



**SHIRE OF MORAWA**  
**ORDINARY COUNCIL MEETING**  
**(ATTACHMENTS)**

**Tuesday, 28 April 2026**



WESTERN AUSTRALIA'S  
**WILDFLOWER COUNTRY**

# Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

28 April 2026

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## Ordinary Council Meeting 28 April 2026

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***Attachment 1- 11.1.1a – Letter to Bureau of Meteorology Lease - Morawa Airport.***

***Attachment 2- 11.1.1b - Signed Lease of 2007.***

***Item 11.1.1- Action performed under Delegated Authority for March 2026.***

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ADM 0602

21 April 2026

Kylie Coutts  
Leasing Specialist | Property Services  
700 Collins Street, Docklands – Vic 3008

Via email to: [kylie.coutts@bom.gov.au](mailto:kylie.coutts@bom.gov.au)

Dear Kylie

### **Bureau of Meteorology Lease - Morawa Airport**

Your request, made on behalf of the Bureau of Meteorology, to renew the lease over a portion of the Morawa Airport for the Automatic Weather Station was previously considered by Council at the Ordinary Meeting held 4 October 2016.

At that meeting, Council resolved to approve the lease for the period 15 October 2016 to 14 October 2026, under the same terms and conditions as previously agreed. Council also approved an option for the Bureau of Meteorology to extend the lease for a further ten (10) years from 15 October 2026.

As the current lease is due to expire on 14 October 2026, this correspondence is to acknowledge and progress the exercise of the option to renew the lease for a further ten-year term expiring 15 October 2036.

A signed copy of the original agreement is attached for reference.

Yours sincerely,

Marty Symmons  
**Chief Executive Officer**

Enc: Original Agreement

## SHORT FORM AWS LEASE

- LANDLORD:** Morawa Shire Council of Prater Street, Morawa,  
Western Australia (PO Box 14, Morawa, Western  
Australia, 6623)
- (such address being the address for service of notices  
under this Lease)
- TENANT:** Commonwealth of Australia through the Bureau of  
Meteorology of 1100 Hay Street, Western Australia,  
6872 (PO Box 1370, West Perth, Western Australia)  
Attention: Regional Administrative Officer
- (such address being the address for service of notices  
under this Lease)
- PREMISES:** The Automatic Weather Station (“the AWS”) which in  
general comprises electronic equipment and other  
facilities contained within an area of 16 metres by 16  
metres.
- TERM:** 10 years certain (terminable by the Tenant on 12 months  
notice) from the date of signing this lease.
- RENT PER ANNUM:** \$300.00 if demanded for each year with rental reviews  
annually at 4%.
- PERMITTED USE:** Installation, maintenance and usage of the AWS in order  
to obtain data necessary for the Tenant’s functions under  
the Meteorology Act (Commonwealth) 1955.
- LAND :** The land occupied by the Landlord on which the AWS is  
situated.
- SPECIAL PROVISIONS:**

**The Tenant must:**

- a) pay the Rent and any Goods and Services Tax payable on this Lease to the Landlord;
- b) pay any rates separately assessed to the Premises;
- c) pay for any services metered to the Premises;

- d) keep the Premises in good repair, clean and free of hazards and noxious weeds subject to fair wear and tear;
- e) be liable to the Landlord for any loss or damage due to the Tenant's negligence;
- f) only use the Premises for the Permitted Use and comply to the extent it is bound with the requirements of authorities relating to the Permitted Use;
- g) yield up the Premises at the end of the Term in a tidy condition;
- h) pay any stamp duty and registration fees on this Lease;
- i) give the Landowner notice of its entry onto the Land; and

**The Landlord must:**

- a) pay the rates and taxes on the Land except for those payable by the Tenant under clause 1 and provide the Tenant with a tax invoice in compliance with the Goods and Services Tax legislation for taxable supplies under this lease;
- b) permit the Tenant and its contractors unrestricted access to the AWS to construct facilities, do regular maintenance work and make improvements consistent with the Permitted Use when required;
- c) permit the Tenant exclusive possession, and quiet and peaceful enjoyment of the Premises and not interfere with its Permitted Use;
- d) permit the Tenant and its contractors to use and access cables, conduits, services and ducts located on the Land;
- e) ensure that no item, structure, tree or other obstruction is within ten times the height or within 100 metres radius of the AWS or any

anemometer on the Premises without the written consent of the Tenant ;

- f) be liable to the Tenant for any loss or damage due to the Landlord's negligence;
- g) provide an unqualified consent to this Lease by each mortgagee of the Land; and
- h) recognise that all equipment and facilities installed on the Land will remain at all times the property of the Tenant.

  
Australian Government  
Bureau of Meteorology

DATE: 27/4/07

RICKY NEVILL  
MANAGER WORKS & SERVICES  
POSITION NO. 293

A DULY AUTHORISED DELEGATE OF THE  
COMMONWEALTH OF AUSTRALIA

DATED:

SIGNED for and on behalf of the

**COMMONWEALTH OF AUSTRALIA**

.....  
(sign here)

Ricky Nevill  
.....  
(print name)

In the presence of : S. Miquel  
.....  
(sign here)

SANDRA MIFSUO  
.....  
(print name)

SIGNED for and on behalf of

**THE LANDLORD**

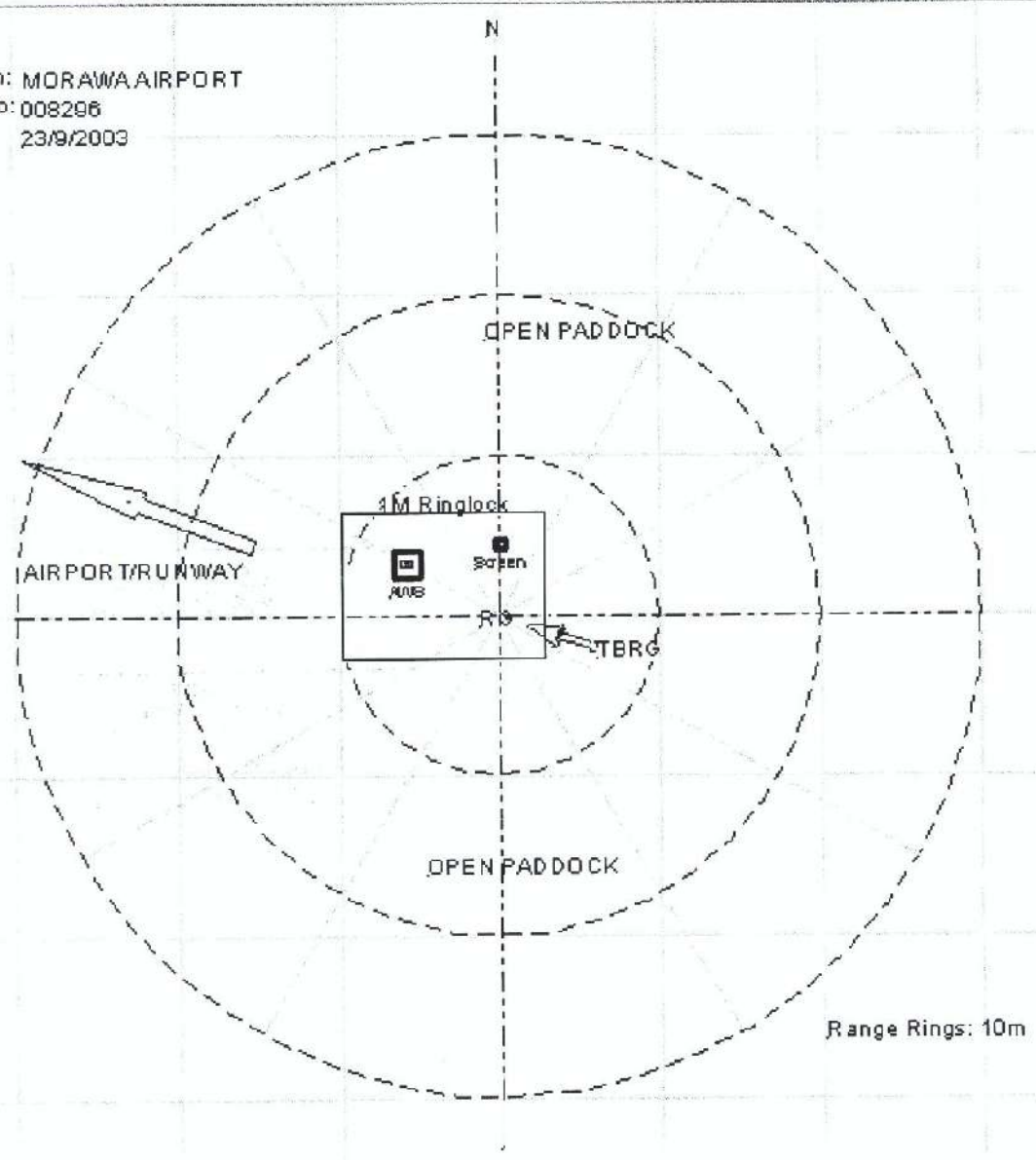
.....  
(sign here)

Gavin Ross Trevisan  
.....  
(print name)

In the presence of :  
.....  
(sign here)

KRYSTAL RUWEDT  
.....  
(print name)

Station: MORAWA AIRPORT  
Site No: 008296  
Date: 23/9/2003



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## Ordinary Council Meeting 28 April 2026

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- Attachment 1- 11.1.2a Morawa Sinosteel Future Fund Deed of Agreement.***
- Attachment 2- 11.1.2b Advertisement for Morawa Sinosteel Future Fund.***
- Attachment 3 – 11.1.2c Expression of Interest from Jessica Susan Hunter.***
- 
- Item 11.1.2- Morawa Sinosteel Future Fund Committee Appointment of Community Representative.***
-

**Attachment 1 – 11.1.2a Morawa Sinosteel Future Fund Deed of Agreement.**

# Deed of agreement for future fund

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Sinosteel Midwest Corporation Limited  
Shire of Morawa



**McLEODS**

**Barristers & Solicitors**

Stirling Law Chambers | 220-222 Stirling Highway | CLAREMONT WA 6010

Tel: (08) 9383 3133 | Fax: (08) 9383 4935

Email: [mcleods@mcleods.com.au](mailto:mcleods@mcleods.com.au)

Ref: ND:MORA-36694

# Copyright notice

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# Details

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## Parties

### **Sinosteel Midwest Corporation Limited**

of 7 Rheola Street, West Perth, Western Australia, 6005  
(Founder)

### **Shire of Morawa**

of Winfield Street, Morawa, Western Australia, 6623  
(Trustee)

## Background

- A The Parties wish to have a trust fund established on the terms and conditions set out in the deed.
- B The Founder has paid to the Trustee the Settled Sum to be held by the Trustee in trust and applied for the purposes of the trust fund.

# Agreed terms

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## 1. Name

The Trust is to be known as the Morawa Sinosteel Future Fund.

## 2. Defined terms and interpretation

### 2.1 Defined terms

In this deed -

**Accounting Period** means the period from the date of this deed to the following 30 June and then each period of 12 months ending on 30 June in each year, or any other period that the Trustee decides from time to time;

**Approved Funding Proposal** is a Recommended Funding Proposal that has been approved by the Trustee;

**Area** means the District of the Shire as at the date of this deed;

**Committee** means the Morawa Sinosteel Future Fund Committee;

**Consumer Price Index, or CPI**, means the index published by the Australian Bureau of Statistics for Western Australia or if that index is suspended or discontinued, the index substituted for it by the Australian Statistician;

**District** means the district of the Shire for the purposes of the *Local Government Act 1995*;

**Founder** means the person named in this deed as the Founder and any other founder for the time being of the Trust whether original, additional or substituted;

**Income** means the difference between the value of the Trust Fund and the Settled Sum Annual Value;

**Party** means a party to this deed and 'Parties' means both of them;

**Purpose** means the purpose of the Trust Fund as described in clause 5;

**Recommended Funding Proposal** means a recommendation by the Committee to the Trustee for funding from the Trust Fund;

**Settled Sum** means the sum of \$1,165,000;

**Settled Sum Annual Value** means the Settled Sum amount that is adjusted at the end of each Accounting Period by reference to the CPI for that Accounting Period;

**Shire** means the Shire of Morawa or, if the Shire of Morawa amalgamates with another local government, then that amalgamated local government;

**Trust** means the trust established under this deed;

**Trust Fund** has the meaning set out in clause 3 and includes any part of the Trust Fund; and

**Trustee** means the person named in this deed as the Trustee and any other trustee for the time being of the Trust whether original, additional or substituted.

## **2.2 Interpretation**

In this deed -

- (a) words denoting -
  - (i) the singular includes the plural and vice versa; and
  - (ii) a gender or genders include each other gender;
- (b) if a word or phrase is assigned a particular meaning, other grammatical forms of that word or phrase have a corresponding meaning;
- (c) a reference to -
  - (i) a person includes a firm, an unincorporated association, an incorporated association, a corporation and a government or statutory body or authority;
  - (ii) a person includes their legal personal representatives, successors and assigns;
  - (iii) a statute, regulation, local law or any other written law, code or policy includes subsidiary legislation or an instrument made under it, and consolidations, amendments, re-enactments or replacements of any of them;
  - (iv) a right includes a benefit, remedy, discretion, authority or power;
  - (v) an obligation includes a warranty or representation, and a reference to a failure to observe or perform an obligation includes a breach of warranty or representation;
  - (vi) provisions or terms of this deed, or another document, agreement, understanding or arrangement, include a reference to both express and implied provisions and terms;
  - (vii) time is to local time in Perth, Western Australia;
  - (viii) \$ or dollars is a reference to the lawful currency of Australia;
  - (ix) this deed or any other document includes this deed or other document as amended or replaced and despite any change in the identity of the parties;
  - (x) writing includes any mode of representing or reproducing words in tangible and permanently visible form, and includes facsimile transmissions or other electronic mail or transmissions;
  - (xi) any thing (including any amount) is a reference to the whole or any part of it and a reference to a group of things or persons is a reference to any one or more of them;
  - (xii) a clause, paragraph, Schedule or Annexure is a reference to a clause or paragraph of or Schedule or Annexure to, this deed; and
- (d) the meaning of general words or phrases is not limited by specific examples introduced by 'including', 'for example' or similar expressions.

## 2.3 Headings

Headings do not affect the interpretation of this deed.

## 3. Trust Fund

The Trust Fund comprises –

- (a) the Settled Sum;
- (b) all money, investments and assets paid or transferred to and accepted by the Trustee as additions to the Trust Fund;
- (c) all accretions to the Trust Fund;
- (d) all accumulations of income; and
- (e) the money, investments and property from time to time representing the above, or into which they are converted.

## 4. Declaration of trust

- (1) The Founder and the Trustee declare that the Trustee will hold the Trust Fund on the trusts, with the powers and subject to the provisions in, this deed.
- (2) To avoid doubt, the Trustee agrees that the Trust Fund constitutes a trust fund under section 6.9 of the *Local Government Act 1995* (WA), and despite section 6.9(4) of that Act, agrees that it will not, even after the Trust Fund has been held on trust for 10 years, transfer the Trust Fund to a municipal fund.

## 5. Purpose

- (1) The purpose of the Trust Fund is to assist community organisations by providing financial support for –
  - (a) activities or endeavours that will provide community or welfare benefit to persons who are ordinarily resident in the Area; or
  - (b) facilities or services that improve the welfare, culture or amenity of persons ordinarily resident in the Area.
- (2) It is intended that, in considering applications for funding, preference would be given to applications in respect of which the applicants –
  - (a) are community organisations that are based in the Area, or the majority of the members of which are ordinarily resident in the Area; and
  - (b) propose to make their own contributions (such as by way of labour, materials or in kind) of at least 30% of the total value of the funding required.

## 6. Committee

- (1) The Trustee must establish the Committee, to be known as the ‘Morawa Sinosteel Future Fund Committee’, under section 5.8 of the *Local Government Act 1995*.

- (2) The members of the Committee are to comprise –
  - (a) the Shire President;
  - (b) the Shire Deputy President;
  - (c) the Shire’s CEO; and
  - (d) 2 members of the community who ordinarily reside in the Area.
- (3) The functions of the Committee are –
  - (a) to seek and assess funding applications in accordance with the Purpose;
  - (b) to prepare, and submit to the Trustee, Recommended Funding Proposals;
  - (c) to ensure, as far as practicable, that the value of the Recommended Funding Proposals in each Accounting Period are at least 85% of, but do not exceed, the Income for that Accounting Period; and
  - (d) to provide reports to the Trustee on the administration of the Trust Fund.

## 7. Trustee

- (1) The Trustee must hold the Trust Fund on trust to pay or apply the Income for the Purpose.
- (2) The Trustee –
  - (a) must accept a Recommended Funding Proposal if it is consistent with this deed;
  - (b) must reject a Recommended Funding Proposal if it is not consistent with this deed;
  - (c) cannot amend a Recommended Funding Proposal but may return it to the Committee with suggested amendments; and
  - (d) cannot make or authorise a payment from the Trust Fund except in accordance with a Recommended Funding Proposal accepted under clause 7(2)(a).
- (3) The Trustee must invest money held in the Trust Fund in accordance with the powers and responsibilities of a local government, including those under section 6.14 of the *Local Government Act 1995* and regulation 19C of the *Local Government (Financial Management) Regulations 1996*.
- (4) The Trustee must, in relation to the Trust Fund and its administration, comply with the accounting, record keeping, audit and other financial management requirements of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.
- (5) The Trustee must include, in each annual financial report, details of each payment (including the recipient of each payment) from the Trust Fund for the relevant Accounting Period.

## 8. Governing law

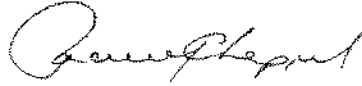
This deed is governed by the laws of Western Australia.

# Signing page

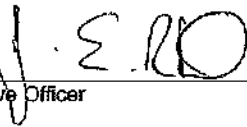
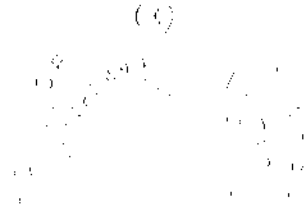
EXECUTED

2015

THE COMMON SEAL of the Shire of Morawa  
is affixed in the presence of -



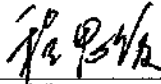
\_\_\_\_\_  
President



\_\_\_\_\_  
Chief Executive Officer

14/12/15

Executed by **Sinosteel Midwest Corporation Limited** in accordance with section 127(1) of the *Corporations Act 2001* -



\_\_\_\_\_  
Signature of director

**SIJUN (TONY) CHENG**  
**MANAGING DIRECTOR**

\_\_\_\_\_  
Name of director (print)



\_\_\_\_\_  
Signature of director/company secretary

**Ti Wang**  
**COMPANY SECRETARY**

\_\_\_\_\_  
Name of director/company secretary (print)

## **Morawa Sinosteel Future Fund Committee:**

### **Advertising for Community Representative Role**



The Morawa Sinosteel Future Fund Committee is an important committee that is tasked with reviewing and administering grant applications and fund allocations under the Morawa Sinosteel Future Fund. The Shire of Morawa is currently seeking applications from interested community members to fill the two (2) community representative roles on this Committee of Council. The purpose of the Morawa Sinosteel Future Fund is detailed below. Interested parties are invited to submit a brief cover letter responding to the Selection criteria outlining why you would make a good member of the committee, and your professional resume.

The Morawa Sinosteel Future Fund purpose is as follows:

- (1) The purpose of the Trust Fund is to assist community organisations by providing financial support for-
  - (a) activities or endeavours that will provide community or welfare benefit to persons who are ordinarily resident in the Area; or
  - (b) facilities or services that improve the welfare, culture or amenity of persons ordinarily resident in the Area.
- (2) It is intended that, in considering applications for funding, preference would be given to applications in respect of which the applicants -
  - (a) are community organisations that are based in the Area, or the majority of the members of which are ordinarily resident in the Area; and
  - (b) propose to make their own contributions (such as by way of labour, materials or in kind) of at least 30% of the total value of the funding required.

### **Community Representative Selection Criteria**

The person we are seeking to be a part of this committee will be ethical and preferably have a range of experience and skills that include:

1. A general understanding of finance and experience in community organisations.
2. Ability to analyse and interpret financial statements and reconciliations.
3. Previous experience on committees, Boards, or local government committees.
4. Capacity to critically assess grant applications against the Purpose of the Sinosteel Funding order to achieve the best results for the Morawa community.
5. Commitment to good governance practices.
6. Commitment to actively participating in Committee Meetings.

Your Application:

Submit your application by providing a cover letter addressing the Community representative selection criteria above along with your resume. Address it to CEO Mr Marty Symmons. Applications can be hand delivered to the Shire of Morawa office or emailed through to [ea@morawa.wa.gov.au](mailto:ea@morawa.wa.gov.au) We look forward to receiving your application. All Candidates and Appointed committee members must adhere to ELM03 Code of Conduct Council Members, Committee Members and Candidates – available on the Shire Website

<https://www.morawa.wa.gov.au/documents/11842/shire-of-morawa-policy-manual>

**Applications CLOSE at 4.30pm on Friday 14 November 2025.**

**Attachment 3 – 11.1.2c Expression of Interest from Jessica Susan Hunter.**

PO Box 21  
Morawa 6623

Mr Marty Symmons  
CEO  
Shire of Morawa  
PO Box 14  
MORAWA 6623

Dear Marty,

I wish to apply for the position of Community Representative on the Morawa Sinosteel Future Fund Committee as advertised.

As I have had many years experience in business management plus serving on Not-for-Profit organisations committees as an Office Bearer, I feel I would be a suitable candidate for this role.

I have read through the Selection Criteria and feel I adequately fit all the outlined sections.

Although I would approach each application with an open mind alternatively, if at any time there would appear to be a conflict of interest that is, being a member of an organisation applying for a grant, I would be willing to stand down.

Please find attached a Resume' of my work and voluntary experience since residing Morawa.

Yours truly,



Sue Hunter

11 November 2025

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## Ordinary Council Meeting 28 April 2026

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- Attachment 1- 11.2.1a Monthly Financial Report as at 31 March 2026***
- Attachment 2- 11.2.1b Bank Reconciliation for the period ending 31 March 2026***
- Attachment 3- 11.2.1c List of Accounts Paid for the period ending 31 March 2026***
- Item 11.2.1- Monthly Financial Report – March 2026***
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# SHIRE OF MORAWA

## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 March 2026

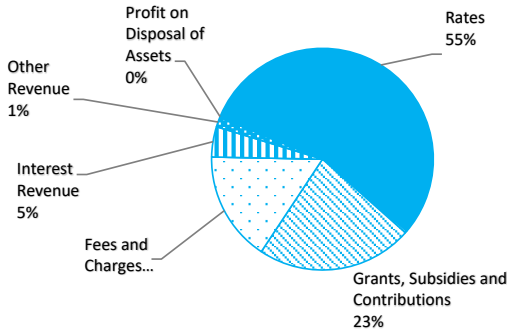
LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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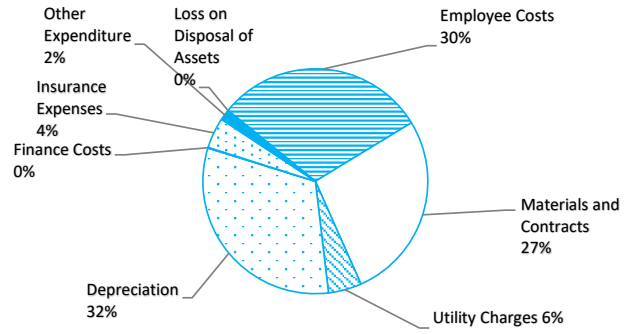
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OPERATING ACTIVITIES

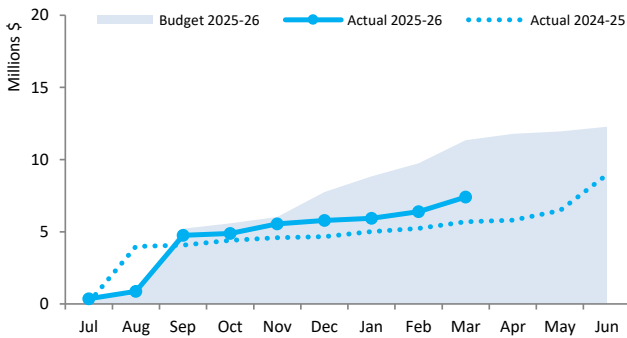
OPERATING REVENUE



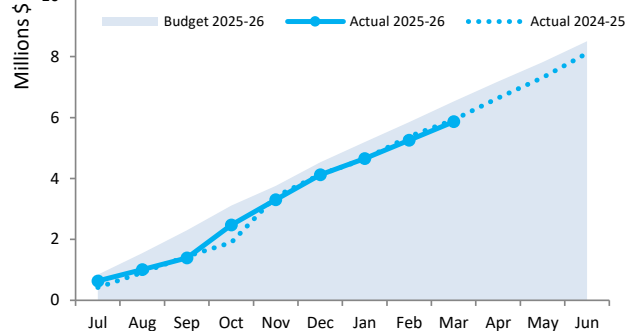
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

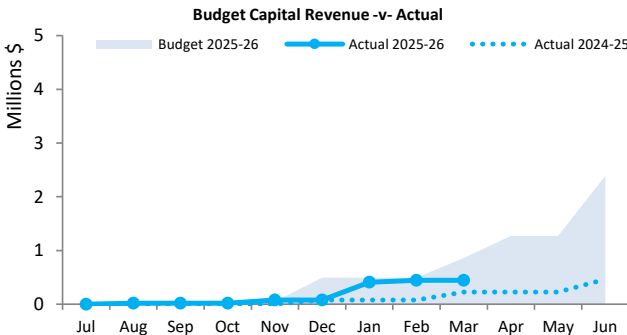


Budget Operating Expenses -v-YTD Actual

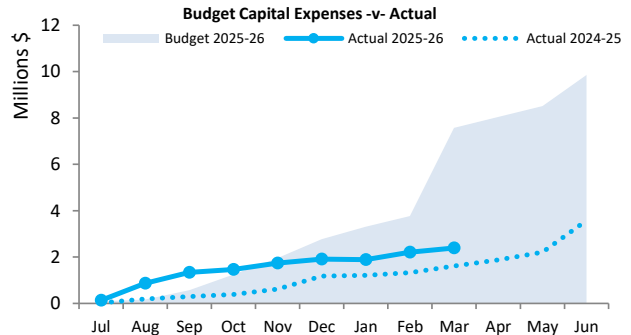


INVESTING ACTIVITIES

CAPITAL REVENUE



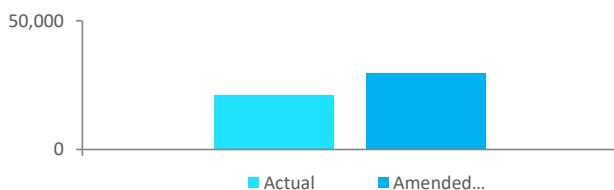
CAPITAL EXPENSES



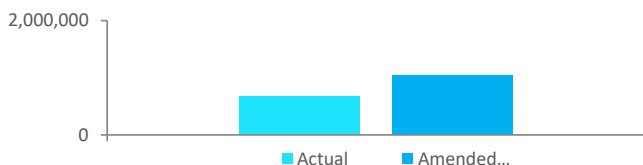
FINANCING ACTIVITIES

BORROWINGS

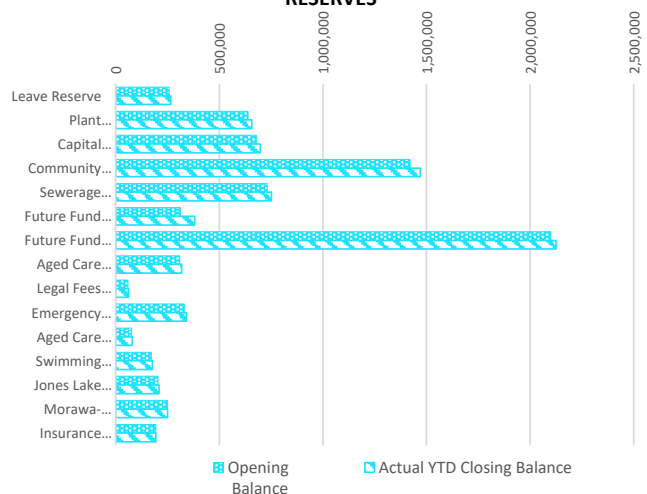
Principal Repayments



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	\$1.19 M	\$2.98 M	\$1.80 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.13 M	28.2%
Restricted Cash	\$7.98 M	71.8%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.16 M	
0 to 30 Days		76.6%
30 to 90 Days		9.2%
Over 90 Days		14.2%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.83 M	81.2%
Trade Receivable	(\$0.01 M)	% Outstanding
30 to 90 Days		(14.2%)
Over 90 Days		-29.8%

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	\$1.03 M	\$1.82 M	\$0.79 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.20 M	
YTD Budget	\$3.21 M	(0.3%)

Refer to Note 6 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.33 M	
YTD Budget	\$1.30 M	3.0%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.94 M	
YTD Budget	\$0.92 M	2.2%

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)	(\$8.24 M)	(\$2.73 M)	\$5.51 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	\$2.73 M	
Amended Budget	\$9.54 M	0.0%

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.57 M	
Amended Budget	\$5.68 M	(72.4%)

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	\$0.55 M	\$0.07 M	(\$0.48 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	\$7.98 M	
Interest earned	\$0.24 M	0.0%

Refer to Note 11 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 10 - Lease Liabilities

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

**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 31 MARCH 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 31 MARCH 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)	▲▼
		\$	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Governance		2,100	2,100	1,566	491	(1,075)	(68.68%)	
General purpose funding - general rates	6	3,209,363	3,209,363	3,209,363	3,220,738	11,375	0.35%	
General purpose funding - other		1,575,942	1,654,120	1,245,248	1,244,938	(310)	(0.02%)	
Law, order and public safety		28,740	28,740	22,835	31,067	8,232	36.05%	
Health		14,850	14,850	11,761	10,260	(1,501)	(12.76%)	
Education and welfare		17,500	32,768	26,697	19,193	(7,504)	(28.11%)	
Housing		93,500	93,500	70,083	61,214	(8,669)	(12.66%)	
Community amenities		617,013	547,013	542,949	544,540	1,591	0.29%	
Recreation and culture		60,945	49,000	36,533	44,672	8,139	22.28%	
Transport		566,558	407,243	324,183	336,758	12,575	3.88%	
Economic services		268,000	251,000	229,430	230,815	1,385	0.60%	
Other property and services		323,232	310,763	66,545	90,410	23,865	35.86%	▲
		<b>6,777,743</b>	<b>6,600,459</b>	<b>5,787,193</b>	<b>5,835,096</b>	47,903		
<b>Expenditure from operating activities</b>								
Governance		(618,301)	(638,301)	(502,786)	(416,621)	86,165	17.14%	▲
General purpose funding		(284,454)	(284,454)	(213,300)	(226,036)	(12,736)	(5.97%)	
Law, order and public safety		(167,669)	(187,669)	(139,639)	(141,015)	(1,376)	(0.99%)	
Health		(237,099)	(281,599)	(219,886)	(155,519)	64,367	29.27%	▲
Education and welfare		(254,872)	(255,760)	(192,195)	(149,436)	42,759	22.25%	▲
Housing		(264,877)	(324,877)	(245,873)	(210,221)	35,652	14.50%	▲
Community amenities		(750,201)	(749,201)	(564,555)	(525,379)	39,176	6.94%	
Recreation and culture		(2,086,391)	(2,077,099)	(1,577,472)	(1,463,678)	113,794	7.21%	
Transport		(2,794,522)	(2,759,522)	(2,067,245)	(1,948,965)	118,280	5.72%	
Economic services		(812,193)	(820,193)	(690,854)	(590,487)	100,367	14.53%	▲
Other property and services		(177,186)	(126,583)	(115,686)	(34,069)	81,617	70.55%	▲
		<b>(8,447,765)</b>	<b>(8,505,259)</b>	<b>(6,529,491)</b>	<b>(5,861,426)</b>	668,065		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,370,349	1,773,106	1,847,213	74,107	4.18%	
<b>Amount attributable to operating activities</b>		<b>634,178</b>	<b>465,549</b>	<b>1,030,808</b>	<b>1,820,883</b>	790,075		
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from Capital grants, subsidies and contributions	14	5,949,676	5,676,376	5,547,090	1,569,106	(3,977,984)	(71.71%)	▼
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%	
		<b>6,149,048</b>	<b>5,835,977</b>	<b>5,706,689</b>	<b>1,679,106</b>	0		
<b>Outflows from investing activities</b>								
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	0	115,000	(100.00%)	
Payments for Infrastructure	9	(4,573,094)	(3,984,794)	(2,797,785)	(2,089,887)	707,898	25.30%	▲
Payments for property, plant and equipment	8	(5,332,600)	(5,553,382)	(5,326,726)	(636,199)	4,690,527	88.06%	▲
		<b>(10,020,694)</b>	<b>(9,653,176)</b>	<b>(8,239,511)</b>	<b>(2,726,086)</b>	5,513,425		
Non-cash amounts excluded from investing activities		0	0	0	0	0	0.00%	
<b>Amount attributable to investing activities</b>		<b>(3,871,646)</b>	<b>(3,817,199)</b>	<b>(2,532,822)</b>	<b>(1,046,980)</b>	1,485,842		
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
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	0	0	0	0.00%	
		<b>1,818,409</b>	<b>2,230,242</b>	<b>700,000</b>	<b>335,000</b>	(365,000)		
<b>Outflows from financing activities</b>								
Repayment of debentures	9	(62,605)	(29,841)	(22,374)	(21,224)	1,150	5.14%	
Payments for principal portion of lease liabilities	10	0	0	0	0	0	0.00%	
Transfer to reserves	11	(987,717)	(987,717)	(126,639)	(241,948)	(115,309)	(91.05%)	▼
		<b>(1,050,321)</b>	<b>(1,017,557)</b>	<b>(149,013)</b>	<b>(263,172)</b>	(114,159)		
<b>Amount attributable to financing activities</b>		<b>768,088</b>	<b>1,212,684</b>	<b>550,987</b>	<b>71,828</b>	(479,159)		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1(c)	2,469,381	2,138,966	2,138,966	2,138,966	0	0.00%	
Amount attributable to operating activities		634,178	465,549	1,030,808	1,820,883			
Amount attributable to investing activities		(3,871,646)	(3,817,199)	(2,532,822)	(1,046,980)			
Amount attributable to financing activities		768,088	1,212,684	550,987	71,828			
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>1</b>	<b>0</b>	<b>1,187,939</b>	<b>2,984,697</b>			

**KEY INFORMATION**

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

Refer to Note 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 31 MARCH 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 31 MARCH 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. ▲▼
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
General rates	6	3,209,363	3,209,363	3,209,363	<b>3,220,738</b>	11,375	0.35%	
Rates excluding general rates	6	2,230	2,230	4,733	<b>(16,405)</b>	(21,138)	(446.61%)	▼
Grants, subsidies and contributions	13	1,790,736	1,710,546	1,296,300	<b>1,334,601</b>	38,301	2.95%	
Fees and charges		1,014,813	991,813	919,578	<b>940,079</b>	20,501	2.23%	
Service charges		0	0	0	<b>0</b>	0	0.00%	
Interest revenue		347,265	341,320	257,598	<b>259,102</b>	1,504	0.58%	
Other revenue		320,581	318,581	73,017	<b>82,728</b>	9,711	13.30%	
Profit on disposal of assets	7	92,756	26,607	26,604	<b>14,252</b>	(12,352)	(46.43%)	▼
Gain on FV Adjustment of Financial Assets through P&L		0	0	0	<b>0</b>	0	0.00%	
		<b>6,777,743</b>	<b>6,600,459</b>	<b>5,787,193</b>	<b>5,835,096</b>	47,903		
<b>Expenditure from operating activities</b>								
Employee costs		(2,526,357)	(2,451,357)	(1,901,953)	<b>(1,785,611)</b>	116,342	6.12%	
Materials and contracts		(2,605,336)	(2,768,063)	(2,119,194)	<b>(1,585,976)</b>	533,218	25.16%	▲
Utility charges		(422,880)	(410,380)	(316,545)	<b>(279,991)</b>	36,554	11.55%	▲
Depreciation		(2,388,570)	(2,388,570)	(1,791,324)	<b>(1,854,115)</b>	(62,791)	(3.51%)	
Finance costs		(36,282)	(21,651)	(14,581)	<b>(6,699)</b>	7,882	54.06%	
Insurance expenses		(258,349)	(258,349)	(230,851)	<b>(258,785)</b>	(27,934)	(12.10%)	▼
Other expenditure		(209,992)	(206,889)	(155,043)	<b>(90,249)</b>	64,794	41.79%	▲
Loss on disposal of assets	7	0	0	0	<b>0</b>	0	0.00%	
		<b>(8,447,765)</b>	<b>(8,505,259)</b>	<b>(6,529,491)</b>	<b>(5,861,426)</b>	668,065		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,370,349	1,773,106	<b>1,847,213</b>	74,107	4.18%	
<b>Amount attributable to operating activities</b>		<b>634,178</b>	<b>465,549</b>	<b>1,030,808</b>	<b>1,820,883</b>	790,075		
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	14	5,949,676	5,676,376	5,547,090	<b>1,569,106</b>	(3,977,984)	(71.71%)	▼
Proceeds from disposal of assets	7	190,000	159,601	159,599	<b>110,000</b>	(49,599)	(31.08%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	0	0	<b>0</b>	0	0.00%	
		<b>6,149,048</b>	<b>5,835,977</b>	<b>5,706,689</b>	<b>1,679,106</b>	(4,027,583)		
<b>Outflows from investing activities</b>								
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	<b>0</b>	115,000	(100.00%)	
Payments for infrastructure	8	(4,573,094)	(3,984,794)	(2,797,785)	<b>(2,089,887)</b>	707,898	(25.30%)	
Payments for property, plant and equipment	8	(5,332,600)	(5,553,382)	(5,326,726)	<b>(636,199)</b>	4,690,527	(88.06%)	▲
		<b>(10,020,694)</b>	<b>(9,653,176)</b>	<b>(8,239,511)</b>	<b>(2,726,086)</b>	(2,541,741)		
Non-cash amounts excluded from investing activities	1(b)	0	0	0	<b>0</b>	0	0.00%	
<b>Amount attributable to investing activities</b>		<b>(3,871,646)</b>	<b>(3,817,199)</b>	<b>(2,532,822)</b>	<b>(1,046,980)</b>	1,485,842		
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from new borrowings	9	700,000	700,000	700,000	<b>335,000</b>	(365,000)	(52.14%)	▼
Transfer from reserves	11	1,118,409	1,530,242	0	<b>0</b>	0	0.00%	
		<b>1,818,409</b>	<b>2,230,242</b>	<b>700,000</b>	<b>335,000</b>	(365,000)		
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(62,605)	(29,841)	(22,374)	<b>(21,224)</b>	1,150	5.14%	
Payments for principal portion of lease liabilities	10	0	0	0	<b>0</b>	0	0.00%	
Transfer to reserves	11	(987,717)	(987,717)	(126,639)	<b>(241,948)</b>	(115,309)	(91.05%)	▼
		<b>(1,050,321)</b>	<b>(1,017,557)</b>	<b>(149,013)</b>	<b>(263,172)</b>	(114,159)		
<b>Amount attributable to financing activities</b>		<b>768,088</b>	<b>1,212,684</b>	<b>550,987</b>	<b>71,828</b>	(479,159)		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
Surplus or deficit at the start of the financial year	1(c)	2,469,381	2,138,966	2,138,966	<b>2,138,966</b>	0	0.00%	
Amount attributable to operating activities		634,178	465,549	1,030,808	<b>1,820,883</b>	790,075	76.65%	
Amount attributable to investing activities		(3,871,646)	(3,817,199)	(2,532,822)	<b>(1,046,980)</b>	1,485,842	(58.66%)	
Amount attributable to financing activities		768,088	1,212,684	550,987	<b>71,828</b>	(479,159)	(86.96%)	
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>1</b>	<b>0</b>	<b>1,187,939</b>	<b>2,984,697</b>			

**KEY INFORMATION**

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

Refer to Note 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 31 MARCH 2026**

	<b>30 June 2025</b>	<b>31 Mar 2026</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,329,728.24	11,117,322.67
Trade and other receivables	806,016.24	762,732.31
Inventories	6,626.38	6,626.38
Contract assets	124,918.64	124,918.64
Other assets	36,293.73	(31,211.89)
<b>TOTAL CURRENT ASSETS</b>	<b>11,303,583.23</b>	<b>11,980,388.11</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	56,183.49	56,183.49
Other financial assets	59,714.63	59,714.63
Property, plant and equipment	30,708,941.36	30,644,085.74
Infrastructure	62,971,830.16	63,812,909.07
<b>TOTAL NON-CURRENT ASSETS</b>	<b>93,796,669.64</b>	<b>94,572,892.93</b>
<b>TOTAL ASSETS</b>	<b>105,100,252.87</b>	<b>106,553,281.04</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,331,319.45	248,460.24
Other liabilities	156,100.42	835,436.33
Borrowings	29,841.44	8,617.31
Employee related provisions	194,416.99	194,416.99
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,711,678.30</b>	<b>1,286,930.87</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	332,247.55	667,247.55
Employee related provisions	41,422.39	41,422.39
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>373,669.94</b>	<b>708,669.94</b>
<b>TOTAL LIABILITIES</b>	<b>2,085,348.24</b>	<b>1,995,600.81</b>
<b>NET ASSETS</b>	<b>103,014,904.63</b>	<b>104,557,680.23</b>
<b>EQUITY</b>		
Retained surplus	38,977,828.08	40,278,656.15
Reserve accounts	7,740,797.59	7,982,745.12
Revaluation surplus	56,296,278.96	56,296,278.96
<b>TOTAL EQUITY</b>	<b>103,014,904.63</b>	<b>104,557,680.23</b>

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

**BASIS OF PREPARATION**

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

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

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

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**GOODS AND SERVICES TAX**

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

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 March 2026



Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
<b>At Call Deposits</b>								
Muni Bank Trading - NAB (Current)	Cash and cash equivalents	1,959,091		1,959,091		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,173,561		1,173,561		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	381,259	381,259		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	265,367	265,367		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	177,729	177,729		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	657,298	657,298		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	698,581	698,581		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	751,934	751,934		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	970,469	970,469		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	524,698	524,698		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	61,554	61,554		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	341,247	341,247		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	80,009	80,009		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	318,209	318,209		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	209,977	209,977		NAB	4.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	249,964	249,964		NAB	4.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	194,452	194,452		NAB	4.10%	At Call
<b>Term Deposits</b>		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
<b>Trust Deposits</b>								
Trust Bank	Cash and cash equivalents				1,525	NAB	0.00%	At Call
<b>Total</b>		<b>3,133,052</b>	<b>7,982,745</b>	<b>11,115,798</b>	<b>1,525</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,133,052	7,982,745	11,115,798	1,525			
		<b>3,133,052</b>	<b>7,982,745</b>	<b>11,115,798</b>	<b>1,525</b>			

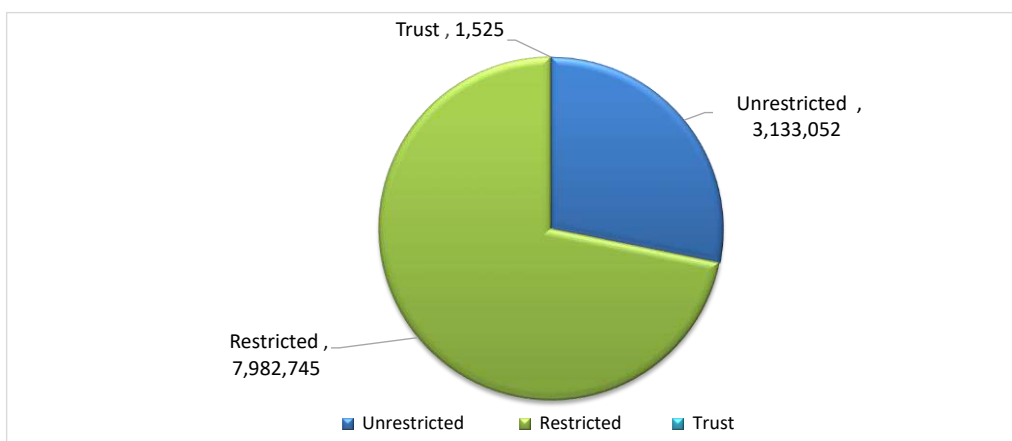
**KEY INFORMATION**

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

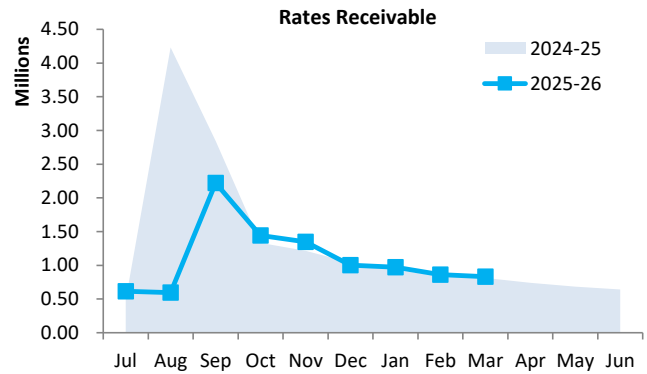
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous years	489,189	642,923
Levied this year	3,732,455	3,780,227
Less - collections to date	(3,578,722)	(3,592,593)
Equals current outstanding	<b>642,923</b>	<b>830,558</b>
<b>Net rates collectable</b>	<b>642,923</b>	<b>830,558</b>
% Collected	84.8%	81.2%

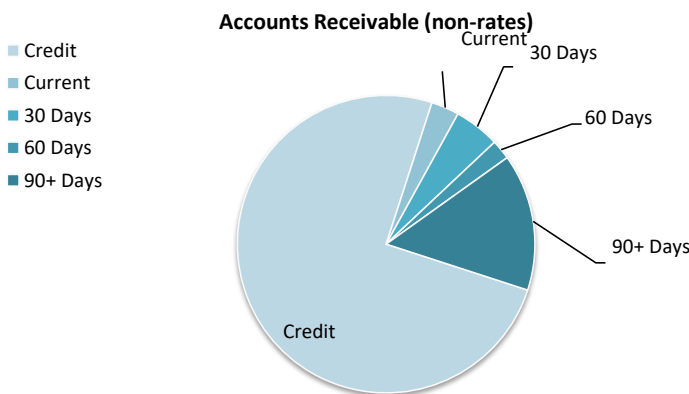


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(36,187)	1,468	2,395	1,032	7,181	(24,111)
Percentage	150.1%	-6.1%	-9.9%	-4.3%	-29.8%	
<b>Balance per trial balance</b>						
Sundry receivable						(24,111)
GST receivable						31,349
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
<b>Total receivables general outstanding</b>						<b>(11,642)</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 Mar 2026
	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, Oils and Materials on Hand	6,626	0	0	6,626
<b>Other current assets</b>				
Accrued income	36,294	0	(67,506)	(31,212)
<b>Contract assets</b>				
Contract assets	124,919	0	0	124,919
<b>Total other current assets</b>	<b>167,839</b>	<b>0</b>	<b>(67,506)</b>	<b>100,333</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Inventory**

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

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

**Contract assets**

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

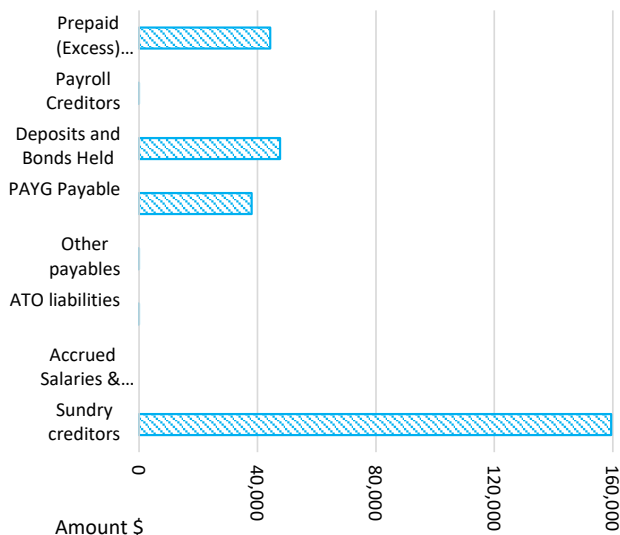
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	122,155	8,077	6,518	22,676	159,426
Percentage	0%	76.6%	5.1%	4.1%	14.2%	
<b>Balance per trial balance</b>						
Sundry creditors						159,426
Accrued Salaries & Wages GEN						0
ATO liabilities						(11,589)
Other payables						(30,300)
PAYG Payable						38,006
Accrued Expenditure						0
Deposits and Bonds Held						47,636
Payroll Creditors						(532)
Prepaid (Excess) Rates						44,289
<b>Total payables general outstanding</b>						<b>246,936</b>

Amounts shown above include GST (where applicable)

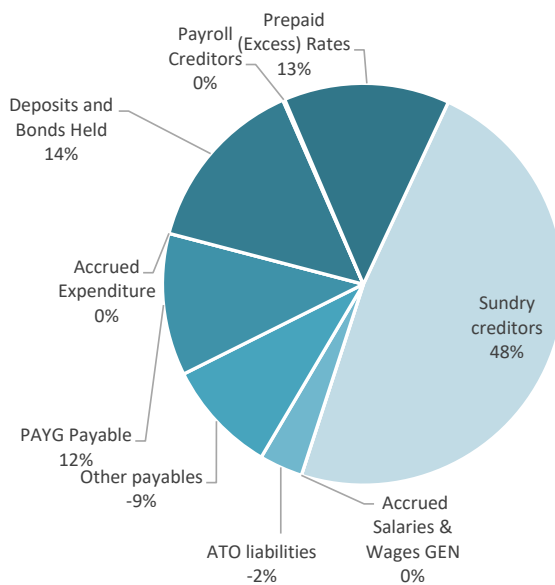
KEY INFORMATION

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



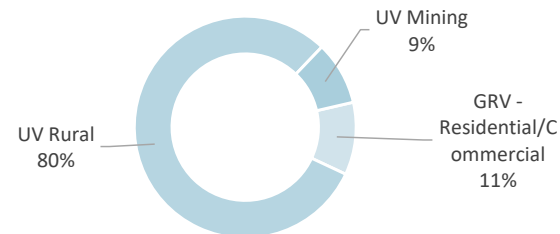
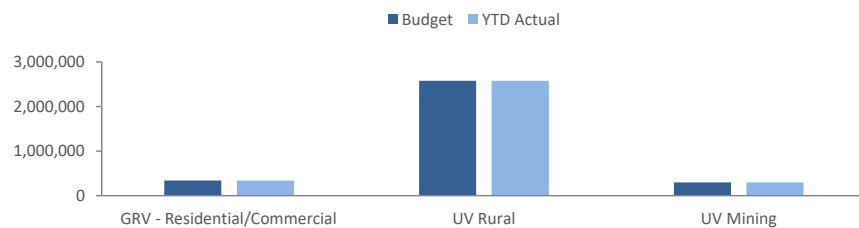
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2026

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

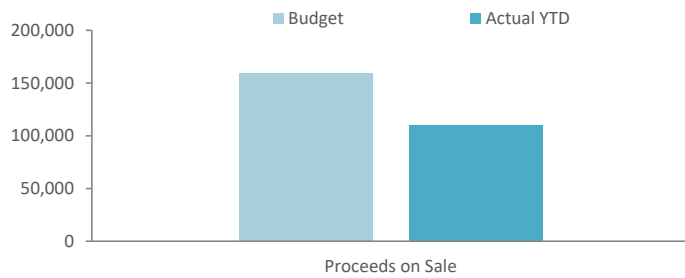
General rate revenue	Budget					YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>				\$	\$	\$	\$	\$	\$
<b>General Rate</b>									
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	0.091876	265	3,705,874	340,480	340,480	340,481	0	0	340,480.86
<b>Unimproved value</b>									
UV Rural	0.016570	201	155,683,000	2,579,231	2,579,231	2,579,667	0	0	2,579,667.37
UV Mining	0.300660	29	990,611	297,127	297,127	297,837	0	0	297,837.12
<b>Sub-Total</b>		<b>495</b>	<b>160,379,485</b>	<b>3,216,838</b>	<b>3,216,838</b>	<b>3,217,985</b>	<b>0</b>	<b>0</b>	<b>3,217,985.35</b>
<b>Minimum payment</b>	<b>Minimum \$</b>								
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	369	49	29,423	16,236	16,236	18,081	0	0	18,081
<b>Unimproved value</b>									
UV Rural	369	12	139,700	4,059	4,059	4,428	0	0	4,428
UV Mining	710	11	13,337	9,230	9,230	7,810	0	0	7,810
<b>Sub-total</b>		<b>72</b>	<b>182,460</b>	<b>29,525</b>	<b>29,525</b>	<b>30,319</b>	<b>0</b>	<b>0</b>	<b>30,319</b>
		<b>567</b>	<b>160,561,945</b>	<b>3,246,363</b>	<b>3,246,363</b>	<b>3,248,304</b>	<b>0</b>	<b>0</b>	<b>3,248,304</b>
Discount					(37,000)				(27,567)
<b>Amount from general rates</b>					<b>3,209,363</b>				<b>3,220,738</b>
Rates Written Off					(10,000)				(16,405)
Ex-gratia rates		0	0	0	12,230				0
<b>Total general rates</b>					<b>3,211,593</b>				<b>3,204,333</b>

KEY INFORMATION

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



Asset Ref.	Asset description	Updated Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land</b>								
235	LAND - Lot 368 (2) Prater Street	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
	<b>Plant and equipment</b>								
	<b>Education and welfare</b>								
252	P&E - P252 Toyota Prado DSL WGN A/T GXL 1GTZ485 - TL Roads	25,000	33,636	8,636	0	25,000	33,636	8,636	0
	<b>Transport</b>								
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
	<b>Other property and services</b>								
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
		<b>132,993</b>	<b>159,601</b>	<b>26,607</b>	<b>0</b>	<b>95,748</b>	<b>110,000</b>	<b>14,252</b>	<b>0</b>



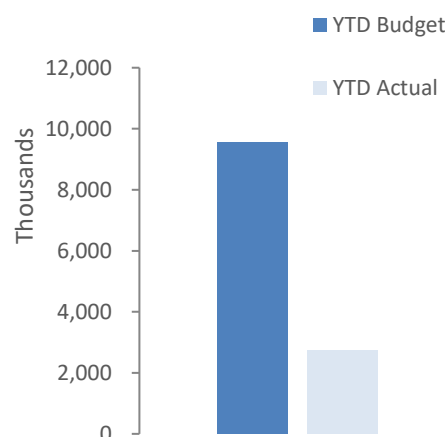
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2026**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

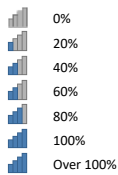
	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
<b>Capital acquisitions</b>					
		\$	\$	\$	\$
Land and Buildings	4,464,000	4,705,833	4,479,177	<b>241,870</b>	(4,237,307)
Plant and equipment	868,600	847,549	847,549	<b>394,329</b>	(453,220)
Infrastructure - roads	3,401,724	3,110,424	2,073,522	<b>1,445,530</b>	(627,992)
Infrastructure - Footpaths	260,000	260,000	173,328	<b>134,335</b>	(38,993)
Infrastructure - Parks & Ovals	125,370	128,370	64,935	<b>121,266</b>	56,331
Infrastructure - Sewerage	50,000	50,000	50,000	<b>49,789</b>	(211)
Infrastructure - Other	736,000	436,000	436,000	<b>338,967</b>	(97,033)
<b>Payments for Capital Acquisitions</b>	<b>9,905,694</b>	<b>9,538,176</b>	<b>8,124,511</b>	<b>2,726,086</b>	<b>(5,398,425)</b>
<b>Capital Acquisitions Funded By:</b>					
		\$	\$	\$	\$
Capital grants and contributions	5,949,676	5,676,376	5,547,090	<b>1,569,106</b>	(3,977,984)
Borrowings	700,000	700,000	700,000	<b>335,000</b>	(365,000)
Other (disposals & C/Fwd)	190,000	159,601	159,599	<b>110,000</b>	(49,599)
Cash backed reserves					
Plant Replacement Reserve	418,000	418,000	0	<b>0</b>	0
Community & Economic Development Reserve	367,612	367,612	0	<b>0</b>	0
Sewerage Reserve	75,000	75,000	0	<b>0</b>	0
Future Fund Grants (Interest) Reserve	40,000	40,000	0	<b>0</b>	0
Future Fund (Principal) Reserve	58,005	58,005	0	<b>0</b>	0
Insurance Works Reserve	159,792	159,792	0	<b>0</b>	0
Contribution - operations	<b>1,535,777</b>	<b>1,471,957</b>	<b>1,717,822</b>	<b>711,980</b>	(1,005,842)
<b>Capital funding total</b>	<b>9,905,694</b>	<b>9,538,176</b>	<b>8,124,511</b>	<b>2,726,086</b>	<b>(5,398,425)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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



Capital expenditure total  
Level of completion indicators



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

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

Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	\$	\$	\$	\$	\$
<b>Buildings</b>					
Building Capital Works - Early Childhood Education Centre	(3,700,000)	(3,700,000)	(3,700,000)	(65,575)	3,634,425
Unallocated Budget	(25,000)	(25,000)	(18,747)	0	18,747
Lot 377 (24) Barnes St Capital	(25,000)	0	0	0	0
Lot 350 (17) Broad Ave Capital	(25,000)	(25,000)	(18,747)	0	18,747
Reserve 3931 Oval House Mtce	(25,000)	(25,000)	(18,747)	0	18,747
18A Evans Street, Morawa	(25,000)	0	0	0	0
24 Harley Street, Morawa	(10,000)	(10,000)	(7,497)	(55)	7,442
2 Caulfield St Old Docs House Capital	(63,000)	(63,000)	(47,250)	0	47,250
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)	(33,330)	(62,022)	(28,692)
Old Depot Demolition Works	0	0	0	(65,041)	(65,041)
New Depot Construction	0	(411,833)	(308,862)	(4,984)	303,878
Admin Office Upgrade/Renewal	(280,000)	(280,000)	(209,997)	(6,600)	203,397
	(4,464,000)	(4,705,833)	(4,479,177)	(241,870)	4,237,307
<b>Plant &amp; Equipment</b>					
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
<b>Infrastructure Other</b>					
Infrastructure Other	(30,000)	(160,000)	(160,000)	0	160,000
Tennis Courts Resurfacing	(650,000)	(220,000)	(220,000)	(336,908)	(116,908)
Tennis Courts Refencing	(56,000)	(56,000)	(56,000)	(1,581)	54,419
Cemetery Entrance Road & Carpark	0	0	0	(478)	(478)
	(736,000)	(436,000)	(436,000)	(338,967)	97,033
<b>Infrastructure Sewerage</b>					
Sewerage Upgrade	(50,000)	(50,000)	(50,000)	(49,789)	211
	(50,000)	(50,000)	(50,000)	(49,789)	211
<b>Infrastructure Parks &amp; Ovals</b>					
Electric Vehicle Charging Stations	0	(3,000)	(2,250)	(1,480)	770
Solomon Terrace Redevelopment	(125,370)	(125,370)	(62,685)	(119,786)	(57,101)
	(125,370)	(128,370)	(64,935)	(121,266)	(56,331)
<b>Infrastructure Roads</b>					
Black Spot Evasive Rd Stage 2 Expenditure	(537,000)	(537,000)	(357,996)	(3,455)	354,541
Norton Road 2025/26 Gravel Resheet 2Km	(167,720)	(167,720)	(111,798)	(135,035)	(23,237)
Collins Road 2024/25	0	0	0	(9,031)	(9,031)
Collins Road 2025/26 Gravel Resheet 2Km	(147,445)	(167,445)	(111,618)	(160,604)	(48,986)
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)	(141,270)	(162,917)	(21,647)
Krummel Road 2025/26 Culvert Replacement	(51,805)	(23,505)	(15,654)	(23,505)	(7,851)
Malcolm Road 2025/26 Gravel Resheet 2Km	(277,230)	(277,230)	(184,806)	(186,678)	(1,872)
Broad Avenue 2025/26 Reseal	(52,048)	(52,048)	(34,692)	(46,504)	(11,812)
Olden Road 2025/26 Gravel Resheet 1Km	(75,337)	(75,337)	(50,214)	(45,750)	4,464
Nanekine Road 2024/25 Section	(511,223)	(511,223)	(340,812)	(27,700)	313,112
Nanekine Road 2025/26 Reconstruct	(450,000)	(450,000)	(300,000)	0	300,000
Morawa Yalgoo Road 2025/26 Reconstruction Section 1	(450,000)	(450,000)	(300,000)	(456,375)	(156,375)
Morawa Yalgoo Road 2025/26 Reconstruction Section 2	(450,000)	(187,000)	(124,662)	(186,375)	(61,713)
Sign Renewals	(20,000)	0	0	0	0
	(3,401,724)	(3,110,424)	(2,073,522)	(1,445,530)	627,992
<b>Infrastructure Footpaths</b>					
Broad Ave Dual Use Path	(62,500)	(62,500)	(41,664)	(67,019)	(25,355)
Gill Street Dual Use Path	(62,500)	(62,500)	(41,664)	(67,316)	(25,652)
Prater Street Dual Use Path	(135,000)	(135,000)	(90,000)	0	90,000
	(260,000)	(260,000)	(173,328)	(134,335)	38,993
	0	0	0	0	0
	(9,905,694)	(9,538,176)	(8,124,511)	(2,726,086)	5,398,425

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 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
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>														
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
<b>Housing</b>														
24 Harley Street - Staff Housing	136	217,081	0	0	0	8,450	17,067	17,067	208,631	200,014	200,014	4,679	9,850	9,850
<b>Recreation and culture</b>														
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
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
		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
<b>Self supporting loans</b>														
<b>Recreation and culture</b>														
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
		0	115,000	115,000	115,000	0	9,372	0	115,000	105,628	115,000	0	5,945	2,962
<b>Total</b>		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
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 31 MARCH 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 31 March 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	7,351	0	0	0	0	266,403	265,367
Plant Replacement Reserve	639,091	20,770	18,207	422,581	0	(418,000)	0	664,442	657,298
Capital Works Reserve	679,230	22,075	19,350	100,000	0	(411,833)	0	389,473	698,581
Community & Economic Development Reserve	1,421,847	46,210	48,622	0	0	(367,612)	0	1,100,445	1,470,469
Sewerage Reserve	731,105	23,761	20,828	60,000	0	(75,000)	0	739,866	751,934
Future Fund Grants (Interest) Reserve	311,565	10,126	69,693	58,005	0	(40,000)	0	339,696	381,259
Future Fund (Principal) Reserve	2,099,729	68,241	24,969	0	0	(58,005)	0	2,109,965	2,124,698
Aged Care Units (Excl. 1-4) Reserve	309,671	10,064	8,537	10,000	0	0	0	329,735	318,209
Legal Fees Reserve	59,849	1,945	1,705	10,000	0	0	0	71,794	61,554
Emergency Response Reserve	331,794	10,783	9,452	0	0	0	0	342,577	341,247
Aged Care Units 1-4 (JVA) Reserve	77,516	2,519	2,493	0	0	0	0	80,035	80,009
Swimming Pool Reserve	172,806	5,616	4,923	20,000	0	0	0	198,422	177,729
Jones Lake Road Rehab Reserve	204,161	6,635	5,816	20,000	0	0	0	230,796	209,977
Morawa-Yalgoo Road Maintenance Reserve	249,964	0	0	50,000	0	0	0	299,964	249,964
Insurance Works Reserve	194,452	0	0	0	0	(159,792)	0	34,660	194,452
	<b>7,740,798</b>	<b>237,131</b>	<b>241,948</b>	<b>750,586</b>	<b>0</b>	<b>(1,530,242)</b>	<b>0</b>	<b>7,198,273</b>	<b>7,982,745</b>

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Mar 2026
		\$	\$	\$	\$
<b>Other liabilities</b>					
- Contract liabilities	12	31,525	24,003	(21,487)	34,041
- Capital grant/contribution liabilities	13	124,575	2,245,926	(1,569,106)	801,396
<b>Total other liabilities</b>		156,100	2,269,929	(1,590,593)	835,436
<b>Provisions</b>					
Annual leave		86,244	0	0	86,244
Long service leave		108,173	0	0	108,173
<b>Total Provisions</b>		194,417	0	0	194,417
<b>Total Other Current Liabilities</b>					<b>1,029,853</b>
Amounts shown above include GST (where applicable)					

## KEY INFORMATION

### PROVISIONS

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

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

### EMPLOYEE BENEFIT PROVISIONS

#### Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

#### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

### CONTRACT LIABILITIES

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

### CAPITAL GRANT/CONTRIBUTION LIABILITIES

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 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 31 Mar 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and Subsidies</b>								
<b>General purpose funding</b>								
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
<b>Law, order, public safety</b>								
DFES Operating Grant - Bush Fire Brigade	0	0	0	0	21,590	21,590	16,191	11,855
DFES Bush Fire Mitigation Activity Funds	0	0	0	0	0	0	0	17,325
<b>Education and welfare</b>								
COTA WA Seniors Week Grant Income	0	0	0	0	1,000	1,000	747	0
YAC WA Grant Income	0	9,540	(3,238)	6,302	0	9,540	7,146	3,238
Bike Week/Transport-WestCycle Grant Income	0	463	(463)	0	1,000	1,000	747	463
Morawa Youth Skills Clinics Grant Income	0	0	0	0	2,500	2,500	1,872	0
Dept of Communities Youth Week WA Grant Income	0	0	0	0	3,000	3,000	2,250	0
WAPF Safe Street Morawa Grant Income	6,689	0	(5,787)	903	2,500	4,592	3,438	5,787
<b>Community amenities</b>								
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
<b>Recreation and culture</b>								
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
	<b>31,525.12</b>	<b>24,003</b>	<b>(21,487)</b>	<b>34,041</b>	<b>1,507,486</b>	<b>1,547,296</b>	<b>1,212,635</b>	<b>1,228,410</b>
<b>Contributions</b>								
<b>Education and welfare</b>								
Other Income	0	0	0	0	500	500	369	0
<b>Community amenities</b>								
Drummuster Contribution	0	0	0	0	250	250	180	0
Community Benefit Contribution	0	0	0	0	20,000	0	0	0
<b>Recreation and culture</b>								
Event Income - Other Culture	0	0	0	0	1,800	1,800	1,350	0
<b>Transport</b>								
Street Lighting Subsidy (MRWA)	0	0	0	0	105,200	5,200	3,897	0
Maintenance Contribution - Silverlake - Morawa Yalgoo Road	0	0	0	0	100,000	100,000	50,000	104,953
Road Maintenance Contribution	0	0	0	0	55,000	55,000	27,500	0
<b>Other property and services</b>								
Income related to Unclassified	0	0	0	0	500	500	369	0
ATC Work Smart Admin Trainee Contribution	0	0	0	0	0	0	0	1,238
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>283,250</b>	<b>163,250</b>	<b>83,665</b>	<b>106,191</b>
<b>TOTALS</b>	<b>31,525</b>	<b>24,003</b>	<b>(21,487)</b>	<b>34,041</b>	<b>1,790,736</b>	<b>1,710,546</b>	<b>1,296,300</b>	<b>1,334,601</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 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 31 Mar 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital Grants and Subsidies</b>								
<b>Education and welfare</b>								
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
<b>Recreation and culture</b>								
LRCIP 4 Grant - Solomon Terrace	0	251,614	(119,786)	131,828	125,370	125,370	125,370	119,786
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
<b>Transport</b>								
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	(27,700)	33,440	241,140	241,140	241,140	27,700
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	(162,917)	48,810	211,916	211,916	211,915	162,917
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	(186,678)	87,325	277,230	277,230	277,230	186,678
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	(45,750)	28,773	75,337	75,337	75,336	45,750
MRWA Black Spot Grant - Evaside Road Stage 2	0	143,200	(3,455)	139,745	358,000	358,000	358,000	3,455
WA Bicycle Network Grant - Broad Street Footpath	15,375	14,038	(29,413)	0	30,750	30,750	0	29,413
WA Bicycle Network Grant - Gill Street Footpath	15,375	14,038	(29,413)	0	30,750	30,750	0	29,413
WA Bicycle Network Grant - Prater Street Dual Use Path	0	51,527	0	51,527	67,777	67,777	0	0
	<b>124,575</b>	<b>2,245,926</b>	<b>(1,569,106)</b>	<b>801,396</b>	<b>5,849,676</b>	<b>5,676,376</b>	<b>5,547,090</b>	<b>1,569,106</b>
<b>Capital Contributions</b>								
<b>Recreation and culture</b>								
Tennis Club - Tennis Courts Resurfacing Contribution	0	0	0	0	100,000	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>124,575</b>	<b>2,245,926</b>	<b>(1,569,106)</b>	<b>801,396</b>	<b>5,949,676</b>	<b>5,676,376</b>	<b>5,547,090</b>	<b>1,569,106</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 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 31 Mar 2026
	\$	\$	\$	\$
Drug Action Group	660	0	0	<b>660</b>
Youth Fund Raising	865	0	0	<b>865</b>
	<b>1,525</b>	<b>0</b>	<b>0</b>	<b>1,525</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 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
	\$	%				
<b>Revenue from operating activities</b>						
Rates excluding general rates	(21,138)	(446.61%)	▼			Ex-gratia rates have not yet been received that were budgeted for.
Profit on disposal of assets	(12,352)	(46.43%)	▼			Profit on disposal of assets is running behind budget schedule.
<b>Expenditure from operating activities</b>						
Materials and contracts	533,218	25.16%	▲	Various material and contract expense accounts running behind budget.		
Utility charges	36,554	11.55%	▲	Various utility charges contract expense accounts running behind budget.		
Insurance expenses	(27,934)	(12.10%)	▼			Actual insurance premiums paid are ahead of budget phasing.
Other expenditure	64,794	41.79%	▲	Various other expenditure expense accounts running behind budget with members sitting fees being the most significant.		
<b>Investing activities</b>						
Proceeds from Capital grants, subsidies and contributions	(3,977,984)	(71.71%)	▼			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	707,898	25.30%	▲			Capital Works currently ahead of budget phasing. See Note 8 for project details.
Payments for property, plant and equipment	4,690,527	88.06%	▲	Capital Works currently behind budget phasing. See Note 8 for project details.		
<b>Financing activities</b>						

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 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
Transfer to reserves	(115,309)	(91.05%)			Transfers to reserve occurring ahead of budget phasing.	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 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
				\$	\$	\$	\$
	<b>Budget adoption</b>		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 Princlal 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 (P293)	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 (P622)	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
B108615	YAC WA Grant Income	March 26 OCM	Operating Revenue		9,540		444,258
B108620	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 31 MARCH 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 31 MARCH 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)
				<b>(35,749)</b>	<b>2,270,583</b>	<b>(2,270,584)</b>	<b>(0)</b>

**Attachment 2 – 11.2.1b Bank Reconciliation for the period ending 31 March 2026.**

<b>Shire of Morawa Bank Reconciliation Report For Period Ending 31 March 2026</b>					
	<b>Municipal Account</b>	<b>Municipal Online Saver</b>	<b>Trust Account</b>	<b>Reserve Account</b>	<b>Term Deposits - Reserves</b>
<b>Balance as per Bank Statement</b>	2,092,409.64	1,173,561.16	1,525.11	5,882,745.12	2,100,000.00
<b>Balance as per General Ledger</b>	1,970,295.22	1,173,561.16	1,525.11	5,882,745.12	2,100,000.00
<b>Outstanding Deposits</b>					
Unpresented Payments (EFT)	-116,910.58				
Unallocated Bank Deposits	(\$16,774.78)				
Outstanding Deposits (POS)	\$11,570.94				
<b>Difference</b>	1,970,295.22 0.00	1,173,561.16 0.00	1,525.11 0.00	5,882,745.12 0.00	2,100,000.00 0.00

**Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 31 March 2026.**

<p style="text-align: center;"><b>Shire of Morawa</b>  <b>List of Payments Report</b>                      For Period Ending 31 March 2026</p>					
Chq/EFT	Date	Name	Description	Amount	Bank
EFT20244	12/03/2026	Department of Human Services	Payroll Deductions/Contributions	165.04	6
EFT20245	13/03/2026	North Midlands Electrical	Replace antenna and fault find TV cabling - 20 Barnes Street	680.35	6
EFT20246	13/03/2026	Landgate	UV Interim - Rural Areas	48.48	6
EFT20247	13/03/2026	Refuel Australia	Ad blue 10L - P295	69.33	6
EFT20248	13/03/2026	Aerodrome Management Services Pty Ltd	Monthly periodic compliance support fees - February 2026	3177.10	6
EFT20250	13/03/2026	Infinitum Technologies Pty Ltd	Monthly IT Services - Doctors Surgery - October 2025	3396.25	6
EFT20251	13/03/2026	Mitchell and Brown Communications	Security Monitoring Fees - Gym - March 2026	50.00	6
EFT20252	13/03/2026	Team Global Express	Freight Charges - February 2026	33.44	6
EFT20254	13/03/2026	Bob Waddell Consultant	Assistance with Monthly Financials & Budget	440.00	6
EFT20255	13/03/2026	Wallace Plumbing and Gas	Replace solar HWS - 24 Barnes Street & Annual Backflow Test,	8999.98	6
EFT20256	13/03/2026	Ocean Air Custom Airconditioning Solutions	Replace filter pads to a/c - 78 Yewers Ave	528.00	6
EFT20257	13/03/2026	Shire of York	Reimbursement of Long Service Leave	9087.32	6
EFT20258	13/03/2026	K3Studio Pty Ltd	Condition Assessment & Reports - Shire Buildings & Facilities	30525.00	6
EFT20259	31/03/2026	North Midlands Electrical	Supply and install 24v power supply - Windsock & RCD Testing Various	14212.76	6
EFT20260	31/03/2026	Rip-It Security Shredding	Collection Secure Document Bin - 6 March 2026	256.50	6
EFT20261	31/03/2026	Morawa Drapery Store (MJ & BL Thornton Pty	Protective Hats	395.40	6
EFT20262	31/03/2026	Morawa Traders	Consumables for depot	86.33	6
EFT20263	31/03/2026	Nutrien Ag Solutions	Battery for 4' transfer pump	136.40	6
EFT20264	31/03/2026	Choices Flooring Geraldton	Replace Flooring - Caravan Park Units	12700.00	6
EFT20265	31/03/2026	Landgate	GRV Interim Valuations	112.66	6
EFT20266	31/03/2026	Refuel Australia	Fuel Card Purchases - February 2026	1450.09	6
EFT20267	31/03/2026	Hitachi Construction Machinery (Australia)	Service Kit for Loader - P250	1362.76	6
EFT20268	31/03/2026	Canine Control	Ranges Services x 3 visits	3362.58	6
EFT20269	31/03/2026	WALGA	Elected members Mandatory WALGA e-Learning Training	407.00	6
EFT20270	31/03/2026	Jason Signmakers	Landfill Signage	1238.52	6
EFT20271	31/03/2026	Central West Pump Service	Repair Reticulation Pump for the Ovals	6707.30	6
EFT20272	31/03/2026	Snap Osborne Park	Letterhead Printing & Business Cards	861.00	6
EFT20273	31/03/2026	Batavia Coast Trimmers	Repair Shade Sails	1260.00	6
EFT20274	31/03/2026	Coates Hire	Hire of Water Cart for Gravel Resheeting Work on Collins.	11921.58	6
EFT20275	31/03/2026	Western Australia Police	Return of Unspent Grant Funds - WAPF Safe Street	1314.18	6
EFT20276	31/03/2026	RJ & LJ King	Tyre for Dog Trailer - P174	357.50	6
EFT20277	31/03/2026	Great Southern Fuel Supplies	Fuel Card Purchases - February 2026	486.66	6
EFT20278	31/03/2026	Infinitum Technologies Pty Ltd	Monthly IT & Phone Services Doctors Surgery - March 2026	3499.25	6
EFT20279	31/03/2026	Canine Control - Additional Services	Corella Culling x 2 visits	1980.00	6
EFT20280	31/03/2026	Bob Waddell Consultant	Assistance with Annual Budget Review, January 2026 Financials	220.00	6

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 31 March 2026

Chq/EFT	Date	Name	Description	Amount	Bank
EFT20281	31/03/2026	AFGRI Equipment	Spare keys for John Deere equipment JD AT195302	55.18	6
EFT20282	31/03/2026	Bookeasy Australia Pty Ltd	Booking Software for Caravan Park Monthly Fee - February 2026	134.31	6
EFT20283	31/03/2026	Midmech Pty Ltd	Carry out service x 7 vehicles	5974.88	6
EFT20284	31/03/2026	LG Best Practices Pty Ltd	Rates Services - February 2026	8052.00	6
EFT20285	31/03/2026	Wallace Plumbing and Gas	Replace leaking cistern - Koolanooka Chalet	524.16	6
EFT20286	31/03/2026	Australia Post	Postage Fees & Charges - Period Ending 28/02/26	20.16	6
EFT20287	31/03/2026	Integrated ICT	Managed Services Agreement FY25-26 Monthly Charge - Feb 2026	7464.43	6
EFT20288	31/03/2026	Truck & Trailer Rentals Australia Pty Ltd	Truck Rental for Gravel Resheeting on Malcolm Road	30230.99	6
EFT20289	31/03/2026	Incite Security	Monitoring Fees for Oval Building - Period 01/03/26 to 31/05/26	126.00	6
<b>Total EFT Payments</b>				<b>174,110.87</b>	
DD10788.1	12/03/2026	Beam Super	Superannuation on Payrun #152 - FN end 11.03.2026	11738.69	6
DD10803.1	26/03/2026	Beam Super	Superannuation on Payrun #153 - FN end 25.03.26	12379.69	6
DD10812.1	09/03/2026	Exetel Pty Ltd	Monthly Charges - Corporate Internet March 2026	975.00	6
DD10812.2	09/03/2026	Telstra Corporation Limited	SMS Alert Account Charges up to 15 Feb 2026	1262.81	6
DD10812.3	10/03/2026	Synergy	Electricity Supply & Usage Charges - 20 Jan 26 to 16 Feb 26	511.93	6
DD10812.4	13/03/2026	Exetel Pty Ltd	Telstra FFS Quote - EXER-26484 - Fibre Install	10844.18	6
DD10812.5	19/03/2026	Synergy	Electricity Supply & Usages Charges - 23 Dec 25 to 24 Feb 2026	344.14	6
DD10812.6	19/03/2026	Telstra Corporation Limited	Monthly Charges - All Mobiles, Dongles, Data SIMS - Usage for Feb	1309.36	6
DD10812.7	03/03/2026	Water Corporation	Water Supply & Usage Charges - 08 Dec 25 to 09 Feb 26	21026.57	6
DD10813.1	20/03/2026	Synergy	Electricity Supply & Usage Charges - 24 Dec 25 to 25 Feb 26 (17accts)	6103.40	6
DD10813.2	23/03/2026	Synergy	Electricity Supply & Usage Charges - 24 Dec 25 to 25 Feb 26 (23accts)	17498.54	6
DD10814.1	24/03/2026	Synergy	Electricity Supply & Usage Charges - 24 Dec 25 to 25 Feb 26 (8accts)	1762.95	6
DD10814.2	25/03/2026	Telstra Corporation Limited	Medical Centre Landlines - usage up to 01 March 26	422.13	6
DD10814.3	25/03/2026	Synergy	Electricity Supply & Usage Charges - 24 Dec 25 to 25 Feb 26	537.69	6
DD10814.4	27/03/2026	Synergy	Electricity Suppy Charges - 207 Streetlights - 25 Jan 26 to 24 Feb 26	4282.40	6
<b>Total Direct Debit Payments</b>				<b>90,999.48</b>	

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 31 March 2026

Chq/EFT	Date	Name	Description	Amount	Bank
	03/03/2026	WATC	WATC Loan 139 Repayment	7538.61	6
	05/03/2026	Shire of Morawa	Standpipe Card Bond Refunds	52.00	6
	11/03/2026	Shire of Morawa	Payrun 152 Deductions	430.00	6
	12/03/2026	Shire of Morawa	Net Payrun 152	65225.11	6
	25/03/2026	Shire of Morawa	Payrun 153 deductions	330.00	6
	26/03/2026	Shire of Morawa	Net Payrun 153	67635.90	6
	30/03/2026	Shire of Morawa - Gym	Gym Toggle Bond Refunds	90.00	6
	30/03/2026	Shire of Morawa - Caravan Park	Refunds/Cancellations - Caravan Park Accommodation	1988.00	6
	30/03/2026	ATO	BAS Payment - January 2026	48790.00	6
	31/03/2026	DOT	Direct Debit Transport payments - Mach 2026	20005.55	6
	31/03/2026	NAB	Bank, Merchant, BPAY & Account Fee's - March 2026	329.73	6
	31/03/2026	Centrelink	Centrelink Fee's March 2026	13.86	6
<b>Total Bank Transfers/ Payments</b>				<b>212,428.76</b>	
<i>Included in</i>	<b>Fuel Cards - CEO - P275 (MO 0)</b>				
EFT20266	Feb	Refuel	337.64L - Diesel	633.64	6
EFT20277	Feb	Great Southern Fuel Supplies	63.61L - Diesel	128.49	6
<i>Included in</i>	<b>Fuel Cards - EMCCS - P295 (0 MO)</b>				
EFT20266	Feb	Refuel	377.26L - Diesel	669.29	6
<i>Included in</i>	<b>Fuel Cards - MWS - P296 (02 MO)</b>				
EFT20266	Feb	Refuel	84.25L - Diesel	147.16	6
EFT20277	Feb	Great Southern Fuel Supplies	145.40L - Diesel	266.63	6
<i>Included in</i>	<b>Fuel Card - Depot - P999</b>				
EFT20277	Feb	Great Southern Fuel Supplies	50.6L - Unleaded	91.54	6
<b>TOTAL Fuel Cards</b>				<b>1,936.75</b>	

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 31 March 2026

Chq/EFT	Date	Name	Description	Amount	Bank
<b>2526-09.14 &amp; 2526-09.15</b>		<b>NAB</b>	<b>Corporate card purchases in February &amp; March 2026</b>		
	<b>Corporate Credit Card - MWS</b>				
2526-09.14	3/02/2026	Brand Enterprises WA Pty Ltd	Poly Parts - Oval Buildings	\$52.80	6
	11/02/2026	Midwest Auto Group	15,000km service & Supply and Fit New Windscreen - MWS Everest	\$1,978.20	6
	11/02/2026	Starlink Internet	Internet Fee - 7 White Ave	\$139.00	6
	19/02/2026	DWER - WATER	Clearing Permit Application - Evaside Rd	\$2,400.00	6
	27/02/2026	NAB	NAB Card Fee	\$8.00	6
2526-09.15	11/03/2026	Starlink Internet	Internet Fee - 7 White Ave	\$139.00	6
	26/03/2026	VEECO Laundry Systems	Mixing Valve - Caravan Park Laundry Machine	\$228.04	6
	27/03/2026	NAB	NAB Card Fee	\$8.00	6
<b>Sub Total</b>				<b>4,953.04</b>	
	<b>Corporate Credit Card - EMCCS</b>				
2526-09.14	23/02/2026	Starlink Internet	Internet Fee - Caravan Park	\$108.00	6
	26/02/2026	Starlink Internet	Internet Fee - Medical Centre	\$139.00	6
	26/02/2026	Starlink Internet	Internet Fee - Depot	\$139.00	6
	27/02/2026	Seton	Speed Limit sign - Caravan park	\$65.93	6
	27/02/2026	NAB	NAB Card Fee	\$8.00	6
2526-09.15	11/03/2026	Quest Scarborough	Accommodation - 1 night - Employee Training	\$300.04	6
	12/03/2026	Ezi Security Safes	2 x safe key cabinets (1 Depot, 1 Admin)	\$1,282.96	6
	23/03/2026	Seton	Speed Limit sign Aluminium - Caravan park	\$213.77	6
	23/03/2026	Starlink Internet	Internet Fee - Caravan Park	\$108.00	6
	26/03/2026	Starlink Internet	Internet Fee - Medical Centre	\$139.00	6
	26/03/2026	Starlink Internet	Internet Fee - Depot	\$139.00	6
	27/03/2026	NAB	NAB Card Fee	\$8.00	6
<b>Sub Total</b>				<b>2,650.70</b>	

**Shire of Morawa**  
**List of Payments Report**  
For Period Ending 31 March 2026

Chq/EFT	Date	Name	Description	Amount	Bank
<b>Corporate Credit Card - CEO</b>					
2526-09.14	11/02/2026	Hotel @ Booking.com	Accommodation - 1 Councillor to atteng WALGA event	\$367.54	6
	16/02/2026	Portable Partitions AU	Partition for temp office area within Admin building	\$1,991.00	6
	18/02/2026	Starlink Internet	Internet Fee - 24 Harley St	\$119.00	6
	20/02/2026	Kinatico Ltd	Pre-Employment NPC	\$69.91	6
	23/02/2026	QUAY Perth	Accommodation - 2 employees - WAIRC hearing	\$2,103.30	6
	27/02/2026	NAB	NAB Card Fee	\$8.00	6
2526-09.15	2/03/2026	Landgate	Certificate of Title - Dreghorn St	\$65.20	6
	2/03/2026	WAPF Licensing Services	Corporate Firearm Licence Renewal	\$60.00	6
	9/03/2026	Spotlight	Curtains & Rods, Towel Sets - Caravan Park Units/Chalets	\$1,307.00	6
	18/03/2026	Statlink Internet	Internet Fee - 24 Harley St	\$119.00	6
	27/03/2026	Prime Video	Prime Video - Purchase Movie to screen at Pool - Youth Week 2026	\$9.99	6
	27/03/2026	NAB	NAB Card Fee	\$8.00	6
<b>Sub Total</b>				<b>6,227.94</b>	

TOTAL Corporate Credit Card Payment

**13,831.68**

**TOTAL PAYMENTS FOR COUNCIL APPROVAL**

**491,370.79**

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## Ordinary Council Meeting 28 April 2026

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***Attachment 1 – 11.3.1a FIN08 Disposal of Property (Other than Land).***

***Item 11.3.1 - Disposal of Property***

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## Shire of Morawa Policy Manual

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### FIN08 Disposal of Property (other than land)

Aim	To provide guidance on the management of the disposition of property (other than land).
Application	All staff and Elected Members
Statutory Environment	<i>Local Government Act 1995 s.3.58</i> <i>Local Government (Functions and General) Regulations 1996 s.30</i>
Approval Date	OCM 16 December 2024
Last Review	OCM 19 November 2020
Next Review	2026
Review Period	2 years

#### Objective

To provide guidance on the management of the disposition of property (other than land) below \$10,000 in value ensuring full compliance with applicable legislative obligations and principles of transparency.

#### Policy

The Shire's Disposal of Property Policy sets the direction for the disposition of property below \$10,000 in value. Dispositions not outlined in this policy are prescribed by legislation.

The objectives are to ensure that:

1. All furniture, equipment or goods up to \$10,000 in value, based on a 'reasonable judgement' valuation, shall be disposed of firstly through a local public tender process with a subsequent report presented to Council. In the event of there being no response to the tender process, the processes set out in (2) and (3) below shall be followed.
2. At the discretion of the Chief Executive Officer (CEO) furniture, equipment or goods reasonably considered being valued up to \$1,000 shall be offered to local community groups, sporting clubs or charities through a locally-advertised expression of interest process which may comprise either an expression of interest or be on a "first in, first served" response basis.
3. Where an expression of interest process applies and more than one interest is received, a report shall be provided to Council recommending the order of priority, with preference given to local not-for-profit community groups where practicable.
4. Where property is worth less than \$1,000 (based on a 'reasonable judgement' valuation), the CEO shall have discretion to offer the property to local community groups, sporting clubs or charities or if no interest is received, to appropriately dispose of the property through a waste collection service.
5. For all other property disposed, the CEO shall present the proposed sale to Council.

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## Ordinary Council Meeting 28 April 2026

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***Attachment 1 - 11.3.2a Adopted 2024 -Ten Year Forward Works Program 2025 -2035.***

***Attachment 2 - 11.3.2b Road Maintenance Schedule 25-26.***

***Item 11.3.2 - Annual Road Maintenance Grading Program Update***

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## Attachment 1 – 11.3.2a Adopted 2024 – Ten Year Forward Works Program 2025-2035.

### Road Forwards Works Program 2025/26 Ten Year Plan

#### Town Streets

	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	
	Road work Length										
<b>Road</b>											
Broad Av	0.49										
Grove St (both sides)		1									
Dreghorn St			0.68								
Richter Av (both sides)				1							
White Av					0.8						
Harley St					0.17						
Granville St					0.68						
Prater St						0.75					
Gill St							0.68				
Winfield St								0.6			
Stokes Rd									0.83		
Caulfield Rd										0.75	
<b>Totals</b>	<b>0.49</b>	<b>1</b>	<b>0.68</b>	<b>1</b>	<b>1.65</b>	<b>0.75</b>	<b>0.68</b>	<b>0.6</b>	<b>0.83</b>	<b>0.75</b>	<b>8.43</b>

#### Resheeting

Road	SLKs	KM Target Per Annum										Total KM Re-sheeted per road
		25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	
Collins Road	0.00 to 2.00	2										2
Pintharuka West Road	2.48 to 25.14		6	2	3	3	3	4				23
Moffet Road	0.00 to 3.50										4	4
Fabling Road	0.42 to 9.12									5	4	9
Franco Road	0.00 to 9.97							5	5			10
Yammapool Road	0.00 to 9.30								4	4	1	9
Old Three Springs Road	5.90 to 14.13				3	3	3					9
Malcolm Road	0.03 to 5.06	5										5
Arrinooka Road	1.06 to 14.20		5	2	3							13
Canna North East Road	12.66 to 19.57					3	3	1				7
Norton Road	6.16 to 7.90	2										2
Olden Road	0.00 to 1.00	1										1
<b>Total Re-sheeting per annum</b>		<b>10</b>	<b>11</b>	<b>4</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>94</b>

## Road Maintenance

Roads receiving 1 grade per year			
Road Name	Start	End	Length (Km)
Barr Rd	Yammapool Rd	East Boundary	2.05
Bayliss Rd	Neates Rd	End of Road	3.06
Caldwell Rd	Pallotine Rd	Northern Shire Boundary	1.66
Catto Rd	Yammapool Rd	Yongarloo Rd	3.48
Cox Rd	Indar Rd	End of Road	2.16
Heitman Rd	Nanekine Rd	Streets Rd	7.84
Knight Rd	Koolanooka South Rd	Gaston Rd	2.16
Kowald Rd	Offszanka Rd	End of Road	5.09
Malcolm Rd (B)	Wubin Mullewa Rd	Malcolm Rd	0.87
McGlew St	Rubbish Tip Rd	Valentine St	0.19
Moore Rd	Fallon Rd	End of Road	1.75
Murray Rd	Munckton Rd	Slk 1.8	1.8
Newnham Rd	Gerber Rd	End of Road	5.31
Old Neagle St	Stokes Rd	Cemetary Gates	0.4
Powell St	Burton Rd	Start of Seal	0.03
Ross Rd	Wubin Mullewa Rd	Evaside Rd	3.49
Rubbish Tip Access Rd	Stokes Rd	Rubbish Tip	2.59
Ryan Rd	Moffet Rd	Boss Rd	4.83
Sparks Rd	Morawa Yalgoo Rd	End of Road	2.85
Taseff Rd	Fitzgerald Rd	Gutha East Rd	8.13
Unknown Rd 160	Gutha East Rd	Evaside Rd	0.38
Unknown Rd 162	Koolanooka Springs Rd	End of Road	1.45

Valentine St	McGlew Rd	Start of Seal	0.02
Waddilove Rd	End of Seal	End of Road	0.13
Wilton Rd	Nanekine Rd	Western Shire Boundary	3.1
Yewers Av	Start of Road	Start of Seal	0.02
<b>Total Road KMs receiving 1 Grade Per Annum</b>			<b>64.84</b>
<b>Roads receiving 2 grades per year</b>			
<b>Road Name</b>	<b>Start</b>	<b>End</b>	<b>Length (Km)</b>
Arrinooka Rd	Wubin Mullewa Rd	Mullewa Shire Boundary	13.18
Barnes Rd	Robinson Rd	Gutha West Rd	4.61
Baxter Rd	Jones Lake Rd	Norton Rd	4.64
Bell Rd	End of Seal	Evaside Rd	19.02
Bickford Rd	Gutha East Rd	Sermon Rd	7.6
Bligh Rd	Neates Rd	Three Springs Shire Boundary	2.04
Bore Rd	Johnson Rd	Gutha East Rd	8.05
Broad Rd	White Rd	Pintharuka West Rd	4.36
Burma Rd	Morawa Mingenew Rd	White Rd	6.47
Burton Rd	End of Seal	Powell St	0.57
Calver Rd	Morawa South Rd	Perenjori Shire Boundary	10.7
Club Rd	End of Seal	End of Road	0.53
Coaker Rd	Boss Rd	White Rd	3.73
Croot Rd	North East Canna Rd	Northern Shire Boundary	5.74
Fallon Rd	Perenjori Shire boundary	Koolanooka Springs Rd	8.13
Fallon Rd	Slk 11.07	Krummel Rd	5.44
Fitzgerald Rd	Morawa Yalgoo Rd	Ludlow Rd	10.31
Gaston Rd	Calver Rd	Wubin Mullewa Rd	4.06

Gerber Rd	North East Canna Rd	End of Road	5.59
Healy Rd	Wooltana Rd	Mingenew Morawa Rd	4.16
Hoey Rd	Jones Lake Rd	Munckton Rd	4.65
Holder Rd	Toohey Rd	Gutha East Rd	5.22
James Rd	Mingenew Morawa Rd	Start of Seal	4.08
Jenkins Rd	Gerber Rd	Northern Shire Boundary	8.57
Johnson Rd	Bell Rd	Morawa Yalgoo Rd	11.43
Jones Lake Rd	Slk 9.08	Slk 10.27	1.19
Jones Lake Rd	Slk 10.68	Judge Rd	1.38
Judge Rd	Jones Lake Rd	Fallon Rd	5.27
Kadji Lake Rd	Morawa Yalgoo Rd	Kadji Rd	11.47
Koolanooka Dam Rd	Koolanooka South Rd	Jones Lake Rd	5.47
Koolanooka South Rd	Norton Rd	Southern Shire Boundary	7.16
Krummel Rd	Fallon Rd	Kadji Lake Rd	5.61
Letterbox Rd	White Rd	Pintharuka West Rd	3.65
Locharnda Rd	Fallon Rd	Perenjori Shire Boundary	8.31
Ludlow Rd	Kadji Lake Rd	Gutha East Rd	11.71
Malcolm Rd	End of Seal	Southern Shire Boundary	5.01
Moffet Rd	Pintharuka West Rd	Morawa Mingeneu Rd	11.37
Muthingootha Rd	Gutha East Rd	Bell Rd	5.03
Neates Rd	End of Seal	Yongarloo Rd	13.5
North Rd	Bell Rd	Johnson Rd	5.01
Old Mullewa Rd	Bell Rd	Morawa Yalgoo Rd	3.03
Old Three Springs Rd	End of Seal	Three Springs Morawa Rd	14

Orango Rd	White Rd	Pintharuka West Rd	3.7
Pallotine Rd	North East Canna Rd	Western Shire Boundary	4.36
Pintharuka Dam Rd	Wubin Mullewa Rd	Bell Rd	5.12
Pintharuka East Rd	Wubin Mullewa Rd	Bell Rd	4.42
Pulbrook Rd	Mcdonald Rd	Gerber Rd	5.1
Robinson Rd	Indar Rd	Wubin Mullewa Rd	11.42
Rothsay Rd	Wubin Mullewa Rd	Morawa Yalgoo Rd	7.99
Rubbish Tip Rd	McGlew St	Jones Lake Rd	1.66
Stokes Rd	End of Seal	Rubbish Tip Access Rd	1.02
Streets Rd	Western Shire Boundary	Nanekine Rd	12.13
Swanson Rd	Williamson Rd	Toohey Rd	5.35
Tait Rd	Olden Rd	Fallon Rd	2.78
Tilley St	End of Seal	McGlew St	0.28
Toohey Rd	Holder Rd	Stephens Rd	8.23
Tubby Rd	Robinson Rd	Mickie Rd	3.03
Valentine Rd	Three Springs Morawa Rd	Three Springs Morawa Rd	8.13
Vandeleur Rd	Moffet Rd	Wubin Mullewa Rd	7.96
Ways Rd	Fabling Rd	Canna North East Rd	6.98
White Rd	Moffet Rd	Orango Rd	12.74
Williams Rd	Wubin Mullewa Rd	Moffet Rd	7
Winterbourne Rd	Mingenew Morawa Rd	Vandeluer Rd	4.13
Wooltana Rd	Old Three Springs Rd	Three Springs Morawa Rd	4.07

Wornes Rd	Wubin Mullewa Rd	Williams Rd	2.63
Yammapool Rd	Neates Rd	Mingenew Morawa Rd	9.3
Yandanoo Springs Rd	Gutha West Rd	Indar Rd	2
Yongarloo Rd	Mingenew Morawa Rd	Shire boundary	4.99
<b>Total Road Distance Receiving 2 Grades Per Annum</b>			<b>427.57</b>
<b>Roads receiving 3 grades per year</b>			
<b>Road Name</b>	<b>Start</b>	<b>End</b>	<b>Length (Km)</b>
Agar Rd	White Rd	Morawa Mingeneu Rd	6.81
Boss Rd	Ryan Rd	Agar Rd	4.17
Canna North East Rd	Fabling Rd	Jenkins Rd	19.12
Carlake Rd	Pintharuka West Rd	Pintharuka West Rd	6.97
Collins Rd	Carlake Rd	Gutha West Rd	7.79
Dreghorn Rd	End of Seal	Coaker Rd	3.62
Evaside Rd	End of Seal	Slk 8.7	8.43
Fabling Rd	Offszanka Rd	Williamson Rd	12.2
Franco Rd	Pintharuka West Rd	Morawa Mingeneu Rd	9.97
Gutha East Rd	Ludlow Rd	Wubin Mullewa Rd	22.22
Gutha West Rd	Wubin Mullewa Rd	Slk 10.84	10.84

Indar Rd	End of Seal	Gutha West Rd	14.86
Madden Rd	Morawa Yalgoo Rd	Holder Rd	8.96
McDonald Rd	Morris Rd	End of Road	8
McWhirter Rd	Madden Rd	End of Road	8.1
Mickie Rd	Wubin Mullewa Rd	End of Road	5.47
Milloy Rd	Gutha West Rd	Pintharuka West Rd	12.11
Morris Rd	Williamson Rd	McWhirter Rd	8.08
Norton Rd	Wubin Mullewa Rd	Olden Rd	7.91
Olden Rd	Norton Rd	Tait Rd	1.92
Pintharuka West Rd	End of Seal	Western Shire Boundary	29.09
Sermon Rd	Morawa Yalgoo Rd	Eastern Shire Boundary	7.2
Stephens Rd	Evaside Rd	Fablings Rd	10.42
Tropiano Rd	Gutha West Rd	Pintharuka West Rd	6.12
Williamson Rd	Fablings Rd	Morris Rd	11.23
<b>Total Distance of Roads Receiving 3 Grades Per Annum</b>			<b>255.94</b>
<b>Roads receiving 4 grades per year</b>			
<b>Road Name</b>	<b>Start</b>	<b>End</b>	<b>Length (Km)</b>
Fallon Rd	Koolanooka Springs Rd	Slk 10.99	2.86
Koolanooka Springs Rd	Start of Road	End of Road	9.46
Mungada Rd	Koolanooka South Rd	East Shire Boundary	12.74



***Attachment 2 – 11.3.2b Road Maintenance Schedule 25-26.***

Road Name				Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	SLK	Notes
<b>Roads receiving 1 grade per year</b>																	
<b>Road Name</b>	<b>Start</b>	<b>End</b>	<b>Length (Km)</b>														
Barr Rd	Yammapool Rd	East Boundary	2.05	*												0-2.05	
Bayliss Rd	Neates Rd	End of Road	3.06	*												0-3.06	
Caldwell Rd	Pallotine Rd	Northern Shire Boundary	1.66													0-1.66	
Catto Rd	Yammapool Rd	Yongarloo Rd	3.48	*												0-3.48	
Cox Rd	Indar Rd	End of Road	2.16											*		0-2.16	
Heitman Rd	Nanekine Rd	Streets Rd	7.84			*				*						0-7.84	
Knight Rd	Koolanooka South Rd	Gaston Rd	2.16	*												0-2.16	
Kowald Rd	Offszanka Rd	End of Road	5.09		*									*		0-5.09	
Malcolm Rd (B)	Wubin Mullewa Rd	Malcolm Rd	0.87													0-0.87	
McGlew St	Rubbish Tip Rd	Valentine St	0.19													0-0.19	
Moore Rd	Fallon Rd	End of Road	1.75													0-1.75	
Murray Rd	Munckton Rd	Slk 1.8	1.8									*				0-1.8	
Newnham Rd	Gerber Rd	End of Road	5.31									*				0-5.31	
Old Neagle St	Stokes Rd	Cemetary Gates	0.4													0-0.4	
Powell St	Burton Rd	Start of Seal	0.03													0-0.03	
Ross Rd	Wubin Mullewa Rd	Evaside Rd	3.49													0-3.49	
Rubbish Tip Access Rd	Stokes Rd	Rubbish Tip	2.59										*			0-2.59	
Ryan Rd	Moffet Rd	Boss Rd	4.83							*						0-4.83	
Sparks Rd	Morawa Yalgoo Rd	End of Road	2.85													0-2.85	
Taseff Rd	Fitzgerald Rd	Gutha East Rd	8.13													0-8.13	
Unknown Rd 160	Gutha East Rd	Evaside Rd	0.38													0-0.38	
Unknown Rd 162	Koolanooka Springs Rd	End of Road	1.45													0-1.45	
Valentine St	McGlew Rd	Start of Seal	0.02													0-0.02	
Waddilove Rd	End of Seal	End of Road	0.13													0-0.13	
Wilton Rd	Nanekine Rd	Western Shire Boundary	3.1													0-3.1	
Yewers Av	Start of Road	Start of Seal	0.02													0-0.02	
<b>Total Road KMs receiving 1 Grade Per Annum</b>			<b>64.84</b>														
<b>Roads receiving 2 grades per year</b>																	
<b>Road Name</b>	<b>Start</b>	<b>End</b>	<b>Length (Km)</b>														
Arrinooka Rd	Wubin Mullewa Rd	Mullewa Shire Boundary	13.18											*		0-13.18	
Barnes Rd	Robinson Rd	Gutha West Rd	4.61	*												0-4.61	
Baxter Rd	Jones Lake Rd	Norton Rd	4.64									*				0-4.64	
Bell Rd	End of Seal	Evaside Rd	19.02							*					*	0-19.02	
Bickford Rd	Gutha East Rd	Sermon Rd	7.6	*												0-7.6	
Bligh Rd	Neates Rd	Three Springs Shire Boundary	2.04	*												0-2.04	
Bore Rd	Johnson Rd	Gutha East Rd	8.05							*						0-8.05	
Broad Rd	White Rd	Pintharuka West Rd	4.36								*			*		0-4.36	
Burma Rd	Morawa Mingenew Rd	White Rd	6.47									*				0-6.47	soft edges SLK 3.50-3.56
Burton Rd	full sealed		0.57													0-0.57	fully sealed
Calver Rd	Morawa South Rd	Perenjori Shire Boundary	10.7	*						*						0-10.7	
Club Rd	End of Seal	End of Road	0.53													0-0.53	
Coaker Rd	Boss Rd	White Rd	3.73								*					0-3.73	
Croot Rd	North East Canna Rd	Northern Shire Boundary	5.74										*			0-5.74	soft edges SLK 4.61-4.64
Fallon Rd	Perenjori Shire boundary	Koolanooka Springs Rd	8.13										*			0-8.13	guide posts
Fallon Rd	Slk 11.07	Krummel Rd	5.44		*								*			0-5.44	
Fitzgerald Rd	Morawa Yalgoo Rd	Ludlow Rd	10.31													0-10.31	
Gaston Rd	Calver Rd	Wubin Mullewa Rd	4.06							*						0-4.06	
Gerber Rd	North East Canna Rd	End of Road	5.59									*				0-5.59	
Healy Rd	Wooltana Rd	Mingenew Morawa Rd	4.16								*					0-4.16	guide posts
Hoey Rd	Jones Lake Rd	Munckton Rd	4.65									*				0-4.65	
Holder Rd	Toohey Rd	Gutha East Rd	5.22							*						0-5.22	
James Rd	Mingenew Morawa Rd	Start of Seal	4.08													0-4.08	
Jenkins Rd	Gerber Rd	Northern Shire Boundary	8.57													0-8.57	
Johnson Rd	Bell Rd	Morawa Yalgoo Rd	11.43								*					0-11.43	
Jones Lake Rd	Slk 9.08	Slk 10.27	1.19									*				0-1.19	
Jones Lake Rd	Slk 10.68	Judge Rd	1.38									*				0-1.38	
Judge Rd	Jones Lake Rd	Fallon Rd	5.27									*				0-5.27	
Kadji Lake Rd	Morawa Yalgoo Rd	Kadji Rd	11.47	*												0-11.47	
Koolanooka Dam Rd	Koolanooka South Rd	Jones Lake Rd	5.47									*				0-5.47	
Koolanooka South Rd	Norton Rd	Southern Shire Boundary	7.16	*												0-7.16	
Krummel Rd	Fallon Rd	Kadji Lake Rd	5.61									*				0-5.61	
Letterbox Rd	White Rd	Pintharuka West Rd	3.65							*				*		0-3.65	
Locharda Rd	Fallon Rd	Perenjori Shire Boundary	8.31									*				0-8.31	
Ludlow Rd	Kadji Lake Rd	Gutha East Rd	11.71	*												0-11.71	
Malcolm Rd	End of Seal	Southern Shire Boundary	5.01													0-5.01	full resheet

2025

2026

Complete

Road Name				Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	SLK	Notes
Moffet Rd	Pintharuka West Rd	Morawa Mingenew Rd	11.37								*			*		0-11.37	
Muthingootha Rd	Gutha East Rd	Bell Rd	5.03							*						0-5.03	
Neates Rd	End of Seal	Yongarloo Rd	13.5	*								*				0-13.5	
North Rd	Bell Rd	Johnson Rd	5.01								*					0-5.01	o/h limbs,guide posts, culvert head wall slk0.03
Old Mullewa Rd	Bell Rd	Morawa Yalgoo Rd	3.03							*					*	0-3.03	Additional guid posts
Old Three Springs Rd	End of Seal	Three Springs Morawa Rd	14								*					0-14	
Orango Rd	White Rd	Pintharuka West Rd	3.7							*				*		0-3.7	
Pallotine Rd	North East Canna Rd	Western Shire Boundary	4.36									*				0-4.36	
Pintharuka Dam Rd	Wubin Mullewa Rd	Bell Rd	5.12							*						0-5.12	
Pintharuka East Rd	Wubin Mullewa Rd	Bell Rd	4.42							*					*	0-4.42	
Pulbrook Rd	Mcdonald Rd	Gerber Rd	5.1													0-5.1	
Robinson Rd	Indar Rd	Wubin Mullewa Rd	11.42												*	0-11.42	
Rothsay Rd	Wubin Mullewa Rd	Morawa Yalgoo Rd	7.99								*					0-7.99	guide posts
Rubbish Tip Rd	McGlew St	Jones Lake Rd	1.66													0-1.66	
Stokes Rd	End of Seal	Rubbish Tip Access Rd	1.02													0-1.02	
Streets Rd	Western Shire Boundary	Nanekine Rd	12.13			*										0-12.13	
Swanson Rd	Williamson Rd	Toohey Rd	5.35											*		0-5.35	guide posts
Tait Rd	Olden Rd	Fallon Rd	2.78													0-2.78	
Tilley St	End of Seal	McGlew St	0.28													0-0.28	
Toohey Rd	Holder Rd	Stephens Rd	8.23							*				*		0-8.23	
Tubby Rd	Robinson Rd	Mickie Rd	3.03			*										0-3.03	
Valentine Rd	Three Springs Morawa Rd	Three Springs Morawa Rd	8.13								*					0-8.13	
Vandeleur Rd	Moffet Rd	Wubin Mullewa Rd	7.96													0-7.96	
Ways Rd	Fabling Rd	Canna North East Rd	6.98										*			0-6.98	
White Rd	Moffet Rd	Orango Rd	12.74									*				0-12.74	culvert hole in it SLK 0.05
Williams Rd	Wubin Mullewa Rd	Moffet Rd	7								*		*			0-7	guide posts
Winterbourne Rd	Mingenew Morawa Rd	Vandeluer Rd	4.13													0-4.13	
Wootana Rd	Old Three Springs Rd	Three Springs Morawa Rd	4.07									*				0-4.07	guide posts
Wornes Rd	Wubin Mullewa Rd	Williams Rd	2.63								*					0-2.63	
Yammapool Rd	Neates Rd	Mingenew Morawa Rd	9.3	*	*					*						0-9.3	
Yandanoo Springs Rd	Gutha West Rd	Indar Rd	2			*										0-2	
Yongarloo Rd	Mingenew Morawa Rd	Shire boundary	4.99													0-4.99	
<b>Total Road Distance Receiving 2 Grades Per Annum</b>			<b>427.57</b>														
<b>Roads receiving 3 grades per year</b>																	
<b>Road Name</b>	<b>Start</b>	<b>End</b>	<b>Length (Km)</b>														
Agar Rd	White Rd	Morawa Mingenew Rd	6.81			*					*					0-6.81	
Boss Rd	Ryan Rd	Agar Rd	4.17								*					0-4.17	
Canna North East Rd	Fabling Rd	Jenkins Rd	19.12		*									**		0-19.12	
Carslake Rd	Pintharuka West Rd	Pintharuka West Rd	6.97							*				*		0-6.97	soft edges grader sunk
Collins Rd	Carslake Rd	Gutha West Rd	7.79													0-7.79	full resheet
Dreghorn Rd	End of Seal	Coaker Rd	3.62				*				*					0-3.62	
Evaside Rd	End of Seal	Slk 8.7	8.43							*					*	0-8.43	culvert needs replace,signage,guide posts
Fabling Rd	Offszanka Rd	Williamson Rd	12.2										*	*		0-12.2	guide posts
Franco Rd	Pintharuka West Rd	Morawa Mingenew Rd	9.97			*							*			0-9.97	
Gutha East Rd	Ludlow Rd	Wubin Mullewa Rd	22.22	*												0-22.22	
Gutha West Rd	Wubin Mullewa Rd	Slk 10.84	10.84									*				0-10.84	
Gutha West Rd	Slk 11.17	End of Road	4.33									*				0-4.33	
Indar Rd	End of Seal	Gutha West Rd	14.86												*	0-14.86	
Madden Rd	Morawa Yalgoo Rd	Holder Rd	8.96							*						0-8.96	
McDonald Rd	Morris Rd	End of Road	8													0-8	
McWhirter Rd	Madden Rd	End of Road	8.1		*											0-8.1	
Mickie Rd	Wubin Mullewa Rd	End of Road	5.47			*										0-5.47	
Milloy Rd	Gutha West Rd	Pintharuka West Rd	12.11													0-12.11	
Morris Rd	Williamson Rd	McWhirter Rd	8.08		*	*										0-8.08	
Norton Rd	Wubin Mullewa Rd	Olden Rd	7.91									*				0-7.91	full resheet
Olden Rd	Norton Rd	Tait Rd	1.92									*				0-1.92	full resheet
Pintharuka West Rd	End of Seal	Western Shire Boundary	29.09								*			*		0-29.09	culvert box section moved slk-7.59
Sermon Rd	Morawa Yalgoo Rd	Eastern Shire Boundary	7.2	*												0-7.2	
Stephens Rd	Evaside Rd	Fablings Rd	10.42											*		0-10.42	
Tropiano Rd	Gutha West Rd	Pintharuka West Rd	6.12							*				*		0-6.12	guide posts on culverts and rises
Williamson Rd	Fablings Rd	Morris Rd	11.23	*									*			0-11.23	
<b>Total Distance of Roads Receiving 3 Grades Per Annum</b>			<b>255.94</b>														
<b>Roads receiving 4 grades per year</b>																	
<b>Road Name</b>	<b>Start</b>	<b>End</b>	<b>Length (Km)</b>														
Fallon Rd	Koolanooka Springs Rd	Slk 10.99	2.86		*					*			*				



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## Ordinary Council Meeting 28 April 2026

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***Attachment 1- 12.1a Minutes of Audit, Risk & Improvement Committee Meeting.***

***Item 12.1- Audit, Risk & Improvement Committee Meeting – 19 March 2026.***

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# **MINUTES**

## **AUDIT, RISK & IMPROVEMENT COMMITTEE**

held on

**Thursday, 19 March 2026 at 5.00pm**

**as Virtual Meeting (e- Meeting).**



WESTERN AUSTRALIA'S  
**WILDFLOWER COUNTRY**

*'This meeting is being recorded on audio tape and to assist with minute taking purposes. The public is reminded that in accordance with Section 6.16 of the Shire of Morawa Meeting Procedures Local Law 2012 that nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the presiding member.'*

**DISCLAIMER**

*No responsibility whatsoever is implied or accepted by the Shire of Morawa for any act, omission, statement or intimation occurring during Council Meetings. The Shire of Morawa disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission, and statement of intimation occurring during Council Meetings.*

*Any person or legal entity that acts or fails to act in reliance upon any statement, act or omission occurring in a Council Meeting does so at their own risk. The Shire of Morawa advises that any person or legal entity should only rely on formal confirmation or notification of Council resolutions.*

## DISCLOSURE OF FINANCIAL/ IMPARTIALITY/ PROXIMITY INTERESTS

*Local Government Act 1995 – Section 5.65, 5.70 and 5.71 Local Government (Administration) Regulation 34C*

<i>This form is provided to enable members and officers to disclose an Interest in a matter in accordance with the regulations of Section 5.65, 5.70 and 5.71 of the Local Government Act and Local Government (Administration) Regulation 34C</i>			
Name of person declaring the interest			
Position			
Date of Meeting			
Type of Meeting (Please circle one)	Council Meeting/ Committee Meeting/ Special Council Meeting Workshop/ Public Agenda Briefing/ Confidential Briefing		
Interest Disclosed			
Item Number and Title			
Nature of Interest			
Type of Interest (please circle one)	Financial	Proximity	Impartiality
Interest Disclosed			
Item Number and Title			
Nature of Interest			
Type of Interest (please circle one)	Financial	Proximity	Impartiality
Interest Disclosed			
Item Number and Title			
Nature of Interest			
Type of Interest (please circle one)	Financial	Proximity	Impartiality

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Important Note:** Should you declare a **Financial** or **Proximity** Interest, in accordance with the Act and Regulations noted above, you are required to leave the room while the item is being considered. For an **Impartiality** Interest, you must state the following prior to the consideration of the item:

*“With regard to agenda item (read item number and title), I disclose that I have an impartiality interest because (read your reason for interest). As a consequence, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly.”*

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**Item 1 Opening of Meeting**

The Presiding Member to declare the meeting open at 5pm.

**Item 2 Acknowledgement of Traditional Owners and Dignitaries**

The Presiding Member acknowledges the traditional custodians, the Yamatji people, and recognises the contribution of Yamatji Elders past, present and future, in working together for the future of Morawa.

**Item 3 Recording of Attendance****3.1 Attendance****E- Attendance (Committee Members)**

Mr Nils Hay (Independent Member and Presiding Member)  
President Councillor Karen Chappel  
Deputy President Councillor Ken Stokes  
Councillor Diana North

**Staff In – Person Attendance**

Executive Manager Corporate and Community Services Brad Douglas

**Staff E- Attendance**

Chief Executive Officer Marty Symmons

**External Auditor E- Attendance**

Director (Audit) - AMD Accountants Tim Partridge

**3.2 Apologies**

Councillor Grant Chadwick

**3.3 Approved Leave of Absence**

Nil

**3.4 Disclosure of Interests**

Nil

**Item 4 Applications for Leave of Absence**

Nil

**Item 5 Response to Previous Questions**

Nil

**Item 6 Questions from Members without Notice**

Nil

**Item 7 Announcements by Presiding Member without Discussion**

Nil

**Item 8 Declarations of All Members to have Given Due Consideration to All Matters Contained in the Business Paper before the Meeting**

The Committee Members to declare that they had given due consideration to all matters contained in the agenda.

- Mr Nils Hay (Independent Member and Presiding Member).
- President Councillor Karen Chappel.
- Deputy President Councillor Ken Stokes.
- Councillor Diana North.

**Item 9 Confirmation of Minutes of Previous Meeting**

The Minutes of the 10 December 2025 Audit Risk & Improvement Committee Meeting were provided under separate cover via Email to all Committee Members on 12 December 2025.

**OFFICER'S RECOMMENDATION/COMMITTEE RESOLUTION**

260301

Moved: Cr. Stokes

Seconded: Cr. North

That the Audit, Risk and Improvement Committee:

1. Authorise an amendment to the minutes of the Audit, Risk and Improvement Committee meeting held on 10 December 2025, specifically Item 9 (Resolution 251201), to correct a typographical error; and
2. Note that the name of the mover of the motion, recorded incorrectly as "Cr Coaker," is to be replaced with "Cr Stokes" to ensure a true and accurate record of proceedings.

**CARRIED BY SIMPLE MAJORITY 4/0**

**DETAIL**

During the review of the confirmed ARIC Meeting of 10 December 2025, an administrative typographical error was identified in Resolution 251201, where the incorrect Elected member was listed as having moved the motion.

In accordance with meeting procedures, any correction to confirmed minutes must be brought back to the committee for endorsement at the next available meeting to ensure the record accurately reflects proceedings. This amendment does not change the substance of the resolution – only the accuracy of the mover's name.

*Disclaimer*

*Members of the public are cautioned against taking any action on Council decisions, on items in this agenda in which they may have an interest, until formal notification in writing from the Shire has been received. Decisions made at this meeting can be revoked pursuant to the Local Government Act 1995.*

**Item 10 Reports of Officers**

*The Presiding Member directed the Chief Executive Officer and (External Auditor – AMD) Mr. Tim Patridge, to address the Committee in relation to:*

- 1) Item 10.1 - Regulation 17 Audit.*
- 2) Item 10.2 - Financial Systems Management Audit.*

*The Committee Members were invited to direct any questions relating to Regulation 17 and Financial Matters to the External Auditor.*

**10.1 Regulation 17 Audit**

**Author:** Executive Manager Corporate and Community Services

**Authorising Officer:** Chief Executive Officer

**Disclosure of Interest:** The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

**OFFICER'S RECOMMENDATION/COMMITTEE RESOLUTION**

260302

Moved: Cr. Chappel

Seconded: Cr. Stokes

That the Audit and Risk Improvement Committee recommends that Council:

- 1. Receive the Regulation 17 Review Report as completed;**
- 2. Accept the findings identified within the Audit Report;**
- 3. Endorse the Management Responses and proposed implementation timeframes; and**
- 4. Request a standing Management Action Plan (MAP) progress report be presented to each subsequent Committee meeting until all identified actions are finalised.**

**CARRIED BY SIMPLE MAJORITY 4/0**

**PURPOSE**

For the Audit, Risk & Improvements Committee to receive the findings of the Regulation 17 audit and review the proposed management actions of the administration.

**DETAIL****Background**

The Audit and Risk Improvement Committee (the Committee) maintains oversight of the local government's statutory obligations under the Local Government (Audit) Regulations 1996. Specifically, Regulation 17 requires the Chief Executive Officer to review the appropriateness and effectiveness of systems and procedures regarding risk management, internal control, and legislative compliance at least once every three financial years.

It is important to note that Regulation 17 reviews, along with Financial Management System Reviews (FMSR), are not pass or fail assessments. Instead, they serve as diagnostic tools designed to embed a culture of continuous improvement within the organisation.

The previous Regulation 17 review was conducted during the 2022/2023 period and identified several areas for action. Following a period of transition in senior leadership, organisational focus was necessarily directed toward alternate and more immediate strategic objectives. Consequently, it was anticipated that certain findings from the 2022/2023 audit would remain outstanding at this time.

Comprehensive audits of both Regulation 17 systems and Financial Management Systems for the 2025/2026 period commenced in December 2025. These reviews, including findings and Management Responses, were completed in March 2026. The 2022/2023 legacy issues and any new findings have now been consolidated into the current review to ensure a transparent, accountable, and streamlined pathway toward full remediation.

**LEVEL OF SIGNIFICANCE**

Medium: If the Reg 17 findings were ignored, it would represent a significant risk to the Shire's Internal Control and Legislative Compliance frameworks.

**CONSULTATION**

Audit and Risk Management Committee  
Chief Executive Officer  
Executive Manager Corporate and Community Services  
AMD Accountants

**LEGISLATION AND POLICY CONSIDERATIONS**

*The Local Government Act 1995*  
*The Local Government (Financial Management) Regulations 1996*

**Strategic Community Plan 2022 to 2032**

N/A

**FINANCIAL AND RESOURCES IMPLICATIONS**

The delivery of action items within the stated timeframes will require significant resource allocation.

**RISK MANAGEMENT CONSIDERATIONS**

Completion of the 2025/2026 audit within the statutory timeframe ensures full legislative compliance.

Consolidation of all outstanding items into a new, transparent Management Action Plan for Committee monitoring strengthen internal controls and oversight of financial processes.

**CONCLUSION**

The completion of the 2025/2026 Regulation 17 and Financial Management Systems reviews marks a significant step in strengthening the Shire's governance framework. While the transition in senior leadership necessitated a refocusing of organisational priorities, the consolidation of outstanding 2022/2023 findings into the current audit ensures that no legacy issues are overlooked.

By adopting the recommendations within this report, Council will establish a clear and transparent pathway for addressing identified risks. The introduction of a recurring Management Action Plan report to the Audit, Risk, and Improvement Committee will provide the necessary oversight to ensure that improvements to internal controls and legislative compliance are implemented systematically.

This proactive approach not only satisfies statutory requirements but also reinforces the Shire's commitment to a culture of continuous improvement.

**CONFIDENTIAL ATTACHMENTS**

*Attachment 1 – 10.1a 2025 Regulation 17 Report.*

**10.2 Financial Systems Management Audit**

<b>Author:</b>	Executive Manager Corporate and Community Services
<b>Authorising Officer:</b>	Chief Executive Officer
<b>Disclosure of Interest:</b>	The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

**OFFICER'S RECOMMENDATION/COMMITTEE RESOLUTION**

260303

Moved: Cr. Stokes

Seconded: Cr. North

That the Audit and Risk Improvement Committee recommends that Council:

1. Receive the Financial Systems Management Report as completed;
2. Accept the findings identified within the Audit Report;
3. Endorse the Management Responses and proposed implementation timeframes; and
4. Request a standing Management Action Plan (MAP) progress report be presented to each subsequent Committee meeting until all identified actions are finalised.

***CARRIED BY SIMPLE MAJORITY 4/0***

**PURPOSE**

For the Audit, Risk & Improvements Committee to receive the findings of the Financial Systems Management audit and review the proposed management actions of the administration.

**DETAIL**

The Audit and Risk Improvement Committee (the Committee) maintains oversight of the local government's statutory obligations under the Local Government (Audit) Regulations 1996. Specifically, Regulation 17 requires the Chief Executive Officer to review the appropriateness and effectiveness of systems and procedures regarding risk management, internal control, and legislative compliance at least once every three financial years.

It is important to note that Financial Management System Reviews (FMSR), along with Regulation 17 reviews, are not pass or fail assessments. Instead, they serve as diagnostic tools designed to embed a culture of continuous improvement within the organisation.

The previous FMSR was conducted during the 2022/2023 period and identified several areas for action. Following a period of transition in senior leadership, organisational focus was necessarily

directed toward alternate and more immediate strategic objectives. Consequently, it was anticipated that certain findings from the 2022/2023 audit would remain outstanding at this time.

Comprehensive audits of both Regulation 17 systems and Financial Management Systems for the 2025/2026 period commenced in December 2025. These reviews, including findings and Management Responses, were completed in March 2026. The 2022/2023 legacy issues and any new findings have now been consolidated into the current review to ensure a transparent, accountable, and streamlined pathway toward full remediation.

## **LEVEL OF SIGNIFICANCE**

Medium: The findings are significant to the Audit, Risk, and Improvement Committee's oversight role, as they ensure that the Shire's internal control environment is robust enough to prevent and detect errors or fraudulent activity.

## **CONSULTATION**

Audit and Risk Management Committee  
Chief Executive Officer  
Executive Manager Corporate and Community Services  
AMD Accountants

## **LEGISLATION AND POLICY CONSIDERATIONS**

*The Local Government Act 1995*  
*The Local Government (Financial Management) Regulations 1996*

## **Strategic Community Plan 2022 - 2032**

N/A

## **FINANCIAL AND RESOURCES IMPLICATIONS**

The delivery of action items within the stated timeframes will require significant resource allocation.

## **RISK MANAGEMENT CONSIDERATIONS**

Completion of the 2025/2026 audit within the statutory timeframe ensures full legislative compliance.

Consolidation of all outstanding items into a new, transparent Management Action Plan for Committee monitoring strengthen internal controls and oversight of financial processes.

## **CONCLUSION**

The completion of the 2025/2026 Regulation 17 and Financial Management Systems reviews marks a significant step in strengthening the Shire's governance framework. While the transition in senior leadership necessitated a refocusing of organisational priorities, the consolidation of outstanding 2022/2023 findings into the current audit ensures that no legacy issues are overlooked.

By adopting the recommendations within this report, Council will establish a clear and transparent

pathway for addressing identified risks. The introduction of a recurring Management Action Plan report to the Audit, Risk, and Improvement Committee will provide the necessary oversight to ensure that improvements to internal controls and legislative compliance are implemented systematically. This proactive approach not only satisfies statutory requirements but also reinforces the Shire's commitment to a culture of robust financial stewardship.

**CONFIDENTIAL ATTACHMENTS**

*Attachment 1 – 10.2a 2025 FMSR Report.*

*Committee Members discussed Items 10.1 and 10.2 and provided views and comments on the matters presented.*

*Mr Tim Patridge of AMD left the meeting at 5:33 pm, following consideration of Items 10.1 and 10.2.*

**10.3 Work Health and Safety and Risk Management**

**Author:** Chief Executive Officer

**Authorising Officer:** Chief Executive Officer

**Disclosure of Interest:** The Author and Authorising Officer declare that they do not have any conflicts of interest in relation to this item.

**OFFICER'S RECOMMENDATION/COMMITTEE RESOLUTION**

260304

Moved: Cr. Chappel

Seconded: Cr. Stokes

That the Audit and Risk Improvement Committee recommends that Council:

1. Notes the establishment of a recurring Work Health and Safety (WHS) and Risk Management item as part of the Committee's standard agenda to ensure ongoing oversight of the Work Health and Safety Act 2020;
2. Receives the WHS update for the period ending March 2026, including the January 2026 WHS Team Meeting Minutes; and
3. Notes that quarterly reports and standing status updates on all outstanding safety remediation activities will commence from the next scheduled Committee meeting.

**CARRIED BY SIMPLE MAJORITY 4/0**

**ARIC Committee Advisory Comment**

*In review of Attachment (Item 10.3), the Committee members advised preference for a dashboard style summary highlighting key issues and progress against actions rather than detailed operational reporting.*

**PURPOSE**

The purpose of establishing this recurring reporting framework is to ensure the Audit, Risk and Improvement Committee maintains a robust and transparent oversight of the Shire's health and safety obligations, particularly in response to the Work Health and Safety Act 2020 and the WHS Regulations 2022.

By integrating these updates into the standard agenda, the Committee can move from a broad awareness of safety to a detailed verification of whether critical controls are actually in place and operating with sufficient evidence. This systematic approach is designed to strengthen the link

between the Shire’s Risk Management Framework and its daily operational activities, ensuring that safety-critical controls are consistently applied across the organisation.

## **DETAIL**

Administrative improvements were identified during the 2026 Regulation 17 Audit. To strengthen the integration between the Shire’s Risk Management Framework and internal audit activities, the Shire’s Risk Management System is undergoing significant transformation. This includes an updated team structure and a focused uplift of the Risk Management Framework to ensure continuous improvement.

While comprehensive, data-driven quarterly reports are being developed for commencement at the next meeting, this initial report provides the Committee with immediate visibility of current safety activities and internal consultation via the attached meeting minutes.

### **Current Activities**

1. Bimonthly WHS Meetings  
Ongoing scheduled meetings are being maintained. The minutes from the January 2026 meeting are attached for the Committee’s review.
2. Incident Reporting  
Ten (10) WHS incidents and/or near misses were reported during the most recent period, with all items being addressed through standard investigation protocols.
3. Return to Work (RTW)  
One active RTW process is currently underway following a 2024 vegetation management incident. This matter is nearing conclusion, subject to final advice from LGIS.
4. Industrial Relations  
One active Industrial Relations item remains pending close-out, subject to legal advice.

### **LEVEL OF SIGNIFICANCE**

Medium: Improved reporting practices ensure the transparency of continued improvement and compliance enhancements regarding statutory health and safety obligations.

### **CONSULTATION**

Chief Executive Officer  
Executive Manager Corporate and Community Services  
Manager Works & Services  
LGIS

### **LEGISLATION AND POLICY CONSIDERATIONS**

*The Local Government Act 1995*  
*Work Health and Safety Act 2020*

**Strategic Community Plan 2022 - 2032**

NA

**FINANCIAL AND RESOURCES IMPLICATIONS**

Resources for these reporting activities are managed within existing budget constraints.

**RISK MANAGEMENT CONSIDERATIONS**

The primary risk associated with this reporting framework involves the potential for non-compliance with the Work Health and Safety Act 2020, which carries significant legal and reputational implications.

Establishing a standing reporting item mitigates this risk by ensuring safety-critical controls are defined, verified, and subject to regular Committee oversight. Moving to a detailed quarterly reporting model from the next meeting will further ensure that residual risk remains within the Shire's defined appetite.

**CONCLUSION**

The introduction of a recurring reporting framework for Work Health and Safety ensures that the organisation maintains rigorous oversight of its statutory obligations. While this report provides an initial update and records of internal consultation, the transition to detailed quarterly performance reporting at the next meeting will provide the Committee with consistent, evidence-based assurance that safety-critical controls are being effectively monitored.

**CONFIDENTIAL ATTACHMENTS**

*Attachment 1 – 10.3a CORP01 Risk Management Policy.*

*Attachment 2 – 10.3b WHS Committee Terms of Reference.*

*Attachment 3 – 10.3c WHS Minutes January 2026.*

**Item 11 Motions of Which Previous Notice Has Been Given**

Nil

**Item 12 New Business of an Urgent Nature**

**12.1 Fuel Supply Arrangements at the Shire and Town**

Under Business of an Urgent Nature, the Presiding Member raised a query regarding the Shire’s fuel supply arrangements, including current availability, management planning, and potential risk considerations and availability of Fuel at Local Fuel Station in Town.

The Chief Executive Officer and Committee Member Cr. Stokes responded to the query.

**12.2 Records Management Resource Risk**

Member Cr. Karen Chappel discussed the gap in records management capability and resourcing, noting that this presents a risk to the effective implementation of the recommendations from the adopted reviews.

The Committee noted that, although the recommendations have been endorsed, current records management resourcing may limit the CEO’s ability to implement them fully and in a timely manner.

The Committee agreed to formally note this risk and to support the need for adequate resourcing to improve records management, to ensure effective governance, compliance, and delivery of the review outcomes.

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**COMMITTEE RESOLUTION**

**260305**

**Moved: Cr. Chappel**

**Secondment: Cr. Stokes**

**That the Audit and Risk Improvement Committee recommends that Council:**

- 1. Notes and supports the resourcing requirements for the Management Action Plans and the improvement of internal record-keeping systems and processes, as discussed in items 10.1 and 10.2.**

***CARRIED BY SIMPLE MAJORITY 4/0***


**Item 13 Closure**

**13.1 Date of Next Meeting**

The next Audit, Risk & Improvement Committee will be held on Monday 13 July 2026 commencing at 6.00pm.

**13.2 Closure**

There being no further business, the Presiding Member declared the meeting closed at 5.55pm.

Presiding Member.......... 1 April 2026.....



# **Shire of Morawa**

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## **Ordinary Council Meeting 28 April 2026**

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***Attachment 1- 12.2a Minutes of WALGA, Northern Country Zone.***

***Item 12.1-                   WALGA – Northern Country Zone  
23 February 2026.***

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# Northern Country Zone Minutes

## 23 February 2026

Hosted via MS Teams  
Commencing at 1:00pm

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## PRIORITISATION FRAMEWORK

How to use the Framework:

- If the majority of the factors are towards the left column, the issue is a high priority.
- If the majority of the factors are towards the middle, the issue requires action, but is not a high priority.
- If the majority of the factors are towards the right column, the issue is a low priority.

<b>Impact on Local Government Sector</b> Impact on Local Government sector without intervention	High	Medium	Low
<b>Reach</b> Number of member Local Governments affected	Sector-wide	Significant (multiple regions, Zones, or bands)	Few
<b>Influence</b> Capacity to influence decision makers	High	Medium	Low
<b>Principles</b> Alignment to core principles such as autonomy, funding, general competence	Strong	Partial	Peripheral
<b>Clarity</b> Policy change needed is clear and well-defined	Clear	Partial	Unclear
<b>Decision-maker support</b> Level of support among decision-makers (political and administrative)	High	Medium	Low
<b>Public support</b> Level of support among the public or other stakeholders	High	Medium	Low
<b>Positive consequences for WALGA</b> Prospect of positive consequences for WALGA. E.g. enhanced standing among members or leverage for other issues.	High	Medium	Low
<b>Negative consequences for WALGA</b> Prospect of negative consequences for WALGA for not undertaking the advocacy effort. E.g. diminished standing among members or other stakeholders.	High	Medium	Low
<b>Partnerships</b> Potential for partnerships with other stakeholders	Yes (3+)	Possibly (1-2)	No (0)

## ANNOUNCEMENTS

Zone Delegates are requested to provide sufficient written notice, wherever possible, on amendments to recommendations within the State Council or Zone agenda to the Zone Chair and Secretariat prior to the Zone meeting.

Agenda Papers are emailed 7 days prior to the meeting date.

Confirmation of Attendance An attendance sheet will be circulated prior to the commencement of the meeting, please register your attendance by printing your name against your Council on the attendance sheet.

## ATTACHMENTS

1. Draft Minutes of the previous meeting
2. President's Report
3. RDA Mid West-Gascoyne Report 2026
4. February 2026 Update – Department of Local Government, Industry Regulation and Safety
5. Invitation to Minister Dawson to attend 23 February 2026 NCZ Meeting
6. Invitation to CBH CEO, Ben MacNamara to attend 23 February 2026 NCZ Meeting

## 1 OPENING, ATTENDANCE AND APOLOGIES

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### 1.1 OPENING

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Chair, President Cr Karen Chappel opened the meeting at 1:00pm and welcomed members and guests.

### 1.2 ATTENDANCE

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#### MEMBERS

#### 1 Voting Delegates from each Member Council

Shire of Carnamah

President Cr Merle Isbister (voting delegate)  
Mr Stuart Taylor, Chief Executive Officer, non-voting delegate

Shire of Chapman Valley

President Cr Nicole Batten (voting delegate)  
Mr Jamie Criddle, Chief Executive Officer, non-voting delegate

Shire of Coorow

President Cr Guy Sims (voting delegate)  
Mr Peter Bentley, Acting Chief Executive Officer

City of Greater Geraldton

Mayor Jerry Clune (voting delegate)  
Mr Ross McKim, Chief Executive Officer, non-voting delegate

Shire of Irwin

Cr Isabelle Scott (voting delegate)  
Mr Shane Ivers, Chief Executive Officer, non-voting delegate

Shire of Mingenew

President Cr Hellene McTaggart (voting delegate)  
Cr Naomi Obst (voting delegate)

	Mr Matt Fanning, Chief Executive Officer, non-voting delegate
Shire of Morawa	President Cr Karen Chappel ( <b>Chair</b> ) Mr Marty Symmons, Chief Executive Officer, non-voting delegate
Shire of Northampton	President Cr Elizabeth (Liz) Sudlow (voting delegate) Mr Andrew Campbell, Chief Executive Officer, non-voting delegate
Shire of Perenjori	President Cr Jude Sutherland (voting delegate) Mr Clinton Strugnell, Chief Executive Officer, non-voting delegate)
Shire of Three Springs	President Cr Nadine Eva (voting delegate) Ms Krys East, Deputy Chief Executive Officer, non-voting delegate
WA Local Government Association Secretariat	Cr Paul Kelly, WALGA Deputy President  Ms Kirsty Martin, Executive Manager Member Services  Ms Kelsey Nicholson, Executive Assistant
<b>Invited Guests</b>	
Mid West Development Commission	Mr Nils Hay - Chief Executive Officer
Main Roads	Ms Janet Hartley-West - Regional Director Mid West-Gascoyne
Department of Fire and Emergency Services	Mr Mark Bowen, Superintendent Midwest Gascoyne Region
Regional Development Mid West Gascoyne	Mark Holdsworth, Executive Officer
<b>Guest Speakers</b>	
Telstra WA	Boyd Brown, Regional General Manager WA

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### 1.3 APOLOGIES

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Federal Member for Durack	Melissa Price MP
Member for Mid-West	Shane Love MLA

Minister for Agriculture and Food; Fisheries; Forestry; Small Business; Mid West	Hon Jackie Jarvis MLC
CBH	Kellie Todman, Manager Govt & Industry Relations
Member for Geraldton	Ms Kirrilee Warr MLA, Shadow Minister for Local Government, Fisheries
Shire of Carnamah	Cr Dwayne Wooltorton, deputy delegate
Shire of Chapman Valley	Cr Trevor Royce, deputy delegate
Shire of Coorow	Cr Giulia Censi, deputy delegate Ms Mia Maxfield, Chief Executive Officer, non- voting delegate
City of Greater Geraldton	Cr Jenna Denton, deputy delegate
Shire of Irwin	Cr Andrew Gillam, deputy delegate
Shire of Mingenew	Cr Jonathan Holmes, deputy delegate
Shire of Morawa	Cr Ken Stokes, deputy delegate
Shire of Northampton	Cr Tim Hay, deputy delegate
Shire of Perenjori	Cr Daniel Bradford, deputy delegate

## **2 ACKNOWLEDGEMENT OF COUNTRY**

We, the Northern Country Zone of WALGA, acknowledge the Yamatji people, the Traditional Custodians of this land that meet on today, and pay our respects to their Elders past, present and future.

## **3 DECLARATIONS OF INTEREST**

Elected Members must declare to the Chairman any potential conflict of interest they have in a matter before the Zone as soon as they become aware of it. Councillors and deputies may be directly or indirectly associated with some recommendations of the Zone and State Council. If you are affected by these recommendations, please excuse yourself from the meeting and do not participate in deliberations.

## **4 DEPUTATIONS**

*All Deputations have a time limit of 20 minutes, which includes questions time.*

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### **4.1 MR BOYD BROWN, TELSTRA REGIONAL GENERAL MANAGER WA**

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Mr Boyd Brown, Telstra Regional General Manager WA attended online and provided a presentation.

## **5 CONFIRMATION OF MINUTES**

Minutes of the Northern Country Zone meeting held on **24 November 2025** have previously been circulated to Member Councils and are provided as an attachment to the Agenda. **(Attachment 1)**

## RESOLUTION

That the Minutes of the meeting of the Northern Country Zone held on 24 November 2025 be confirmed as a true and accurate record of the proceedings.

Moved: President Cr Liz Sudlow  
Seconded: President Cr Nicole Batten

CARRIED

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### 5.1 BUSINESS ARISING FROM PREVIOUS MINUTES

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## 6 WALGA STATE COUNCIL AGENDA

Zone Delegates are invited to read and consider the WALGA State Council Agenda, which can be found via the link [here](#).

The Zone can provide comment or submit an alternative recommendation on any of the items, including the items for noting. The Zone comment will then be presented to the State Council for consideration at their meeting.

The State Council Agenda items requiring a decision of State Council are extracted for Zone consideration below.

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### 6.1 AVIATION ADVOCACY POSITIONS (STATE COUNCIL AGENDA ITEM 9.1)

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*By Negar Nili, Policy Officer Transport and Roads*

## RESOLUTION

**That the Zone supports the WALGA recommendation for State Council Agenda item 9.1 as contained in the State Council Agenda and as provided below.**

Moved: President Cr Liz Sudlow  
Seconded: President Cr Guy Sims

CARRIED

### WALGA RECOMMENDATION

That State Council endorse two new Advocacy Positions on Aviation as follows:

1. Regional Airports  
*WALGA supports the sustainable operation of Local Government owned regional airports and advocates for proportionate regulatory frameworks, targeted funding, and operational guidance to ensure safe, efficient, and resilient airport infrastructure and services.*

## 2. Regional and Remote Air Services

*WALGA advocates for reliable, affordable, and equitable regional air services, calling for greater oversight of airline pricing practices, including transparent fare structures and equitable access to discounted and lower-cost fares, to mitigate the impacts of limited competition and dynamic pricing on regional residents, businesses, and essential travel. WALGA also promotes the continued viability of essential routes and recognises regional aviation as an essential service supporting community access, workforce mobility, and regional economic development.*

### EXECUTIVE SUMMARY

- Two new Advocacy Positions are proposed to strengthen WALGA's aviation advocacy framework and to inform WALGA's response to future inquiries and/or consultation relating to aviation.
- The aim of the new positions is to provide clearer and more contemporary guidance on:
  - the sustainability and ongoing viability of Local Government-owned regional airports; and
  - the affordability, reliability and accessibility of regional and remote air services for Western Australian communities.
- The proposed positions will assist WALGA to advocate more effectively on behalf of its Members by:
  - clearly articulating the essential service role of aviation in regional, rural and remote Western Australia;
  - strengthening WALGA's capacity to engage with State and Commonwealth governments on aviation policy and funding; and
  - supporting Local Governments facing regulatory, financial and service-delivery challenges associated with regional aviation.
- The development of the proposed Advocacy Positions has been informed by engagement with a sample of Local Governments, which highlighted shared concerns regarding high regional airfares, service reliability, capacity constraints and the role of aviation in supporting health access, emergency response and regional economic development.
- WALGA currently has two existing aviation Advocacy Positions; however, feedback from Local Governments clarified that the inclusion of additional, targeted policy positions is essential to better reflect contemporary challenges and to strengthen support for Councils.
- The proposed positions build on existing WALGA policy and provide a stronger basis for:
  - sector advocacy;
  - engagement with State Council and Zones to seek feedback; and
  - informing WALGA's potential submission to the Productivity Commission Inquiry into Regional Airfares.

### POLICY IMPLICATIONS

The current [WALGA Advocacy Positions](#) relating to Aviation are positions 5.9 Aviation and 5.9.1 Airfare Pricing in Regional Western Australia. The proposed new positions would be in addition to these existing positions.

#### 5.9 Aviation

Position Statement *The Local Government sector supports the Department of Transport's State Aviation Strategy 2020, with more focus required on non-RPT airports to ensure it is representative of all of WA, more focus on general aviation development across WA and*

*noting that the preferred ownership and governance of Local Governments is Council Controlled Organisations. The Local Government sector advocates for a clear position on the economic benefit of airports in regional areas to be included in the future state wide Airports State Planning Policy.*

### **5.9.1. Airfare Pricing in Regional Western Australia**

Position Statement     *The Local Government sector supports:*

- 1. An evidence-based assessment commissioned by the State Government to determine the degree to which market structure and other factors influence the cost of providing air services on each route, the pricing structure offered and the actual prices paid.*
- 2. The State Government providing oversight of airfares ensuring transparency, encouraging partnerships between Local Governments and airline carriers to grow the market and the provision of subsidies in some situations.*

### **BACKGROUND**

Aviation plays a critical role in Western Australia, particularly for regional, rural, and remote communities, by providing essential connectivity for access to healthcare, education, employment, and social engagement. Reliable and affordable air services are also vital to regional economic development, workforce mobility, and community resilience, especially where alternative transport options are limited.

WALGA's advocacy on aviation is underpinned by its existing policy framework, which emphasises the need for safe, reliable, and cost-effective air services across regional and remote Western Australia. These policies highlight the critical role of aviation in enabling regional connectivity, supporting service delivery, and contributing to economic development, while recognising the operational and regulatory responsibilities faced by Local Government–managed airports.

WALGA has also contributed to State-level policy development including the State Aviation Strategy 2020. This strategy supports key initiatives including regulating certain routes to support a sustainable service, the Regional Airfare Zone Cap, Regional Airports Development Scheme and regulation of closed charters in some situations. It is anticipated that the Department of Transport and Major Infrastructure will review and refresh the State Aviation Strategy in 2026-27.

At the national level, WALGA engaged in consultation processes leading to the Green and White Papers on Regional Transport and Aviation, representing Local Government perspectives and regional needs.

Two recently initiated inquiries — the Productivity Commission Inquiry into the determinants of regional airfares and the Senate (Rural and Regional Affairs and Transport References Committee) Inquiry into the State of Australia's Aviation Sector and its ability to deliver reliable and affordable services to rural, regional and remote communities — provide important opportunities to review and improve policies supporting regional aviation. Both inquiries have overlapping focus areas, including affordability, government intervention, and impacts on regional communities.

To inform its responses to both inquiries, WALGA has engaged with a sample of Local Governments to understand their experiences, challenges, and priorities for regional air services. This engagement has clarified the needs of Local Governments and communities, forming the basis for developing two proposed new Advocacy Positions to support

Members and advocate for improved connectivity, affordability, and service sustainability across regional Western Australia.

## **NEW ADVOCACY POSITIONS**

### **Regional Airports**

**Position Statement** *WALGA supports the sustainable operation of Local Government owned regional airports and advocates for proportionate regulatory frameworks, targeted funding, and operational guidance to ensure safe, efficient, and resilient airport infrastructure and services.*

**Background** Regional airports are vital for connectivity, economic development, tourism, health access, and emergency response in Western Australia. Local Governments operating regional airports face increasing regulatory and operational pressures, including aviation security requirements, compliance obligations, ageing infrastructure, and limited staffing capacity. Many Council-owned airports cover day-to-day operating costs but lack sufficient capital to fund major infrastructure renewal or security upgrades. Airports that support both community access and FIFO activity can face additional funding constraints despite their ongoing role in servicing regional communities. These challenges highlight the need for regulatory settings and funding arrangements that reflect airport scale, risk profile, and regional operating conditions.

### **Regional and Remote Air Services**

**Position Statement** *WALGA advocates for reliable, affordable, and equitable regional air services, calling for greater oversight of airline pricing practices, including transparent fare structures and equitable access to discounted and lower-cost fares, to mitigate the impacts of limited competition and dynamic pricing on regional residents, businesses, and essential travel. WALGA also promotes the continued viability of essential routes and recognises regional aviation as an essential service supporting community access, workforce mobility, and regional economic development.*

**Background** Regional communities rely on air services for essential travel, including access to health care, employment, education, and family connections, particularly where alternative transport options are limited. High airfares, limited availability of lower-cost seats, and opaque pricing structures reduce affordability for residents and businesses, even in markets with more than one airline. Regional air services are also vulnerable to sudden service reductions or route withdrawals, which can isolate communities and disrupt economic and social activity. These challenges underscore the importance of policy settings that support affordability, service continuity, and equitable access.

## **COMMENT**

Engagement with a sample of Local Governments operating airports with Regular Passenger Transport (RPT) services highlighted operational, financial, and service delivery issues affecting both Council-owned airports and regional air services.

Key matters raised by Councils include:

- Airline pricing and equitable access: Complex, opaque, and highly variable fare structures; limited availability of lower-cost seats; competition does not always deliver affordable or equitable outcomes.
- Aviation security requirements: Standards designed for larger airports impose significant operational and financial burdens, with outdated equipment, regulatory ambiguities, and high upgrade costs creating compliance challenges.
- Funding and resource constraints: Many Councils operate airports with limited staff and capital; while day-to-day operating costs may be covered, major infrastructure renewal or expansion and security upgrades are often unfunded.
- Service continuity and reliability: Regional air services are fragile, with sudden route reductions or withdrawals impacting essential travel, community connectivity, and local economies.
- Coordination across governments and industry: Fragmented policy, regulatory, and funding arrangements limit Local Governments' ability to respond quickly to changes, highlighting the need for improved collaboration.
- Regional aviation as an essential service: Airports and air services underpin health access, emergency response, tourism, economic development, and social cohesion, demonstrating their broader value beyond transport alone.

Based on these issues and priorities identified through Local Government engagement, WALGA has developed the two proposed Advocacy Positions above on aviation – one focusing on regional airports and the other on regional and remote air services – to address the challenges of affordability, accessibility, operational sustainability, and service continuity for regional communities.

## **7 EXECUTIVE REPORTS**

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### **7.1 ZONE PRESIDENT'S REPORT**

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Refer to WALGA President's report

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### **7.2 WALGA STATE COUNCILLOR REPORT**

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#### **For noting**

WALGA State Councillor, President Cr Liz Sudlow provided an update on State Council activities since the November 2025 zone meeting.

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### **7.3 WALGA PRESIDENT'S REPORT**

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#### **For noting**

President Cr Karen Chappel will spoke to the WALGA President report. The report is provided as an attachment to the Agenda. **(Attachment 2)**.

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## 7.4 STATUS REPORT

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*By Chantelle O'Brien, Zone Governance Officer*

### For noting

The Northern Country Zone currently has no outstanding items.

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## 7.5 REGIONAL DEVELOPMENT AUSTRALIA – MID WEST

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### For noting

Mark Holdsworth, Director, Regional Development provided the Regional Development Australia – Mid West & Gascoyne report. The report is provided as an attachment to the Agenda. **(Attachment 3)**.

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## 7.6 DEPARTMENT OF LOCAL GOVERNMENT INDUSTRY REGULATION AND SAFETY

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### For noting

The February 2026 DLGIRS update is attached to the Agenda **(Attachment 4)**.

## 8 ZONE BUSINESS FOR DECISION

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### 8.1 DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 1 JULY 2025 TO 31 DECEMBER 2025

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#### RESOLUTION

That the Northern Country Zone financial report for December 2025 be received.

Moved: President Cr Isabelle Scott

Seconded: President Cr Liz Sudlow

**CARRIED**

#### Summary

The following is based on the transactions that occurred between 01 July 2025 and 31 December 2025.

NORTHERN COUNTRY ZONE OF WALGA INCOME AND EXPENDITURE STATEMENT For the period 1 July 2025 to 31 December 2025			
	Date	Amount	Description
Statement Balance B/F	1/07/2025	<b>\$9,980.95</b>	
	09/12/25	\$2,000.00	Shire of Three Springs Annual Subscription 2025/26
	09/12/25	\$2,000.00	Shire of Perenjori Annual Subscription 2025/26
	09/12/25	\$2,000.00	Shire of Northampton Annual Subscription 2025/26
	09/12/25	\$2,000.00	Shire of Mingenew Annual Subscription 2025/26

	09/12/25	\$2,000.00	Shire of Morawa Annual Subscription 2025/26
	09/12/25	\$2,000.00	City of Greater Geraldton Annual Subscription 2025/26
	09/12/25	\$2,000.00	Shire of Irwin Annual Subscription 2025/26
	09/12/25	\$2,000.00	Shire of Coorow Annual Subscription 2025/26
	09/12/25	\$2,000.00	Shire of Chapman Valley Annual Subscription 2025/26
	09/12/25	\$2,000.00	Shire of Carnamah Annual Subscription 2025/26
Total Receipts		<b>\$20,000.00</b>	
			Microsoft Exchange online subscription annual 010825-310726
Payments Made	02/10/25	-\$72.00	Northern Country Zone EO Mailbox Fees
	02/10/25	-\$75.00	Officeworks -Zone meeting Snacks
	03/10/25	-\$31.55	Officeworks- Name Plates for Zone Meeting
	03/10/25	-\$78.07	Timeless Zone Meeting morning tea
	27/10/25	-\$818.18	November NCZ Meeting - Morning Tea & Lunch catering
	16/12/25	-\$545.45	
Total Payments Made		<b>-\$1,620.25</b>	
Closing Cash Balance	31/12/25	<b>\$28,360.70</b>	
Amount held in trust by WALGA		<b>\$28,360.70</b>	

Annual subscriptions totalling \$20,000 were invoiced in accordance with the November Zone Meeting Minutes. Payments have been received from 9 of the 10 Local Governments. Expenditure incurred between 1 July 2025 and 31 December 2025 amounted to \$1,620.25, resulting in a closing account balance of \$28,360.70.

## 8.2 REQUEST TO PRESENT – AUSTRALIAN BUREAU OF STATISTICS (ABS)

### RESOLUTION

**That the Northern Country Zone supports the deputation of the Australian Bureau of Statistics (ABS) to be provided at zone meetings.**

Moved: President Cr Nicole Batten

Seconded: President Cr Liz Sudlow

**CARRIED**

### BACKGROUND

WALGA has been approached by a representative from the Australian Bureau of Statistics (ABS) requesting support for a deputation to be provided at Zones meetings to facilitate a targeted, Elected Member/CEO-focused discussion on the Australian Census.

The ABS is seeking insight on local community considerations, participation challenges, and how Census engagement can be strengthened across Western Australia.

This proposal recognises that councillors have distinct responsibilities, insights, and perspectives that extend beyond operational Census delivery.

CEOs and Elected members will also have the opportunity to explore how Census data supports council planning, advocacy, and service delivery, while helping shape future engagement approaches.

The session is designed to be practical, collaborative, and responsive to the priorities and experiences of local governments.

The session would be framed as: "We are here to listen – what would you like to ask, know, or see changed?"

Focus points:

- Elected-member perspectives
- Local challenges and insights
- Improvement and change
- Value for Local Governments
- Strengthened collaboration

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### **8.3 WATER CORPORATION REPRESENTATION TO ZONE MEETING**

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*By Shire of Perenjori*

#### **RESOLUTION**

**That the Northern Country Zone invite representation from the Water Corporation to the next Zone meeting requesting a briefing on;**

- **an overview of the current condition of Water Corporation infrastructure in the Midwest**
- **an overview of any capital investment / upgrades scheduled in the Midwest**

Moved: President Cr Jude Sutherland

Seconded: President Cr Nicole Batten

**CARRIED**

#### **BACKGROUND**

A number of significant Water Corporation infrastructure failings have occurred within the Shire of Perenjori over the past 12 – 18 months. These failings have not been resolved by the replacement or upgrade of infrastructure but rather by temporary solutions such as the carting of potable water over an extended period. Feedback from other Local Governments in the Zone is that similar temporary solutions are being preferred to the capital upgrade of Water Corporation infrastructure.

The Shire of Perenjori considers it would be beneficial to Zone members to have a clear understanding of the condition of Water Corporation infrastructure in the Midwest and what capital investment is proposed in the future.

## **9 ZONE BUSINESS FOR NOTING/DISCUSSION**

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## 9.1 CORRESPONDENCE

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### 9.1.1 Correspondence Out

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#### For noting

Attachment – Invitation to Minister Dawson to attend the 23 February 2026 Northern Country Zone Meeting. **(Attachment 5)**

Attachment – Invitation to CBH CEO, Ben MacNamara to attend the 23 February 2026 Northern Country Zone Meeting **(Attachment 6)**

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### 9.1.2 Correspondence In

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#### For noting

Email received 27/01/2025 – Declined invitation from Minister Dawson to attend all Northern Country Zones in 2026

Emailed received 29/01/2025 – Declined invitation from CBH, CEO Ben MacNamara to attend the 23 February & 20 April Northern Country Zone Meetings

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## 9.2 WATER MANAGEMENT DISCUSSION PAPER UPDATE

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*By Rebecca Brown, WALGA Policy Manager Environment and Waste*

#### For discussion

#### EXECUTIVE SUMMARY

- WALGA has developed a Water Management in Western Australia Discussion Paper exploring issues for Local Governments in managing water resources.
- To inform the Discussion Paper, WALGA undertook research and direct engagement with the sector and reviewed existing Water Advocacy Positions and feedback from WALGA Zones.
- Based on this consultation, the Discussion Paper identifies water security and water efficiency as key themes.
- Feedback on the Discussion Paper will inform the development of a new water management advocacy position.
- Zones and Local Governments are encouraged to provide comments to WALGA by 12 March 2026.

#### POLICY IMPLICATIONS

This item relates to [WALGA Advocacy Positions](#) 3.1.1 Service Delivery to Aboriginal Communities, 4.3 Clearing Permits and Water Licenses and Permits, 6.10 Public Open Space (POS) and 6.14 Planning for Water.

#### ATTACHMENT

- [Water Management in Western Australia Discussion Paper](#)

#### BACKGROUND

Local Governments contribute to the management of water through strategic planning, land management, development approvals, community behaviour change and, in some cases, direct water service provision. Local Governments' role in water service provision

includes drainage, water use and re-use and aspects of wastewater and sewerage services. The challenges for future water management are escalating across Western Australia due to population growth, climate change and increased competition for limited water resources.

To inform the Discussion Paper WALGA reviewed its existing Water Advocacy Positions and motions, feedback from WALGA Zones and undertook research and direct consultation with the sector. Consultation included workshops with both metropolitan and non-metropolitan Local Governments, an online session with 40 officers focused on water security and efficiency and a regionally focused session with 30 Local Government representatives exploring the barriers to being waterwise in a regional setting. In addition, WALGA conducted 14 one-on-one interviews with officers from 22 metropolitan, regional and remote Local Governments to better understand key issues. Further insights were gained through meetings with officers from the Department of Water and Environmental Regulation and the Water Corporation, as well as internal discussions with WALGA.

## **COMMENT**

From consultation and research WALGA has undertaken with Local Government, two key themes consistently emerged - water security and water efficiency.

Water security relates to the reliable availability, adequate quantity and acceptable quality of water needed to support human health, economic development and environmental amenity. Issues identified include:

- **Infrastructure:** Funding to repair and upgrade aging Local Government water infrastructure including irrigation, drainage and stormwater systems and to improve reliability of State-managed assets.
- **Alternative Sources:** Diversifying water supply through non-traditional sources such as recycled water, stormwater harvesting, or desalination to support community assets.
- **Licensing:** Reforming the current water licensing system, including equity, access and regulatory enforcement.
- **Access:** Addressing barriers to equitable water access, particularly for regional and remote communities.
- **Use:** Planning for water allocation and consumption across sectors.

Water efficiency is focused on reducing unnecessary water loss through better practices, technologies and infrastructure. Issues identified include:

- **Technology:** Adopting waterwise technologies to enhance water efficiency.
- **Water Literacy and behaviour change:** Increasing water literacy within Local Government and the community to support change management and adaptation within communities.
- **Water Sensitive Urban Design:** Improving understanding to encourage the adoption of efficient technologies and design standards to reduce water consumption across public and private infrastructure.

Local Governments across Western Australia are addressing water security and efficiency through various actions across strategic infrastructure planning, innovative water management practices and community awareness. A new Water Management Advocacy Position will ensure WALGA can effectively advocate on behalf of the sector in relation to this issue. The Discussion Paper includes options to address these issues and questions for the sector relating to each of the key areas.

Feedback on the Discussion Paper will inform the development of a new water management advocacy position. All Zones and Local Governments are encouraged to provide comments to WALGA by 12 March 2026.

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## 9.3 CONSULTATION ON DRAFT CLIMATE CHANGE ADVOCACY POSITION

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*By Rebecca Brown, WALGA Policy Manager Environment and Waste*

### For noting

#### EXECUTIVE SUMMARY

- WALGA is undertaking consultation on a revised Climate Change Advocacy Position.
- This Draft was developed following initial consultation, consideration by State Council in March 2025 and feedback from the Environment Policy Team of State Council.
- Since WALGA's current Advocacy Position and Policy Statement were endorsed in 2018, there have been significant legislative, policy, technological and scientific changes.
- An updated climate change advocacy position, which complements other WALGA advocacy positions, will provide a sound basis for WALGA's advocacy.
- WALGA is seeking Council endorsed feedback by 1 May 2026.

#### POLICY IMPLICATIONS

This item is intended to replace WALGA's 2018 Climate Change [Advocacy Position](#) and [Policy Statement](#).

#### ATTACHMENT

The Consultation Paper is available [online](#).

#### BACKGROUND

Climate change, and related legislation, policy and action, have implications for many aspects of Local Governments' operations and services. More frequent and severe droughts, heatwaves, bushfires, extreme rainfall events and warming, rising sea levels are increasing the costs and complexity of delivering critical services, infrastructure and ensuring community wellbeing.

In 2018, State Council endorsed a [Climate Change Policy Statement](#) and advocacy position, following extensive sector consultation. Since this Advocacy Position was adopted there have been significant legislative, policy, technological and scientific changes, including:

- The national *Climate Change Act 2022* and the Western Australian Climate Change Bill 2023.
- The *Local Government Amendment Act 2023*, which expanded Western Australian Local Governments' general function to include planning for, and mitigating, the risks associated with climate change.
- The release of the Australian Government's [National Climate Risk Assessment](#) and [National Adaptation Plan](#) in 2025.
- Escalation of the transition to renewable energy, uptake of electric vehicles and energy efficiency standards under the National Construction Code.
- Climate science and projections ([international](#), [national](#) and [WA specific](#)) have also become clearer regarding the risks posed by climate change and the need for action to address the consequential impacts.

#### COMMENT

It is important that the WALGA climate change advocacy position is updated to reflect these changes and the consequent needs and priorities of Local Governments. An updated climate change advocacy position, which complements other WALGA advocacy positions, will provide a sound basis for WALGA's advocacy.

Following initial consultation, consideration by State Council in March 2025 and feedback from the Environment Policy Team, WALGA has developed a revised, draft Climate Change Advocacy Position for Local Government feedback.

WALGA Environment and Waste Team members will be attending Zone meetings in April 2026 to support zone discussions on the draft Advocacy Position.

WALGA is seeking Council endorsed feedback on the draft Climate Change Advocacy Position by **COB Friday, 1 May 2026**. Feedback can be provided to [environment@walga.asn.au](mailto:environment@walga.asn.au).

Following consideration of this feedback a final draft advocacy position will be developed and provided to Zones and State Council for consideration, expected to be in July 2026.

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#### **9.4 DISASTER READY FUND: ROUND 4 ANTICIPATED TO OPEN IN MARCH 2026**

*By Rachel Armstrong, Policy Manager Emergency Management*

##### **For noting**

The Disaster Ready Fund (DRF) is the Australian Government's key funding program to support projects that reduce disaster risk and strengthen community resilience.

Round Four of the DRF is expected to open in March 2026 with approximately \$200 million available nationally. A strong focus on *construction-ready*, infrastructure-based mitigation projects with clear risk reduction benefits is expected. This is similar to Round 3 which prioritised infrastructure-based projects such as flood levees, cyclone shelters, warning systems. A list of Round 3 projects funded is available at [Disaster Ready Fund | NEMA](#)).

WALGA is providing early notice to Zones and member Local Governments to consideration of both individual and collaborative project opportunities, and pre-planning ahead of the formal announcement.

The DRF is administered by DFES, in Western Australia. Further information is available at [Disaster Resilience Grants - Department of Fire and Emergency Services](#) and by emailing [DisasterResilienceGrants@dfes.wa.gov.au](mailto:DisasterResilienceGrants@dfes.wa.gov.au).

DRF Round 4 is likely to be released in March 2026, and encourage Local Governments to consider shared or individual disaster risk reduction projects

WALGA will advise the Sector when the DRF is formally announced.

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#### **9.5 2026 LOCAL GOVERNMENT HONOURS AWARDS**

*By Kathy Robertson, Manager Association Governance*

##### **For noting**

The Honours Program recognises and celebrates the outstanding achievements and lasting contributions made by Elected Members and officers to their respective Local Government, the Local Government sector, WALGA and the wider community.

There are five awards in the 2026 Program:

1. Local Government Medal
2. Life Membership

3. Eminent Service Award
4. Merit Award
5. Young Achievers Award

All Local Government Elected Members and officers are eligible for nomination for each award.

Nominations are open now and will close at **5:00pm on Thursday, 2 April 2026**.

Further information about the 2026 Honours Program, including the nomination form and guidelines for preparing nominations, are available on the [WALGA website](#).

All awards will be presented later this year at the WALGA Local Government Awards event. More details about the event will be announced shortly.

For more information contact Habiba Farrag, State Council Governance Officer, on 9213 2050 or via email [honours@walga.asn.au](mailto:honours@walga.asn.au).

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## 9.6 DRAFT RENEWABLE ENERGY PLANNING CODE

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*By Kieran McGovern, Senior Policy Advisor, Planning*

### **For noting**

### **EXECUTIVE SUMMARY**

- WALGA Advocacy Position 6.17 Renewable Energy Facilities calls for changes to the renewable energy State planning framework to ensure it is fit for purpose to guide the ongoing development of the sector.
- The State Government has released a draft Renewable Energy Planning Code and Guidelines with the aim of establishing a consistent assessment framework, clear development standards, and improved certainty around impacts such as noise, landscape, environmental considerations, and safety.
- The Code initially focuses on wind farms but is designed to expand to other renewable technologies, requiring detailed technical reporting and encouraging (but not regulating) community benefit-sharing agreements.
- Proposed regulatory amendments would align local planning schemes with the Code and classify renewable energy projects valued at \$20 million or more as mandatory significant development, shifting decision-making authority to the WAPC.
- WALGA strongly encourages consideration of the draft Code by Zones. Local Governments should make their own submissions on the draft Code by 10 April 2026 and provide feedback to WALGA to inform our submission on behalf of the sector by 27 February 2026. Council endorsed submissions are preferred.

### **ATTACHMENT**

- [Draft Renewable Energy Planning Code and Guidelines](#)
- [Information Sheet - Proposed Amendments to Local Planning Scheme Regulations](#)
- [Information Sheet - Proposed Amendments to Significant Development Regulations](#)
- [WALGA summary of the draft Renewable Energy Planning Code](#)

### **POLICY IMPLICATIONS**

WALGA's proposed advocacy approach is consistent with WALGA [Advocacy Positions](#):

- 6.1 Planning Principles and Reform
- 6.4 State Development Applications and Decision Making
- 6.16 Energy Transition Engagement and Community Benefit Framework

- 6.17 Renewable Energy Facilities
- 6.18 Priority Agriculture.

## **BACKGROUND**

The growth in the number, size, and complexity of renewable energy facilities across Western Australia is expected to continue as energy generation and other traditional industries de-carbonise their facilities and operations. As a result, the placement and management of renewable energy facilities have become contentious issues in local communities across Western Australia.

In September 2024, WALGA's State Council endorsed three advocacy positions to address concerns related to renewable energy. Advocacy Position 6.17 Renewable Energy Facilities noted that the existing Western Australian Planning Commission's (WAPC) Position Statement: Renewable energy facilities was inadequate to address these concerns, leading to inconsistent application and approvals of renewable energy facilities across the State.

The advocacy position calls for the existing Position Statement: Renewable Energy Facilities to be elevated to a State planning policy, to provide the highest level of planning policy control and ensure the state planning framework is fit for purpose to guide the ongoing development of the sector.

On 12 December 2025, the State Government released a draft Renewable Energy Planning Code (the Code) and associated Guidelines for public consultation. The Code has been prepared to provide guidance to industry, Local Government and communities by:

- introducing a consistent development assessment framework for renewable energy infrastructure across Western Australia.
- establishing clear development standards and application requirements.
- addresses potential land use and environmental impacts, such as noise and landscape considerations.

The initial focus of the Code is on wind farms, with flexibility to expand to other renewable energy developments, including solar farms and battery energy storage systems.

The draft Code covers key planning issues such as safety, noise, shadow flicker, landscape and visual impact, natural environment, natural hazards, aviation safety, electromagnetic interference, transport, construction, and decommissioning.

Under the proposed Code, development applications must include detailed technical reports, whilst community benefit-sharing agreements are encouraged, these agreements sit outside of the planning system.

To enable implementation of the Code, regulatory amendments are proposed to the *Planning and Development (Local Planning Schemes) Regulations 2015* to support incorporation of the Code into local planning schemes through Model Provisions, introduce standard land-use definitions that will apply to all local planning schemes and guide assessment of new noise-sensitive development near existing or approved wind farms.

There are also proposed reforms to the *Planning and Development (Significant Development) Regulations 2024*, which will classify renewable energy development applications valued at \$20 million or more as mandatory significant development. These projects will be assessed and determined by the WAPC under the State Significant Development Pathway (under Part 11B of the *Planning and Development Act 2005*), and Local Governments role will be to provide commentary to the development application, but final decision-making authority will rest with the WAPC.

Consultation on the draft Code and Guidelines closes 10 April 2026.

## **COMMENT**

WALGA's has advocated for changes to the renewable energy State planning framework to ensure orderly and proper planning of renewable energy facilities and therefore welcomes the release of the draft Renewable Energy Planning Code and Guidelines by the State Government for public comment. This draft Code represents a significant step toward establishing a consistent planning framework to guide the ongoing development of renewable energy facilities across WA - providing important clarity and guidance to WA Local Governments.

The proposed amendments to classify renewable energy projects over \$20 million as 'mandatory significant development' that must be determined by WAPC does not align with WALGA's Advocacy Position 6.4 State Development Applications and Decision Making, as it has the potential to erode Local Government decision making powers and community input. WALGA's position is that Part 11B should be abolished, or, if it is retained, the cost threshold should be raised to \$50 million.

WALGA considers it is essential that the requirement for community benefits be mandated. There are several options that should be examined as potential mechanisms to mandate community benefit-sharing agreements, including (but not limited to) amendments to existing planning or energy legislation or new, standalone legislation.

There is also a lack of guidance regarding appropriate land uses in particular zones, specifically protecting rural land for agricultural purposes, instead stating that wind farms are generally compatible with agricultural land uses. WALGA's position is that regulatory amendments are required to create a model zone through the *Planning and Development (Local Planning Schemes) Regulations 2015* for land identified as high quality agricultural land (noting most of this land is located in the South West region) known as the 'Priority Agriculture'.

WALGA held two online information sessions on the Code alongside the Department of Planning, Lands and Heritage on 5 and 9 February 2026 for Local Government officers and Elected Members respectively.

WALGA will prepare a submission to the State on behalf of the sector to ensure the draft Code delivers positive outcomes for Member Local Governments, communities and industry.

WALGA strongly encourages consideration of the draft Code by Zones. Local Governments should make their own submissions on the draft Code by 10 April 2026 and provide feedback to WALGA to inform our submission on behalf of the sector by 27 February 2026. Council endorsed submissions are preferred.

WALGA's submission will be provided to State Council by flying agenda to meet the submission deadline.

## **10 GENERAL BUSINESS**

*As per Item 35 of the Zone Standing Orders, a Delegate may under General Business introduce a motion relating to any item of interest to Local Government, but not otherwise.*

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## 10.1 CALL TO GUESTS TO ADDRESS THE MEETING

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### **Main Roads WA**

MRWA provided updates on recently completed projects, ongoing recruitment for in-house maintenance roles, and noted recent cyclone impacts affecting operations.

### **Mid West Development Commission**

Mr Nils Hay noted progress by the Productivity Commission's inquiry into regional airfares , provided an update on the Regional Housing Support Fund, and noted outcomes from a recent forum with Keystart.

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## 10.2 REGIONAL ISSUES

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*As per the resolution at Item 9.1 of the February 2018 meeting, Regional Issues are open for discussion.*

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## 10.3 OTHER GENERAL BUSINESS

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### **Midwest Secondary Grain Freight Route – Tranche 2 Infrastructure Australia Business Case**

*The Shire of Mingenew provided an update on the development of the above.*

The President calls for Other General Business

## 11 NEXT MEETING

The next meeting of the Northern Country Zone will be held Monday, 20 April 2026 at the City of Geraldton Multipurpose Centre, commencing at 1pm.

## 12 CLOSURE

There being no further business the Chair declared the meeting closed at 2:33pm.