



SHIRE OF MORAWA

ORDINARY COUNCIL MEETING

(ATTACHMENTS)

Tuesday, 26 May 2026



WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY

Agenda – Attachments

Shire of Morawa

Ordinary Council Meeting

26 May 2026



List of Attachments

11.1 Chief Executive Officer

11.1.2 Audit, Risk & Improvement Committee Adoption of Documents & Appointment of Independent Deputy Presiding Member

Attachment 1 – 11.1.2a Audit Risk and Improvement Committee - Updated Terms of Reference - May 2026.

Attachment 2 – 11.1.2b Audit Risk and Improvement Committee Charter - May 2026.

11.1.3 Setting of Differential Rates 2026-2027

Attachment 1- 11.1.3a - Proposed Rates Model for 2026-2027.

Attachment 2- 11.1.3b - Statement of Objects and Reasons.

11.2 Chief Executive Officer (For EMCCS)

11.2.1 Monthly Financial Report – April 2026

Attachment 1 – 11.2.1a Monthly Financial Report as at 30 April 2026

Attachment 2 – 11.2.1b Bank Reconciliation for the period ending 30 April 2026

Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 30 April 2026

Ordinary Council Meeting 26 May 2026

- Attachment 1 – 11.1.2a Audit Risk and Improvement Committee Updated Terms of Reference - May 2026.**
- Attachment 2 – 11.1.2b Audit Risk and Improvement Committee Charter May 2026.**

Item 11.1.2 - Audit, Risk & Improvement Committee Adoption of Documents & Appointment of Independent Deputy Presiding Member.

Attachment 1 – 11.1.2a Audit Risk and Improvement Committee - Updated Terms of Reference - May 2026.

Committee Terms of Reference

Audit, Risk & Improvement Committee

Objectives

The Audit, Risk & Improvement Committee (the Committee) is established in accordance with the Local Government Act 1995 to provide independent oversight, advice and assistance to Council in the areas of:

- audit (internal and external)
- risk management
- governance and internal control
- financial management and reporting
- legislative compliance
- organisational performance and service improvement.

The Committee's objectives are to:

- Enhance the credibility, transparency and objectivity of the Shire's financial and performance reporting.
- Strengthen the Shire's governance, risk management and internal control frameworks.
- Oversee internal and external audit processes and monitor implementation of recommendations.
- Support continuous improvement in service delivery, organisational performance and regulatory compliance.
- Provide a structured forum for communication between the external auditor, internal auditor, the CEO and Council.

Authority

The Committee is an advisory committee to Council and has no delegated authority.

The Committee is authorised to:

- request information through the CEO
- request the CEO to obtain external professional advice
- meet with internal and external auditors
- access Shire records, systems and staff necessary to perform its functions

All decisions remain with Council.

The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference to facilitate informed decision-making by

The committee does not have any management functions and cannot involve itself in management processes or procedures.

Committee Terms of Reference

Membership

The Committee will consist of:

- four elected members of council,
- One (1) Independent Presiding Member (Chairperson) appointed by Council.
- One (1) Deputy to the Independent Presiding Member (Deputy Chairperson) appointed by Council.

All members shall have full voting rights.

The Deputy to the Chairperson will only attend and preside at meetings when the Independent Chair is absent, unable to act, or has a declared conflict of interest.

The Independent Chairperson and the Deputy Chairperson will be appointed for a term up to two (2) years and may be reappointed for a maximum continuous service period of eight (8) years, by resolution of Council.

Collectively, the Committee should possess skills in:

- financial reporting
- audit
- risk management
- governance
- local government operations

The Chairperson and the Deputy Chairperson must be free from relationships that could impair independence.

The Chairperson and the Deputy Chairperson must be independent external appointments who are not current Elected Members or employees of the Shire of Morawa.

Members must comply with the Shire's Code of Conduct and declare conflicts of interest.

The CEO and employees are not members of the committee. The CEO or their nominees are to be available to attend meetings to provide updates, advice and guidance to the Committee.

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

Meetings

The Committee shall meet at least three times per annum. In general, this will align with the Annual Audit, Interim Audit, and Compliance Audit Return findings.

Additional meetings shall be convened at the discretion of the Chairperson.

A quorum is 50% of voting members, including the Chairperson or Deputy Chairperson.

Meetings will be conducted in accordance with the Local Government Act 1995 and the Shire's Meeting Procedures Local Law.

Meetings are legally designated as public meetings under the modernised transparency rules. Meeting dates must be publicly advertised at the commencement of each calendar year alongside Ordinary Council Meeting dates, and meetings will be open to the public unless closed by an explicit resolution of the Committee in accordance with Section 5.23 of the Act.

Committee Terms of Reference

Reporting

Reports and recommendations of the Committee will be presented to Council at the next Ordinary Council Meeting, where practicable, or otherwise as soon as practicable thereafter.

The Committee will report to Council on:

- activities undertaken
- key findings
- progress on audit and improvement actions
- emerging risks and governance issues

Role and Responsibilities

Audit

The Committee will:

- provide guidance to Council on audit matters
- meet with the external auditor at least annually
- review the audit plan
- review the annual Compliance Audit Return
- review the annual financial report
- recommend adoption of the annual financial report
- review the CEO's report on audit findings and actions
- monitor implementation of audit recommendations
- oversee the internal audit function

Risk & Governance Management

The Committee will:

- oversee the Shire's systems and processes for risk management, internal control and legislative compliance in accordance with Regulation 17 of the Local Government (Audit) Regulations 1996
- consider and review the Shire's Strategic Risk Register and associated controls
- advise Council on the effectiveness of the Shire's risk management framework
- monitor procurement and contract management controls
- monitor implementation of recommendations from governance and service reviews
- support the CEO in strengthening governance maturity

Committee Terms of Reference

Review of Terms of Reference

The Terms of Reference will be reviewed every two (2) years, or earlier if required by legislative change or Council direction.

Committee Charter

Audit, Risk & Improvement Committee

Purpose

This Charter supports the Audit, Risk & Improvement Committee (the Committee) by outlining the operational practices, workflows, and procedural expectations that guide the Committee's activities.

It supplements, but does not replace, the Council-adopted Terms of Reference (ToR).

Where there is any inconsistency, the Terms of Reference prevail.

Operating Principals

The Committee will operate in accordance with the following principles:

- Independence – oversight is impartial and free from undue influence.
- Transparency – reporting and recommendations are clear, evidence-based and accessible.
- Integrity – members act ethically and in the public interest.
- Constructive oversight – the Committee supports continuous improvement, not fault-finding.
- Respect for roles – the Committee provides oversight; management retains operational responsibility.

Annual Work Plan

The Work Plan will typically include:

- review of Registers
- internal audit report reviews
- review of the Annual Financial Report
- review of the CEO's audit recommendation status report
- Regulation 17 review oversight
- Compliance Audit Return review
- review of business continuity and emergency management updates
- review of improvement initiatives and service reviews

The Work Plan may be amended by the Committee as required.

Committee Charter

Administration

Agendas will be prepared by the CEO (or delegate) in consultation with the Presiding Member.

Where practicable, agendas and papers will be distributed and made available at least five (5) days prior to the meeting.

Minutes will:

- record recommendations and key discussion points
- be prepared by the Shire's administration
- be reviewed by the Presiding Member
- be presented to the next Committee meeting for confirmation
- be provided to Council in accordance with the ToR

Reporting

The Shire will maintain an ARIC Action Register.

Reports to Council will follow the process set out in the ToR.

The Committee may request that specific matters be highlighted to Council.

Member Induction and Capability

All members will receive an induction covering:

- the Committee's Terms of Reference
- this Charter
- audit processes (internal and external)

Members may receive training in areas such as:

- audit and assurance
- risk management
- local government legislation

Training may be delivered internally or externally.

Audit Coordination

The CEO (or delegate) will:

- coordinate audit activities
- prepare management responses to internal audit findings
- report progress on implementation of recommendations

Committee Charter

The Committee will:

- review audit reports
- monitor implementation of recommendations
- meet with the external auditor at least annually
- review the Annual Financial Report
- consider the auditor's management letter

Risk Management

The Committee will receive:

- Risk Register updates
- reports on changes to risk appetite or controls
- updates on business continuity and emergency management
- updates on fraud and corruption prevention initiatives

The Committee provides oversight, not operational management.

Governance and Compliance

The Committee will receive:

- Regulation 17 review reports
- Compliance Audit Return
- updates on governance frameworks, policies and delegations
- updates on integrity and ethical conduct matters
- updates on procurement and contract management controls

Improvement

The Committee will receive updates on:

- service reviews
- organisational improvement initiatives
- performance audit recommendations
- governance review recommendations

The Committee may request additional information where required.

Committee Charter

Review of the Charter

This Charter will be reviewed every two years or earlier if required by:

- legislative change
- changes to the Terms of Reference
- Committee request
- CEO recommendation

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Attachment 1 – ***11.1.3a Proposed Rates Model for 2026-2027***

Attachment 2 – ***11.1.3b Statement of Objects and Reasons***

Item 11.1.3 - **Settling of Differential Rates**

Attachment 1 – 11.1.3a Proposed Rates Model for 2026-2027

4.5% Increase

2627MODEL1 2026-27 4.5%

Line	Code	Total Props	UV Value	GRV Value	Min Amts	UV %	GRV %	Calculated Rates	Props on Min	Concession	Actual Rates to Raise	% Var Exp	% Var LY
1	00	134	-	513,305				-		0.00	-		
2	01	39	931,080	-	742.00	31.7030		295,180.32	13	0.00	299,640.66	1.51	4.50
3	02	317	-	3,736,386	386.00		9.5865	358,188.95	52	0.00	375,335.90	4.78	4.50
4	03	213	185,144,730	-	386.00	1.4570		2,697,558.74	12	0.00	2,699,819.76	0.08	4.50
5	99							-		0.00	-		
		703.00	186,075,810	4,249,691				3,350,928.01	77.00	0.00	3,374,796.32	6.37	13.50

UV	213	Minimum UV's	12	2,699,819.76
MT	39	Minimum MT's	13	299,640.66
GRV	317	Minimum GRV's	52	375,335.90
NonRat	134	NonRat	0	-
	<u>703</u>		<u>77</u>	<u>3,374,796.32</u>
				3,366,284.75 Target 4.5%
				8,511.57 Variance

Display/Build Rates Models

Models Design Model **Model Results** Model Statistics Results By Property

Model Name: Description:

Line	Code	Total Props	UV Value	GRV Value	Min Amts	UV %	GRV %	Calculated Rates	Props on Min	Concession	Actual Rates to Raise	% Var Exp	% Var LY
1	00	134	0.00	513,305.00				0.00		0.00	0.00		
2	01	39	931,080.00	0.00	742.00	31.7030		295,180.32	13	0.00	299,640.66	1.51	4.50
3	02	317	0.00	3,736,386.00	386.00		9.5865	358,188.95	52	0.00	375,335.90	4.78	4.50
4	03	213	185,144,730.00	0.00	386.00	1.4570		2,697,558.74	12	0.00	2,699,819.76	0.08	4.50
5	99							0.00		0.00	0.00		

Model Totals

No. Props	UV Total	GRV Total	Calc Rates	Min Props	Actual Raised	% Var Exp	% Var LY
703	186075810.00	4249691.00	3350928.01	77	3374796.32	6.37	13.50

Differential Rates For Model 2627MODEL1 - 2026-27 4.5%				Total Codes 5	Status [CALCULATED]			
Code/Description	No. Of Props	Valuation (UV/GRV)	Levied Amount	Min. Adj.	No. Of Props	Non-Minimum Valuation (UV/GRV)	Levied Amount	Total Levied Amount
00 NON-RATEABLE Fixed Amt=0.00 % Uv=0.0000 % Grv=0.0000 Minimum Value=0.00 Last year R.Code=00					134	513305		
01 MINING TENEMENT Fixed Amt=0.00 % Uv=31.7030 % Grv=0.0000 Minimum Value=742.00 Last year R.Code=01	13	16357	9646.00	4460.34	26	914723	289994.66	299640.66
02 GENERAL RATES - GR Fixed Amt=0.00 % Uv=0.0000 % Grv=9.5865 Minimum Value=386.00 Last year R.Code=02	52	30512	20072.00	17146.95	265	3705874	355263.90	375335.90
03 GENERAL RATES - UV Fixed Amt=0.00 % Uv=1.4570 % Grv=0.0000 Minimum Value=386.00 Last year R.Code=03	12	162730	4632.00	2261.02	201	184982000	2695187.76	2699819.76
99 CATCH-CODE Fixed Amt=0.00 % Uv=0.0000 % Grv=0.0000 Minimum Value=0.00 Last year R.Code=99								
Grand Totals	77	209599	34350.00	23868.31	626	190115902	3340446.32	3374796.32



Enquiries: Customer Service (08) 9273 7373
 Email: interims.country@landgate.wa.gov.au

Finance Officer
 Shire of Morawa
 PO Box 14
 Morawa WA 6623

Dear Finance Officer,

Rural Assessments – Summary of the 2025-2026 Rural Unimproved General Valuation

Shire of Morawa

Landgate has completed the rural assessments for all properties as of the Date of Valuation, 1 August 2025.

Below is a summary of the changes observed in the assessed values for the 2025-2026 period, as part of the general valuation program conducted in your local government. These valuations will become effective on 30 June 2026.

- Total Valuation: \$ 185,144,730
- Average Overall Change: 18.82%

Please note that although the general valuation rolls have been finalized, these figures are subject to change in the event of an interim valuation.

Overall Variation to Unimproved Valuations

The analysis of sales at and around the date of valuation supports an increase in Unimproved Values for broadacre agricultural properties, with greater increase in the west compared to the east of the shire. There is limited evidence for smaller properties however generally supports an increase of similar degree.

Some variations to individual assessments may have occurred either as a product of the valuation process and/or inclusion of updated information.



STATEMENT OF OBJECTS AND REASONS FOR PROPOSED DIFFERENTIAL RATES AND MINIMUM PAYMENTS

FOR THE 2026/2027 FINANCIAL YEAR

In accordance with Section 6.36 of the *Local Government Act 1995*, the Shire of Morawa provides this Statement of Objects and Reasons for the proposed differential rates and minimum payments for the 2026/2027 financial year. This statement outlines the objects of, and reasons for, each proposed rate and minimum payment to form the basis of the proposed rate setting for the 2026/2027 Budget.

OVERVIEW & RATING STRATEGY

The rating strategy of the Shire of Morawa is designed to ensure the equitable distribution of the rate burden across the community while generating sufficient income to maintain current service levels, fund asset management plans, and achieve the objectives of the Shire's Strategic Community Plan and Corporate Business Plan.

For the 2026/2027 financial year, the Shire has targeted an overall 4.5% variance increase from the previous year's base values across key rating categories. The proposed rates model seeks to raise a total actual rate yield of \$3,374,796.32 across a total of 703 rateable properties.

Rate Category	Characteristics / Valuation Method	Proposed Rate in the Dollar (Cents)	Proposed Minimum Payment
Gross Rental Value (GRV) Residential / Commercial	Gross Rental Value (GRV)	9.5865	\$386
Unimproved Value (UV) Rural	Unimproved Value (UV)	1.4570	\$386
Unimproved Value (UV) Mining	Unimproved Value (UV)	31.7030	\$742



1. GROSS RENTAL VALUE (GRV) CATEGORY

GRV Residential / Commercial

Object: The object of this category is to ensure that all urban residential, commercial, and industrial properties contribute equitably to the operational, administrative, and maintenance costs of townsite infrastructure and civic services.

Reasons: Properties within this category enjoy access to townsite infrastructure, street lighting, waste management, parks and gardens, and community facilities. The proposed rate in the dollar of 9.5865 cents incorporates a 4.5% increase on the previous year's base rate, ensuring the Shire can absorb upward inflationary pressures and rising material costs while maintaining high service levels.

2. UNIMPROVED VALUE (UV) CATEGORIES

UV Rural

Object: The object of this category is to reflect the unique requirements of the agricultural and pastoral sector, acknowledging that rural properties rely heavily on the Shire's extensive rural road network but do not utilise urban infrastructure to the same extent.

Reasons: The rural sector is subject to volatile agricultural seasons and shifting economic conditions. The proposed rate in the dollar is set at 1.4570 cents, targeting a 4.5% rate increase to support ongoing maintenance and capital renewals of the Shire's vast rural transport networks and asset infrastructure.

UV Mining

Object: The object of this category is to acknowledge the substantial extra impact that mining, exploration, and associated heavy vehicle operations have on the Shire's infrastructure, particularly the local road network, alongside higher administrative and environmental monitoring requirements.

Reasons: Mining operations generate significant heavy vehicle movements that rapidly accelerate road wear, requiring a higher level of maintenance and capital expenditure than standard rural properties. Additionally, these operations require rigorous regulatory compliance, safety monitoring, and administrative oversight. The proposed rate in the dollar is 31.7030 cents. Because this rate exceeds twice the lowest general rate (being more than 21 times the UV Rural rate), the Shire will seek Ministerial Approval under Section 6.33 of the *Local Government Act 1995* prior to formal budget adoption.



3. MINIMUM PAYMENTS

The setting of minimum payments is utilised to ensure that every rateable property makes a fair and reasonable minimum contribution toward the basic administration, governance, and maintenance costs of the local government, regardless of the property's value.

GRV Residential / Commercial & UV Rural Minimum (\$386): A 4.5% increase has been applied to the minimum rate for these categories, raising it to \$386. This ensures that lower-valued properties contribute an equitable base amount toward municipal service delivery.

UV Mining Minimum (\$742): The minimum payment for mining tenements is proposed at \$742. This higher minimum reflects the increased costs associated with maintaining documentation, processing tenement adjustments, and administering compliance for mining operations within the Shire.

BUDGET EFFICIENCIES & COST PRESSURES

Before proposing these differential rates, the Shire has reviewed its operations and considered extensive efficiency measures to ensure it is not relying solely on rate revenue to offset cost increases. Efficiency strategies embedded in the budget considerations include ongoing assessments of the organisational structure, vacancy reviews, evaluating shared service arrangements, maximising debt recovery, and prioritising local suppliers.

Despite these internal efficiencies, the Shire faces unavoidable external cost pressures, including forecasted award wage increases, elevated material and fuel expenses, elevated insurance expenses, higher contractor rates, and volatile supply constraints.

These adjustments are essential to prevent a reduction in service provision and keep the Shire well-resourced and sustainable.

SUBMISSIONS

Electors or ratepayers are invited to make submissions in respect of the proposed differential rates and minimum payments within 21 days of the date of public advertisement. Submissions should be addressed to the Chief Executive Officer, Shire of Morawa.

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- Attachment 1- 11.2.1a Monthly Financial Report as at 30 April 2026***
- Attachment 2- 11.2.1b Bank Reconciliation for the period ending 30 April 2026***
- Attachment 3- 11.2.1c List of Accounts Paid for the period ending 30 April 2026***
- Item 11.2.1- Monthly Financial Report – April 2026***
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SHIRE OF MORAWA

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 April 2026**

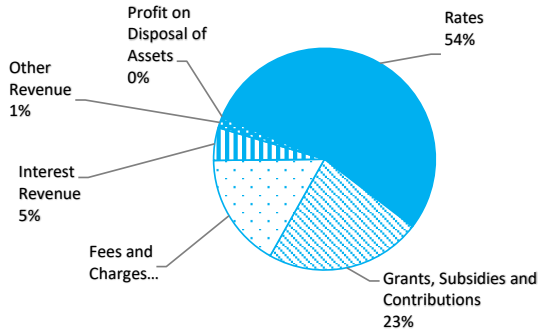
**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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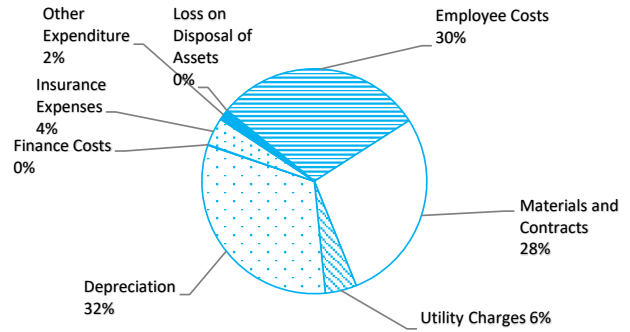
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OPERATING ACTIVITIES

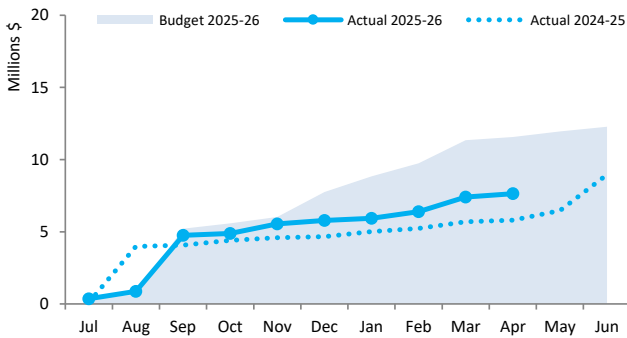
OPERATING REVENUE



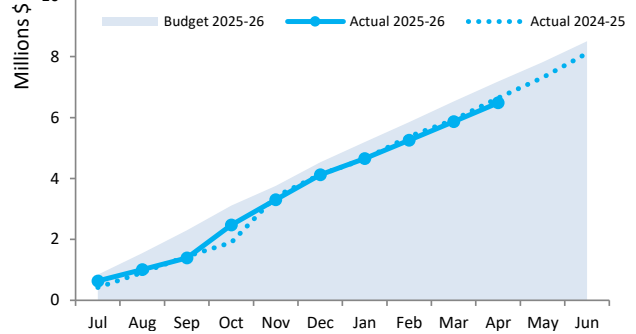
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

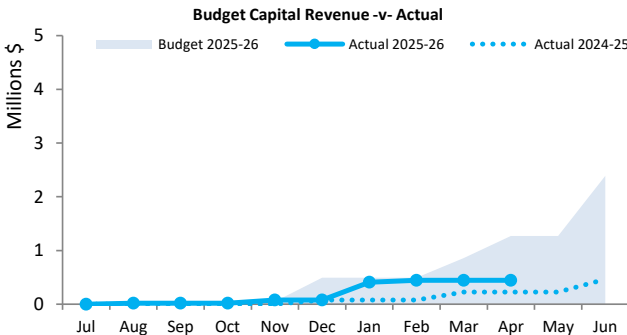


Budget Operating Expenses -v-YTD Actual

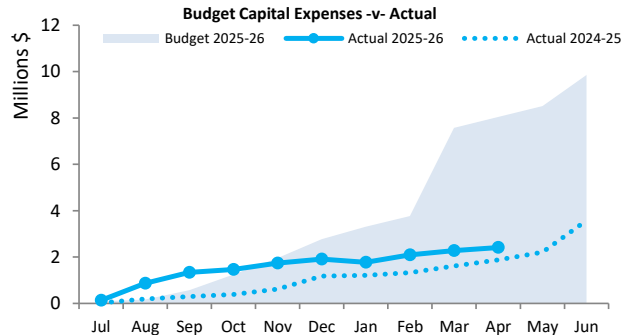


INVESTING ACTIVITIES

CAPITAL REVENUE



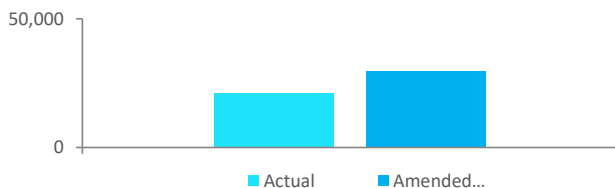
CAPITAL EXPENSES



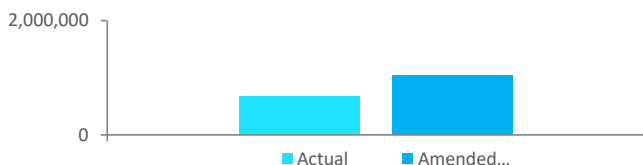
FINANCING ACTIVITIES

BORROWINGS

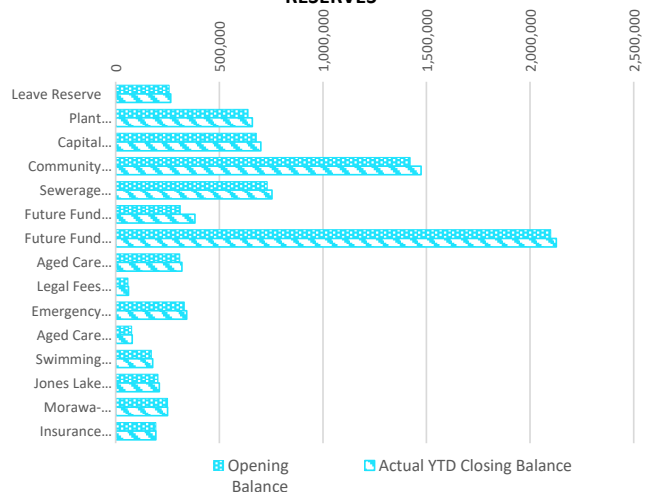
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.14 M	\$2.14 M	\$2.14 M	\$0.00 M
Closing	\$0.00 M	\$0.92 M	\$2.65 M	\$1.73 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.82 M	26.1%
Restricted Cash	\$8.00 M	73.9%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.23 M	
0 to 30 Days		71.0%
30 to 90 Days		28.0%
Over 90 Days		0.9%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.72 M	83.7%
Trade Receivable	\$0.03 M	
30 to 90 Days		17.1%
Over 90 Days		19.7%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.47 M	\$0.69 M	\$1.50 M	\$0.82 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.20 M	
YTD Budget	\$3.21 M	(0.4%)

Refer to Note 6 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.35 M	
YTD Budget	\$1.34 M	0.6%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.99 M	
YTD Budget	\$0.94 M	5.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$9.65 M)	(\$8.69 M)	(\$2.86 M)	\$5.83 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.11 M	
Amended Budget	\$0.16 M	(31.1%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.75 M	
Amended Budget	\$9.54 M	0.0%

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.71 M	
Amended Budget	\$5.68 M	(70.0%)

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)
\$1.21 M	\$0.95 M	\$0.05 M	(\$0.89 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.02 M
Interest expense	\$0.01 M
Principal due	\$0.68 M

Refer to Note 9 - Borrowings

Reserves		
Reserves balance	\$8.00 M	
Interest earned	\$0.26 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 30 APRIL 2026

STATUTORY PROGRAMS

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

PROGRAM NAME AND OBJECTIVES
GOVERNANCE

To manage Councils' Elected Members

ACTIVITIES

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 APRIL 2026

BY PROGRAM

	Ref	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(d)	(b)	(c)	(c)-(b)	(c)-(b)/(b)	▲▼
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		2,100	2,100	1,740	729	(1,011)	(58.08%)	
General purpose funding - general rates	6	3,209,363	3,209,363	3,209,363	3,203,877	(5,486)	(0.17%)	
General purpose funding - other		1,575,942	1,654,120	1,274,560	1,283,638	9,078	0.71%	
Law, order and public safety		28,740	28,740	28,398	36,897	8,499	29.93%	
Health		14,850	14,850	12,790	9,946	(2,844)	(22.24%)	
Education and welfare		17,500	32,768	28,704	24,442	(4,262)	(14.85%)	
Housing		93,500	93,500	77,870	65,933	(11,937)	(15.33%)	▼
Community amenities		617,013	547,013	544,281	545,802	1,521	0.28%	
Recreation and culture		60,945	49,000	40,278	50,345	10,067	24.99%	▲
Transport		566,558	407,243	364,782	343,591	(21,191)	(5.81%)	▲
Economic services		268,000	251,000	236,600	272,681	36,081	15.25%	▲
Other property and services		323,232	310,763	73,752	93,435	19,683	26.69%	▲
		6,777,743	6,600,459	5,893,118	5,931,317	38,199		
Expenditure from operating activities								
Governance		(618,301)	(638,301)	(540,101)	(445,432)	94,669	17.53%	▲
General purpose funding		(284,454)	(284,454)	(237,000)	(253,860)	(16,860)	(7.11%)	
Law, order and public safety		(167,669)	(187,669)	(157,292)	(157,556)	(264)	(0.17%)	
Health		(237,099)	(281,599)	(238,756)	(200,785)	37,971	15.90%	▲
Education and welfare		(254,872)	(255,760)	(213,313)	(193,890)	19,423	9.11%	
Housing		(264,877)	(324,877)	(270,309)	(242,151)	28,158	10.42%	▲
Community amenities		(750,201)	(749,201)	(625,970)	(583,356)	42,614	6.81%	
Recreation and culture		(2,086,391)	(2,077,099)	(1,746,885)	(1,568,173)	178,712	10.23%	▲
Transport		(2,794,522)	(2,759,522)	(2,298,643)	(2,115,131)	183,512	7.98%	
Economic services		(812,193)	(820,193)	(733,891)	(648,350)	85,541	11.66%	▲
Other property and services		(177,186)	(126,583)	(117,455)	(72,252)	45,203	38.49%	▲
		(8,447,765)	(8,505,259)	(7,179,615)	(6,480,937)	698,678		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,370,349	1,972,142	2,052,656	80,514	4.08%	
Amount attributable to operating activities		634,178	465,549	685,645	1,503,036	817,391		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from Capital grants, subsidies and contributions	14	5,949,676	5,676,376	5,676,367	1,705,060	(3,971,307)	(69.96%)	▼
Proceeds from disposal of assets	7	190,000	159,601	159,599	110,000	(49,599)	(31.08%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	0	0	0	0	0.00%	
		6,149,048	5,835,977	5,835,966	1,815,060	0		
Outflows from investing activities								
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	(115,000)	0	0.00%	
Payments for Infrastructure	9	(4,573,094)	(3,984,794)	(3,172,510)	(2,106,628)	1,065,882	33.60%	▲
Payments for property, plant and equipment	8	(5,332,600)	(5,553,382)	(5,402,264)	(638,878)	4,763,386	88.17%	▲
		(10,020,694)	(9,653,176)	(8,689,774)	(2,860,506)	5,829,268		
Non-cash amounts excluded from investing activities		0	0	0	0	0	0.00%	
Amount attributable to investing activities		(3,871,646)	(3,817,199)	(2,853,808)	(1,045,446)	1,808,362		
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	9	700,000	700,000	700,000	335,000	(365,000)	(52.14%)	▼
Transfer from reserves	11	1,118,409	1,530,242	411,832	0	(411,832)	(100.00%)	▼
		1,818,409	2,230,242	1,111,832	335,000	(776,832)		
Outflows from financing activities								
Repayment of debentures	9	(62,605)	(29,841)	(24,860)	(21,224)	3,636	14.63%	
Payments for principal portion of lease liabilities	10	0	0	0	0	0	0.00%	
Transfer to reserves	11	(987,717)	(987,717)	(140,710)	(260,563)	(119,853)	(85.18%)	▼
		(1,050,321)	(1,017,557)	(165,570)	(281,787)	(116,217)		
Amount attributable to financing activities		768,088	1,212,684	946,262	53,213	(893,049)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	2,469,381	2,138,966	2,138,966	2,138,966	0	0.00%	
Amount attributable to operating activities		634,178	465,549	685,645	1,503,036			
Amount attributable to investing activities		(3,871,646)	(3,817,199)	(2,853,808)	(1,045,446)			
Amount attributable to financing activities		768,088	1,212,684	946,262	53,213			
Surplus or deficit after imposition of general rates	1(c)	1	0	917,065	2,649,769			

KEY INFORMATION

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

Refer to Note 16 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 APRIL 2026

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 APRIL 2026

BY NATURE

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	YTD Budget (b) \$	YTD Actual (c) \$	Variance \$ (c)-(b) \$	Variance % (c)-(b)/(b) %	Var. ▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	6	3,209,363	3,209,363	3,209,363	3,203,877	(5,486)	(0.17%)	
Rates excluding general rates	6	2,230	2,230	3,900	(4,180)	(8,080)	(207.18%)	
Grants, subsidies and contributions	13	1,790,736	1,710,546	1,342,932	1,351,204	8,272	0.62%	
Fees and charges		1,014,813	991,813	943,995	990,798	46,803	4.96%	
Service charges		0	0	0	0	0	0.00%	
Interest revenue		347,265	341,320	285,640	283,536	(2,104)	(0.74%)	
Other revenue		320,581	318,581	80,684	91,831	11,147	13.82%	▲
Profit on disposal of assets	7	92,756	26,607	26,604	14,252	(12,352)	(46.43%)	▼
Gain on FV Adjustment of Financial Assets through P&L		0	0	0	0	0	0.00%	
		6,777,743	6,600,459	5,893,118	5,931,317	38,199		
Expenditure from operating activities								
Employee costs		(2,526,357)	(2,451,357)	(2,085,813)	(1,950,347)	135,466	6.49%	
Materials and contracts		(2,605,336)	(2,768,063)	(2,336,368)	(1,814,534)	521,834	22.34%	▲
Utility charges		(422,880)	(410,380)	(348,801)	(292,654)	56,147	16.10%	▲
Depreciation		(2,388,570)	(2,388,570)	(1,990,360)	(2,058,649)	(68,289)	(3.43%)	
Finance costs		(36,282)	(21,651)	(15,291)	(6,699)	8,592	56.19%	
Insurance expenses		(258,349)	(258,349)	(240,259)	(258,785)	(18,526)	(7.71%)	
Other expenditure		(209,992)	(206,889)	(162,723)	(99,270)	63,453	38.99%	▲
Loss on disposal of assets	7	0	0	0	0	0	0.00%	
		(8,447,765)	(8,505,259)	(7,179,615)	(6,480,937)	698,678		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,370,349	1,972,142	2,052,656	80,514	4.08%	
Amount attributable to operating activities		634,178	465,549	685,645	1,503,036	817,391		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	5,949,676	5,676,376	5,676,367	1,705,060	(3,971,307)	(69.96%)	▼
Proceeds from disposal of assets	7	190,000	159,601	159,599	110,000	(49,599)	(31.08%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	0	0	0	0	0.00%	
		6,149,048	5,835,977	5,835,966	1,815,060	(4,020,906)		
Outflows from investing activities								
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	(115,000)	0	0.00%	
Payments for infrastructure	8	(4,573,094)	(3,984,794)	(3,172,510)	(2,106,628)	1,065,882	(33.60%)	
Payments for property, plant and equipment	8	(5,332,600)	(5,553,382)	(5,402,264)	(638,878)	4,763,386	(88.17%)	▲
		(10,020,694)	(9,653,176)	(8,689,774)	(2,860,506)	(2,212,544)		
Non-cash amounts excluded from investing activities	1(b)	0	0	0	0	0	0.00%	
Amount attributable to investing activities		(3,871,646)	(3,817,199)	(2,853,808)	(1,045,446)	1,808,362		
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new borrowings	9	700,000	700,000	700,000	335,000	(365,000)	(52.14%)	▼
Transfer from reserves	11	1,118,409	1,530,242	411,832	0	(411,832)	(100.00%)	▼
		1,818,409	2,230,242	1,111,832	335,000	(776,832)		
Outflows from financing activities								
Repayment of borrowings	9	(62,605)	(29,841)	(24,860)	(21,224)	3,636	14.63%	
Payments for principal portion of lease liabilities	10	0	0	0	0	0	0.00%	
Transfer to reserves	11	(987,717)	(987,717)	(140,710)	(260,563)	(119,853)	(85.18%)	▼
		(1,050,321)	(1,017,557)	(165,570)	(281,787)	(116,217)		
Amount attributable to financing activities		768,088	1,212,684	946,262	53,213	(893,049)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	2,469,381	2,138,966	2,138,966	2,138,966	0	0.00%	
Amount attributable to operating activities		634,178	465,549	685,645	1,503,036	817,391	119.21%	
Amount attributable to investing activities		(3,871,646)	(3,817,199)	(2,853,808)	(1,045,446)	1,808,362	(63.37%)	
Amount attributable to financing activities		768,088	1,212,684	946,262	53,213	(893,049)	(94.38%)	
Surplus or deficit after imposition of general rates	1(c)	1	0	917,065	2,649,769			

KEY INFORMATION

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

Refer to Note 16 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 APRIL 2026**

	30 June 2025	30 Apr 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,329,728.24	10,823,067.29
Trade and other receivables	806,016.24	698,505.48
Inventories	6,626.38	6,626.38
Contract assets	124,918.64	6,000.00
Other assets	36,293.73	(34,028.88)
TOTAL CURRENT ASSETS	11,303,583.23	11,500,170.27
NON-CURRENT ASSETS		
Trade and other receivables	56,183.49	56,183.49
Other financial assets	59,714.63	174,714.63
Property, plant and equipment	30,708,941.36	30,578,961.14
Infrastructure	62,971,830.16	63,692,919.44
TOTAL NON-CURRENT ASSETS	93,796,669.64	94,502,778.70
TOTAL ASSETS	105,100,252.87	106,002,948.97
CURRENT LIABILITIES		
Trade and other payables	1,331,319.45	333,585.38
Other liabilities	156,100.42	587,314.44
Borrowings	29,841.44	8,617.31
Employee related provisions	194,416.99	194,416.99
TOTAL CURRENT LIABILITIES	1,711,678.30	1,123,934.12
NON-CURRENT LIABILITIES		
Borrowings	332,247.55	667,247.55
Employee related provisions	41,422.39	41,422.39
TOTAL NON-CURRENT LIABILITIES	373,669.94	708,669.94
TOTAL LIABILITIES	2,085,348.24	1,832,604.06
NET ASSETS	103,014,904.63	104,170,344.91
EQUITY		
Retained surplus	38,977,828.08	39,872,705.57
Reserve accounts	7,740,797.59	8,001,360.38
Revaluation surplus	56,296,278.96	56,296,278.96
TOTAL EQUITY	103,014,904.63	104,170,344.91

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 April 2026

(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)
Non-cash items excluded from operating activities					
\$					
Adjustments to operating activities					
Less: Profit on asset disposals	7	(92,756)	(26,607)	(26,604)	(14,252)
Less: Movement in liabilities associated with restricted cash		8,386	8,386	8,386	8,259
Add: Depreciation on assets		2,388,570	2,388,570	1,990,360	2,058,649
Total non-cash items excluded from operating activities		2,304,200	2,370,349	1,972,142	2,052,656

(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 Closing 30 June 2025	This Time Last Year 30 Apr 2025	Year to Date 30 Apr 2026
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(7,740,798)	(7,234,814)	(8,001,360)
Less: Adjustment for Trust Transactions Within Muni		0	(15,790)	0
Add Back: Component of Leave Liability not Required to be Funded	12	258,017	256,256	266,276
Add: Borrowings	9	29,841	8,129	8,617
Total adjustments to net current assets		(7,452,939)	(6,986,219)	(7,726,467)

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

Current assets

Cash and cash equivalents	2	10,328,203	10,088,397	10,821,542
Rates receivables	3	586,739	723,854	663,842
Receivables	3	219,277	25,482	34,663
Other current assets	4	167,839	(12,473)	(21,403)
Less: Current liabilities				
Payables	5	(1,329,794)	(360,245)	(332,060)
Borrowings	9	(29,841)	(8,129)	(8,617)
Contract and Capital Grant/Contribution liabilities	12	(156,100)	(962,537)	(587,314)
Provisions	12	(194,417)	(235,119)	(194,417)
Less: Total adjustments to net current assets	1(b)	(7,452,939)	(6,986,219)	(7,726,467)
Closing funding surplus / (deficit)		2,138,966	2,273,012	2,649,769

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
At Call Deposits								
Muni Bank Trading - NAB (Current)	Cash and cash equivalents	1,642,507		1,642,507		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,177,275		1,177,275		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	382,564	382,564		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	266,276	266,276		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	178,337	178,337		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	659,548	659,548		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	700,972	700,972		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	754,507	754,507		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	973,790	973,790		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	526,494	526,494		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	61,765	61,765		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	342,415	342,415		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	80,317	80,317		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	319,264	319,264		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	210,696	210,696		NAB	4.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	249,964	249,964		NAB	4.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	194,452	194,452		NAB	4.10%	At Call
Term Deposits		0						
TD: ... 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	4.44%	30/05/2026
TD: ... 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	4.44%	30/05/2026
TD: ... 4783 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		NAB	4.44%	30/05/2026
Trust Deposits								
Trust Bank	Cash and cash equivalents				1,525	NAB	0.00%	At Call
Total		2,820,182	8,001,360	10,821,542	1,525			
Comprising								
Cash and cash equivalents		2,820,182	8,001,360	10,821,542	1,525			
		2,820,182	8,001,360	10,821,542	1,525			

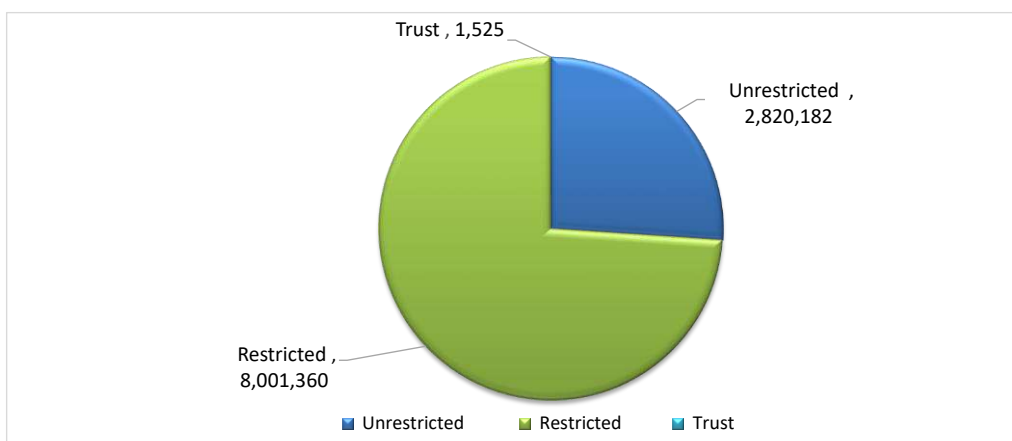
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

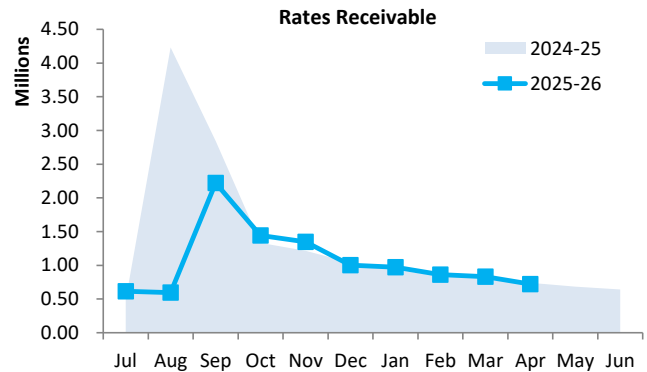
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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



Rates receivable	30 June 2025	30 Apr 2026
	\$	\$
Opening arrears previous years	489,189	642,923
Levied this year	3,732,455	3,763,864
Less - collections to date	(3,578,722)	(3,686,760)
Equals current outstanding	642,923	720,026
Net rates collectable	642,923	720,026
% Collected	84.8%	83.7%

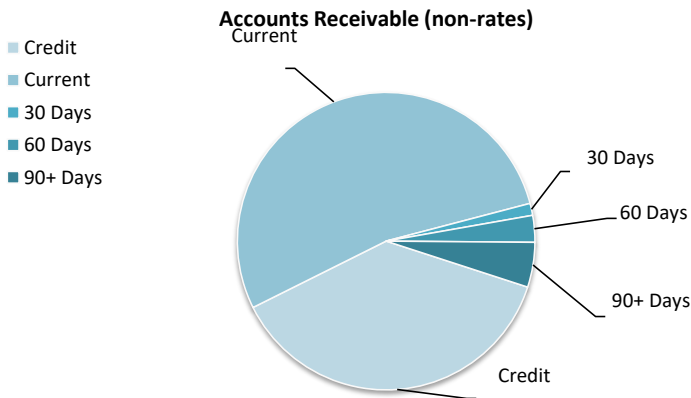


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(30,993)	43,869	1,074	2,395	4,010	20,356
Percentage	(152.3%)	215.5%	5.3%	11.8%	19.7%	
Balance per trial balance						
Sundry receivable						20,356
GST receivable						31,663
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Total receivables general outstanding						34,663

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.



Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 Apr 2026
	\$	\$	\$	\$
Inventory				
Fuel, Oils and Materials on Hand	6,626	0	0	6,626
Other current assets				
Accrued income	36,294	0	(70,323)	(34,029)
Contract assets				
Contract assets	124,919	0	(118,919)	6,000
Total other current assets	167,839	0	(189,242)	(21,403)
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Contract assets

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

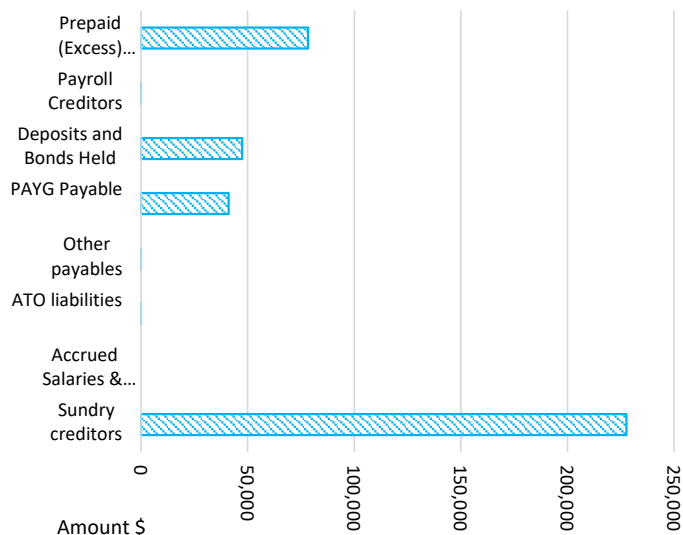
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	161,621	51,754	12,152	2,127	227,653
Percentage	0%	71%	22.7%	5.3%	0.9%	
Balance per trial balance						
Sundry creditors						227,653
Accrued Salaries & Wages GEN						0
ATO liabilities						(29,403)
Other payables						(32,472)
PAYG Payable						41,092
Accrued Expenditure						0
Deposits and Bonds Held						47,414
Payroll Creditors						(532)
Prepaid (Excess) Rates						78,309
Total payables general outstanding						332,061

Amounts shown above include GST (where applicable)

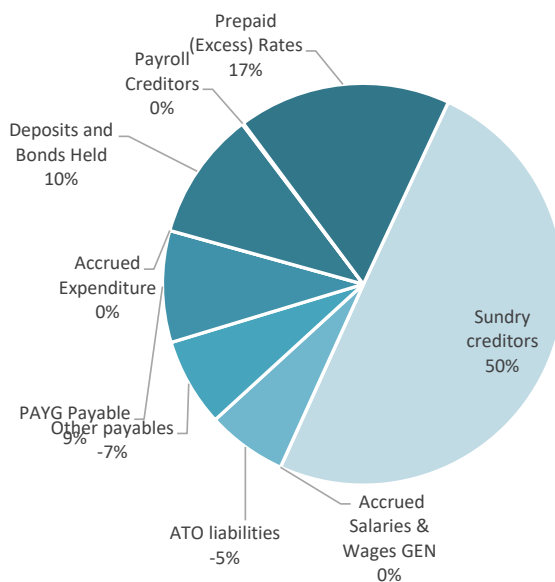
KEY INFORMATION

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.

Payables



Payables



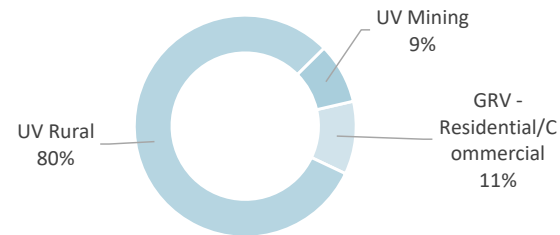
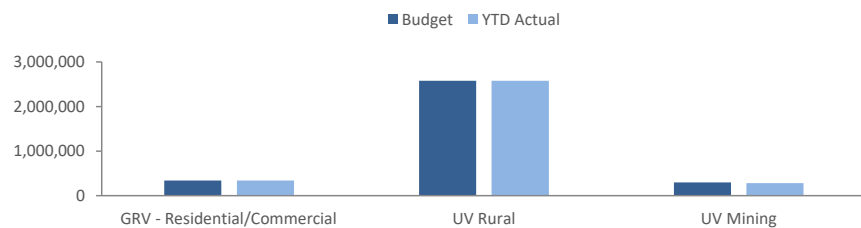
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

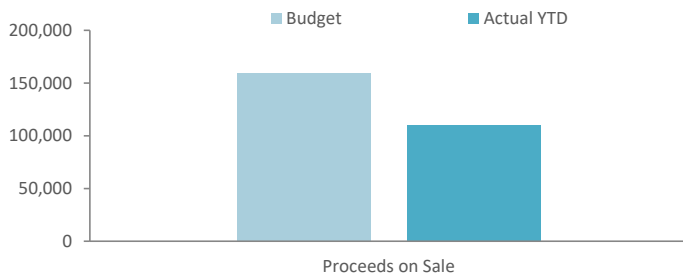
General rate revenue	Budget					YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$
General Rate									
Gross rental valuations									
GRV - Residential/Commercial	0.091876	265	3,705,874	340,480	340,480	340,481	611	0	341,091
Unimproved value									
UV Rural	0.016570	201	155,683,000	2,579,231	2,579,231	2,579,667	(539)	(502)	2,578,627
UV Mining	0.300660	29	990,611	297,127	297,127	297,837	(16,431)	0	281,406
Sub-Total		495	160,379,485	3,216,838	3,216,838	3,217,985	(16,359)	(502)	3,201,125
Minimum payment	Minimum \$								
Gross rental valuations									
GRV - Residential/Commercial	369	49	29,423	16,236	16,236	18,081	0	0	18,081
Unimproved value									
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
Sub-total		72	182,460	29,525	29,525	30,319	0	0	30,319
		567	160,561,945	3,246,363	3,246,363	3,248,304	(16,359)	(502)	3,231,444
Discount					(37,000)				(27,567)
Amount from general rates					3,209,363				3,203,877
Rates Written Off					(10,000)				(16,410)
Ex-gratia rates		0	0	0	12,230				12,230
Total general rates					3,211,593				3,199,697

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.



Asset Ref.	Asset description	Updated Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
235	LAND - Lot 368 (2) Prater Street	10,000	10,000	0	0	10,000	10,000	0	0
237	LAND - Lot 371 (19) Waddilove Road	10,000	10,000	0	0	10,000	10,000	0	0
	Plant and equipment								
	Education and welfare								
252	P&E - P252 Toyota Prado DSL WGN A/T GXL 1GTZ485 - TL Roads	25,000	33,636	8,636	0	25,000	33,636	8,636	0
	Transport								
621	P&E - P312 - 2021 Pajero Sport 02MO	23,339	27,273	3,934	0	23,339	27,273	3,934	0
43	P&E - P168 2003 IVECO 6700 Truck	20,645	33,000	12,355	0	0	0	0	0
	Other property and services								
624	P&E - P293 Mitsubishi Pajero Sport - (EMCCS) 0 MO	27,409	29,091	1,682	0	27,409	29,091	1,682	0
622	P&E - P622 - Ford Everest SUV Trend 2021 - CEO - MOO	16,601	16,601	0	0	0	0	0	0
		132,993	159,601	26,607	0	95,748	110,000	14,252	0



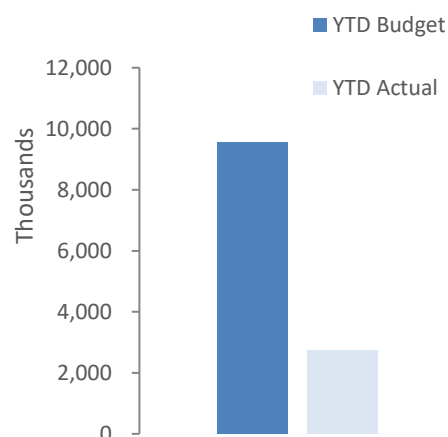
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

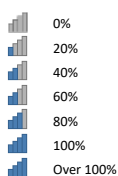
Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
		\$	\$	\$	\$
Land and Buildings	4,464,000	4,705,833	4,554,715	244,549	(4,310,166)
Plant and equipment	868,600	847,549	847,549	394,329	(453,220)
Infrastructure - roads	3,401,724	3,110,424	2,419,109	1,568,575	(850,534)
Infrastructure - Footpaths	260,000	260,000	202,216	134,335	(67,881)
Infrastructure - Parks & Ovals	125,370	128,370	65,185	129,962	64,777
Infrastructure - Sewerage	50,000	50,000	50,000	49,789	(211)
Infrastructure - Other	736,000	436,000	436,000	223,967	(212,033)
Payments for Capital Acquisitions	9,905,694	9,538,176	8,574,774	2,745,506	(5,829,268)
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	5,949,676	5,676,376	5,676,367	1,705,060	(3,971,307)
Borrowings	700,000	700,000	700,000	335,000	(365,000)
Other (disposals & C/Fwd)	190,000	159,601	159,599	110,000	(49,599)
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	1,535,777	1,471,957	2,038,808	595,446	(1,443,362)
Capital funding total	9,905,694	9,538,176	8,574,774	2,745,506	(5,829,268)

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 Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	\$	\$	\$	\$	\$
Buildings					
Building Capital Works - Early Childhood Education Centre	(3,700,000)	(3,700,000)	(3,700,000)	(68,254)	3,631,746
Unallocated Budget	(25,000)	(25,000)	(20,830)	0	20,830
Lot 377 (24) Barnes St Capital	(25,000)	0	0	0	0
Lot 350 (17) Broad Ave Capital	(25,000)	(25,000)	(20,830)	0	20,830
Reserve 3931 Oval House Mtce	(25,000)	(25,000)	(20,830)	0	20,830
18A Evans Street, Morawa	(25,000)	0	0	0	0
24 Harley Street, Morawa	(10,000)	(10,000)	(8,330)	(55)	8,275
2 Caulfield St Old Docs House Capital	(63,000)	(63,000)	(52,500)	0	52,500
New Koolanooka Public Conveniences	(20,000)	0	0	(108)	(108)
Town Hall & Old Chambers	(134,000)	(34,000)	(34,000)	(3,106)	30,894
Recreation Centre - Renewals	(82,000)	(82,000)	(82,000)	(34,379)	47,621
Interim Depot Construction Works	(50,000)	(50,000)	(38,885)	(62,022)	(23,137)
Old Depot Demolition Works	0	0	0	(65,041)	(65,041)
New Depot Construction	0	(411,833)	(343,180)	(4,984)	338,196
Admin Office Upgrade/Renewal	(280,000)	(280,000)	(233,330)	(6,600)	226,730
	(4,464,000)	(4,705,833)	(4,554,715)	(244,549)	4,310,166
Plant & Equipment					
Purchase Of Cdo Vehicle	(38,000)	(38,359)	(38,359)	(38,359)	0
Purchase Plant & Equipment - Sewerage	(25,000)	(25,000)	(25,000)	0	25,000
Purchase Of New Iveco Truck	(450,000)	(334,601)	(334,601)	0	334,601
Purchase Of Street Sweeper	(235,600)	(235,600)	(235,600)	(226,981)	8,619
Purchase Of Mws Vehicle	(60,000)	(62,333)	(62,333)	(62,333)	(0)
Purchase Of Emccs Vehicle	(60,000)	(66,656)	(66,656)	(66,656)	0
Purchase Of Ceo Vehicle	0	(85,000)	(85,000)	0	85,000
	(868,600)	(847,549)	(847,549)	(394,329)	453,220
Infrastructure Other					
Infrastructure Other	(30,000)	(160,000)	(160,000)	0	160,000
Tennis Courts Resurfacing	(650,000)	(220,000)	(220,000)	(220,192)	(192)
Tennis Courts Refencing	(56,000)	(56,000)	(56,000)	(3,297)	52,703
Cemetery Entrance Road & Carpark	0	0	0	(478)	(478)
	(736,000)	(436,000)	(436,000)	(223,967)	212,033
Infrastructure Sewerage					
Sewerage Upgrade	(50,000)	(50,000)	(50,000)	(49,789)	211
	(50,000)	(50,000)	(50,000)	(49,789)	211
Infrastructure Parks & Ovals					
Electric Vehicle Charging Stations	0	(3,000)	(2,500)	(1,480)	1,020
Solomon Terrace Redevelopment	(125,370)	(125,370)	(62,685)	(128,482)	(65,797)
	(125,370)	(128,370)	(65,185)	(129,962)	(64,777)
Infrastructure Roads					
Black Spot Evasive Rd Stage 2 Expenditure	(537,000)	(537,000)	(417,662)	(4,235)	413,427
Norton Road 2025/26 Gravel Resheet 2Km	(167,720)	(167,720)	(130,431)	(135,035)	(4,604)
Collins Road 2024/25	0	0	0	(9,031)	(9,031)
Collins Road 2025/26 Gravel Resheet 2Km	(147,445)	(167,445)	(130,221)	(160,604)	(30,383)
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)	(164,815)	(207,625)	(42,810)
Krummel Road 2025/26 Culvert Replacement	(51,805)	(23,505)	(18,263)	(23,505)	(5,242)
Malcolm Road 2025/26 Gravel Resheet 2Km	(277,230)	(277,230)	(215,607)	(261,525)	(45,918)
Broad Avenue 2025/26 Reseal	(52,048)	(52,048)	(40,474)	(46,504)	(6,030)
Olden Road 2025/26 Gravel Resheet 1Km	(75,337)	(75,337)	(58,583)	(47,971)	10,612
Nanekine Road 2024/25 Section	(511,223)	(511,223)	(397,614)	(28,190)	369,424
Nanekine Road 2025/26 Reconstruct	(450,000)	(450,000)	(350,000)	0	350,000
Morawa Yalgoo Road 2025/26 Reconstruction Section 1	(450,000)	(450,000)	(350,000)	(456,375)	(106,375)
Morawa Yalgoo Road 2025/26 Reconstruction Section 2	(450,000)	(187,000)	(145,439)	(186,375)	(40,936)
Sign Renewals	(20,000)	0	0	0	0
	(3,401,724)	(3,110,424)	(2,419,109)	(1,568,575)	850,534
Infrastructure Footpaths					
Broad Ave Dual Use Path	(62,500)	(62,500)	(48,608)	(67,019)	(18,411)
Gill Street Dual Use Path	(62,500)	(62,500)	(48,608)	(67,316)	(18,708)
Prater Street Dual Use Path	(135,000)	(135,000)	(105,000)	0	105,000
	(260,000)	(260,000)	(202,216)	(134,335)	67,881
	0	0	0	0	0
	(9,905,694)	(9,538,176)	(8,574,774)	(2,745,506)	5,829,268

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2025	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments			
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Forecast Actual
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare															
Early Childhood and Family Centre	143	0	0	365,000	365,000	0	14,595	0	0	350,405	365,000	0	10,744	0	0
Housing															
24 Harley Street - Staff Housing	136	217,081	0	0	0	8,450	17,067	17,067	208,631	200,014	200,014	4,679	9,850	9,850	9,850
Recreation and culture															
Netball Courts Redevelopment	139	145,008	0	0	0	12,774	12,774	12,774	132,234	132,234	132,234	2,020	3,267	3,267	3,267
Tennis Courts Renewal Project	142	0	220,000	220,000	220,000	0	8,797	0	220,000	211,203	220,000	0	6,476	5,573	5,573
		362,089	220,000	585,000	585,000	21,224	53,233	29,841	560,865	893,856	917,248	6,699	30,337	18,690	18,690
Self supporting loans															
Recreation and culture															
Self Supporting Loan - Tennis Club - Court Renewal	141	0	115,000	115,000	115,000	0	9,372	0	115,000	105,628	115,000	0	5,945	2,962	2,962
		0	115,000	115,000	115,000	0	9,372	0	115,000	105,628	115,000	0	5,945	2,962	2,962
Total		362,089	335,000	700,000	700,000	21,224	62,605	29,841	675,865	999,484	1,032,248	6,699	36,282	21,651	21,651
Current borrowings		29,841							8,617						
Non-current borrowings		332,248							667,248						
		362,089							675,865						

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		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Early Childhood and Family Centre	0	365,000	WATC	Debenture	10	93,979	4.5774	0	365,000	0
Tennis Court Renewal	115,000	115,000	WATC	Debenture	10	30,117	4.6964	115,000	115,000	0
Tennis Court Renewal	220,000	220,000	WATC	Debenture	10	56,645	4.5774	220,000	220,000	0
	335,000	700,000				180,741		335,000	700,000	0

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 APRIL 2026**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Information on leases			New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.	1 July 2025	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

The Shire has no lease liabilities to report as at 30 April 2026

KEY INFORMATION

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

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

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	258,017	8,386	8,259	0	0	0	0	266,403	266,276
Plant Replacement Reserve	639,091	20,770	20,457	422,581	0	(418,000)	0	664,442	659,548
Capital Works Reserve	679,230	22,075	21,742	100,000	0	(411,833)	0	389,473	700,972
Community & Economic Development Reserve	1,421,847	46,210	51,943	0	0	(367,612)	0	1,100,445	1,473,790
Sewerage Reserve	731,105	23,761	23,402	60,000	0	(75,000)	0	739,866	754,507
Future Fund Grants (Interest) Reserve	311,565	10,126	70,998	58,005	0	(40,000)	0	339,696	382,564
Future Fund (Principal) Reserve	2,099,729	68,241	26,765	0	0	(58,005)	0	2,109,965	2,126,494
Aged Care Units (Excl. 1-4) Reserve	309,671	10,064	9,592	10,000	0	0	0	329,735	319,264
Legal Fees Reserve	59,849	1,945	1,916	10,000	0	0	0	71,794	61,765
Emergency Response Reserve	331,794	10,783	10,620	0	0	0	0	342,577	342,415
Aged Care Units 1-4 (JVA) Reserve	77,516	2,519	2,801	0	0	0	0	80,035	80,317
Swimming Pool Reserve	172,806	5,616	5,531	20,000	0	0	0	198,422	178,337
Jones Lake Road Rehab Reserve	204,161	6,635	6,535	20,000	0	0	0	230,796	210,696
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
	7,740,798	237,131	260,563	750,586	0	(1,530,242)	0	7,198,273	8,001,360

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 30 Apr 2026
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	31,525	36,003	(26,736)	40,792
- Capital grant/contribution liabilities	13	124,575	2,127,007	(1,705,060)	546,523
Total other liabilities		156,100	2,163,010	(1,731,796)	587,314
Provisions					
Annual leave		86,244	0	0	86,244
Long service leave		108,173	0	0	108,173
Total Provisions		194,417	0	0	194,417
Total Other Current Liabilities					781,731
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 30 APRIL 2026

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 Apr 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
General purpose funding								
Grants- FAGS WALGGC - General	0	0	0	0	820,760	898,938	674,202	665,153
Grants- FAGS WALGGC - Local Roads	0	0	0	0	386,382	386,382	289,788	298,837
Law, order, public safety								
DFES Operating Grant - Bush Fire Brigade	0	0	0	0	21,590	21,590	21,588	17,642
DFES Bush Fire Mitigation Activity Funds 2023/24	0	0	0	0	0	0	0	17,325
Education and welfare								
COTA WA Seniors Week Grant Income	0	0	0	0	1,000	1,000	830	0
YAC WA Grant Income	0	9,540	(8,487)	1,053	0	9,540	7,940	8,487
Bike Week/Transport-WestCycle Grant Income	0	463	(463)	0	1,000	1,000	830	463
Morawa Youth Skills Clinics Grant Income	0	0	0	0	2,500	2,500	2,080	0
Dept of Communities Youth Week WA Grant Income	0	0	0	0	3,000	3,000	2,500	0
WAPF Safe Street Morawa Grant Income	6,689	0	(5,787)	903	2,500	4,592	3,820	5,787
CBH Grass Roots Grant - Morawa Youth Centre Rejuvenation Income	0	12,000	0	12,000	0	0	0	0
Community amenities								
Grant Income for Art Gallery	0	0	0	0	50,000	0	0	0
National Volunteer Week Grant	0	2,000	0	2,000	0	0	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	12,000	(12,000)	0	5,000	5,000	2,500	12,000
Direct Grant (MRWA)	0	0	0	0	213,754	213,754	213,754	213,754
	31,525.12	36,003	(26,736)	40,792	1,507,486	1,547,296	1,219,832	1,239,447
Contributions								
Education and welfare								
Other Income	0	0	0	0	500	500	410	0
Community amenities								
Drummuster Contribution	0	0	0	0	250	250	200	0
Community Benefit Contribution	0	0	0	0	20,000	0	0	0
Recreation and culture								
Event Income - Other Culture	0	0	0	0	1,800	1,800	1,500	0
Transport								
Street Lighting Subsidy (MRWA)	0	0	0	0	105,200	5,200	4,330	5,566
Maintenance Contribution - Silverlake - Morawa Yalgoo Road	0	0	0	0	100,000	100,000	75,000	104,953
Road Maintenance Contribution	0	0	0	0	55,000	55,000	41,250	0
Other property and services								
Income related to Unclassified	0	0	0	0	500	500	410	0
ATC Work Smart Admin Trainee Contribution	0	0	0	0	0	0	0	1,238
	0	0	0	0	283,250	163,250	123,100	111,757
TOTALS	31,525	36,003	(26,736)	40,792	1,790,736	1,710,546	1,342,932	1,351,204

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026

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 Apr 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies								
Law, order, public safety								
DWER War Rock - Fire Water Tank Income	0	18,000	0	18,000	0	0	0	0
DWER Old Town Dam - Fire Water Tank Income	0	20,000	0	20,000	0	0	0	0
Education and welfare								
Growing Regions Program - Early Childhood Education Centre Income	0	0	0	0	2,234,775	2,234,775	2,234,772	0
Lotterywest - Early Childhood Education Centre Income	0	0	0	0	732,613	732,613	732,612	0
Recreation and culture								
LRCIP 4 Grant - Solomon Terrace	0	132,695	(132,695)	0	125,370	125,370	125,370	132,695
Grant Funding - Town Hall & Old Chambers	0	0	0	0	50,000	0	0	0
CSRFF - Tennis Courts Resurfacing Income	0	0	0	0	215,000	0	0	0
Transport								
MRWA Grant - RRG - Nanekine Rd - Reconstruct 25/26	0	192,000	0	192,000	180,000	300,000	300,000	0
MRWA Grant - RRG - Morawa Yalgoo Rd - Reconstruction Section 1 25/26	0	300,000	(300,000)	0	300,000	300,000	300,000	300,000
MRWA Grant - RRG - Morawa Yalgoo Rd - Reconstruction Section 2 25/26	0	300,000	(300,000)	0	300,000	300,000	300,000	300,000
MRWA Grant - RRG - Nanekine Road - Widen & Seal	61,140	0	(28,190)	32,950	241,140	241,140	241,140	28,190
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	133,191	(133,191)	0	167,720	167,720	167,720	133,191
RTR Grant - Collins Road 2025/26 Gravel Resheet 2Km	0	172,702	(160,604)	12,098	147,445	147,445	147,444	160,604
RTR Grant - Jones Lake Road 2025/26 Reseal	0	211,727	(207,625)	4,102	211,916	211,916	211,915	207,625
RTR Grant - Krummel Road 2025/26 Culvert Replacement	0	23,505	(23,505)	0	51,805	23,505	23,504	23,505
RTR Grant - Malcolm Road 2025/26 Gravel Resheet 2Km	0	274,003	(261,525)	12,478	277,230	277,230	277,230	261,525
RTR Grant - Broad Avenue 2025/26 Reseal	0	51,859	(46,504)	5,355	52,048	52,048	52,047	46,504
RTR Grant - Olden Road 2025/26 Gravel Resheet 1Km	0	74,523	(47,971)	26,552	75,337	75,337	75,336	47,971
MRWA Black Spot Grant - Evaside Road Stage 2	0	143,200	(4,235)	138,965	358,000	358,000	358,000	4,235
WA Bicycle Network Grant - Broad Street Footpath	15,375	14,038	(29,413)	0	30,750	30,750	30,750	29,413
WA Bicycle Network Grant - Gill Street Footpath	15,375	14,038	(29,413)	0	30,750	30,750	30,750	29,413
WA Bicycle Network Grant - Prater Street Dual Use Path	0	51,527	0	51,527	67,777	67,777	67,777	0
	124,575	2,127,007	(1,705,060)	546,523	5,849,676	5,676,376	5,676,367	1,705,060
Capital Contributions								
Recreation and culture								
Tennis Club - Tennis Courts Resurfacing Contribution	0	0	0	0	100,000	0	0	0
	0	0	0	0	100,000	0	0	0
Total Non-operating grants, subsidies and contributions	124,575	2,127,007	(1,705,060)	546,523	5,949,676	5,676,376	5,676,367	1,705,060

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026**

**NOTE 15
TRUST FUND**

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

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 30 Apr 2026
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0	0	865
	1,525	0	0	1,525

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026**

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Other revenue	11,147	13.82%	▲			Diesel fuel rebate income running behind budget.
Profit on disposal of assets	(12,352)	(46.43%)	▼			Profit on disposal of assets is running behind budget schedule.
Expenditure from operating activities						
Materials and contracts	521,834	22.34%	▲	Various material and contract expense accounts running behind budget.		
Utility charges	56,147	16.10%	▲	Various utility charges contract expense accounts running behind budget.		
Other expenditure	63,453	38.99%	▲	Various other expenditure expense accounts running behind budget with members sitting fees being the most significant.		
Investing activities						
Proceeds from Capital grants, subsidies and contributions	(3,971,307)	(69.96%)	▼			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	(49,599)	(31.08%)	▼			Proceeds from the sale of assets running behind budget.
Payments for Infrastructure	1,065,882	33.60%	▲	Capital Works currently behind budget phasing. See Note 8 for project details.		
Payments for property, plant and equipment	4,763,386	88.17%	▲	Capital Works currently behind budget phasing. See Note 8 for project details.		
Financing activities						
Transfer from reserves	(411,832)	(100.00%)	▼			Transfers from reserve are budgeted to happen
Transfer to reserves	(119,853)	(85.18%)	▼			Transfers to reserve occurring ahead of budget phasing.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026**

**NOTE 17
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption		Opening surplus				0
	Change in opening surplus since budget adoption					(330,415)	(330,415)
							(330,415)
05353	Infrastructure Other	March 26 OCM	Capital Expenses			(130,000)	(460,415)
08352	Principal Loan Repayments Loan 143 Early Childhood & Family Centre	March 26 OCM	Capital Expenses		14,595		(445,820)
PA252	Purchase of CDO Vehicle	March 26 OCM	Capital Expenses			(359)	(446,179)
PD252	Proceeds on Disposal of Toyota Prado P252	March 26 OCM	Capital Revenue		3,636		(442,543)
08671	Realisation on Asset Disposal - Other Welfare	March 26 OCM	Non Cash Item	(3,636)			(442,543)
C09104	Lot 377 (24) Barnes St Capital	March 26 OCM	Capital Expenses		25,000		(417,543)
C09111	18a Evans Street, Morawa	March 26 OCM	Capital Expenses		25,000		(392,543)
B10753	New Koolanooka Public Conveniences	March 26 OCM	Capital Expenses		20,000		(372,543)
B1	Town Hall & Old Chambers	March 26 OCM	Capital Expenses		100,000		(272,543)
B11364	Electric Vehicle Charging Stations	March 26 OCM	Capital Expenses			(3,000)	(275,543)
I11305	Tennis Courts Resurfacing	March 26 OCM	Capital Expenses		430,000		154,457
11366	Principal Loan Repayments Loan 141 Tennis Courts Renewal (Self Supporting Loan)	March 26 OCM	Capital Expenses		9,372		163,829
11367	Principal Loan Repayments Loan 142 Tennis Courts Renewal (Shire Loan)	March 26 OCM	Capital Expenses		8,797		172,626
11377	Self Supporting Loan Princlial Received - Tennis Court Renewal	March 26 OCM	Capital Revenue			(9,372)	163,254
R2R0031	Collins Road 2025/26 Gravel Resheet 2km	March 26 OCM	Capital Expenses			(20,000)	143,254
R2R050	Krummel Road 2025/26 Culvert Replacement	March 26 OCM	Capital Expenses		28,300		171,554
RRG029	Morawa Yalgoo Road 2025/26 Reconstruction Section 2	March 26 OCM	Capital Expenses		263,000		434,554
SIGNS	Sign Renewals	March 26 OCM	Capital Expenses		20,000		454,554
DEPOT003	New Depot Construction	March 26 OCM	Capital Expenses			(411,833)	42,721
12173	Trf from Capital Works Reserve	March 26 OCM	Capital Revenue		411,833		454,554
PA312	Purchase of MWS Vehicle	March 26 OCM	Capital Expenses			(2,333)	452,221
PD312	Proceeds on Disposal of Pajero Sport (02MO)	March 26 OCM	Capital Revenue			(12,727)	439,494
PA168	Purchase of New Iveco Truck	March 26 OCM	Capital Expenses		115,399		554,893
PD168	Proceeds on Disposal of Iveco Truck (P168)	March 26 OCM	Capital Revenue			(47,000)	507,893
12371	Realisation on Asset Disposal - Road Plant Purchases	March 26 OCM	Non Cash Item	59,727			507,893
13770	Proceeds on sale of L & B	March 26 OCM	Capital Revenue		20,000		527,893
13771	Realisation on Asset Disposals - Economic Development	March 26 OCM	Non Cash Item	(20,000)			527,893
PA293	Purchase of EMCCS Vehicle	March 26 OCM	Capital Expenses			(6,656)	521,237
PD293	Proceeds on Disposal of EMCCS Vehicle	March 26 OCM	Capital Revenue			(10,909)	510,327
PA622	Purchase of CEO Vehicle	March 26 OCM	Capital Expenses			(85,000)	425,327
PD622	Proceeds on Disposal of CEO Vehicle	March 26 OCM	Capital Revenue		16,601		441,928
14671	Realisation on Asset Disposal - Administration	March 26 OCM	Non Cash Item	(5,692)			441,928
03220	Grants Commission Grant - General	March 26 OCM	Operating Revenue		78,178		520,106
04101	Council Election Expenses	March 26 OCM	Operating Expenses			(10,000)	510,106
04207	IPR Expenses	March 26 OCM	Operating Expenses			(10,000)	500,106
05202	Ranger Expenses	March 26 OCM	Operating Expenses			(20,000)	480,106
07416	Environmental Health Officer	March 26 OCM	Operating Expenses		20,000		500,106
B7702	Drs Surgery Maintenance	March 26 OCM	Operating Expenses			(7,500)	492,606
07703	Drs Surgery Operating Exp	March 26 OCM	Operating Expenses			(15,000)	477,606
07709	Housing Costs Allocated	March 26 OCM	Operating Expenses			(12,000)	465,606
07711	Other Expenses	March 26 OCM	Operating Expenses			(30,000)	435,606
08307	Loan 143 Interest - Early Childhood & Family Centre	March 26 OCM	Operating Expenses		10,744		446,350
B08615	YAC WA Grant Expense	March 26 OCM	Operating Expenses			(9,540)	436,810
B08620	WAPF Safe Street Morawa Grant Expense	March 26 OCM	Operating Expenses			(2,092)	434,719
08632	Profit on Disposal of Assets - Other Welfare	March 26 OCM	Non Cash Item	3,636			434,719
BI08615	YAC WA Grant Income	March 26 OCM	Operating Revenue		9,540		444,258
BI08620	WAPF Safe Street Morawa Grant Income	March 26 OCM	Operating Revenue		2,092		446,350
09105	Maint - Lot 347 (11) Broad Avenue	March 26 OCM	Operating Expenses		11,603		457,953
09124	Property Management Expenses	March 26 OCM	Operating Expenses			(50,000)	407,953
09199	Less Staff Housing Costs Recovered	March 26 OCM	Operating Expenses			(11,603)	396,350
B9201A	Operation and Maintenance of Unit 1 Lot 55 Dreghorn Street	March 26 OCM	Operating Expenses			(2,500)	393,850

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026**

**NOTE 17
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
B9201B	Operation and Maintenance of Unit 2 Lot 55 Dreghorn Street	March 26 OCM	Operating Expenses			(5,000)	388,850
B9201C	Operation and Maintenance of Unit 3 Lot 55 Dreghorn Street	March 26 OCM	Operating Expenses			(2,500)	386,350
B9209	Doc's Waddilove Street House Mtce	March 26 OCM	Operating Expenses			(12,000)	374,350
09222	Less Other Housing Recovered	March 26 OCM	Operating Expenses		12,000		386,350
10112	Landfill / Transfer Station Management	March 26 OCM	Operating Expenses			(14,000)	372,350
B10702	Maintenance - Public Conveniences	March 26 OCM	Operating Expenses		30,000		402,350
B10704	Operation of Cemeteries	March 26 OCM	Operating Expenses			(15,000)	387,350
10737	Grant Income for Art Gallery	March 26 OCM	Operating Revenue			(50,000)	337,350
10741	Community Benefit Contribution	March 26 OCM	Operating Revenue			(20,000)	317,350
11141	Grants - Other	March 26 OCM	Operating Revenue			(50,000)	267,350
B11305	Harris Park	March 26 OCM	Operating Expenses		10,000		277,350
B11315	Koolanooka Springs Reserve	March 26 OCM	Operating Expenses		10,000		287,350
B11325	Pioneer Park	March 26 OCM	Operating Expenses		10,000		297,350
B11330	Prater Park	March 26 OCM	Operating Expenses		20,000		317,350
B11340	Winfield Street Gardens / Town Centre Reserve	March 26 OCM	Operating Expenses			(20,000)	297,350
B11355	Information Bay Gardens	March 26 OCM	Operating Expenses			(20,000)	277,350
B11360	Town Dam & Reticulation	March 26 OCM	Operating Expenses		20,000		297,350
B11365	Paths, Verges & Other Reserves Maintenance	March 26 OCM	Operating Expenses			(50,000)	247,350
B11367	Skatepark Maintenance	March 26 OCM	Operating Expenses		20,000		267,350
B11370	Oval / Recreation Grounds	March 26 OCM	Operating Expenses		20,000		287,350
B11380	Hockey Field Maintenance	March 26 OCM	Operating Expenses			(20,000)	267,350
B11390	Sports Complex (Recreation Centre)	March 26 OCM	Operating Expenses		40,000		307,350
11309	Other Expenses - Other Rec & Sport	March 26 OCM	Operating Expenses		33,405		340,755
11311	Supervision - Parks & Reserves	March 26 OCM	Operating Expenses			(25,000)	315,755
11316	Loan 141 Interest - Tennis Court Renewal (Self Supporting Loan)	March 26 OCM	Operating Expenses		2,983		318,738
11317	Loan 142 Interest - Tennis Court Renewal (Shire Loan)	March 26 OCM	Operating Expenses		903		319,641
11331	Oval and Facilities Levies & Hire Fees	March 26 OCM	Operating Revenue			(6,000)	313,641
CSRFFI001	CSRFF Tennis Courts Resurfacing Income	March 26 OCM	Operating Revenue			(215,000)	98,641
11337	Self Supporting Loan Interest Receivable - Tennis Club	March 26 OCM	Operating Revenue			(5,945)	92,697
CONTRI001	CONTRIBUTION Tennis Courts Resurfacing Income	March 26 OCM	Operating Revenue			(100,000)	(7,303)
11601	Contributions to Historical Society	March 26 OCM	Operating Expenses			(4,000)	(11,303)
11602	Museum - Operations	March 26 OCM	Operating Expenses			(4,000)	(15,303)
11607	Morawa Music & Arts Festival	March 26 OCM	Operating Expenses			(20,000)	(35,303)
11614	Australia Day Expenditure	March 26 OCM	Operating Expenses			(15,000)	(50,303)
RRGI027	RRG Grant - Nanekine Rd 2025/26 Reconstruct Income	March 26 OCM	Operating Revenue		120,000		69,697
R2RI050	RTR Grant - Krummel Road 2025/26 Culvert Replacement	March 26 OCM	Operating Revenue			(28,300)	41,397
M0000	Maintenance Sundry Rural Roads	March 26 OCM	Operating Expenses		150,000		191,397
B12205	Drainage Maintenance	March 26 OCM	Operating Expenses			(5,000)	186,397
B12206	Maintenance - Depot	March 26 OCM	Operating Expenses		(50,000)		136,397
12230	Income Relating to Streets, Roads, Bridges & Depot Maintenance	March 26 OCM	Operating Revenue			(100,000)	36,397
12331	Profit on Disposal of Assets - Road Plant Purchases	March 26 OCM	Non Cash Item	(59,315)			36,397
12601	Aerodrome Maintenance/Operations	March 26 OCM	Operating Expenses			(60,000)	(23,603)
B13204	Caravan Park Ablutions and Camp Kitchen Expense	March 26 OCM	Operating Expenses			(10,000)	(33,603)
B13209	Caravan Park Laundry Expense	March 26 OCM	Operating Expenses			(10,000)	(43,603)
B13219	Caravan Caretakers Office/Accommodation	March 26 OCM	Operating Expenses		3,000		(40,603)
13231	Chalet Income - Canna	March 26 OCM	Operating Revenue			(5,000)	(45,603)
13232	Chalet Income - Koolanooka	March 26 OCM	Operating Revenue		5,000		(40,603)
13303	Employee Expenses.	March 26 OCM	Operating Expenses			(5,000)	(45,603)
13330	Building Permit Fees	March 26 OCM	Operating Revenue			(3,000)	(48,603)
13601	Expenses - Standpipe	March 26 OCM	Operating Expenses		14,000		(34,603)
13630	Sale of Water	March 26 OCM	Operating Expenses			(14,000)	(48,603)
14201	Employee Expenses - Engineering Administration	March 26 OCM	Operating Expenses		100,000		51,397
14223	Housing Costs Allocated - PWO's	March 26 OCM	Operating Expenses		11,603		63,000
14304	Fuel & Oils	March 26 OCM	Operating Expenses			(15,000)	48,000
14307	Internal Repair Wages	March 26 OCM	Operating Expenses			(30,000)	18,000
14610	Conference Expenses - Admin	March 26 OCM	Operating Expenses		8,000		26,000

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026**

**NOTE 17
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
14614	Consultancy Services - Admin	March 26 OCM	Operating Expenses			(50,000)	(24,000)
14619	Computer Maintenance Expense	March 26 OCM	Operating Expenses		30,000		6,000
14624	Legal Expenses Administration	March 26 OCM	Operating Expenses			(10,000)	(4,000)
14626	Printing & Stationery - Admin	March 26 OCM	Operating Expenses		6,000		2,000
14640	Income relating to Administration	March 26 OCM	Operating Revenue			(2,000)	(0)
14674	Profit on Disposal of Assets - Administration	March 26 OCM	Non Cash Item	(10,470)			(0)
				(35,749)	2,270,583	(2,270,584)	(0)

Shire of Morawa Bank Reconciliation Report

For Period Ending 30 April 2026

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	1,649,385.49	1,177,274.75	1,525.11	5,901,360.38	2,100,000.00
Balance as per General Ledger	1,653,710.99	1,177,274.75	1,525.11	5,901,360.38	2,100,000.00
Outstanding Deposits					
Unallocated Bank Deposits	(\$14,893.47)				
Outstanding Deposits NAB	\$19,218.97				
Difference	1,653,710.99 0.00	1,177,274.75 0.00	1,525.11 0.00	5,901,360.38 0.00	2,100,000.00 0.00

Shire of Morawa
List of Payments Report
For Period Ending 30 April 2026

Chq/EFT	Date	Name	Description	Amount	Bank
EFT20290	02/04/2026	North Midlands Electrical	Replacement of Smoke Alarmss - Various Housing Properties	670.45	6
EFT20291	02/04/2026	Hersey's Safety Pty Ltd	Safety Equipment - Depot	925.21	6
EFT20292	02/04/2026	Landgate	Title & Plan Searches	195.60	6
EFT20293	02/04/2026	Refuel Australia	6x 1L L10 & Ad Blue 6x 10L	586.28	6
EFT20294	02/04/2026	Canine Control	Ranger Services - 09 March 2026	1120.86	6
EFT20295	02/04/2026	Jenny Whitmore	Reimbursement for paint, buckets, baits etc - Caravan Park	250.01	6
EFT20296	02/04/2026	Mitchell & Brown Retravision	TVs, Game Consoles - Youth Centre	3561.40	6
EFT20297	02/04/2026	Logo Appointments WA	Contracting Services - Financial Services Coordinator	12204.53	6
EFT20298	02/04/2026	Total Toilets	Toilet Hire 1/2/26-28/2/26 - Malcolm Rd Resheet	1040.78	6
EFT20299	02/04/2026	The West Australian Regional Newspapers	1/2 Page horizontal advert in the Mid West Times- North West Travel	825.00	6
EFT20300	02/04/2026	Dongara Tree Service	Selective Prune/Deadwood on Multiple Gums	28567.00	6
EFT20301	02/04/2026	Coates Hire	Hire of Water for Gravel Resheeting- Collins - Period 25/02/26 to	11391.38	6
EFT20302	02/04/2026	Independent Rural Pty Ltd	Parts for P220	136.63	6
EFT20303	02/04/2026	Frontline Fire & Rescue	Fire Brigade Uniforms- 10 x safestyle fusions clear frame/polarised UV400 lens	451.00	6
EFT20304	02/04/2026	RJ & LJ King	Replacement Tyres - P296 - MWS	1870.00	6
EFT20305	02/04/2026	DMIRS (Department of Mines, Industry	BSL FEBRUARY2026	369.89	6
EFT20306	02/04/2026	Aquatic Services WA Pty Ltd	Supply & install one (1) step ladder - Swimming Pool	3726.37	6
EFT20307	02/04/2026	Pat's Mobile Mechanical	Supply grease line and fittings - P261, plus other plant service & repairs	3330.32	6
EFT20308	02/04/2026	Aimee North	Reimbursement for travel expenses, parking & meals	977.30	6
EFT20309	02/04/2026	Bob Waddell Consultant	Assistance with Monthly Financials - Jan & Feb 26	2024.00	6
EFT20310	02/04/2026	AFGRI Equipment	Repaired parts for the swimming pool mower	81.61	6
EFT20311	02/04/2026	Cloud Collections Pty Ltd	Services Fees - Property Auction & Sale	22638.00	6
EFT20312	02/04/2026	Wallace Plumbing and Gas	Repair leak behind Koolanooka Unit	1089.78	6
EFT20313	02/04/2026	Lauren Wallace	Reimbursement for Power, Internet & Travel expenses WAIRC	1764.91	6
EFT20314	02/04/2026	Ocean Air Custom Airconditioning Solutions	Various Air-con related repairs, mulitple properties	2246.75	6
EFT20315	02/04/2026	Datafuel Financial Systems Pty Ltd	Renewal of Datafuel annual fee	1094.50	6
EFT20316	02/04/2026	Southern Cross Broadband Pty Ltd	Monthly Internet Charge - Gym - April 2026	119.00	6
EFT20317	02/04/2026	Kats Rural & Homewares	Transport for 1000kg of Emulsion for Jones Lake Road	382.73	6
EFT20318	02/04/2026	Plumbed Right Pty Ltd	Camera Inspection of Towns Main Sewerage, Provide CCTV Footage of Inspections & Clear Blockages	49299.25	6
EFT20320	02/04/2026	Leonard De Grussa	Reimbursement for Pre-employment Medical	183.70	6

Shire of Morawa
List of Payments Report
For Period Ending 30 April 2026

Chq/EFT	Date	Name	Description	Amount	Bank
EFT20321	02/04/2026	Balls 'N' All	Games Hire - Australia Day	3250.00	6
EFT20322	02/04/2026	Morawa Pharmacy	Sunscreen, Band-aids - Swimming Pool	33.97	6
EFT20323	22/04/2026	Rip-It Security Shredding	Collection/Storage of Secure Archive Documents - March 2026	104.50	6
EFT20324	22/04/2026	Naomi Jean Francis	Refund of Election Nomination Fee	100.00	6
EFT20325	22/04/2026	Nutrien Ag Solutions	75mm Reticulation Pipe for Solomom Terrace & mice baits	3609.30	6
EFT20326	22/04/2026	Landgate	Rural UV General Revaluation 2024/2024	4849.29	6
EFT20327	22/04/2026	Refuel Australia	Supply fuel for the Depot Fuel	21515.25	6
EFT20328	22/04/2026	Canine Control	Ranger Services - 4 x visits	4483.44	6
EFT20329	22/04/2026	Greenfield Technical Services	Prepare and Submit Clearing Permit - Evaside Rd - Period 01/01/26 to	1397.00	6
EFT20330	22/04/2026	Frank Gilmour	Pest Control Treatment for Rodents - Incubator Units & Caravan Park	910.00	6
EFT20331	22/04/2026	McLeods Lawyers	Agreement Drafting Service -Shire of Morawa & REED WA Lease	1977.80	6
EFT20332	22/04/2026	Logo Appointments WA	Contracting Services - Financial Services Coordinator	8759.85	6
EFT20333	22/04/2026	Aerodrome Management Services Pty Ltd	Periodic Compliance Support - March 2026	3177.10	6
EFT20334	22/04/2026	Total Toilets	Toilet Hire & Service 1/3/26-31/3/26 - Malcolm Rd Resheet	3099.06	6
EFT20335	22/04/2026	Coates Hire	Excavator Hire - 01/04/26 to 02/04/26	575.84	6
EFT20336	22/04/2026	Northstar Asset Pty Ltd	Screening Rise of The Guardians @ Morawa Swimming Pool	385.00	6
EFT20337	22/04/2026	Morawa IGA	Morawa IGA Purchases -various areas - October to March	3427.20	6
EFT20338	22/04/2026	Officeworks	Stationary Order	208.70	6
EFT20339	22/04/2026	Central Regional TAFE	Course Fee - Chainsaw Training	56.70	6
EFT20340	22/04/2026	Avon Waste	Waste Collection Services x 2 months	15568.95	6
EFT20341	22/04/2026	Mitchell and Brown Communications	Quarterly Security Monitoring Drs Surgery	161.08	6
EFT20342	22/04/2026	Team Global Express	Freight - Jason Signmakers - 03/03/2026	107.68	6
EFT20343	22/04/2026	Canine Control - Additional Services	Corella Culling x 2 vists	1980.00	6
EFT20344	22/04/2026	Bob Waddell Consultant	Assistance with 26/27 Annual Budget & various finance tasks	1980.00	6
EFT20345	22/04/2026	Bookeasy Australia Pty Ltd	Bookeasy Software for Caravan Park - March 2026	134.31	6
EFT20346	22/04/2026	Infinity Skate	2 hour Skateboard Clinic for the School Holiday Program	650.00	6
EFT20347	22/04/2026	Industrial Automation Group Pty Ltd	Annual Remote Access Charges for Standpipes	2963.40	6
EFT20348	22/04/2026	Wallace Plumbing and Gas	Replace boundary fencing and pool fence - Child Care Centre, replace broken filling point @ Koolanooka S/Pipe, Backflow test @ Oval (2devices)	19660.04	6
EFT20349	22/04/2026	Lauren Wallace	Reimbursement of Starlink (March 26) & Parking Fees (travel)	148.75	6

Shire of Morawa
List of Payments Report
For Period Ending 30 April 2026

Chq/EFT	Date	Name	Description	Amount	Bank
EFT20350	22/04/2026	Lyssna Consulting - Karin Grima	Support Services - Facilitation of CEO Performance Review	825.00	6
EFT20351	22/04/2026	Australia Post	Postage Fees - Period Ending 31/03/2026	191.62	6
EFT20352	22/04/2026	Ashton Hargreaves-Tieland	Reimbursement of Expenses for Pool	35.83	6
EFT20353	22/04/2026	Integrated ICT	Managed Services Agreement Monthly Charge - March 2026	7497.04	6
EFT20354	22/04/2026	Muthuri Murithi	Reimbursement - Purchases for School Holiday Program	115.90	6
EFT20355	22/04/2026	Zone 50 Engineering Surveys Pty Ltd	Survey Works Required for Drainage work.	6310.70	6
EFT20356	22/04/2026	Solare Ablett	Reimbursement for Travel Expenses - Training	839.04	6
EFT20357	22/04/2026	Kats Rural & Homewares	Materials to Patch Old A/C Outlets - MWS	459.48	6
EFT20358	22/04/2026	AMD Audit & Assurance Pty Ltd	Financial Management System Review & Reg 17 Review	20350.00	6
EFT20359	22/04/2026	DGL Warehousing & Distribution	Freight for fencing material - PVC coated wire mesh (Tennis)	1091.49	6
EFT20360	22/04/2026	Roxanne Moncrieff	Refund of Accommodation - Canna Chalet	549.00	6
EFT20361	22/04/2026	Winc	Photocopier Usage Charges - Monthly Read 23/03/2026	788.19	6
EFT20362	22/04/2026	Seek	Advanced Seek Job advert for the EMCCS Role	665.50	6
EFT20363	22/04/2026	Department of Human Services	Payroll Deductions/Contributions	82.52	6
EFT20364	23/04/2026	Department of Human Services	Payroll Deductions/Contributions	82.52	6
Total EFT Payments				298,282.28	
DD10820.1	10/04/2026	Beam Super	Superannuation on Payrun 154 - FN end 08.04.26	13553.33	6
DD10823.1	23/04/2026	Beam Super	Superannuation on Payrun 155 - FN end 22.04.26	11852.75	6
DD10834.1	01/04/2026	Exetel Pty Ltd	Monthly Charges - Corporate Internet April 2026	975.00	6
DD10834.2	02/04/2026	Synergy	Electricity Supply & Usage Charges - 25 Dec 2025 to 26 Feb 2026	741.08	6
DD10834.3	08/04/2026	Synergy	Electricity Supply & Usage Charges - 19 Dec 25 to 20 Feb 26	470.16	6
DD10834.4	09/04/2026	Synergy	Electricity Supply & Usage Charges - 17 Feb 26 to 16 Mar 26	181.79	6
DD10834.5	14/04/2026	Synergy	Electricity Supply & Usage Charges - 25 Dec 25 to 26 Feb 26	465.64	6
DD10834.6	16/04/2026	Telstra Corporation Limited	Monthly Charges - All Mobiles, Dongles, Data SIMS - Usage for Mar	1309.36	6
DD10834.7	20/04/2026	Synergy	Electricity Supply & Usage Charges - 19 Feb 26 to 18 Mar 26	4834.09	6
DD10834.8	21/04/2026	Telstra Corporation Limited	Telephone Expense - Rental up to 01 May 26	34.95	6
DD10835.1	28/04/2026	Water Corporation	Water Use & Service Charges - 05 Feb 26 to 09 Apr 26	2186.33	6
DD10835.2	28/04/2026	Synergy	Electricity Supply Charges - 207 Streetlights - 25 Feb 26 to 24 Mar 26	3867.99	6
DD10835.3	28/04/2026	Telstra Corporation Limited	Medical Centre Landlines - Usage up to 01 April 26	387.18	6
DD10836.1	30/04/2026	Water Corporation	Water Use & Service Charge - 09 Feb 26 to 13 Apr 26	1024.56	6
Total Direct Debit Payments				41,884.21	

Shire of Morawa
List of Payments Report
For Period Ending 30 April 2026

Chq/EFT	Date	Name	Description	Amount	Bank
53268	13/04/2026	Shire of Morawa	Nomination Deposit Refund	100.00	6
53239	09/04/2026	Shire of Morawa	Standpipe Card Bond Refunds	52.00	6
154	08/04/2026	Shire of Morawa	Payrun 154 Deductions	449.15	6
APPAY154	09/04/2026	Shire of Morawa	Net Payrun 154	73063.38	6
155	22/04/2026	Shire of Morawa	Payrun 155 deductions	449.17	6
APPAY155	23/04/2026	Shire of Morawa	Net Payrun 155	63208.03	6
53329	21/04/2026	Shire of Morawa - Gym	Gym Toggle Bond Refunds	30.00	6
	08/04/2026	Shire of Morawa - Caravan Park	Refunds/Cancellations - Caravan Park Accommodation	313.00	6
2526-10.06	20/04/2026	ATO	BAS Payment - Feb & March 2026	27516.33	6
2526-10.05	30/04/2026	DOT	Direct Debit Transport payments - April 2026	29737.55	6
2526-10.07	30/04/2026	NAB	Bank, Merchant, BPAY & Account Fee's - April 2026	532.17	6
	30/04/2026	Centrelink	Centrelink Fee's April 2026	12.87	6
2526-10.08	22/04/2026	Department of Transport	12 month vehicle registration -MO275	282.20	6
2526-10.09	22/04/2026	Water Corporation	Lease - Mt Campbell Access	550.00	6
Total Bank Transfers/ Payments				196,295.85	

TOTAL PAYMENTS FOR COUNCIL APPROVAL	536,462.34
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