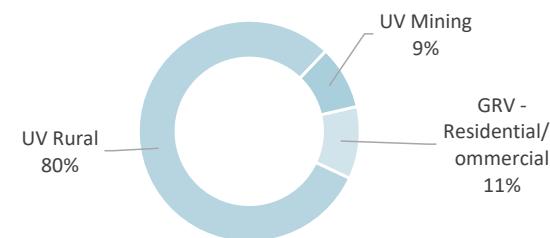
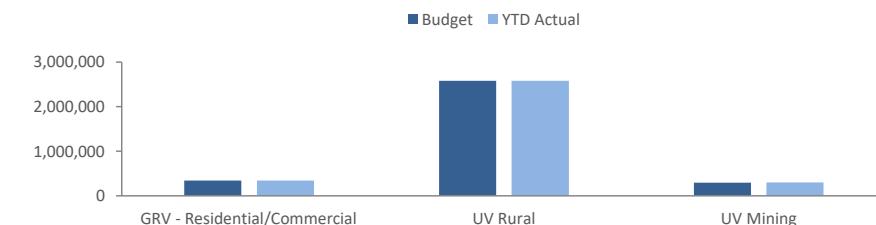
NOTE 6

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			\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>									
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	0.091876	265	3,705,874	340,480	340,480	340,481	0	0	340,480.86
<b>Unimproved value</b>									
UV Rural	0.016570	201	155,683,000	2,579,231	2,579,231	2,579,667	0	0	2,579,667.37
UV Mining	0.300660	29	990,611	297,127	297,127	297,837	0	0	297,837.12
<b>Sub-Total</b>		<b>495</b>	<b>160,379,485</b>	<b>3,216,838</b>	<b>3,216,838</b>	<b>3,217,985</b>	<b>0</b>	<b>0</b>	<b>3,217,985.35</b>
<b>Minimum payment</b>									
<b>Minimum \$</b>									
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	369	49	29,423	16,236	16,236	18,081	0	0	18,081
<b>Unimproved value</b>									
UV Rural	369	12	139,700	4,059	4,059	4,428	0	0	4,428
UV Mining	710	11	13,337	9,230	9,230	7,810	0	0	7,810
<b>Sub-total</b>		<b>72</b>	<b>182,460</b>	<b>29,525</b>	<b>29,525</b>	<b>30,319</b>	<b>0</b>	<b>0</b>	<b>30,319</b>
		<b>567</b>	<b>160,561,945</b>	<b>3,246,363</b>	<b>3,246,363</b>	<b>3,248,304</b>	<b>0</b>	<b>0</b>	<b>3,248,304</b>
Discount					(37,000)				(27,567)
<b>Amount from general rates</b>									
Rates Written Off					(10,000)				(117)
Ex-gratia rates		0	0	0	12,230				0
<b>Total general rates</b>					<b>3,211,593</b>				<b>3,220,621</b>

KEY INFORMATION

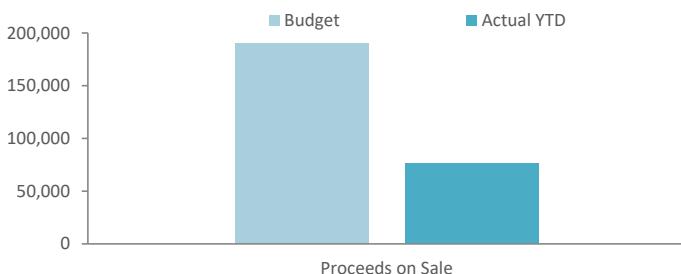
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2023 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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.



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

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Updated Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land</b>									
235	LAND - Lot 368 (2) Prater Street	0	0	0	0	10,000	10,000	0	0
237	LAND - Lot 371 (19) Waddilove Road	0	0	0	0	10,000	10,000	0	0
<b>Plant and equipment</b>									
<b>Education and welfare</b>									
252	P&E - P252 Toyota Prado DSL WGN A/T GXL 1GTZ485 - TL Roads	25,000	30,000	5,000	0	0	0	0	0
<b>Transport</b>									
621	P&E - P312 - 2021 Pajero Sport 02MO	23,751	40,000	16,249	0	23,339	27,273	3,934	0
43	P&E - P168 2003 IVECO 6700 Truck	20,645	80,000	59,355	0	0	0	0	0
<b>Other property and services</b>									
624	P&E - P293 Mitsubishi Pajero Sport - (EMCCS) 0 MO	27,848	40,000	12,152	0	27,409	29,091	1,682	0
		<b>97,244</b>	<b>190,000</b>	<b>92,756</b>	<b>0</b>	<b>70,748</b>	<b>76,364</b>	<b>5,616</b>	<b>0</b>



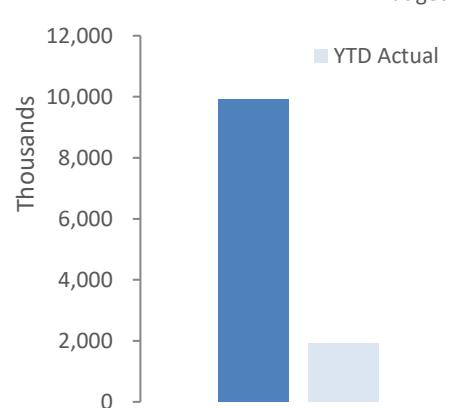
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
Land and Buildings	4,464,000	4,464,000	491,651	174,385	(317,266)
Plant and equipment	868,600	868,600	868,600	355,970	(512,630)
Infrastructure - roads	3,401,724	3,401,724	1,133,865	1,010,650	(123,215)
Infrastructure - Footpaths	260,000	260,000	86,664	134,335	47,671
Infrastructure - Parks & Ovals	125,370	125,370	0	110,674	110,674
Infrastructure - Sewerage	50,000	50,000	50,000	4,971	(45,029)
Infrastructure - Other	736,000	736,000	736,000	119,512	(616,488)
<b>Payments for Capital Acquisitions</b>	<b>9,905,694</b>	<b>9,905,694</b>	<b>3,366,780</b>	<b>1,910,499</b>	<b>(1,456,281)</b>
<b>Capital Acquisitions Funded By:</b>					
Capital grants and contributions	5,949,676	5,949,676	2,781,034	557,550	(2,223,484)
Borrowings	700,000	700,000	335,000	0	(335,000)
Other (disposals & C/Fwd)	190,000	190,000	190,000	76,364	(113,636)
Cash backed reserves					
Plant Replacement Reserve	418,000	418,000	0	0	0
Community & Economic Development Reserve	367,612	367,612	0	0	0
Sewerage Reserve	75,000	75,000	0	0	0
Future Fund Grants (Interest) Reserve	40,000	40,000	0	0	0
Future Fund (Principal) Reserve	58,005	58,005	0	0	0
Insurance Works Reserve	159,792	159,792	0	0	0
Contribution - operations	1,947,609	1,947,609	60,746	1,276,585	1,215,839
<b>Capital funding total</b>	<b>9,905,694</b>	<b>9,905,694</b>	<b>3,366,780</b>	<b>1,910,499</b>	<b>(1,456,281)</b>

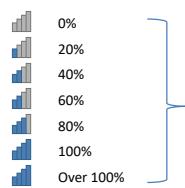
**SIGNIFICANT ACCOUNTING POLICIES**

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.

Account/Job Description	Adopted	Amended	Variance (Under)/ Over		
	Budget	Budget	YTD Budget	YTD Actual	
<b>Buildings</b>					
Building Capital Works - Early Childhood Education Centre	(3,700,000)	(3,700,000)	0	(5,400)	(5,400)
Unallocated Budget	(25,000)	(25,000)	(12,498)	0	12,498
Lot 377 (24) Barnes St Capital	(25,000)	(25,000)	(12,498)	0	12,498
Lot 350 (17) Broad Ave Capital	(25,000)	(25,000)	(12,498)	0	12,498
Reserve 3931 Oval House Mtce	(25,000)	(25,000)	(12,498)	0	12,498
18A Evans Street, Morawa	(25,000)	(25,000)	(12,498)	0	12,498
24 Harley Street, Morawa	(10,000)	(10,000)	(4,998)	(55)	4,943
2 Caulfield St Old Docs House Capital	(63,000)	(63,000)	(31,500)	0	31,500
New Koolanooka Public Conveniences	(20,000)	(20,000)	(20,000)	(108)	19,892
Town Hall & Old Chambers	(134,000)	(134,000)	(134,000)	(3,106)	130,894
Recreation Centre - Renewals	(82,000)	(82,000)	(82,000)	(34,379)	47,621
Interim Depot Construction Works	(50,000)	(50,000)	(16,665)	(59,697)	(43,032)
Old Depot Demolition Works	0	0	0	(65,041)	(65,041)
Admin Office Upgrade/Renewal	(280,000)	(280,000)	(139,998)	(6,600)	133,398
	(4,464,000)	(4,464,000)	(491,651)	(174,385)	317,266
<b>Plant &amp; Equipment</b>					
Purchase Of Cdo Vehicle	(38,000)	(38,000)	(38,000)	0	38,000
Purchase Plant & Equipment - Sewerage	(25,000)	(25,000)	(25,000)	0	25,000
Purchase Of New Iveco Truck	(450,000)	(450,000)	(450,000)	0	450,000
Purchase Of Street Sweeper	(235,600)	(235,600)	(235,600)	(226,981)	8,619
Purchase Of Mws Vehicle	(60,000)	(60,000)	(60,000)	(62,333)	(2,333)
Purchase Of Emccs Vehicle	(60,000)	(60,000)	(60,000)	(66,656)	(6,656)
	(868,600)	(868,600)	(868,600)	(355,970)	512,630
<b>Infrastructure Other</b>					
Infrastructure Other	(30,000)	(30,000)	(30,000)	0	30,000
Tennis Courts Resurfacing	(650,000)	(650,000)	(650,000)	(118,445)	531,555
Tennis Courts Refencing	(56,000)	(56,000)	(56,000)	(589)	55,411
	(736,000)	(736,000)	(736,000)	(119,512)	616,488
<b>Infrastructure Sewerage</b>					
Sewerage Upgrade	(50,000)	(50,000)	(50,000)	(4,971)	45,029
	(50,000)	(50,000)	(50,000)	(4,971)	45,029
<b>Infrastructure Parks &amp; Ovals</b>					
Electric Vehicle Charging Stations	0	0	0	(1,480)	(1,480)
Solomon Terrace Redevelopment	(125,370)	(125,370)	0	(109,194)	(109,194)
	(125,370)	(125,370)	0	(110,674)	(110,674)
<b>Infrastructure Roads</b>					
Black Spot Evaside Rd Stage 2 Expenditure	(537,000)	(537,000)	(178,998)	(275)	178,723
Norton Road 2025/26 Gravel Resheet 2Km	(167,720)	(167,720)	(55,899)	(122,151)	(66,252)
Collins Road 2024/25	0	0	0	(9,031)	(9,031)
Collins Road 2025/26 Gravel Resheet 2Km	(147,445)	(147,445)	(49,140)	(118,699)	(69,559)
Canna North East Road	0	0	0	(1,410)	(1,410)
White Road - Gravel Resheeting	0	0	0	(190)	(190)
Jones Lake Road 2025/26 Reseal	(211,916)	(211,916)	(70,635)	(14,184)	56,451
Krummel Road 2025/26 Culvert Replacement	(51,805)	(51,805)	(17,265)	(23,505)	(6,240)
Malcolm Road 2025/26 Gravel Resheet 2Km	(277,230)	(277,230)	(92,403)	(15,360)	77,043
Broad Avenue 2025/26 Reseal	(52,048)	(52,048)	(17,346)	(148)	17,198
Olden Road 2025/26 Gravel Resheet 1Km	(75,337)	(75,337)	(25,107)	(43,736)	(18,629)
Nanekine Road 2024/25 Section	(511,223)	(511,223)	(170,406)	(19,210)	151,196
Nanekine Road 2025/26 Reconstruct	(450,000)	(450,000)	(150,000)	0	150,000
Morawa Yalgo Road 2025/26 Reconstruction Section 1	(450,000)	(450,000)	(150,000)	(456,375)	(306,375)
Morawa Yalgo Road 2025/26 Reconstruction Section 2	(450,000)	(450,000)	(150,000)	(186,375)	(36,375)
Sign Renewals	(20,000)	(20,000)	(6,666)	0	6,666
	(3,401,724)	(3,401,724)	(1,133,865)	(1,010,650)	123,215
<b>Infrastructure Footpaths</b>					
Broad Ave Dual Use Path	(62,500)	(62,500)	(20,832)	(67,019)	(46,187)
Gill Street Dual Use Path	(62,500)	(62,500)	(20,832)	(67,316)	(46,484)
Prater Street Dual Use Path	(135,000)	(135,000)	(45,000)	0	45,000
	(260,000)	(260,000)	(86,664)	(134,335)	(47,671)
	(9,905,694)	(9,905,694)	(3,366,780)	(1,910,499)	1,456,281

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 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
<b>Education and welfare</b>														
Early Childhood and Family Centre	143	0	0	365,000	365,000	0	14,595	14,595	0	350,405	350,405	0	10,744	10,744
<b>Housing</b>														
24 Harley Street - Staff Housing	136	217,081	0	0	0	8,450	17,067	17,067	208,631	200,014	200,014	3,916	9,850	9,850
<b>Recreation and culture</b>														
Netball Courts Redevelopment	139	145,008	0	0	0	6,361	12,774	12,774	138,647	132,234	132,234	397	3,267	3,267
Tennis Courts Renewal Project	142	0	0	220,000	220,000	0	8,797	8,797	0	211,203	211,203	0	6,476	6,476
		362,089	0	585,000	585,000	14,811	53,233	53,233	347,278	893,856	893,856	4,313	30,337	30,337
<b>Self supporting loans</b>														
<b>Recreation and culture</b>														
Self Supporting Loan - Tennis Club - Court Renewal		0	0	115,000	115,000	0	9,372	9,372	0	105,628	105,628	0	5,945	5,945
		0	0	115,000	115,000	0	9,372	9,372	0	105,628	105,628	0	5,945	5,945
<b>Total</b>		362,089	0	700,000	700,000	14,811	62,605	62,605	347,278	999,484	999,484	4,313	36,282	36,282
Current borrowings		29,841								15,030				
Non-current borrowings		332,248								332,248				
		362,089								347,278				

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Budget			Balance Unspent	
	\$	\$						\$	\$	\$		
Early Childhhod and Family Centre	0	365,000	WATC	Debenture	10	93,979	4.5774	0	365,000	0		
Tennis Court Renewal	0	115,000	WATC	Debenture	10	30,117	4.6964	0	115,000	0		
Tennis Court Renewal	0	220,000	WATC	Debenture	10	56,645	4.5774	0	220,000	0		
	<b>0</b>	<b>700,000</b>				<b>180,741</b>		<b>0</b>	<b>700,000</b>	<b>0</b>		

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 DECEMBER 2025**

**FINANCING ACTIVITIES**  
**NOTE 10**  
**LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 31 December 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.

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

OPERATING ACTIVITIES  
NOTE 11  
CASH RESERVES

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	8,386	4,857	0	0	0	0	266,403	262,873
Plant Replacement Reserve	639,091	20,770	12,029	422,581	0	(418,000)	0	664,442	651,120
Capital Works Reserve	679,230	22,075	12,785	100,000	0	0	0	801,305	692,015
Community & Economic Development Reserve	1,421,847	46,210	34,554	0	0	(367,612)	0	1,100,445	1,456,401
Sewerage Reserve	731,105	23,761	13,761	60,000	0	(75,000)	0	739,866	744,867
Future Fund Grants (Interest) Reserve	311,565	10,126	52,656	58,005	0	(40,000)	0	339,696	364,222
Future Fund (Principal) Reserve	2,099,729	68,241	17,664	0	0	(58,005)	0	2,109,965	2,117,392
Aged Care Units (Excl. 1-4) Reserve	309,671	10,064	5,641	10,000	0	0	0	329,735	315,312
Legal Fees Reserve	59,849	1,945	1,127	10,000	0	0	0	71,794	60,976
Emergency Response Reserve	331,794	10,783	6,245	0	0	0	0	342,577	338,040
Aged Care Units 1-4 (JVA) Reserve	77,516	2,519	1,647	0	0	0	0	80,035	79,163
Swimming Pool Reserve	172,806	5,616	3,253	20,000	0	0	0	198,422	176,058
Jones Lake Road Rehab Reserve	204,161	6,635	3,843	20,000	0	0	0	230,796	208,004
Morawa-Yalgoo Road Maintenance Reserve	249,964	0	0	50,000	0	0	0	299,964	249,964
Insurance Works Reserve	194,452	0	0	0	0	(159,792)	0	34,660	194,452
	<b>7,740,798</b>	<b>237,131</b>	<b>170,062</b>	<b>750,586</b>	<b>0</b>	<b>(1,118,409)</b>	<b>0</b>	<b>7,610,106</b>	<b>7,910,859</b>

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

OPERATING ACTIVITIES

NOTE 12

OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening	Liability	Liability	Closing
		Balance	Increase	Reduction	
		1 Jul 2025			31 Dec 2025
<b>Other liabilities</b>					
- Contract liabilities	12	31,525	0	(4,592)	26,933
- Capital grant/contribution liabilities	13	124,575	871,227	(557,550)	438,252
<b>Total other liabilities</b>		<b>156,100</b>	<b>871,227</b>	<b>(562,142)</b>	<b>465,185</b>
<b>Provisions</b>					
Annual leave		74,995	0	0	74,995
Long service leave		99,176	0	0	99,176
<b>Total Provisions</b>		<b>174,170</b>	<b>0</b>	<b>0</b>	<b>174,170</b>
<b>Total Other Current Liabilities</b>					<b>639,356</b>
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 DECEMBER 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 Dec 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and Subsidies</b>								
General purpose funding								
Grants- FAGS WALGGC - General	0	0	0	0	820,760	820,760	410,380	443,435
Grants- FAGS WALGGC - Local Roads	0	0	0	0	386,382	386,382	193,192	199,225
Law, order, public safety								
DFES Operating Grant - Bush Fire Brigade	0	0	0	0	21,590	21,590	10,794	6,067
Education and welfare								
COTA WA Seniors Week Grant Income	0	0	0	0	1,000	1,000	498	0
Bike Week/Transport-WestCycle Grant Income	0	0	0	0	1,000	1,000	498	0
Morawa Youth Skills Clinics Grant Income	0	0	0	0	2,500	2,500	1,248	0
Dept of Communities Youth Week WA Grant Income	0	0	0	0	3,000	3,000	1,500	0
WAPF Safe Street Morawa Grant Income	6,689	0	(4,592)	2,097	2,500	2,500	1,248	4,592
Community amenities								
Grant Income for Art Gallery	0	0	0	0	50,000	50,000	7,143	0
Recreation and culture								
DLGSC RETB Grant Income - Gallery Upgrade	24,836	0	0	24,836	0	0	0	0
NADC Australia Day Grant	0	0	0	0	5,000	5,000	2,500	12,000
Direct Grant (MRWA)	0	0	0	0	213,754	213,754	213,754	213,754
	<b>31,525.12</b>	<b>0</b>	<b>(4,592)</b>	<b>26,933</b>	<b>1,507,486</b>	<b>1,507,486</b>	<b>842,755</b>	<b>879,073</b>
<b>Contributions</b>								
Education and welfare								
Other Income	0	0	0	0	500	500	246	0
Community amenities								
Drummuster Contribution	0	0	0	0	250	250	120	0
Community Benefit Contribution	0	0	0	0	20,000	20,000	9,996	0
Recreation and culture								
Event Income - Other Culture	0	0	0	0	1,800	1,800	900	0
Transport								
Street Lighting Subsidy (MRWA)	0	0	0	0	105,200	105,200	52,596	0
Maintenance Contribution - Silverlake - Morawa Yalgoo Road	0	0	0	0	100,000	100,000	25,000	45,848
Road Maintenance Contribution	0	0	0	0	55,000	55,000	13,750	0
Other property and services								
Income related to Unclassified	0	0	0	0	500	500	246	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>283,250</b>	<b>283,250</b>	<b>102,854</b>	<b>45,848</b>
<b>TOTALS</b>	<b>31,525</b>	<b>0</b>	<b>(4,592)</b>	<b>26,933</b>	<b>1,790,736</b>	<b>1,790,736</b>	<b>945,609</b>	<b>924,921</b>

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

NOTE 14

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Dec 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital Grants and Subsidies</b>								
Education and welfare								
Growing Regions Program - Early Childhood Education Centre Income	0	0	0	0	2,234,775	2,234,775	558,693	0
Lotterywest - Early Childhood Education Centre Income	0	0	0	0	732,613	732,613	183,153	0
Recreation and culture								
LRCIP 4 Grant - Solomon Terrace	0	0	0	0	125,370	125,370	0	0
Grant Funding - Town Hall & Old Chambers	0	0	0	0	50,000	50,000	50,000	0
CSRFF - Tennis Courts Resurfacing Income	0	0	0	0	215,000	215,000	215,000	0
Transport								
MRWA Grant - RRG - Nanekine Rd - Reconstruct 25/26	0	72,000	0	72,000	180,000	180,000	180,000	0
MRWA Grant - RRG - Morawa Yalgo Rd - Reconstruction Section 1 25/26	0	300,000	(300,000)	0	300,000	300,000	300,000	300,000
MRWA Grant - RRG - Morawa Yalgo Rd - Reconstruction Section 2 25/26	0	300,000	(186,375)	113,625	300,000	300,000	300,000	186,375
MRWA Grant - RRG - Nanekine Road - Widen & Seal	61,140	0	(19,210)	41,930	241,140	241,140	241,140	19,210
RTR Grant - White Road - Gravel Resheeting	32,685	0	(190)	32,495	0	0	0	190
RTR Grant - Norton Road 2025/26 Gravel Resheet 2Km	0	0	0	0	167,720	167,720	50,316	0
RTR Grant - Collins Road 2025/26 Gravel Resheet 2Km	0	0	0	0	147,445	147,445	44,233	0
RTR Grant - Jones Lake Road 2025/26 Reseal	0	0	0	0	211,916	211,916	63,574	0
RTR Grant - Krummel Road 2025/26 Culvert Replacement	0	0	0	0	51,805	51,805	15,541	0
RTR Grant - Malcolm Road 2025/26 Gravel Resheet 2Km	0	0	0	0	277,230	277,230	83,169	0
RTR Grant - Broad Avenue 2025/26 Reseal	0	0	0	0	52,048	52,048	15,614	0
RTR Grant - Olden Road 2025/26 Gravel Resheet 1Km	0	0	0	0	75,337	75,337	22,601	0
MRWA Black Spot Grant - Evaside Road Stage 2	0	143,200	(275)	142,925	358,000	358,000	358,000	275
WA Bicycle Network Grant - Broad Street Footpath	15,375	10,375	(25,750)	0	30,750	30,750	0	25,750
WA Bicycle Network Grant - Gill Street Footpath	15,375	10,375	(25,750)	0	30,750	30,750	0	25,750
WA Bicycle Network Grant - Prater Street Dual Use Path	0	35,277	0	35,277	67,777	67,777	0	0
	<b>124,575</b>	<b>871,227</b>	<b>(557,550)</b>	<b>438,252</b>	<b>5,849,676</b>	<b>5,849,676</b>	<b>2,681,034</b>	<b>557,550</b>
<b>Capital Contributions</b>								
Recreation and culture								
Tennis Club - Tennis Courts Resurfacing Contribution	0	0	0	0	100,000	100,000	100,000	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>124,575</b>	<b>871,227</b>	<b>(557,550)</b>	<b>438,252</b>	<b>5,949,676</b>	<b>5,949,676</b>	<b>2,781,034</b>	<b>557,550</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 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:

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 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
<b>Revenue from operating activities</b>	\$	%				
Other revenue	(30,906)	(60.63%)	▼		Diesel fuel rebate income running behind budget.	
Profit on disposal of assets	(87,137)	(93.95%)	▼		Profit on disposal of assets is running behind budget schedule.	
<b>Expenditure from operating activities</b>						
Employee costs	144,516	10.48%	▲ Various employee cost expense accounts running behind budget.			
Materials and contracts	295,768	21.77%	▲ Various material and contract expense accounts running behind budget.			
Utility charges	47,004	20.99%	▲ Various utility charges contract expense accounts running behind budget.			
Finance costs	13,827	76.22%	▲ Finance costs are running behind budget			
Insurance expenses	(132,215)	(65.44%)	▼		Actual insurance premiums paid are ahead of budget phasing.	
Other expenditure	38,344	36.51%	▲ Various other expenditure expense accounts running behind budget with members sitting fees being the most significant.			
<b>Investing activities</b>						
Proceeds from Capital grants, subsidies and contributions	(2,223,484)	(79.95%)	▼		Actual capital grant revenue recognised is behind budget phasing. Revenue recognition is generally tied to capital works which the funding is associated with. Capital works is currently behind budget.	
Proceeds from disposal of assets	(113,636)	(59.81%)	▼		Proceeds from the sale of 2 Prater St and 19 Waddilove Rd were not budgeted for.	Proceeds from the sale of assets running behind budget.
Payments for Infrastructure	626,386	31.22%	▲			Capital Works currently ahead of budget phasing. See Note 8 for project details.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 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
Payments for property, plant and equipment	\$ 829,895	61.01%	▲ Capital Works currently behind budget phasing. See Note 8 for project details.			
<b>Financing activities</b>					Transfers to reserve occurring ahead of budget phasing.	
Transfer to reserves	(85,636)	(101.43%)	▼			

**Shire of Morawa**  
**Bank Reconciliation Report**  
For Period Ending 31 December 2025

	<b>Municipal Account</b>	<b>Municipal Online Saver</b>	<b>Trust Account</b>	<b>Reserve Account</b>	<b>Term Deposits - Reserves</b>
<b>Balance as per Bank Statement</b>	1,183,995.84	1,163,380.04	1,525.11	5,810,859.23	2,100,000.00
<b>Balance as per General Ledger</b>	1,194,887.28	1,163,380.04	1,525.11	5,810,859.23	2,100,000.00
<b>Outstanding Deposits</b>					
Unpresented Payments	(\$530.00)				
Outstanding Deposits	\$11,421.44				
<b>Difference</b>	1,194,887.28 0.00	1,163,380.04 0.00	1,525.11 0.00	5,810,859.23 0.00	2,100,000.00 0.00

## Shire of Morawa

### List of Payments Report

For Period Ending 31 December 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19948	05/12/2025	Australian Services Union	Payroll Deductions/Contributions	137.80	6
EFT19949	08/12/2025	WA Machinery Brokers	Base plates & bearing housings for mower - P999	350.00	6
EFT19950	08/12/2025	Rip-It Security Shredding	Collection/storage of secure archive documents - November 2025	104.50	6
EFT19951	08/12/2025	Morawa Medical Centre	Starlink (Sept & Oct), Shire Biohazard bins & Clinical Waste Disposal	2003.38	6
EFT19952	08/12/2025	Morawa Traders	Refreshments - Council Meeting & Function	122.96	6
EFT19953	08/12/2025	Nutrien Ag Solutions	Replacement of main water supply line - LRCIP	389.40	6
EFT19954	08/12/2025	Landgate	UV Interim - Rural Areas	96.96	6
EFT19955	08/12/2025	McDonalds Wholesalers	Milk - Caravan Park	73.95	6
EFT19956	08/12/2025	Refuel Australia	Bulk Fuel Purchase - Depot & Fuel cards - Nov 25	13125.87	6
EFT19957	08/12/2025	Canine Control	Initial firebreak inspections - 15 November 2025	3362.58	6
EFT19958	08/12/2025	Sigma Telford Group	Purchase of chemicals - Swimming Pool	6228.31	6
EFT19959	08/12/2025	Geraldton Trophy & Engraving Centre	Name plaques - Councillors & CEO Board	74.29	6
EFT19960	08/12/2025	Local Government Professionals Australia WA	Workshop Registration - Induction to LG	1060.00	6
EFT19961	08/12/2025	Central West Pump Service	Replacement pressure switch unit - LRCIP	264.00	6
EFT19962	08/12/2025	Logo Appointments WA	Contracting Services week ending 22 Nov 2025 - Finance Coordinator	12267.70	6
EFT19963	08/12/2025	Aerodrome Management Services Pty Ltd	Tabletop Emergency Exercise - Aerodrome	12780.10	6
EFT19964	08/12/2025	Dongara Body Builders	Vehicle Inspection - Community Bus	283.60	6
EFT19965	08/12/2025	Totally Work Wear Geraldton	Uniforms - Admin Staff	891.35	6
EFT19966	08/12/2025	DMIRS (Department of Mines, Industry	Building Services Levy - October 2025	214.20	6
EFT19967	08/12/2025	Aquatic Services WA Pty Ltd	2025 Pre-season Service - Swimming Pool	5145.97	6
EFT19968	08/12/2025	Mitchell and Brown Communications	Monthly security monitoring - December 2025 - Gym	50.00	6
EFT19969	08/12/2025	Pat's Mobile Mechanical	Scheduled maintenance for Case 60B & Kubota F3690 - P999	437.25	6
EFT19970	08/12/2025	Team Global Express	Freight charges - November 2025	156.90	6
EFT19971	08/12/2025	Roadshow Films Pty Ltd	Blanket licence renewal - Youth Centre, Swimming Pool & Town Hall	1485.00	6
EFT19972	08/12/2025	RedMac Ag Services	Replacement mirror case 60B tractor - P999	138.77	6
EFT19973	08/12/2025	Bob Waddell Consultant	Assistance with October financials	2244.00	6
EFT19974	08/12/2025	Shire of Three Springs Medical Centre	Pre-employment Medical	308.00	6
EFT19975	08/12/2025	Bookeasy Australia Pty Ltd	Monthly fee - Caravan Park booking software - November 2025	134.31	6
EFT19976	08/12/2025	Cleanpak Total Solutions	Cleaning products & supplies - various	568.15	6
EFT19977	08/12/2025	Jetline Kerbing Contractors	Kerb, path & pram work - LRCIP	88255.20	6
EFT19978	08/12/2025	Ikonyx Medical Services Pty Ltd	Printer & cartridge - Medical Centre	2150.50	6
EFT19979	08/12/2025	Wallace Plumbing and Gas	Plumbing works - Swimming Pool	10314.10	6
EFT19980	08/12/2025	Totally Workwear Victoria Park	Uniforms - Outside staff & cleaners	103.35	6
EFT19981	08/12/2025	Ocean Air Custom Airconditioning Solutions	Replace outdoor A/C unit - Medical Centre	5710.10	6
EFT19982	08/12/2025	Australia Post	Postage fees & charges - period ending 30/11/2025	274.26	6

## Shire of Morawa

### List of Payments Report

For Period Ending 31 December 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT19983	08/12/2025	Integrated ICT	Managed Services Agreement - November 2025	5226.88	6
EFT19984	08/12/2025	Gero-cool Refrigeration	Investigate A/C issue - Medical Centre	1284.80	6
EFT19985	08/12/2025	Winc	Photocopier Usage Charges - November 2025	990.80	6
EFT19986	08/12/2025	MetroCount	Counters for Metrocount (Road Counter) - Jones Lake Road	13948.00	6
EFT19987	08/12/2025	Incite Security	Quarterly security monitoring - Oval Buildings	126.00	6
EFT19988	16/12/2025	North Midlands Electrical	Investigate issue with power tripping - Unit 1/19 Dreghorn Street	178.23	6
EFT19989	16/12/2025	Rip-It Security Shredding	Exchange of secure document bin - 4 December 2025	152.00	6
EFT19990	16/12/2025	Department of Fire & Emergency Services	2025/2026 ESL Q2 ESLB contribution	18192.07	6
EFT19991	16/12/2025	Nutrien Ag Solutions	New fire hose, nozzle and fittings for skid mounted fire unit - P999	304.92	6
EFT19992	16/12/2025	Refuel Australia	Fuel card purchases - November 2025	1668.75	6
EFT19993	16/12/2025	Canine Control	Ranger Services - 3 December 2025	1120.86	6
EFT19994	16/12/2025	WALGA	Annual subscription 25/26 - Northern Country Zone	2200.00	6
EFT19995	16/12/2025	Central West Pump Service	Onsite Services to Townsite Water System - Solomon Terrace	998.80	6
EFT19996	16/12/2025	Aerodrome Management Services Pty Ltd	Monthly fee - compliance support June 2025	3177.10	6
EFT19997	16/12/2025	LGISWA	LGISWA Insurance Premiums 25/26 Period - Travel	1024.07	6
EFT19998	16/12/2025	Coates Hire	Water cart hire - Collins Rd	6625.40	6
EFT19999	16/12/2025	RJ & LJ King	Replacement tires - P272	1839.20	6
EFT20000	16/12/2025	Great Southern Fuel Supplies	Fuel card purchases - October 2025	2203.88	6
EFT20001	16/12/2025	Office of the Auditor General	Fees for attest audit - year end 30 June 2025	49436.20	6
EFT20002	16/12/2025	Avon Waste	Collection - Transfer Station Bins	1824.00	6
EFT20003	16/12/2025	Team Global Express	Freight charges - 18 Nov & 02 Dec 2025	772.84	6
EFT20004	16/12/2025	Canine Control - Additional Services	Corella culling - 1 December 2025	990.00	6
EFT20005	16/12/2025	Daphne's Timeless Treats	Catering for 2025 Christmas Party	1030.00	6
EFT20006	16/12/2025	LG Best Practices Pty Ltd	Journal Upload Payroll - October 2025	3960.00	6
EFT20007	16/12/2025	Wallace Plumbing and Gas	Plumbing Maint - Yewers Ave, Evans, Grove	2933.06	6
EFT20008	19/12/2025	North Midlands Electrical	Lighting upgrade - Solomon Tce Redevelopment	7551.24	6
EFT20009	19/12/2025	Morawa Community Resource Centre Inc	Sinosteel grant 2024 - Christmas tree, wreaths, fence	10000.00	6
EFT20010	19/12/2025	Department of Fire & Emergency Services	ESL Income Local Government - 2025/2026	5476.46	6
EFT20011	19/12/2025	Kats Rural	Freight for Emulsion IBC - Broad Ave Reseal	211.80	6
EFT20012	19/12/2025	Nutrien Ag Solutions	Reticulation repairs - Youth Centre	26.55	6
EFT20013	19/12/2025	Refuel Australia	Fuel for depot	10762.16	6
EFT20014	19/12/2025	Canine Control	Ranger services - 16 December 2025	2241.72	6
EFT20015	19/12/2025	Jenny Whitmore	Reimbursement for umbrella base - Caravan Park	41.90	6
EFT20016	19/12/2025	Greenfield Technical Services	Prepare and Submit Clearing Permit	462.00	6
EFT20017	19/12/2025	Mitchell & Brown Retravision	Kitchen appliances - Admin Office	169.00	6

## Shire of Morawa

### List of Payments Report

For Period Ending 31 December 2025

Chq/EFT	Date	Name	Description	Amount	Bank
EFT20018	19/12/2025	Logo Appointments WA	Contracting services week ending 6 December 2025 - Finance	8462.57	6
EFT20019	19/12/2025	Aerodrome Management Services Pty Ltd	Reporting Officer Course Fees - Aeodrome	17952.10	6
EFT20020	19/12/2025	A & M Medical Services Pty Ltd	Service of Oxy Viva - Swimming Pool	291.67	6
EFT20021	19/12/2025	Cutting Edges Equipment Parts Pty Ltd	Grader equipment - P224	8651.94	6
EFT20022	19/12/2025	Koolanooka Farms	Supply of gravel for resheet - Norton Rd	11536.80	6
EFT20023	19/12/2025	Fulton Hogan	Stock asphalt - Depot	1900.80	6
EFT20024	19/12/2025	Easy Guides	Prestart Safety Booklets - Depot	2357.20	6
EFT20025	19/12/2025	Infinitum Technologies Pty Ltd	Monthly Telephone Expenses - December 2025	455.57	6
EFT20026	19/12/2025	Avon Waste	Monthly Rubbish collection	7742.96	6
EFT20027	19/12/2025	Pat's Mobile Mechanical	Retro-fit rooftop A/C unit to CAT Truck - P220	12615.76	6
EFT20028	19/12/2025	Bob Waddell Consultant	Assistance with monthly financials - November 2025	704.00	6
EFT20029	19/12/2025	Marsh Pty Ltd	Provision of Evacuation Plans and Diagrams for the Shire of Morawa	36025.00	6
EFT20030	19/12/2025	Vitrum Works	Window & door repairs - various properties	5257.00	6
EFT20031	19/12/2025	LG Best Practices Pty Ltd	Rates, Payroll & Financial Services - Oct/Nov 2025	14432.00	6
EFT20032	19/12/2025	Cloud Collections Pty Ltd	Payments to Cloud payment group - Legal Fees	2290.30	6
EFT20033	19/12/2025	Wallace Plumbing and Gas	Plumbing repairs - Various properties	2269.28	6
EFT20034	19/12/2025	Bosshealth Group	EHO Contract Services Aug-Nov 2025	13427.70	6
EFT20035	19/12/2025	Southern Cross Broadband Pty Ltd	Monthly internet charge - Gym	119.00	6
EFT20036	19/12/2025	Brad Douglas	Reimbursement of Starlink costs - December 2025	139.00	6
EFT20037	19/12/2025	SUPAGAS PTY LTD	Gas bottle rental - various properties	224.00	6
EFT20038	19/12/2025	Jaffer Chewai	Refund - Gym Bond	30.00	6
EFT20039	19/12/2025	Paul Mckenzie	Refund of Building Permit Fees	2023.56	6
EFT20040	19/12/2025	Winc	Photocopier Usage Charges - Monthly Read 15/12/2025	330.14	6
EFT20041	19/12/2025	Morawa Pharmacy	Sunscreen - Swimming Pool	62.97	6
<b>Total EFT Payments</b>				<b>479,758.82</b>	

## Shire of Morawa

### List of Payments Report

For Period Ending 31 December 2025

Chq/EFT	Date	Name	Description	Amount	Bank
DD10705.1	04/12/2025	Beam Super	Superannuation on Payrun #145 - FN end 03.12.25	11911.82	6
DD10732.1	18/12/2025	Beam Super	Superannuation on Payrun #146 - FN end 17.12.2025	12083.10	6
DD10740.1	01/12/2025	Exetel Pty Ltd	Monthly Charges Corporate Internet - December 2025	975.00	6
DD10740.2	02/12/2025	Synergy	Electricity supply & usage charges - 22 Aug 25 - 21 Oct 25	309.51	6
DD10740.3	04/12/2025	Synergy	Electricity supply & usage charges - 28 Aug 25 to 27 Oct 25	453.95	6
DD10740.4	05/12/2025	Telstra Corporation Limited	SMS Alert Service Account - November 2025	182.26	6
DD10740.5	08/12/2025	Synergy	Electricity supply & usage charges - 21 Oct 25 to 17 Nov 25	585.49	6
DD10740.6	17/12/2025	Telstra Corporation Limited	Monthly Charges - Mobiles, Dongles, Data SIM's - December 2025	1224.36	6
DD10743.1	22/12/2025	Synergy	Electricity supply & usage charges - 16 Oct 25 to 19 Nov 25	5661.33	6
DD10743.2	22/12/2025	Water Corporation	Water expenses & usage - 1 Nov 2025 to 31 Dec 2025	1396.83	6
DD10743.3	22/12/2025	Telstra Corporation Limited	Telephone services & rental - 02 Dec 2025 to 01 Jan 2026	34.95	6
DD10744.1	23/12/2025	Water Corporation	Water expenses & usage - 01 Nov 2025 to 31 Dec 2025	135.54	6
DD10744.2	24/12/2025	Telstra Corporation Limited	Telephone Expenses - Operational Landlines - December 2025	383.51	6
DD10745.1	30/12/2025	Water Corporation	Water Use & Service charges - 10 Oct 2025 to 08 Dec 2025	22521.55	6
DD10745.2	30/12/2025	Water Corporation	Water Use & Service charges - 10 Oct 2025 to 08 Dec 2025	183.73	6
<b>Total Direct Debit Payments</b>				<b>58,042.93</b>	
147	31/12/2025	Shire of Morawa	Payroll 147 Deductions	530.00	6
2526-06.10	31/12/2025	DOT	Transport Direct Debits - December 2025	12252.50	6
2526-06.05	31/12/2025	NAB	Bank Account, Connect, Merchant & BPAY Fee's - December 2025	352.77	6
	31/12/2025	Services Australia - Centrelink	Centrepay Fee's - December 2025	14.85	6
2526-06.11	01/12/2025	NAB	NAB Connect Fee - November 2025	26.09	6
145	03/12/2025	Shire of Morawa	Payroll 145 Deductions	530.00	6
APPAY145	04/12/2025	Shire of Moorawa	Altus Payroll Net Pay Run 145	67911.44	6
		Morawa Caravan Park	Caravan Park Refunds/Cancellations	650.00	6
2526-06.06	11/12/2025	DOT	Multiple Shire Vehicle 12 Month Registrations - BPAY	2806.95	6
	16/12/2025	Shire of Morawa	Gym Toggle Refund	30.00	6
2526-06.12	16/12/2025	WA Treasury Corp	WATC Loan 135 Repayment	12716.11	6
2526-06.08	17/12/2025	ATO	BAS - Oct & Sept 2025	27573.00	6
2526-06.07	17/12/2025	DOT	Multiple Shire Vehicle 12 Month Registrations - BPAY	4360.20	6
146	17/12/2025	Shire of Morawa	Payroll 146 Deductions	530.00	6
APPAY146	18/12/2025	Shire of Morawa	Altus Payroll Net Pay Run 146	70785.39	6
2526-06.09	19/12/2025	DOT	Multiple Shire Vehicle 12 Month Registrations - BPAY	519.45	6
<b>Total Bank Transfers/ Payments</b>				<b>201,588.75</b>	

**Shire of Morawa**

**List of Payments Report**

For Period Ending 31 December 2025

Chq/EFT	Date	Name	Description	Amount	Bank
2526-06.13		NAB	Corporate card purchases in November 2025		
		<b>Corporate Credit Card - MWS</b>			
	3/11/2025	Bunnings	Keys Cut - Admin Building (Front Door)	\$19.85	6
	5/11/2025	Kinatico Ltd	NPC - New employee - Parks	\$69.91	6
	10/11/2025	Starlink	Internet Fee - 7 White Ave	\$139.00	6
	25/11/2025	IGA Morawa	Milk - Admin Office	\$11.40	6
	27/11/2025	Waynes Spraypainting	Excess - Community Bus Repairs	\$300.00	6
	28/11/2025	NAB	NAB Card Fee	\$8.00	6
		<b>Sub Total</b>	<b>548.16</b>		
		<b>Corporate Credit Card - EMCCS</b>			
	3/11/2025	Quest Innaloo	Staff Accommodation - Trellis Training	\$1,392.67	6
	14/11/2025	SP OzSupply	Large Convex Mirror - Pool	\$145.92	6
	17/11/2025	BigW Online	Pillows - All Units & Chalets (36)	\$570.42	6
	17/11/2025	BigW Online	Pillows - Shoe Box (6)	\$95.07	6
	24/11/2025	Starlink Internet	Backup Standby Charge - Travel Bundle	\$0.74	6
	24/11/2025	Starlink Internet	Internet Fee - Landfill	\$108.00	6
	25/11/2025	IGA Morawa	Catering - Youth Centre	\$68.79	6
	25/11/2025	Starlink Internet	Internet Fee - Medical Centre	\$139.00	6
	25/11/2025	Starlink Internet	Internet Fee - Depot	\$139.00	6
	28/11/2025	Kinatico Ltd	NPC - New employee - Cleaner	\$69.91	6
	28/11/2025	NAB	NAB Card Fee	\$8.00	6
		<b>Sub Total</b>	<b>2,737.52</b>		
		<b>Corporate Credit Card - CEO</b>			
	28/11/2025	Lynford Motors	30,000km Vehicle Service - CEO	\$583.76	6
	28/11/2025	NAB	NAB Card Fee	\$8.00	6
		<b>Sub Total</b>	<b>591.76</b>		
		<b>TOTAL Corporate Credit Card Payment</b>	<b>3,877.44</b>		
		<b>TOTAL PAYMENTS FOR COUNCIL APPROVAL</b>	<b>743,267.94</b>		