



MINUTES
ORDINARY MEETING OF COUNCIL

22 April 2026
Commencing at 3:30PM

Council Chambers
Yougenup Road, Gnowangerup WA 6335

Meaning of and CAUTION concerning Council's "In Principle" support:

When Council uses this expression it means that:

- (a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and*
- (b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.*

Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.

Unconfirmed



DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Gnowangerup for any act, omission or statement or intimation occurring during Council or committee meetings.

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The Shire of Gnowangerup advises that anyone who has any application lodged with the Shire of Gnowangerup shall obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Gnowangerup in respect of the application.

These minutes are not a verbatim record but include the contents pursuant to Regulation 11 of Local Government (Administration) Regulations 1996.

Signed: _____

David Nicholson

CHIEF EXECUTIVE OFFICER



DECLARATION OF INTEREST FORM

To: Chief Executive Officer
Shire of Gnowangerup
28 Yougenup Road
GNOWANGERUP WA 6335

I,(1) _____ wish to declare an interest in the following item to be considered by Council at its meeting to be held on (2) _____

Agenda Item(3) _____

The **type** of Interest I wish to declare is (4).

- Financial pursuant to Section 5.60A of the Local Government Act 1995
- Proximity pursuant to Section 5.60B of the Local Government Act 1995
- Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- Impartiality pursuant to the Code of Conduct for Council Members, Committee Members and Candidates

The **nature** of my interest is (5) _____

The **extent** of my interest is (6) _____

I understand that the above information will be recorded in the minutes of the meeting and placed in the Disclosure of Financial and Impartiality of Interest Register.

Yours sincerely

Signed

Date

Notes:

1. Insert your name (print).
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 and 5.69 of the Act)..

DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)

A Member, who has a Financial Interest in any matter to be discussed at a Council or Committee Meeting that will be attended by the Member, must disclose the nature of the interest:

- a) In a written notice given to the Chief Executive Officer before the Meeting or;
- b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- a) Preside at the part of the Meeting, relating to the matter or;
- b) Participate in, or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under Section 5.68 or Section 5.69 of the Local Government Act 1995.

NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)

The following notes are a basic guide for Councillors when they are considering whether they have a **Financial Interest** in a matter. These notes will be included in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measured in money terms. There are exceptions in the Local Government Act 1995 but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc.), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. **If in doubt declare.**
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:
 - 6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under s.5.68(1)(b)(ii) or the Local Government Act; or
 - 6.2 Where the Minister allows the Councillor to participate under s.5.69(3) of the Local Government Act, with or without conditions.

INTERESTS AFFECTING IMPARTIALITY

DEFINITION:

- a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- b) includes an interest arising from kinship, friendship or membership of an association.

A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest;

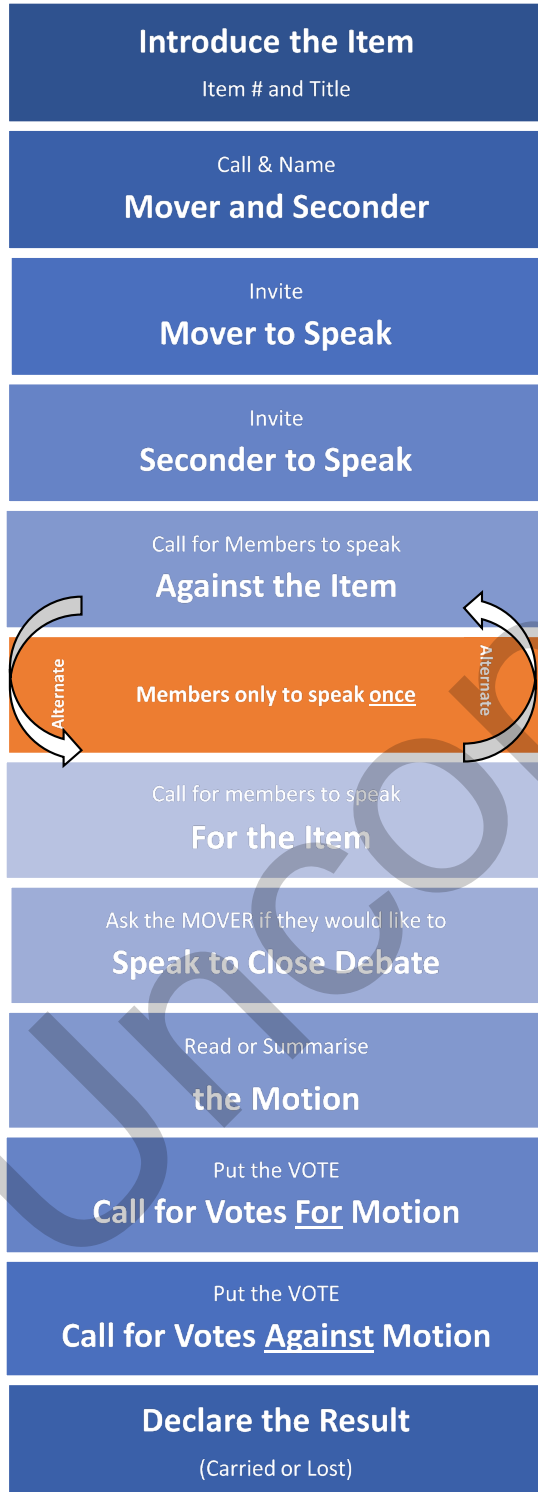
- (a) in a written notice given to the Chief Executive Officer before the meeting; or
- (b) at the meeting, immediately before the matter is discussed.

IMPACT OF AN IMPARTIALITY DISCLOSURE

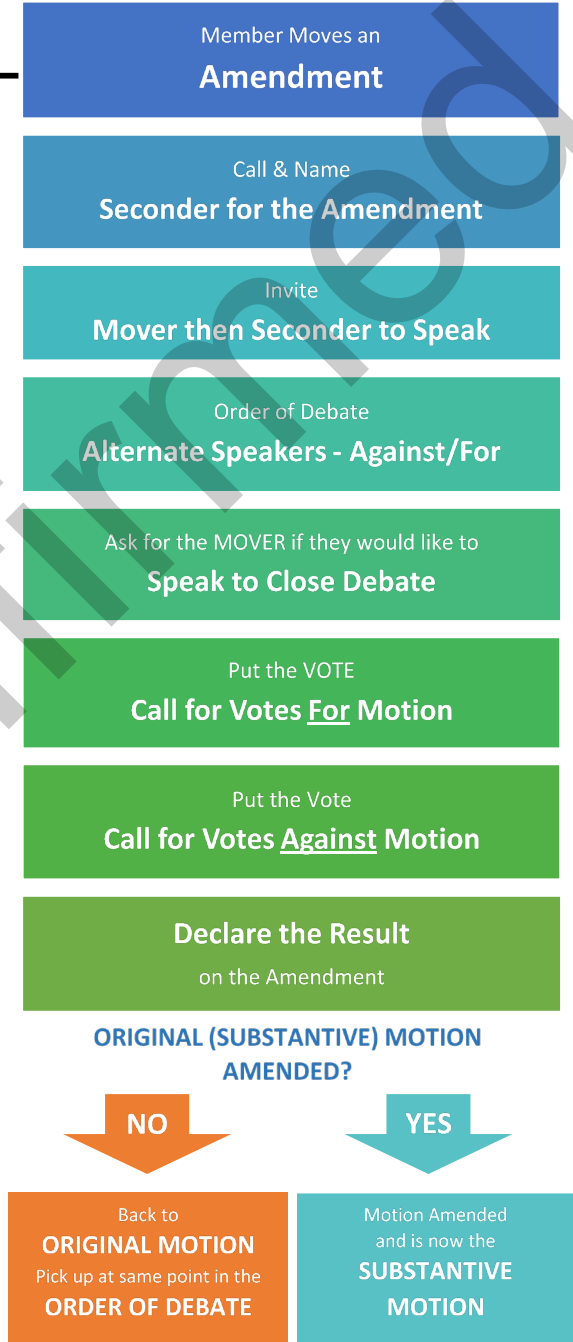
There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote. With the declaration of this new type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

Process of Motions

ORIGINAL MOTION

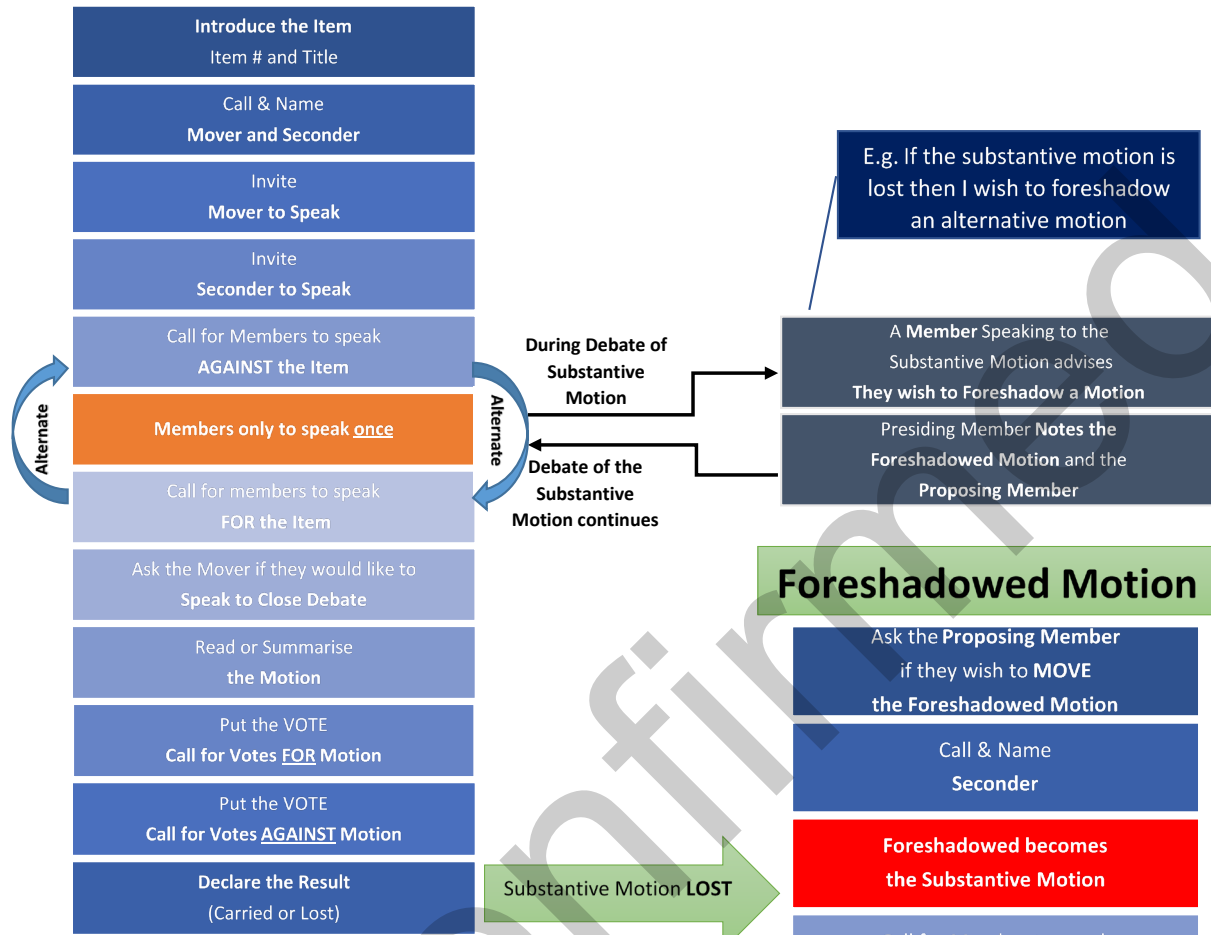


AMENDMENT

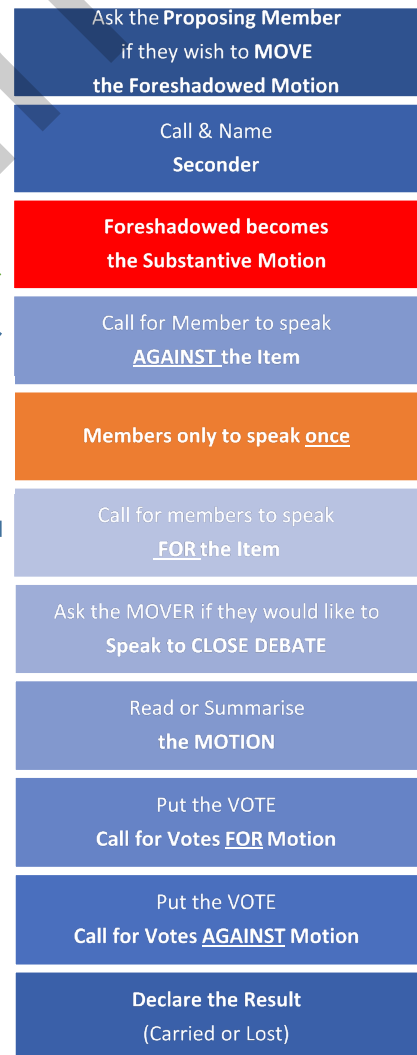


Slight clarification of wording of motion: A minor amendment of the motion can be done at any time through the President with the approval of the Mover and the Secunder. The Minor amendment must be minuted.

Substantive Motion



Foreshadowed Motion



Foreshadowed Motion Lapses

Note:

- Deferring an item wording:
 - “Deferred for consideration at on..... and resubmitting to Council.
- “Laying an item on the table” is similar to “deferring” but used when item will be re-considered later in the same meeting.
- Questions can be asked at any time, BUT cannot be debated.

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OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

Shire President, Kate O’Keeffe welcomed Councillors, staff and visitors and opened the meeting at 3:30pm.

2. ACKNOWLEDGEMENT OF COUNTRY

The Shire of Gnowangerup would like to acknowledge the Goreng people who are the Traditional Custodians of this land. The Shire of Gnowangerup would also like to pay respect to the Elders both past and present of the Noongar Nation and extend that respect to other Aboriginals present.

3. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

3.1 ATTENDANCE

Cr Kate O’Keeffe JP

Shire President

Cr Rebecca O’Meehan

Deputy Shire President

Cr Robert Minitier OAM

Cr Mick Creagh

Cr Peter Callaghan

Cr Joanne Hemley

David Nicholson

Chief Executive Officer

Tom Gorman

Deputy Chief Executive Officer

Rick Miller

Executive Manager of Infrastructure & Assets

Stuart Drummond

Community and Economic Development Manager

Clementine Illy

Governance Support Officer

Anita Finn

Senior Executive Assistant and Governance Officer

MEMBERS OF THE PUBLIC

Edith Robertson

3.2 APOLOGIES

Cr Rebecca Kiddle

3.3 APPROVED LEAVE OF ABSENCE

Nil

4. APPLICATION FOR LEAVE OF ABSENCE

Nil

5. RESPONSE TO QUESTIONS TAKEN ON NOTICE

Question – Edith Robertson

What is the flow rate and mineral content of the mineral springs. Can the Shire please undertake a database search.

Response – CEO, David Nicholson

We have completed a thorough database search; however, we were unable to locate any information relating to these matters.

6. PUBLIC QUESTION TIME

Nil

7. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY

Nil

8. PETITIONS / DEPUTATIONS / PRESENTATIONS

8.1 PETITIONS

Nil

8.2 DEPUTATIONS

Nil

8.3 PRESENTATIONS

Nil

9. CONFIRMATION OF PREVIOUS MEETING MINUTES

9.1 ORDINARY MEETING OF COUNCIL MINUTES 25 MARCH 2026

COUNCIL RESOLUTION

MOVED: Cr R O'Meehan

SECONDED: Cr M Creagh

0426.04 That the minutes of the Ordinary Council Meeting held on 25 March 2026 be confirmed as a true record of proceedings.

UNANIMOUSLY CARRIED BY: 6/0

FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minter, Cr R O'Meehan,
Cr J Hemley

AGAINST: Nil

9.2 SPECIAL MEETING OF COUNCIL MINUTES 15 APRIL 2026

COUNCIL RESOLUTION

MOVED: Cr R Minter

SECONDED: Cr M Creagh

0426.05 That the minutes of the Special Council Meeting held on 15 April 2026 be confirmed as a true record of proceedings.

UNANIMOUSLY CARRIED BY: 6/0

**FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minter, Cr R O’Meehan,
Cr J Hemley**

AGAINST: Nil

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1 ELECTED MEMBERS ACTIVITY REPORT

Date of Report: 22 April 2026

Councillors: Various

Attended the following meetings/events

Cr K O'Keeffe

| | |
|---------------|---|
| 25 March 2026 | Information Briefing Session |
| 25 March 2026 | Ordinary Council Meeting |
| 25 March 2026 | ARIC Meeting |
| 30 March 2026 | National Rural Health Alliance Meeting |
| 8 April 2026 | Council Agenda Briefing |
| 8 April 2026 | Councillor & Executive Workshop |
| 15 April 2026 | Special Council Meeting |
| 15 April 2026 | Earthquake Information Presentation Town Hall |

Cr R O'Meehan:

| | |
|---------------|---|
| 25 March 2026 | Information Briefing Session |
| 25 March 2026 | Ordinary Council Meeting |
| 25 March 2026 | ARIC Meeting |
| 15 April 2026 | Councillor Bus Tour |
| 15 April 2026 | Special Council Meeting |
| 15 April 2026 | Earthquake Information Presentation Town Hall |

Cr R Minter:

| | |
|---------------|---|
| 25 March 2026 | Information Briefing Session |
| 25 March 2026 | Ordinary Council Meeting |
| 25 March 2026 | ARIC Meeting |
| 8 April 2026 | Council Agenda Briefing |
| 8 April 2026 | Councillor & Executive Workshop |
| 15 April 2026 | Councillor Bus Tour |
| 15 April 2026 | Special Council Meeting |
| 15 April 2026 | Earthquake Information Presentation Town Hall |

Cr M Creagh:

25 March 2026 Information Briefing Session
25 March 2026 Ordinary Council Meeting
25 March 2026 ARIC Meeting
8 April 2026 Council Agenda Briefing
8 April 2026 Councillor & Executive Workshop
15 April 2026 Councillor Bus Tour
15 April 2026 Special Council Meeting
15 April 2026 Earthquake Information Presentation Town Hall
13 April 2026 Borden Pavillion Committee meeting

Cr R Kiddle:

25 March 2026 Information Briefing Session
25 March 2026 Ordinary Council Meeting
25 March 2026 ARIC Meeting
8 April 2026 Council Agenda Briefing
8 April 2026 Councillor & Executive Workshop
15 April 2026 Councillor Bus Tour
15 April 2026 Special Council Meeting
15 April 2026 Earthquake Information Presentation Town Hall

Cr P Callaghan:

25 March 2026 Information Briefing Session
25 March 2026 Ordinary Council Meeting
25 March 2026 ARIC Meeting
8 April 2026 Council Agenda Briefing
8 April 2026 Councillor & Executive Workshop
15 April 2026 Councillor Bus Tour
15 April 2026 Special Council Meeting
15 April 2026 Earthquake Information Presentation Town Hall

Cr J Hemley

8 April 2026 Council Agenda Briefing
8 April 2026 Councillor & Executive Workshop
15 April 2026 Councillor Bus Tour
15 April 2026 Special Council Meeting
15 April 2026 Earthquake Information Presentation Town Hall

11. REPORTS FOR DECISION

11.1 APPOINTMENT OF NEWLY ELECTED MEMBER TO COMMITTEES

Date of Report: 30 March 2026

Business Unit: Strategy and Governance

Responsible Officer: David Nichoson – Chief Executive Officer

Author: Anita Finn – Senior Executive Assistant and Governance Officer

Disclosure of Interest: Nil

ATTACHMENT

List of Delegates and Members to Committees

PURPOSE OF THE REPORT

To appoint the newly elected Member, Joanne Hemley to be a member of the CEO Review Committee and the Audit, Risk and Improvement Committee and as a Proxy delegate/representatives to Community Resources Centre Gnowangerup, Great Southern Treasures and Southern Ag Care.

BACKGROUND

At the Local Government Ordinary Election held in October 2025, not all vacant Council positions were filled. As a result, an Extraordinary Election was conducted on 26 March 2026 to fill the remaining vacancy.

Following the extraordinary election, Cr J Hemley was declared elected as a Councillor and has since completed the required declaration of office.

To enable Cr J Hemley to fully participate in the governance and decision-making functions of Council, it is now necessary to formally appoint her as a member and/or Council delegate to relevant committees.

COMMENTS

The CEO Review Committee and the Audit, Risk and Improvement Committee perform an important role in supporting Council's governance, oversight and advisory functions.

Appointment of Councillors to internal and community committees ensures appropriate representation in the community, continuity of operations and compliance with committee Terms of Reference.

CONSULTATION

Nil.

LEGAL AND STATUTORY REQUIREMENTS

s. 5.8. Establishment of committees

A local government may establish committees of 3 or more persons to assist the council.*

** Absolute majority required.*

s. 5.10. Appointment of Committee Members

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

| | |
|-----------------|---|
| Theme | Leadership and Governance |
| Strategy | 4.1. Effectively represent, promote and advocate for the benefit of our community and district. |

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

| | |
|---|--|
| Risk description | Failure not to appoint Cr Hamley to the committees |
| Primary Strategic Risk Category | Adverse Regulatory change |
| Primary Strategic Risk Category Description | <ul style="list-style-type: none">Investigation of Council for non complianceReputational damage. |
| Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic) | Catastrophic |
| Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare) | Possible |

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council may choose not to appoint Cr Hamley to the relevant committees at this time. If this option is adopted, the Councillor will not be a member of, nor act as a delegate to, any committee unless and until a formal appointment is made by Council.

CONCLUSION

The appointment of Councillors to committees is necessary to enable effective participation, representation, and delegation in accordance with Council decisions. Without a formal appointment, a Councillor cannot be a committee member or delegate.

Council is therefore invited to consider the appointment to support appropriate committee representation, continuity of operations, and Councillor participation in committee activities.

VOTING REQUIREMENTS

An absolute majority decision is required for the appointment of members to the CEO Review Committee and the Audit, Risk and Improvement Committee. As appointments to all committees are being presented en bloc for Council's consideration, it is recommended that Council adopt all appointments by absolute majority.

Absolute Majority

COUNCIL RESOLUTION

MOVED: Cr P Callaghan

SECONDED: Cr R O'Meehan

0426.06 That Council:

- 1. In accordance with section 5.10 of the Local Government Act 1995 and the Committee's Terms of Reference, appoints Cr Joanne Hemley as a member of the CEO Review Committee, with the term concluding at the next ordinary Local Government election.**
- 2. In accordance with section 5.10 of the Local Government Act 1995 and the Committee's Terms of Reference, appoints Cr Joanne Hemley as a member of the Audit, Risk and Improvement Committee, with the term concluding at the next Ordinary Local Government election.**
- 3. Appoints Cr Joanne Hemley as Proxy Delegate to the Community Resource Centre Gnowangerup, Great Southern Treasures, and Southern Ag Care, with the term concluding at the next Ordinary Local Government election.**

CARRIED BY ABSOLUTE MAJORITY: 6/0

FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O'Meehan, Cr J Hemley

AGAINST: Nil

DELEGATES AND MEMBERS OF COMMITTEES OF COUNCIL

| Committee | | Delegate / Member | Proxy |
|---------------------------------|---|---|-------------------------------|
| | Audit, Risk and Improvement Committee | All Councillors & 2 Independent Members | |
| BPC | Borden Pavilion Committee | Cr M Creagh | Cr K O'Keeffe |
| BAC | Bushfire Advisory Committee | Cr M Creagh | Cr P Callaghan |
| CEORC | Chief Executive Officer Review Committee | All Councillors | |
| CRC GNP | Community Resources Centre Gnowangerup | Cr K O'Keeffe | Cr J Hemley |
| GFSA | Gnowangerup Family Support Association Inc | Cr K O'Keeffe | Cr P Callaghan |
| GSMC | Gnowangerup Sporting Management Committee | Cr R O'Meehan | R Minitier |
| DAP | Development Assessment Panel | Cr P Callaghan Cr R Kiddle | Cr M Creagh Cr R O'Meehan |
| GSSRG (former GSRAG) | Great Southern Sport and Recreation Group | Cr P Callaghan | Cr R Minitier |
| GSRRG | Great Southern Regional Road Group | Cr R Minitier | Cr R O'Meehan |
| GST | Great Southern Treasures | Cr R Kiddle | Cr J Hemley |
| LEMC | Local Emergency Management Committee | President –Chair Cr K O'Keeffe | Cr R Kiddle Cr P Callaghan |
| NSPNR | North Stirling Pallinup Natural Resources Inc. | Cr R Minitier | Cr R Kiddle |
| OCD Inc | Ongerup Community Development Inc | Cr P Callaghan | Cr R O'Meehan |
| OSCC | Ongerup Sporting Complex Committee | Cr R Kiddle | Cr M Creagh |
| SAG | Southern Ag Care | Cr P Callaghan | Cr J Hemley |
| GSVROC | Great Southern Link VROC | Cr K O'Keeffe Cr R O'Meehan | Cr P Callaghan Cr R Kiddle |
| GSZR | WALGA Great Southern Zone Region | Cr K O'Keeffe Cr R O'Meehan | Cr R Kiddle Cr P Callaghan |
| | Yongergnow Inc. | Cr R O'Meehan | Cr M Creagh |

11.2 FUEL PRICE INCREASE CONTINGENCY – BUDGET AMENDMENT

| | |
|--------------------------------|--|
| Location: | Shire of Gnowangerup |
| Proponent: | N/A |
| Date of Report: | 30 March 2026 |
| Business Unit: | Corporate and Community Services |
| Responsible Officer: | Thomas Gorman – Deputy Chief Executive Officer |
| Author: | Thomas Gorman – Deputy Chief Financial Officer |
| Disclosure of Interest: | Nil |

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

This report is for Council to approve a budget amendment to reallocate existing approved expenditure that is no longer required and to create a new budget item to be used to lessen the impact of the increasing fuel price on Shire services and operations.

BACKGROUND

The Australian economy is being impacted by the war in the Middle East through significant increases in fuel costs (unleaded and diesel). We are now seeing this impact the Shire operations through its contractors. To date two suppliers have requested contract variations to cover additional fuel costs.

COMMENTS

The budget currently has \$64,500 (GL1233320) to cover demolition costs for 21 Whitehead Road. This property has been sold with the new owner covering the associated demolition costs. It is proposed that the above budget line be replaced with “Fuel Price Increase Contingency” expenditure budget for an amount of \$64,500. The overall budget position does not change. This contingency will allow above contract costs to be incurred to ensure community services are maintained.

Accessing this contingency will be on a case-by-case basis, authorised by the CEO to mitigate as much as possible the impact of increasing fuel costs on normal services.

CONSULTATION

This item was discussed with elected members at the Agenda Briefing 8 April 2026.

LEGAL AND STATUTORY REQUIREMENTS***LOCAL GOVERNMENT ACT 1995 - SECT 6.8******6.8. Expenditure from municipal fund not included in annual budget***

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —*

- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
- (b) is authorised in advance by resolution*; or
- (c) is authorised in advance by the mayor or president in an emergency.

*** Absolute majority required.**

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

As this is a reallocation of an existing budget there is no financial impact to the overall financial position.

STRATEGIC IMPLICATIONS

As per Integrated Strategic Plan

| | |
|---------------------------|--|
| Theme | Leadership and Governance |
| Community Priority | 4.2 An efficient and effective organisation, providing appropriate services to our community |

IMPACT ON CAPACITY

Approval of the budget amendment will lessen the impacts of the fuel price increases on normal operations.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

| Risk description | Financial Sustainability |
|---|--|
| Primary Strategic Risk Category | Inability to maintain services and infrastructure levels for the shire |
| Primary Strategic Risk Category Description | High |
| Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic) | Major |
| Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare) | Likely |

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council could choose not to reallocate this money and deny service provider requests for contract amendment. This could result in a deterioration in services.

CONCLUSION

It is recommended that Council approve the budget amendment to allow utilisation of this contingency on a case-by-case basis so the impact of fuel price increases on operations are mitigated.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

MOVED: Cr P Callaghan

SECONDED: Cr M Creagh

0426.07 That Council:

Approves a budget amendment by removing the budget for the Whitehead Road Demolition of \$64,500 and reallocating it to a new budget line titled Fuel Price Increase Contingency.

CARRIED BY ABSOLUTE MAJORITY: 6/0

FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O’Meehan, Cr J Hemley

AGAINST: Nil

11.3 AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING 25 MARCH 26

Date of Report: 27 March 2026

Business Unit: Strategy and Governance

Responsible Officer: Thomas Gorman – Deputy Chief Executive Officer

Author: Anita Finn – Senior Executive Assistant and Governance Officer

Disclosure of Interest: Nil

ATTACHMENT

- **Confidential** Unconfirmed Minutes of the Audit, Risk and Improvement Committee Meeting held on 25 March 2026 (*Tabled separately*)

PURPOSE OF THE REPORT

To advise Council of the Audit, Risk and Improvement Committee (ARIC) Meeting held on 25 March 2026 and to note the unconfirmed minutes.

BACKGROUND

The Audit, Risk and Improvement Committee met on 25 March 2026. The unconfirmed minutes of that meeting are provided to Council for noting.

COMMENTS

The Audit, Risk and Improvement Committee did not make any recommendations to Council at its meeting on 25 March 2026. Accordingly, this report is presented for the purpose of noting the minutes only.

CONSULTATION

Nil.

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

Local Government Regulations (Audit) 1996

Local Government (Functions and General) Regulations 1996

Local Government Amendment Act 2024

Local Government (Financial Management) Regulations 1996

State Records Act 2000

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil
Minutes

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

| | |
|-----------------|---|
| Theme | Leadership and Governance |
| Strategy | 4.2 An efficient and effective organisation, providing appropriate service to our community |

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

| | |
|---|--|
| Risk description | Failure not to note the Minutes of ARIC Meeting |
| Primary Strategic Risk Category | Adverse Regulatory change |
| Primary Strategic Risk Category Description | <ul style="list-style-type: none">• Investigation of Council for non compliance• Reputational damage. |
| Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic) | Catastrophic |
| Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare) | Possible |

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

The Audit, Risk and Improvement Committee is a committee of Council. Accordingly, the unconfirmed minutes of the meeting held on 25 March 2026 are presented to Council for noting

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

MOVED: Cr R O'Meehan

SECONDED: Cr M Creagh

0426.08 That Council:

Receives and notes the unconfirmed minutes of the Audit, Risk and Improvement Committee Meeting held on 25 March 2026.

UNANIMOUSLY CARRIED BY: 6/0

**FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minter, Cr R O'Meehan,
Cr J Hemley**

AGAINST: Nil

11.4 COMMUNITY GRANTS REVIEW

| | |
|--------------------------------|--|
| Location: | Shire of Gnowangerup |
| Proponent: | N/A |
| Date of Report: | 22 nd April 2026 |
| Business Unit: | Community Development |
| Responsible Officer: | Stuart Drummond – Community and Economic Development Manager |
| Author: | Stuart Drummond – Community and Economic Development Manager |
| Disclosure of Interest: | Nil |

ATTACHMENTS

- New community grants scheme policy
- Public consultation results
- Acquittal form (Form 1)
- Eligibility criteria (Form 2)
- Application form (Form 3)
- Internal assessment tool

PURPOSE OF THE REPORT

To review the current community grants scheme and propose changes in line with community and Shire aspirations

BACKGROUND

The community grants scheme distributes grant funding to local community groups each year. It has not been reviewed since 2016.

The Shire of Gnowangerup's Community Grant Scheme offers the following;

1. [Quick Grants](#) - for applications up to \$500.00, primarily for volunteer support.
2. [Community Grants](#) - for applications from \$501.00 - \$5,000.00 aimed at supporting community groups with small capital projects, events, projects etc.
3. [Special Requests Community Grants](#) - for applications from \$5000.00 - \$20,000.00 aimed at supporting community groups with large capital projects, events, projects etc. The purpose of the grant is not to fund operating costs.

The application period is open for a two-month period, between March and April. Applications are then assessed by a panel, with recommendations presented to Council. If approved, they are then included in the annual budget process and agreed as part of the budget. Successful applicants are informed once the annual budget has been agreed.

It was decided to review the current process to ascertain whether there are other ways of running the scheme that make it easier for community groups to apply and generate more targeted outcomes.

What surrounding towns offer;

Katanning-

1. CEO Donation up to \$500 - open anytime
2. Quick Response Grant up to \$1000 – open anytime
3. Community Grants 3 Categories:
 - Minor up to \$5,000
 - Major over \$5,000
 - Minor or Major over a 3-year term. Open Dates round 1 – 1st August – 10th September, round 2 – 1st February – 31st March

Jerramungup-

1. General Community Grants – up to \$10,000
2. Community Events – up to \$3,000
3. Major Events - up to \$10,000
4. CEO Donations – up to \$250.00

One funding round all year open in May and closes in June each year.

Cranbrook-

1. Under \$2,000
2. \$2,000 - \$6,000
3. Over \$6,000

Wagin-

Community Budget requests up to \$10,000, application over \$10,000 will only be considered as part of a 1/3 Council Contribution 2/3 Organisation/Group Contribution basis.

Narrogin-

1. Community Chest fund – up to \$2,500 round; 1 15th July – 31st August, round 2; 1st February – 28th February.
 2. Landcare Project fund – up to \$5,000; 1st February – 28th February
- CBD building façade painting grants – up to \$2,500 open all year round.

The Shire of Gnowangerup’s community grant applications over previous years have been the following;

| YEAR | AMOUNT | |
|---------|-------------|--------------------------------|
| 2017/18 | \$12,500 | 4 applications |
| 2018/19 | \$21,371 | 9 applications 1 not approved |
| 2019/20 | \$65,505.80 | 12 applications |
| 2020/21 | \$26,392.10 | 6 applications |
| 2021/22 | \$61,985 | 14 applications 4 not approved |
| 2022/23 | \$64,152.22 | 13 applications 3 not approved |
| 2023/24 | \$36,141 | 7 applications |
| 2024/25 | \$57,966.66 | 10 applications 2 not approved |

COMMENTS

The community grants scheme should be reviewed regularly to ensure it is meeting the needs of the community and reflecting the priorities of the Shire.

Following research into other schemes and community feedback, a number of options were considered.

Future Options for the Community Grants Scheme

A range of options are available for the future design of the Shire’s Community Grants Scheme. These options are not mutually exclusive and could be combined to create a more effective, flexible and strategically aligned program.

Option 1: Retain the Current Model

The Shire may choose to maintain the existing grants program in its current form. This option would involve only minor administrative adjustments and would provide continuity for community groups that are familiar with the current processes. While simple and low-cost, this option may not address issues identified through consultation, such as the need for greater clarity in outcomes, improved support for applicants, or broader accessibility.

Option 2: Open All Year Round

Instead of operating on an annual basis where the fund is only open to applications for one month each year, the scheme could transition to a year-round application window. It would remain open from July 1st until 30th May, or until the budget is spent, allowing the month of June to complete all the administration before the end of the financial year. This approach gives community groups greater flexibility to plan and submit applications when projects arise, reducing pressure around fixed deadlines. It may also improve participation from smaller groups with limited administrative capacity. However, a continuous intake would require more ongoing assessment capacity from staff and well-defined guidelines to manage expectations. This would not be considered too onerous due to the predicted number of applicants.

This option would also present the opportunity to delegate responsibility for approval of the grants, to staff, especially the smaller amounts. Information could be presented to Council on an on-going basis.

Option 3: Introduce Tighter Eligibility and Strategic Criteria

To ensure that grants are delivering measurable community benefit, the Shire could adopt more clearly defined criteria and expectations for applicants. This may include:

- **Tapered funding over, and up to, three years**, supporting organisations to establish or scale projects while encouraging progression toward self-sufficiency.
- **Defined strategic objectives** aligned with the Shire's Council Plan, requiring applicants to demonstrate how their project contributes to priority areas.
- **Highlighting social impact**, setting out quantifiable outcomes that show the community benefits of the proposal.
- **Pre-application support**, such as attending a grant workshop or participating in one-on-one guidance with a Shire officer. This ensures applicants are well-prepared and improves the quality and feasibility of submitted proposals.

This option emphasises capacity building and impact, helping funded projects deliver stronger, longer-term outcomes.

Option 4: Limited Funding

The Shire may opt to restrict the grant pool. This could be smaller grants, which would allow more organisations to benefit. A smaller pool encourages applicants to refine their proposals and focus on essential project components. It supports more rigorous assessment but may limit the range of projects supported. For longer term projects, the Shire may wish to issue tapered funding grants over a period of years. For example, if an organisation wanted a grant to employ a new member of staff, the agreement may be that the applicant receives 100% of its request in year one, 66% in year two and 33% in year three. This would encourage the applicant to ensure that the new post becomes sustainable over time by generating more income for that organisation.

Option 5: "Shark Tank" Pitch-Style Assessment

A more innovative approach is to introduce a live pitch component, where shortlisted applicants present their project ideas to a panel (staff, Councillors, or community representatives). This model encourages creativity, transparency, and community engagement. Applicants gain skills in pitching and project articulation, while the panel gains a clearer understanding of each proposal's merits. This process may be particularly effective for youth, start-up ideas, or initiatives requiring community buy-in. It may also be a fun way for the Shire to gain a greater understanding of the objectives and operations of local community groups.

Option 6: Inclusion of Business Grants

Expanding the scheme to include small business or micro-enterprise grants could support local economic development, stimulate innovation, and help address barriers to growth. Eligible projects might include start-ups, shopfront improvements, equipment upgrades, new business ideas, or digital transformation. This option would require separate criteria and assessment processes (e.g., demonstrating economic benefit, sustainability, or local employment outcomes), but could significantly broaden the program's impact across the Shire.

In order for the community to easily understand any changes to the community grants scheme and to be able to submit higher quality applications, excellent communication between the Shire and the community is crucial. To that end, the Shire would hold grant workshops throughout the year and also implore any potential applicant to meet with the community services team ahead of submitting an application.

CONSULTATION

Consultation has been undertaken with previous applicants to the current community grants scheme. Six questions were asked, namely;

- What do you think of the current application process?
- What improvements would you like to see in the application process?
- Are the current grant award amounts suitable for the types of projects being funded?
- Would you like to see the fund open all year (subject to funding availability)?
- Do you think the current process is transparent and fair?
- Is the current eligibility and assessment criteria suitable?

Six organisations responded and the full anonymous responses are included in the appendix.

Responses were varied but gave some useful pointers to how the community would like to see the community grants scheme made more effective and easier to understand.

LEGAL AND STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

A new community grants scheme policy will be introduced (attached as an appendix), setting out the objective of the community grants scheme.

FINANCIAL IMPLICATIONS

The proposed changes are within the current community grants budget.

STRATEGIC IMPLICATIONS

As per Integrated Strategic Plan

| | |
|---------------------------|---|
| Theme | Our Community |
| Community Priority | 1.1.1 Deliver and support community events and activities |

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

| Risk description | Not to endorse the officer's recommendation |
|---|---|
| Primary Strategic Risk Category | Community leadership - That the community grants scheme is not updated to reflect the needs of the community and priorities of the Shire |
| Primary Strategic Risk Category Description | Public money is not being spent as effectively as it could be |
| Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic) | Minor |
| Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare) | Possible |

IMPACT ON CAPACITY

More officer time will be needed to work with community groups prior to their grant submissions but there is capacity within the team to carry out this work.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Do nothing – continue with the current scheme. No direct implications.

Propose alternate arrangements – will delay the availability of community grants this year and would need greater clarity on what the alternatives should be.

CONCLUSION

The community grants scheme has been reviewed, feedback from previous applicants has been considered and the processes of neighbouring Shires has been analysed. Five options for change have been drawn up, along with an option for no change. An amalgamation of the five options has been drawn together to best align the aspirations of the community with the objectives of the Shire. It was considered that doing nothing would not improve the grant scheme and therefore not an option.

Opening all year round would allow greater flexibility for community groups to react to their changing needs and enable the Shire to respond more effectively to the community. Introducing tighter criteria for the scheme will help the Shire to deliver its strategic objectives and also encourage community groups to think more strategically and commercially with their projects. Having smaller grants available also encourages the community focus on essential elements of their project. Introducing a pitching-style event would add some fun into the process and, at the same time, encourage community groups to think a bit more commercially.

It is considered that the introduction of economic development grants is important. It is and would fit in well with the launch on the economic development strategy later in the year. Therefore, a proposal will be included as part of the 2026/27 budget. Council is being asked to consider the proposal to update the scheme.

VOTING REQUIREMENTS

Simple majority

COUNCIL RESOLUTION

MOVED: Cr P Callaghan

SECONDED: Cr R O’Meehan

0426.09 That Council:

- 1. Notes the review of the community grants scheme**
- 2. Adopts the Community Assistant Grants policy.**

UNANIMOUSLY CARRIED BY: 6/0

**FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Miniter, Cr R O’Meehan,
Cr J Hemley**

AGAINST: Nil

Community Assistance Grants

Objective

- **To enable council to plan its support of community projects**
- **To establish clear guidelines and criteria for the administration and allocation of the Shire's community grants.**

There are two funding streams for the community assistance grants.

- Stream one is for smaller grants of up to \$5,000.
 - Stream two is for larger grants of between \$5,000 and \$10,000
- Stream 1 and Stream 2 will be open for applications from the 1st July until the 31st May each year, or until the budget for that year is spent.
 - Stream 1 applications will be assessed as they are received and a decision given within 4 weeks (max), should no further information be required. The assessments will be carried out by a panel of Shire officers,
 - Stream 2 applications will be assessed as they are received by a panel of officers and, should no further information be required, a recommendation will be taken to the next available Council meeting for a decision.
 - The eligibility criteria for the grants will reflect the aims of the Community Plan. Applicants have to clearly show the impact and benefits of their projects. For longer-term projects, tapered funding may be offered to enable the project to become sustainable over time.
 - Pre-application support will be offered by way of workshops and 1-2-1 officer support.
 - If any organisation requests more than \$10k, this will be considered annually, as part of the Shire's budget process.
 - A 'Shark Tank' pitching event will happen annually which will encourage community organisations to pitch for a small grant of up to \$1000. Pre-event workshops will help applicant hone their pitching skills.
 - Terms of any grant award and the acquittal process will be agreed with the successful recipient.

COMPLIANCE REQUIREMENTS

| | |
|-------------|-----|
| Legislation | N/A |
|-------------|-----|

DOCUMENT CONTROL

| | |
|--------------------------|--|
| Policy Number | 2.21 |
| Responsible Officer | Community and Economic Development Manager |
| Initial Council Adoption | 25/03/2026 |
| Review Dates | <ul style="list-style-type: none"> N/A (New) |
| Next Review Due | This policy will be reviewed annually or more often where circumstances require. |

Draft



PUBLIC CONSULTATION RESULTS

Q1 - What do you think of the current application process?

- Quite streamlined and doesn't need excessive information
- I am happy with it
- The process is fairly straightforward for someone who is experienced, but perhaps a one-on-one interview to explain the subject might be more efficient than trawling through the written applications? Like maybe "audition" for the funding... present, bring a folder.. that way you get more of the info in one sitting?
- I'm ok with it.
- This was the first time that I had applied for the community financial assistance grant, so I can't compare at this stage.

Q2 - What improvements would you like to see in the application process?

- Maybe some more advertising shire wide when they are available and when they will be announced.
- Works well for me
- * - To be able to apply throughout the year as needs arise....to have an answer within a month, which would open other opportunities.
- * - Provide a timeline when will the results come out. Provide a specific area what the shire is looking so that we could align our project to the areas that the Shire is looking. Provide a certain budget to each grant category so that the Shire will have a balance of successful applicants.
- I thought it went well. No issues.

Q3 - Are the current grant award amounts suitable for the types of projects being funded?

YES - 4, NO - 1, NOT SURE 1

- Its good that a grant of \$20,000 is available over 3 years making it a manageable amount per year and consolidates the project i.e. OCD received this for Ongerup Weeds Project.
- But people with projects that are really going to make a social impact need to feel free to go for the 20k ones. If an individual or group can deliver something important for 20k, it's a whole lot less stress and investment for shire—just think about what manpower and consultant fees etc you'd spend on 20k??
- We are grateful that we received the grant. We will apply again next year.

Q4 - Would you like to see the fund open all year round (subject to available funding)?

YES - 5, NO - 1

- If it is a fixed time it gets groups working towards that deadline for their application. If it fits in with the council budget and work organisation then that would be a deciding factor.

- Projects often appear "unexpectedly" Or within a time frame. Not all spheres of society work with long-term strategic plans like shires. Thst doesn't mean the projects are less important, it just means the mechanism for identification and delivery is different.

- That would be amazing.

Q5 - Do you think the current process is transparent and fair?

YES - 5, NO - 1

- It seems that way to me

- Successful applicants used to be published in the Shire's document, but now I couldn't find it anymore.

- I said yes, however I am not too sure of the process so I cant really comment to say its fair.

Q6 - Is the current eligibility and assessment criteria suitable?

YES - 5, NO - 1

- But, with certain guidelines in pace, it might be appropriate to grant an individual funds under shire supervision if they have skills to deliver a project that is worth

- We did apply for a much larger sum, however received less. However, having said that, I'm gathering many groups and organsiations had applied as well. It would be great to know who all applied and who was success and for what amounts.

**Shire of Gnowangerup
Community Grants Acquittal Form**

Project Details

Organisation/Group Name

Project Name

Contact Person

Grant Amount Received

Project Completion Date

Project Summary

Briefly describe what happened:

Outcomes

Approximate number of participants: _____

Did the project achieve its objectives? Yes / Partly / No

Explanation:

Financial Summary

Item

Actual Cost (\$)

Attach receipts/invoices and 3–5 photos of the project.

Declaration

I confirm the grant funds were spent on the approved project and the information is correct.

Name: _____

Position: _____

Signature: _____ Date: _____

FORM

**Shire of Gnowangerup
Community Grants Program
Eligibility Criteria**

Base Eligibility (Applies to All Applications)

- Applicants must be a not-for-profit incorporated organisation, or a community group auspiced by an incorporated organisation.
- Applicants must be based in the Shire of Gnowangerup or clearly benefit Shire residents.
- Applicants must hold (or be willing to obtain prior to project commencement) \$20 million public liability insurance.
- Applicants must have no outstanding grant acquittals or debts to the Shire.

Project Requirements

- Projects must occur within the Shire or directly benefit local residents.
- Projects should be open and accessible to the community where appropriate.
- Projects must demonstrate community benefit (social, cultural, recreational or wellbeing).
- Projects must not be for private profit or personal financial gain.
- Projects should not duplicate an existing funded service.

Ineligible Items

- Wages or salaries (except specialist facilitators or trainers)
- Alcohol

- Retrospective funding (projects already completed)
- Debt repayment
- Ongoing operational costs (rent, utilities, subscriptions)
- Political or religious activities (except open community events run by those groups)

Additional Requirements – Major Grants (\$5,000–\$10,000)

- Provide a simple project budget
- Provide a project timeline
- Demonstrate community support (letters, partners, volunteers etc.)
- Show how the project will continue after funding
- Provide a contribution (cash or in-kind effort)

(NB – some or all of the above may be requested with the minor grant applications)

It is strongly recommended to contact the Community Services team before submitting an application, to discuss your project.

Telephone 9827 1007 or email gnpshire@gnowangerup.wa.gov.au

**Shire of Gnowangerup
Community Grants Application Form**

This application form is aligned with the Shire's assessment criteria. Applicants should clearly address each question to assist assessment.

Funding Stream

Small Community Grant (up to \$5,000)

Major Community Grant (\$5,000–\$10,000)

1. Organisation Details

Organisation / Group Name:

ABN (if applicable): _____

Is your organisation incorporated? Yes No

If not incorporated, name of auspicing organisation:

Contact Person: _____

Position: _____

Phone: _____

Email: _____

Brief description of your organisation (what you do and who you support):

2. Project Overview

Project Name: _____

Project Location: _____

Proposed Start and End Dates: _____

Describe the project you are seeking funding for (what you will do):

3. Assessment Criteria

A. Community Benefit

Who will benefit from this project, approximately how many people, and what difference will it make to the community?

B. Alignment with Community Priorities

How does this project support the Shire's Strategic Community Plan priorities (e.g. vibrant, connected community, promoting wellbeing and inclusion)?

C. Need for Funding

Why is Shire funding required? Would the project proceed without this funding?

D. Capacity to Deliver

Describe your organisation's experience, volunteers, partnerships or planning that demonstrates your ability to successfully deliver this project.

E. Value for Money

Explain why the project represents good value for money and how costs have been kept reasonable.

F. Community Contribution

Describe any cash or in-kind contribution (volunteers, fundraising, sponsorship, equipment, venue).

G. Sustainability (Major Grants only)

Will the project continue after the grant funding ends? If yes, explain how.

4. Project Budget

| Item | Cost (\$) |
|------|-----------|
|------|-----------|

Total Project Cost: \$ _____

Amount Requested from the Shire: \$ _____

5. Declaration

I certify that the information provided is true and correct and that the organisation agrees to comply with the Shire of Gnowangerup Community Grants Guidelines.

Name: _____

Position: _____

Signature: _____ Date: _____

**Shire of Gnowangerup
 Community Grants Assessment Tool**

Eligibility Check (Pass/Fail)

- Application complete
- Applicant eligible (incorporated/auspiced)
- Project located in or benefits the Shire
- No outstanding acquittals

Scoring Matrix

| Criteria | Description | Score |
|-------------------------------|---|-------|
| Community Benefit | Number of people impacted and strength of benefit (/25) | |
| Alignment with Community Plan | Supports local priorities (/15) | |
| Need for Funding | Project unlikely to occur without support (/15) | |
| Capacity to Deliver | Organisation capable and realistic (/15) | |
| Value for Money | Reasonable and efficient use of funds (/15) | |
| Community Contribution | Volunteers, partnerships, fundraising (/10) | |
| Sustainability | Ongoing impact beyond the grant (/5) | |

Recommended Funding Thresholds

- 80–100: Strongly recommend funding
- 65–79: Fund if budget allows
- 50–64: Consider partial funding or revisions
- Below 50: Do not fund

Unconfirmed

11.5 LIST OF PAYMENTS MADE FROM THE MUNICIPAL FUND AND TRANSACTION CARD ACCOUNTS FOR THE PERIOD 1 TO 31 MARCH 2026

Location: Shire of Gnowangerup
Proponent: N/A
Date of Report: 07 April 2026
Business Unit: Corporate and Community Services
Responsible Officer: Thomas Gorman – Deputy CEO
Author: Venice Ampon – Finance Officer
Disclosure of Interest: Nil

ATTACHMENTS

- List of Payments for March 2026

PURPOSE OF THE REPORT

To provide Council with a list of payments processed in the month of March 2026

BACKGROUND

Nil

COMMENTS

The List of Payments for March 2026 covering the period 01/03/2026 to 31/03/2026 is as follows:

| FUND | Amount |
|----------------|-------------------------------------|
| Municipal Fund | \$1,266,535.43 |
| Credit Card | \$8,937.92 |
| TOTAL | <u><u>\$1,275,473.35</u></u> |

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996

12. *Payments from municipal fund or trust fund, restrictions on making*

- (1) *A payment may only be made from the municipal fund or the trust fund —*
- (a) *if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or*
 - (b) *otherwise, if the payment is authorised in advance by a resolution of the council.*

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –
- (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.

POLICY IMPLICATIONS

Purchasing Policy 4.1

Corporate Credit Card Policy 4.4

FINANCIAL IMPLICATIONS

All payments are in line with the Adopted Budget or have been approved by Council as a Budget Amendment.

STRATEGIC IMPLICATIONS

As per Council Plan 2025-2035

| | | |
|-----------------|-------|--|
| Theme | 4. | Leadership and Governance |
| Strategy | 4.2 | An efficient and effective organisation, providing appropriate services to our community |
| Activity | 4.2.2 | Ensure strong financial management through effective planning |

STRATEGIC RISK MANAGEMENT CONSIDERATIONS

This item has been evaluated against the current Council approved Risk Management Register.

| | |
|---|---|
| Risk description | Not to endorse the officer's recommendation |
| Primary Strategic Risk Category | Financial Sustainability |
| Primary Strategic Risk Category Description | Inability to maintain service and infrastructure levels for the Shire |
| Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic) | Catastrophic |
| Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare) | Unlikely |

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

That Council notes the March 2026 List of Payments as per the Officer's Recommendation

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

MOVED: Cr M Creagh

SECONDED: Cr P Callaghan

0426.10 That Council:

Notes the payment of accounts for March 2026 consisting of:

- EFT23532-EFT23648... totalling \$1,152,129.51;
- Superannuation and Direct Deposits totalling \$114,405.92; and
- Corporate Credit Card totalling \$8,937.92

UNANIMOUSLY CARRIED BY: 6/0

FOR: Cr K O'Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minitier, Cr R O'Meehan,
Cr J Hemley

AGAINST: Nil

SHIRE OF GNOWANGERUP

LIST OF PAYMENTS - MARCH 2026

| Chq/EFT | Name | Date | Amount |
|-----------|---|------------|--------------|
| DD8000.1 | AWARE SUPER | 11/03/2026 | \$ 13,343.39 |
| DD8000.10 | ANZ SMART CHOICE SUPER | 11/03/2026 | \$ 657.03 |
| DD8000.11 | THE TRUSTEE FOR MLC SUPER FUND | 11/03/2026 | \$ 126.25 |
| DD8000.12 | REST SUPERANNUATION | 11/03/2026 | \$ 90.84 |
| DD8000.13 | AUSTRALIAN RETIREMENT TRUST | 11/03/2026 | \$ 347.64 |
| DD8000.14 | ACCLAIM WEALTH | 11/03/2026 | \$ 153.39 |
| DD8000.2 | FORMULAE 1 PTY LTD ATF THE ISAIAH4110 SUPERANNUATION FUND | 11/03/2026 | \$ 475.37 |
| DD8000.3 | PANORAMA SUPERANNUATION FUND | 11/03/2026 | \$ 295.54 |
| DD8000.4 | CBUS | 11/03/2026 | \$ 2,165.41 |
| DD8000.5 | MERCER SUPER FUND | 11/03/2026 | \$ 471.63 |
| DD8000.6 | WALGS PLAN | 11/03/2026 | \$ 203.48 |
| DD8000.7 | CARE SUPER | 11/03/2026 | \$ 1,664.01 |
| DD8000.8 | WEALTH PERSONAL SUPERANNUATION AND PENSION FUND | 11/03/2026 | \$ 2,138.36 |
| DD8000.9 | AUSTRALIAN SUPER | 11/03/2026 | \$ 3,517.46 |
| DD8015.1 | DEPARTMENT OF TRANSPORT | 18/03/2026 | \$ 10,579.65 |
| DD8015.2 | DEPARTMENT OF TRANSPORT | 19/03/2026 | \$ 965.65 |
| DD8015.3 | HOUSING AUTHORITY | 20/03/2026 | \$ 610.00 |
| DD8015.4 | BENDIGO COMMUNITY BANK | 20/03/2026 | \$ 12.10 |
| DD8015.5 | DEPARTMENT OF TRANSPORT | 20/03/2026 | \$ 5,489.85 |
| DD8015.6 | DEPARTMENT OF TRANSPORT | 23/03/2026 | \$ 1,772.15 |
| DD8018.1 | DEPARTMENT OF TRANSPORT | 17/03/2026 | \$ 1,139.70 |
| DD8018.10 | BENDIGO COMMUNITY BANK | 17/03/2026 | \$ 4.00 |
| DD8018.11 | DEPARTMENT OF TRANSPORT | 06/03/2026 | \$ 1,919.70 |
| DD8018.12 | BENDIGO COMMUNITY BANK | 06/03/2026 | \$ 13.45 |
| DD8018.13 | HOUSING AUTHORITY | 06/03/2026 | \$ 610.00 |
| DD8018.14 | DEPARTMENT OF TRANSPORT | 05/03/2026 | \$ 2,260.65 |
| DD8018.15 | BENDIGO COMMUNITY BANK | 05/03/2026 | \$ 726.00 |
| DD8018.16 | DEPARTMENT OF TRANSPORT | 04/03/2026 | \$ 388.50 |
| DD8018.17 | DEPARTMENT OF TRANSPORT | 03/03/2026 | \$ 3,429.15 |
| DD8018.18 | BENDIGO COMMUNITY BANK | 02/03/2026 | \$ 3.26 |
| DD8018.19 | BENDIGO COMMUNITY BANK | 01/03/2026 | \$ 22.28 |
| DD8018.2 | HOUSING AUTHORITY | 13/03/2026 | \$ 210.00 |
| DD8018.20 | DEPARTMENT OF TRANSPORT | 16/03/2026 | \$ 1,415.25 |
| DD8018.21 | WATER CORPORATION | 16/03/2026 | \$ 891.55 |
| DD8018.22 | DEPARTMENT OF TRANSPORT | 13/03/2026 | \$ 547.40 |
| DD8018.23 | BENDIGO COMMUNITY BANK | 13/03/2026 | \$ 4.00 |
| DD8018.24 | SYNERGY | 13/03/2026 | \$ 295.19 |
| DD8018.3 | DEPARTMENT OF TRANSPORT | 12/03/2026 | \$ 11,724.35 |
| DD8018.4 | BENDIGO COMMUNITY BANK | 12/03/2026 | \$ 7.35 |
| DD8018.5 | WATER CORPORATION | 12/03/2026 | \$ 750.00 |
| DD8018.6 | FINRENT PTY LTD | 12/03/2026 | \$ 320.99 |
| DD8018.7 | DEPARTMENT OF TRANSPORT | 11/03/2026 | \$ 24.85 |
| DD8018.8 | DEPARTMENT OF TRANSPORT | 10/03/2026 | \$ 516.50 |

| Chq/EFT | Name | Date | Amount |
|-----------------|--|-------------------|--------------------|
| DD8018.9 | DEPARTMENT OF TRANSPORT | 09/03/2026 | \$ 6,910.70 |
| DD8020.1 | AWARE SUPER | 25/03/2026 | \$ 13,698.48 |
| DD8020.10 | ANZ SMART CHOICE SUPER | 25/03/2026 | \$ 727.92 |
| DD8020.11 | THE TRUSTEE FOR MLC SUPER FUND | 25/03/2026 | \$ 103.68 |
| DD8020.12 | REST SUPERANNUATION | 25/03/2026 | \$ 99.92 |
| DD8020.13 | AUSTRALIAN RETIREMENT TRUST | 25/03/2026 | \$ 372.11 |
| DD8020.14 | ACCLAIM WEALTH | 25/03/2026 | \$ 165.19 |
| DD8020.2 | FORMULAE 1 PTY LTD ATF THE ISAIH4110 SUPERANNUATION FUND | 25/03/2026 | \$ 462.96 |
| DD8020.3 | PANORAMA SUPERANNUATION FUND | 25/03/2026 | \$ 112.39 |
| DD8020.4 | CBUS | 25/03/2026 | \$ 2,158.92 |
| DD8020.5 | MERCER SUPER FUND | 25/03/2026 | \$ 470.19 |
| DD8020.6 | WALGS PLAN | 25/03/2026 | \$ 199.49 |
| DD8020.7 | CARE SUPER | 25/03/2026 | \$ 1,584.74 |
| DD8020.8 | WEALTH PERSONAL SUPERANNUATION AND PENSION FUND | 25/03/2026 | \$ 2,063.59 |
| DD8020.9 | AUSTRALIAN SUPER | 25/03/2026 | \$ 3,330.20 |
| DD8021.1 | SYNERGY | 21/03/2026 | \$ 378.20 |
| DD8021.2 | TELSTRA | 20/03/2026 | \$ 170.00 |
| DD8021.3 | TELSTRA | 21/03/2026 | \$ 156.00 |
| DD8027.1 | BENDIGO COMMUNITY BANK - CREDIT CARD | 14/03/2026 | \$ 8,937.92 |
| EFT23532 | 150 SQUARE PTY LTD | 06/03/2026 | \$ 3,325.00 |
| EFT23533 | ABA SECURITY | 06/03/2026 | \$ 6,439.07 |
| EFT23534 | ADMIN SOCIAL CLUB | 06/03/2026 | \$ 140.00 |
| EFT23535 | AFGRI EQUIPMENT AUSTRALIA PTY LTD | 06/03/2026 | \$ 5,188.88 |
| EFT23536 | ALBANY AUTOLEC | 06/03/2026 | \$ 82.72 |
| EFT23537 | ALBANY RECORDS MANAGEMENT | 06/03/2026 | \$ 623.70 |
| EFT23538 | ALBANY STATIONERS | 06/03/2026 | \$ 248.00 |
| EFT23539 | ALLQUIP TRUCK TANKS PTY LTD | 06/03/2026 | \$ 33,412.50 |
| EFT23540 | AMPAC DEBT RECOVERY (WA) PTY LTD | 06/03/2026 | \$ 379.50 |
| EFT23541 | AMY JADE DWYER | 06/03/2026 | \$ 400.00 |
| EFT23542 | APP CORPORATION PTY LTD | 06/03/2026 | \$ 40,463.28 |
| EFT23543 | AUTOSMART (WA) SOUTH WEST & GREAT SOUTHERN | 06/03/2026 | \$ 104.59 |
| EFT23544 | BGL SOLUTIONS | 06/03/2026 | \$ 13,579.18 |
| EFT23545 | BLACK AND GOLD SOCIAL CLUB | 06/03/2026 | \$ 110.00 |
| EFT23546 | BOC GASES | 06/03/2026 | \$ 211.82 |
| EFT23547 | BOOKEASY AUSTRALIA PTY LTD | 06/03/2026 | \$ 705.81 |
| EFT23548 | BUNNINGS ALBANY | 06/03/2026 | \$ 262.20 |
| EFT23549 | C & D CUTRI | 06/03/2026 | \$ 25,927.00 |
| EFT23550 | CALDWELL LAND SURVEYS PTY LTD | 06/03/2026 | \$ 3,000.00 |
| EFT23551 | CASSANDRA BEECK | 06/03/2026 | \$ 1,480.00 |
| EFT23552 | CAST-TECH GROUP | 06/03/2026 | \$ 27,013.80 |
| EFT23553 | DELTA AGRIBUSINESS WA PTY LTD | 06/03/2026 | \$ 2,314.00 |
| EFT23554 | EDGE PLANNING & PROPERTY | 06/03/2026 | \$ 4,783.33 |
| EFT23555 | EFTSURE PTY LTD | 06/03/2026 | \$ 7,539.40 |
| EFT23556 | FIONA BUTLER | 06/03/2026 | \$ 230.00 |
| EFT23557 | FVS FIRE PTY LTD T/A PROTECTOR FIRE SERVICES PTY LTD | 06/03/2026 | \$ 9,412.08 |

| Chq/EFT | Name | Date | Amount |
|----------|--|------------|---------------|
| EFT23558 | G&K TRUCK & 4X 4 PTY LTD | 06/03/2026 | \$ 162.99 |
| EFT23559 | GNOWANGERUP IGA | 06/03/2026 | \$ 153.47 |
| EFT23560 | GNOWANGERUP TYRE SERVICE | 06/03/2026 | \$ 84.00 |
| EFT23561 | GNP HARDWARE | 06/03/2026 | \$ 880.44 |
| EFT23562 | GREAT SOUTHERN GEOTECHNICS | 06/03/2026 | \$ 13,728.00 |
| EFT23563 | HERSEYS SAFETY PTY LTD | 06/03/2026 | \$ 469.15 |
| EFT23564 | HOWSON TECHNICAL | 06/03/2026 | \$ 13,906.20 |
| EFT23565 | INDIJI FLORA | 06/03/2026 | \$ 2,178.00 |
| EFT23566 | JAMES PETER STEWART | 06/03/2026 | \$ 63.50 |
| EFT23567 | JERRAMUNGUP ELECTRICAL SERVICE | 06/03/2026 | \$ 1,136.30 |
| EFT23568 | LEISURE INSTITUTE OF WESTERN AUSTRALIA AQUATICS | 06/03/2026 | \$ 300.00 |
| EFT23569 | LGRCEU | 06/03/2026 | \$ 144.00 |
| EFT23570 | LINKUP PTY LTD | 06/03/2026 | \$ 93,161.20 |
| EFT23571 | LO-GO APPOINTMENTS | 06/03/2026 | \$ 2,137.36 |
| EFT23572 | MERRIFIELD RANGE | 06/03/2026 | \$ 478.00 |
| EFT23573 | MESSAGEMEDIA | 06/03/2026 | \$ 714.38 |
| EFT23574 | MIDDLEERS' CONSULTING | 06/03/2026 | \$ 550.00 |
| EFT23575 | MOORE AUSTRLIA (WA) PTY LTD | 06/03/2026 | \$ 2,750.00 |
| EFT23576 | OFFICEWORKS | 06/03/2026 | \$ 1,890.35 |
| EFT23577 | ONGERUP FARM SUPPLIES | 06/03/2026 | \$ 37.60 |
| EFT23578 | ONGERUP TYRES & AUTOMOTIVE | 06/03/2026 | \$ 259.00 |
| EFT23579 | PROMOTIONAL EXPOSURE | 06/03/2026 | \$ 2,970.00 |
| EFT23580 | PURPLE PIG DISCRETIONARY TRUST T/A STRATEGIC MEMBERSHIP | 06/03/2026 | \$ 2,417.29 |
| EFT23581 | QHSE INTEGRATED SOLUTIONS PTY LTD | 06/03/2026 | \$ 603.90 |
| EFT23582 | RICKY JON MILLER | 06/03/2026 | \$ 374.00 |
| EFT23583 | RIVER HILL WA PTY LTD | 06/03/2026 | \$ 50,100.00 |
| EFT23584 | RM CONTRACTING & CIVIL | 06/03/2026 | \$ 363,627.00 |
| EFT23585 | ROAST AND BREW | 06/03/2026 | \$ 4,580.00 |
| EFT23586 | SCAVENGER SUPPLIES PTY LTD | 06/03/2026 | \$ 3,872.00 |
| EFT23587 | SOS OFFICE EQUIPMENT | 06/03/2026 | \$ 1,270.17 |
| EFT23588 | ST JOHN AMBULANCE WESTERN AUSTRALIA LTD | 06/03/2026 | \$ 60.00 |
| EFT23589 | STUART FRASER DRUMMOND | 06/03/2026 | \$ 191.70 |
| EFT23590 | TEAM GLOBAL EXPRESS PTY LTD | 06/03/2026 | \$ 43.89 |
| EFT23591 | THE WEST AUSTRALIAN | 06/03/2026 | \$ 385.00 |
| EFT23592 | THE WOOLY SHEEP CAFE & GIFT SHOP | 06/03/2026 | \$ 945.00 |
| EFT23593 | WA HARDWOOD FLOORS PTY LTD | 06/03/2026 | \$ 23,630.00 |
| EFT23594 | WARREN BLACKWOOD WASTE | 06/03/2026 | \$ 12,549.60 |
| EFT23595 | ABA SECURITY | 20/03/2026 | \$ 2,684.92 |
| EFT23596 | ADMIN SOCIAL CLUB | 20/03/2026 | \$ 140.00 |
| EFT23597 | AIDINVILLE FARMS PTY LTD AS TRUSTEE OF AIDINVILLE NO.2 TRUST | 20/03/2026 | \$ 21,450.00 |
| EFT23598 | AIR LIQUIDE | 20/03/2026 | \$ 119.03 |
| EFT23599 | AIRPORT LIGHTING SPECIALISTS PT | 20/03/2026 | \$ 1,765.50 |
| EFT23600 | ALBANY PLUMBING & GAS | 20/03/2026 | \$ 1,626.46 |
| EFT23601 | ALL CHEMICAL MANUFACTURING & CONSULTANCY PTY LTD | 20/03/2026 | \$ 4,039.20 |
| EFT23602 | ALLQUIP TRUCK TANKS PTY LTD | 20/03/2026 | \$ 33,412.50 |
| EFT23603 | ANNA MARIA VAN ZYL | 20/03/2026 | \$ 184.76 |

| Chq/EFT | Name | Date | Amount |
|-----------------|--|-------------------|------------------------|
| EFT23604 | ARMADILLO GROUP | 20/03/2026 | \$ 437.47 |
| EFT23605 | ATF CJ TILLER FAMILY TRUST TILLER AG GROUP PTY LTD | 20/03/2026 | \$ 8,850.00 |
| EFT23606 | AUSTRALIAN AIRPORTS ASSOCIATION LIMITED | 20/03/2026 | \$ 450.00 |
| EFT23607 | BEST OFFICE SYSTEMS | 20/03/2026 | \$ 521.57 |
| EFT23608 | BGL SOLUTIONS | 20/03/2026 | \$ 987.80 |
| EFT23609 | BLACK AND GOLD SOCIAL CLUB | 20/03/2026 | \$ 100.00 |
| EFT23610 | D PALMER CORPORATION T/A NEXGEN CRUSHING AND SCREENING | 20/03/2026 | \$ 40,710.13 |
| EFT23611 | DEPARTMENT OF FIRE AND EMERGENCY SERVICES | 20/03/2026 | \$ 29,295.40 |
| EFT23612 | DEPARTMENT OF LOCAL GOVERNMENT INDUSTRY REGULATION AND | 20/03/2026 | \$ 113.30 |
| EFT23613 | DONNA LOUISE RODNEY | 20/03/2026 | \$ 384.00 |
| EFT23614 | EMONA INSTRUMENTS P/L | 20/03/2026 | \$ 352.00 |
| EFT23615 | GNOWANGERUP COMMUNITY RESOURCE CENTRE | 20/03/2026 | \$ 2,169.73 |
| EFT23616 | GNOWANGERUP FAMILY SUPPORT ASSOC INC | 20/03/2026 | \$ 12,595.00 |
| EFT23617 | GNOWANGERUP FUEL SUPPLIES | 20/03/2026 | \$ 985.61 |
| EFT23618 | GNOWANGERUP IGA | 20/03/2026 | \$ 367.79 |
| EFT23619 | GNOWANGERUP PHARMACY AMCAL | 20/03/2026 | \$ 280.10 |
| EFT23620 | GNP HARDWARE | 20/03/2026 | \$ 581.71 |
| EFT23621 | HOWSON TECHNICAL | 20/03/2026 | \$ 7,007.00 |
| EFT23622 | I SWEEP TOWN & COUNTRY | 20/03/2026 | \$ 4,255.90 |
| EFT23623 | IT VISION SOFTWARE PTY LTD T/A READY TECH | 20/03/2026 | \$ 4,781.70 |
| EFT23624 | JANINE MAREE THORNTON - THE SOUL VAN | 20/03/2026 | \$ 200.00 |
| EFT23625 | JERRAMUNGUP ELECTRICAL SERVICE | 20/03/2026 | \$ 746.90 |
| EFT23626 | LANDGATE | 20/03/2026 | \$ 114.73 |
| EFT23627 | LG CONSULTING SOLUTIONS | 20/03/2026 | \$ 6,233.37 |
| EFT23628 | LGRCEU | 20/03/2026 | \$ 144.00 |
| EFT23629 | LIVINGSTON MEDICAL | 20/03/2026 | \$ 23,666.67 |
| EFT23630 | LO-GO APPOINTMENTS | 20/03/2026 | \$ 305.05 |
| EFT23631 | MAJOR MOTORS PTY LTD | 20/03/2026 | \$ 82,547.15 |
| EFT23632 | MCLEODS LAWYERS PTY LTD | 20/03/2026 | \$ 1,545.39 |
| EFT23633 | MOORE AUSTRLIA (WA) PTY LTD | 20/03/2026 | \$ 8,525.00 |
| EFT23634 | NORTH STIRLINGS PALLINUP NATURAL RESOURCES INC. | 20/03/2026 | \$ 22,880.00 |
| EFT23635 | OFFICEWORKS | 20/03/2026 | \$ 7.95 |
| EFT23636 | OWEN KELVIN WOODS | 20/03/2026 | \$ 100.00 |
| EFT23637 | SHIRE OF JERRAMUNGUP | 20/03/2026 | \$ 250.00 |
| EFT23638 | SOLUTIONS IT | 20/03/2026 | \$ 9,014.26 |
| EFT23639 | STANDARDS AUSTRALIA LIMITED | 20/03/2026 | \$ 344.30 |
| EFT23640 | STUART FRASER DRUMMOND | 20/03/2026 | \$ 91.42 |
| EFT23641 | TABLE AND THYME CATERING | 20/03/2026 | \$ 2,500.00 |
| EFT23642 | TEAM GLOBAL EXPRESS PTY LTD | 20/03/2026 | \$ 53.34 |
| EFT23643 | TEST AND TAG SUPPLIES PTY LTD | 20/03/2026 | \$ 324.94 |
| EFT23644 | TRUCK CENTRE WA PTY. LTD. | 20/03/2026 | \$ 1,588.60 |
| EFT23645 | VERDUN TASMAN HAYWARD | 20/03/2026 | \$ 1,800.00 |
| EFT23646 | WA CONTRACT RANGER SERVICES | 20/03/2026 | \$ 2,714.25 |
| EFT23647 | WARREN BLACKWOOD WASTE | 20/03/2026 | \$ 9,251.10 |
| EFT23648 | WESTRAC EQUIPMENT PTY LTD | 20/03/2026 | \$ 6,353.16 |
| | | | \$ 1,266,535.43 |

| Chq/EFT | Name | Date | Amount |
|---------|------|------|--------|
|---------|------|------|--------|

| BREAKDOWN OF CREDIT CARD EXPENDITURE | BENDIGO COMMUNITY BANK CREDIT CARD | DD8027.1 |
|---|---|--------------------|
| Starlink | 02/02/2026 | \$ 139.00 |
| Shire of Gnowangerup | 04/02/2026 | \$ 32.00 |
| Busseton Advanced Driving Training | 06/02/2026 | \$ 3,695.00 |
| Busseton Advanced Driving Training | 06/02/2026 | \$ 2,095.00 |
| Australia Reporting Awards | 07/02/2026 | \$ 600.00 |
| Dan Murphys | 07/02/2026 | \$ 203.60 |
| Petro Fuels | 10/02/2026 | \$ 30.19 |
| Shire of Gnowangerup | 11/02/2026 | \$ 178.75 |
| Starlink | 11/02/2026 | \$ 139.00 |
| Starlink | 11/02/2026 | \$ 418.00 |
| Starlink | 11/02/2026 | \$ 19.00 |
| Kmart | 11/02/2026 | \$ 88.98 |
| Ace Accomodation | 12/02/2026 | \$ 172.43 |
| Busseton Advanced Driving Training | 12/02/2026 | \$ 3,695.00 |
| Quest Innaloo | 16/02/2026 | \$ 90.00 |
| Facebook | 17/02/2026 | \$ 4.33 |
| Starlink | 18/02/2026 | \$ 6.25 |
| Woolworths | 18/02/2026 | \$ 736.00 |
| Economic Development Australia | 19/02/2026 | \$ 214.50 |
| Western Australia Osborne Park | 20/02/2026 | \$ 189.50 |
| Facebook | 21/02/2026 | \$ 3.78 |
| Quest Innaloo | 22/02/2026 | \$ 1,916.35 |
| Tenderlink | 25/02/2026 | \$ 190.30 |
| Shire of Gnowangerup | 25/02/2026 | \$ 21.30 |
| Facebook | 25/02/2026 | \$ 3.31 |
| Starlink | 26/02/2026 | \$ 139.00 |
| Hotel at Booking.com | 26/02/2026 | \$ 485.10 |
| WALGA Events | 26/02/2026 | \$ 400.00 |
| Card Fee x 2 | 27/02/2026 | \$ 8.00 |
| Facebook | 28/02/2026 | \$ 23.21 |
| International Bank Fee | various | \$ 1.04 |
| LESS CREDIT CARD - TOP UP | | -\$ 7,000.00 |
| | | \$ 8,937.92 |

| EFT23617 | GNOWANGERUP FUEL SUPPLIES | \$ | 985.61 |
|-------------------|--------------------------------------|-----------|---------------|
| Card 118 – GN.00 | CHIEF EXECUTIVE | \$ | 207.76 |
| Card 119 – GN.001 | DEPUTY CHIEF | \$ | 253.57 |
| Card 120 – GN.002 | POOL VEHICLE | \$ | 54.45 |
| Card 612 1IHK617 | COMMUNITY & | \$ | 420.02 |
| Card 120 - GN.006 | DR VEHICLE | \$ | - |
| Card 121 – BFB1 | BUSHFIRE | | |
| Card 122 – BFB2 | BUSHFIRE | \$ | - |
| Card 123 – P6000 | DEPOT - SMALL | | |
| Card 124 – A6000 | ADMIN OFFICE | | |
| CARD - ISUZU | COMMUNITY & | | |
| Card 410 - Depot | DEPOT | | |
| | | | |
| Troopy | GNOWANGERUP | \$ | 49.81 |
| | | | |
| Card 67 - GNOSES | TRUCK | | |
| Card 68 - GNOSES | UTE | \$ | - |
| Card 69 - GNOSES | ULP | \$ | - |
| | | \$ | 985.61 |

11.6

MARCH 2026 MONTHLY FINANCIAL STATEMENTS

| | |
|--------------------------------|--|
| Location: | Shire of Gnowangerup |
| Proponent: | N/A |
| Date of Report: | 2 April 2026 |
| Business Unit: | Corporate and Community Services |
| Responsible Officer: | Thomas Gorman – Deputy Chief Executive Officer |
| Author: | Stephanie Karafilis - SFO |
| Disclosure of Interest: | Nil |

ATTACHMENTS

March 2026 Monthly Financial Report ending 31st March 2026

PURPOSE OF THE REPORT

For Council to receive the March 2026 Monthly Financial Report for the period of 01/03/2026 to 31/03/2026

BACKGROUND

Regulation 34 & 35 of the *Local Government (Financial Management) Regulations 1996* require a monthly statement of financial activity, monthly statement of financial position and explanation of material variance to be presented to Council.

The report must be presented at an ordinary meeting of council within two months after the end of the month to which the statement relates. Regulations prescribe the information to be contained in the report.

The Monthly Financial Report has been compiled to comply with the *Local Government (Financial Management) Regulations 1995*, associated regulations, and to the extent they are not inconsistent with the *Local Government (Financial Management) Regulations 1995* and the Australian Accounting Standards.

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, Council has adopted on 30th July 2025 the annual material variance threshold of \$10,000 or 10% for reporting budget variances within monthly financial reporting for the 2025/26 financial year.

COMMENTS

The Monthly Financial Report for the period ending 31st March 2026 are attached to include the following as required by legislation:

- Statement of Financial Activity
- Statement of Financial Position
- Note 1 – Basis for Preparation and Significant Accounting Policies
- Note 2 - Statement of Financial Activity Information; and
- Note 3 – Explanation of Material Variances.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Financial Management) Regulations 1996

Financial activity statement required each month (Act s.6.4)

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the relevant month in the following detail –
 - (a) Annual budget estimates, considering any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) Budget estimates to the end of the relevant month; and
 - (c) Actual amounts of expenditure, revenue, and income to the end of the relevant month; and
 - (d) Material variance between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) The net current assets at the end of the relevant month and a note containing a summary explaining composition of the net current assets.
- (4) A statement of financial activity, and any accompanying documents referred to in sub regulation (2), are to be –
 - (a) presented at an ordinary meeting of council within 2 months after the end of the relevant month; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS, to be used in statements of financial activity for reporting material variances.

35 Financial position statement required each month

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month and –
 - (a) The financial position of the local government as at the last day of the previous financial year; or
 - (b) If the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be –
 - (a) Presented at an ordinary meeting of council within 2 months of the end of the previous month; and
 - (b) Recorded in the minutes of meeting at which it is presented.

POLICY IMPLICATIONS

There is no known policy implications associated with this item.

FINANCIAL IMPLICATIONS

The presentation of these monthly financial reports provides Council with regular updates regarding the status of the financial position and assists to comply with the *Local Government Act 1995* and associated regulations.

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Our Organisation

Community Priority:

Forward planning and implementation of plans to achieve strategic priorities.

Action: Performance against commitments made.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

This item has been evaluated against the current Council approved Risk Management Register.

| | |
|---|---|
| Risk description | Not to endorse the officer's recommendation |
| Primary Strategic Risk Category | Financial Sustainability |
| Primary Strategic Risk Category Description | Inability to maintain service and infrastructure levels for the Shire |
| Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic) | Catastrophic |
| Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare) | Unlikely |

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

The presentation of the Monthly Financial Statements is a legislative requirement that is presented as a standard item in the Ordinary Council Meeting (OCM) Agenda.

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

MOVED: Cr R Minter

SECONDED: Cr M Creagh

0426.11 That Council:

Receives the Monthly Financial Statements for the month of March 2026.

UNANIMOUSLY CARRIED BY: 6/0

**FOR: Cr K O’Keeffe, Cr M Creagh, Cr P Callaghan, Cr R Minter, Cr R O’Meehan,
Cr J Hemley**

AGAINST: Nil

10 April 2026

David Nicholson
Chief Executive Officer
Shire of Gnowangerup
28 Yougenup Road
GNOWANGERUP WA 6335

Dear David

COMPILATION REPORT TO SHIRE OF GNOWANGERUP

We have compiled the accompanying special purpose financial report of Shire of Gnowangerup which comprise the statement of financial position as at 31 March 2026, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information of Shire of Gnowangerup as at 31 March 2026 and for the period then ended based on the records of the Shire of Gnowangerup.

THE RESPONSIBILITY OF SHIRE OF GNOWANGERUP

The CEO of Shire of Gnowangerup is solely responsible for information contained in the special purpose financial report and supplementary information, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial report was prepared.

OUR RESPONSIBILITY

On the basis of information provided by Shire of Gnowangerup we have compiled the accompanying special purpose financial report in accordance with the requirements of *APES 315 Compilation of Financial Information* and the *Local Government Act 1995*, associated regulations and to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial report except for the matters of non-compliance with the basis of preparation identified with Note 1 of the financial report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Supplementary information attached to the financial report has been extracted from the records of Shire of Gnowangerup and information presented in the special purpose financial report.

ASSURANCE DISCLAIMER

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial report was compiled exclusively for the benefit of Shire of Gnowangerup who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, the special purpose financial report may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial report.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 March 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

| Note | Amended Budget Estimates (a) \$ | YTD Budget Estimates (b) \$ | YTD Actual (c) \$ | Variance* \$ (c) - (b) \$ | Variance* % ((c) - (b))/(b) % | Var. |
|--|---|---|----------------------------|------------------------------------|--|------|
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| General rates | 5,346,719 | 5,346,719 | 5,353,398 | 6,679 | 0.12% | |
| Grants, subsidies and contributions | 2,090,005 | 1,328,196 | 1,405,966 | 77,770 | 5.86% | ▲ |
| Fees and charges | 515,280 | 435,703 | 487,552 | 51,849 | 11.90% | ▲ |
| Interest revenue | 217,816 | 148,936 | 180,172 | 31,236 | 20.97% | ▲ |
| Other revenue | 281,022 | 253,200 | 263,310 | 10,110 | 3.99% | |
| Profit on asset disposals | 62,569 | 57,872 | 66,718 | 8,846 | 15.29% | ▲ |
| | 8,513,411 | 7,570,626 | 7,757,116 | 186,490 | 2.46% | |
| Expenditure from operating activities | | | | | | |
| Employee costs | (4,137,858) | (3,194,019) | (2,706,758) | 487,261 | 15.26% | ▲ |
| Materials and contracts | (4,580,685) | (3,092,776) | (2,367,940) | 724,836 | 23.44% | ▲ |
| Utility charges | (169,944) | (126,403) | (87,081) | 39,322 | 31.11% | ▲ |
| Depreciation | (4,592,489) | (3,443,972) | (3,436,058) | 7,914 | 0.23% | |
| Finance costs | (7,052) | (5,365) | (5,274) | 91 | 1.70% | |
| Insurance | (240,644) | (240,644) | (236,226) | 4,418 | 1.84% | |
| Other expenditure | (358,020) | (222,972) | (199,814) | 23,158 | 10.39% | ▲ |
| Loss on asset disposals | (13,245) | (13,245) | (4,085) | 9,160 | 69.16% | ▲ |
| | (14,099,937) | (10,339,396) | (9,043,236) | 1,296,160 | 12.54% | |
| Non cash amounts excluded from operating activities | 2(c) 4,543,165 | 3,399,345 | 3,373,425 | (25,920) | (0.76%) | ▼ |
| Amount attributable to operating activities | (1,043,361) | 630,575 | 2,087,305 | 1,456,730 | 231.02% | |
| INVESTING ACTIVITIES | | | | | | |
| Inflows from investing activities | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 3,461,777 | 1,724,756 | 1,345,373 | (379,383) | (22.00%) | ▼ |
| Proceeds from disposal of assets | 315,035 | 134,647 | 143,063 | 8,416 | 6.25% | |
| Proceeds from financial assets at amortised cost - self supporting loans | 15,183 | 7,568 | 7,568 | 0 | 0.00% | |
| | 3,791,995 | 1,866,971 | 1,496,004 | (370,967) | (19.87%) | |
| Outflows from investing activities | | | | | | |
| Payments for property, plant and equipment | (1,553,766) | (1,391,390) | (972,770) | 418,620 | 30.09% | ▲ |
| Payments for construction of infrastructure | (4,313,590) | (3,142,088) | (1,780,200) | 1,361,888 | 43.34% | ▲ |
| | (5,867,356) | (4,533,478) | (2,752,970) | 1,780,508 | 39.27% | |
| Non-cash amounts excluded from investing activities | 2(d) 0 | 0 | 109,277 | 109,277 | 0.00% | ▲ |
| Amount attributable to investing activities | (2,075,361) | (2,666,507) | (1,147,689) | 1,518,818 | 56.96% | |
| FINANCING ACTIVITIES | | | | | | |
| Inflows from financing activities | | | | | | |
| Transfer from reserves | 220,174 | 99,253 | 99,253 | 0 | 0.00% | |
| | 220,174 | 99,253 | 99,253 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | |
| Payments for principal portion of lease liabilities | (377) | (377) | (377) | 0 | 0.00% | |
| Repayment of borrowings | (102,089) | (71,055) | (71,055) | 0 | 0.00% | |
| Transfer to reserves | (364,108) | (142,042) | (142,042) | 0 | 0.00% | |
| | (466,574) | (213,474) | (213,474) | 0 | 0.00% | |
| Amount attributable to financing activities | (246,400) | (114,221) | (114,221) | 0 | 0.00% | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| Surplus or deficit at the start of the financial year | 2(a) 3,365,122 | 3,365,122 | 3,365,122 | 0 | 0.00% | |
| Amount attributable to operating activities | (1,043,361) | 630,575 | 2,087,305 | 1,456,730 | 231.02% | ▲ |
| Amount attributable to investing activities | (2,075,361) | (2,666,507) | (1,147,689) | 1,518,818 | 56.96% | ▲ |
| Amount attributable to financing activities | (246,400) | (114,221) | (114,221) | 0 | 0.00% | |
| Surplus or deficit after imposition of general rates | 0 | 1,214,969 | 4,190,517 | 2,975,548 | 244.91% | ▲ |

KEY INFORMATION

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2026**

| | Actual 30 June 2025 | Actual as at 31 March 2026 |
|--------------------------------------|------------------------|-------------------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 7,599,442 | 8,268,566 |
| Trade and other receivables | 308,728 | 521,489 |
| Other financial assets | 15,184 | 7,616 |
| Inventories | 21,307 | 28,882 |
| Contract assets | 109,277 | 0 |
| Other assets | 39,213 | 0 |
| TOTAL CURRENT ASSETS | 8,093,151 | 8,826,553 |
| NON-CURRENT ASSETS | | |
| Trade and other receivables | 135,150 | 135,150 |
| Other financial assets | 87,281 | 87,281 |
| Property, plant and equipment | 32,986,789 | 32,954,646 |
| Infrastructure | 136,755,667 | 136,024,292 |
| TOTAL NON-CURRENT ASSETS | 169,964,887 | 169,201,369 |
| TOTAL ASSETS | 178,058,038 | 178,027,922 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 440,347 | 602,818 |
| Other liabilities | 965,314 | 780,394 |
| Lease liabilities | 409 | 32 |
| Borrowings | 102,088 | 31,033 |
| Employee related provisions | 332,440 | 336,952 |
| TOTAL CURRENT LIABILITIES | 1,840,598 | 1,751,229 |
| NON-CURRENT LIABILITIES | | |
| Borrowings | 222,599 | 222,599 |
| Employee related provisions | 44,892 | 44,892 |
| TOTAL NON-CURRENT LIABILITIES | 267,491 | 267,491 |
| TOTAL LIABILITIES | 2,108,089 | 2,018,720 |
| NET ASSETS | 175,949,949 | 176,009,202 |
| EQUITY | | |
| Retained surplus | 42,170,396 | 42,186,860 |
| Reserve accounts | 2,974,744 | 3,017,533 |
| Revaluation surplus | 130,804,809 | 130,804,809 |
| TOTAL EQUITY | 175,949,949 | 176,009,202 |

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

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 08 April 2026

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.

All monies held in the Trust Fund are excluded from the financial statements.

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease accounting

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

2 NET CURRENT ASSETS INFORMATION

| | Amended Budget Opening 1 July 2025 | Actual as at 30 June 2025 | Actual as at 31 March 2026 |
|---|--|---|---|
| Note | \$ | \$ | \$ |
| (a) Net current assets used in the Statement of Financial Activity | | | |
| Current assets | | | |
| Cash and cash equivalents | 7,599,442 | 7,599,442 | 8,268,566 |
| Trade and other receivables | 308,728 | 308,728 | 521,489 |
| Other financial assets | 15,184 | 15,184 | 7,616 |
| Inventories | 21,307 | 21,307 | 28,882 |
| Contract assets | 109,277 | 109,277 | 0 |
| Other assets | 39,213 | 39,213 | 0 |
| | 8,093,151 | 8,093,151 | 8,826,553 |
| Less: current liabilities | | | |
| Trade and other payables | (440,347) | (440,347) | (602,818) |
| Other liabilities | (965,314) | (965,314) | (780,394) |
| Lease liabilities | (409) | (409) | (32) |
| Borrowings | (102,088) | (102,088) | (31,033) |
| Employee related provisions | (332,440) | (332,440) | (336,952) |
| | (1,840,598) | (1,840,598) | (1,751,229) |
| Net current assets | 6,252,553 | 6,252,553 | 7,075,324 |
| Less: Total adjustments to net current assets | 2(b) (2,887,431) | (2,887,431) | (2,884,807) |
| Closing funding surplus / (deficit) | 3,365,122 | 3,365,122 | 4,190,517 |
| (b) Current assets and liabilities excluded from budgeted deficiency | | | |
| Adjustments to net current assets | | | |
| Less: Reserve accounts | (2,974,744) | (2,974,744) | (3,017,533) |
| Less: Financial assets at amortised cost - self supporting loans | (15,184) | (15,184) | (7,616) |
| Less: Current assets not expected to be received at end of year | | | |
| - Reconciling item non cash movement in contract asset | 0 | 0 | 109,277 |
| Add: Current liabilities not expected to be cleared at the end of the year | | | |
| - Current portion of lease liabilities | 409 | 409 | 32 |
| - Current portion of borrowings | 102,088 | 102,088 | 31,033 |
| Total adjustments to net current assets | 2(a) (2,887,431) | (2,887,431) | (2,884,807) |
| | Amended Budget Estimates 30 June 2026 | YTD Budget Estimates 31 March 2026 | YTD Actual 31 March 2026 |
| | \$ | \$ | \$ |
| (c) Non-cash amounts excluded from operating activities | | | |
| Adjustments to operating activities | | | |
| Less: Profit on asset disposals | (62,569) | (57,872) | (66,718) |
| Add: Loss on asset disposals | 13,245 | 13,245 | 4,085 |
| Add: Depreciation | 4,592,489 | 3,443,972 | 3,436,058 |
| Total non-cash amounts excluded from operating activities | 4,543,165 | 3,399,345 | 3,373,425 |
| (d) Non-cash amounts excluded from investing activities | | | |
| Adjustments to investing activities | | | |
| Non cash capital grant, subsidies and contributions | 0 | 0 | 109,277 |
| Total non-cash amounts excluded from investing activities | 0 | 0 | 109,277 |

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

3 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 \$20,000 or 10.00% whichever is the greater.

| Description | Var. \$ | Var. % | |
|--|-----------|-----------|---|
| | \$ | % | |
| Revenue from operating activities | | | |
| Grants, subsidies and contributions | 77,770 | 5.86% | ▲ |
| Grants Commission and fire prevention funding received higher than YTD budget. | | Timing | |
| Fees and charges | 51,849 | 11.90% | ▲ |
| Chalet rental income higher than budget. | | Permanent | |
| Interest revenue | 31,236 | 20.97% | ▲ |
| Interest earnings on investment funds higher than expected. | | Timing | |
| Profit on asset disposals | 8,846 | 15.29% | ▲ |
| Plant disposals - refer to note 6. | | Timing | |
| Expenditure from operating activities | | | |
| Employee costs | 487,261 | 15.26% | ▲ |
| Some employment positions are vacant. | | Timing | |
| Materials and contracts | 724,836 | 23.44% | ▲ |
| Fuels & oils YTD actual higher than YTD budget. | | Timing | |
| Finance unit costs, election expenses, strategy & governance costs, civic receptions & events, audit fees, hazard reductions, Virginia Land development, community youth engagement programs, recreation programs funded, road maintenance, vehicle licensing expenses, IT costs & support and consulting expenses YTD actual lower than YTD budget. | | Timing | |
| Fire fighting expenses, refuse collection, Pallinup Bridge over budget. | | Permanent | |
| Utility charges | 39,322 | 31.11% | ▲ |
| Gnowangerup swimming pool and standpipe YTD actual lower than YTD budget. | | Timing | |
| Other expenditure | 23,158 | 10.39% | ▲ |
| Conference expenses, member allowances, donations & community grants, training programs YTD actual lower than YTD budget. | | Timing | |
| Loss on asset disposals | 9,160 | 69.16% | ▲ |
| John Deere backhoe disposal not yet occurred - refer to note 6. | | Timing | |
| Non cash amounts excluded from operating activities | (25,920) | (0.76%) | ▼ |
| Fixed asset depreciation and disposals. | | Timing | |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | (379,383) | (22.00%) | ▼ |
| Proceeds from capital grant relating to Regional Road Group and LRCI received more than YTD budget. R2R funding received lower than YTD budget. | | Timing | |
| Ongerup fire shed and Toompup/Magitup Dam funding not yet received. | | Timing | |
| Outflows from investing activities | | | |
| Payments for property, plant and equipment | 418,620 | 30.09% | ▲ |
| Ongerup fire station, Whitehead Road housing and the economic development strategy YTD actuals lower than YTD budget. | | Timing | |
| Some major plant items not yet purchased. | | Timing | |
| Payments for construction of infrastructure | 1,361,888 | 43.34% | ▲ |
| RRG and R2R road works, secondary freight network, waste water ponds, other sport & rec expenditure lower than YTD budget. | | Timing | |
| Some construction projects have not yet started, no expenditure has occurred. | | Timing | |
| Non-cash amounts excluded from investing activities | 109,277 | 0.00% | ▲ |
| Reconciling item non cash movement in contract asset | | Timing | |
| Surplus or deficit after imposition of general rates | 2,975,548 | 244.91% | ▲ |

SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

| Funding surplus / (deficit) | | | | |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$3.37 M | \$3.37 M | \$3.37 M | \$0.00 M |
| Closing | \$0.00 M | \$1.21 M | \$4.19 M | \$2.98 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|---------------------------|----------|------------|
| | \$ | % of total |
| Unrestricted Cash | \$5.25 M | 63.5% |
| Restricted Cash | \$3.02 M | 36.5% |

Refer to 3 - Cash and Financial Assets

| Payables | |
|----------------|---------------|
| | % Outstanding |
| Trade Payables | |
| 0 to 30 Days | 97.7% |
| Over 30 Days | 2.4% |
| Over 90 Days | 0.0% |

Refer to 9 - Payables

| Receivables | |
|------------------|-------------|
| | % Collected |
| Rates Receivable | 88.9% |
| Trade Receivable | |
| Over 30 Days | 82.2% |
| Over 90 Days | 3.4% |

Refer to 7 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$1.04 M) | \$0.63 M | \$2.09 M | \$1.46 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|---------------|------------|------------|
| | YTD Actual | % Variance |
| YTD Budget | \$5.35 M | 0.1% |

| Grants and Contributions | | |
|--------------------------|------------|------------|
| | YTD Actual | % Variance |
| YTD Budget | \$1.41 M | 5.9% |

Refer to 13 - Grants and Contributions

| Fees and Charges | | |
|------------------|------------|------------|
| | YTD Actual | % Variance |
| YTD Budget | \$0.49 M | 11.9% |

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) |
| (\$2.08 M) | (\$2.67 M) | (\$1.15 M) | \$1.52 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|------------------|------------|---------|
| | YTD Actual | % |
| Amended Budget | \$0.14 M | (54.6%) |

Refer to 6 - Disposal of Assets

| Asset Acquisition | | |
|-------------------|------------|---------|
| | YTD Actual | % Spent |
| Amended Budget | \$1.78 M | (58.7%) |

Refer to 5 - Capital Acquisitions

| Capital Grants | | |
|----------------|------------|------------|
| | YTD Actual | % Received |
| Amended Budget | \$1.35 M | (61.1%) |

Refer to 5 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.25 M) | (\$0.11 M) | (\$0.11 M) | \$0.00 M |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|------------|
| Principal repayments | (\$0.07 M) |
| Interest expense | (\$0.01 M) |
| Principal due | \$0.25 M |

Refer to 10 - Borrowings

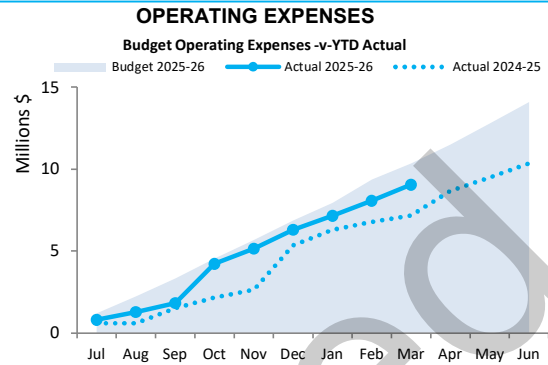
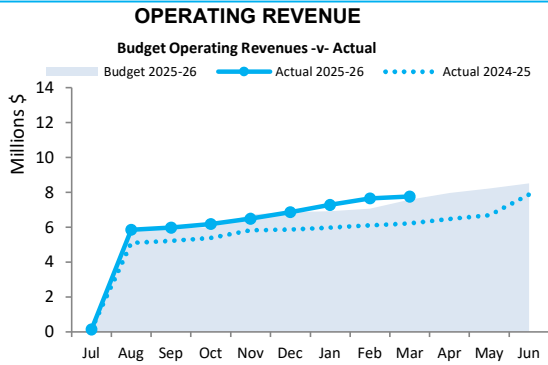
| Reserves | |
|------------------|----------|
| Reserves balance | \$3.02 M |
| Net Movement | \$0.04 M |

Refer to 4 - Cash Reserves

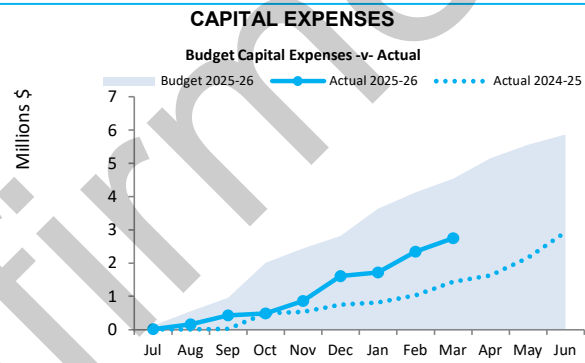
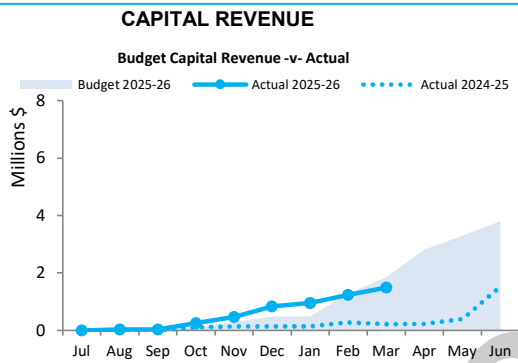
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

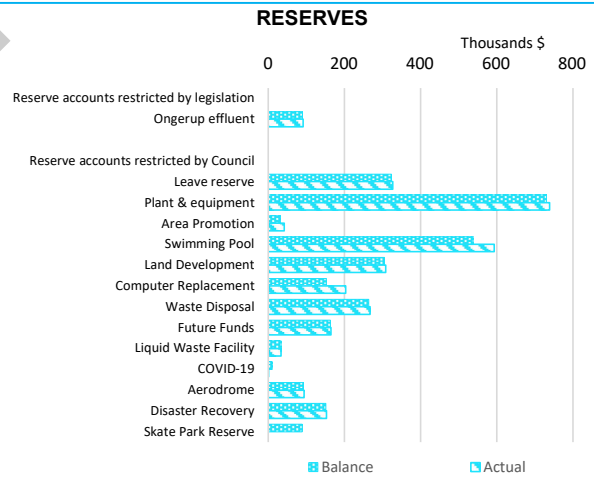
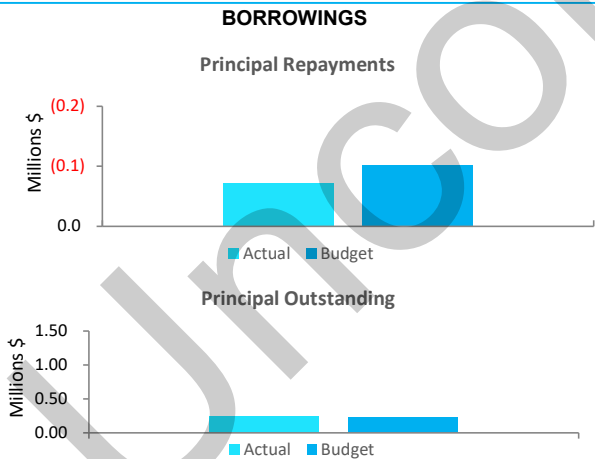
OPERATING ACTIVITIES



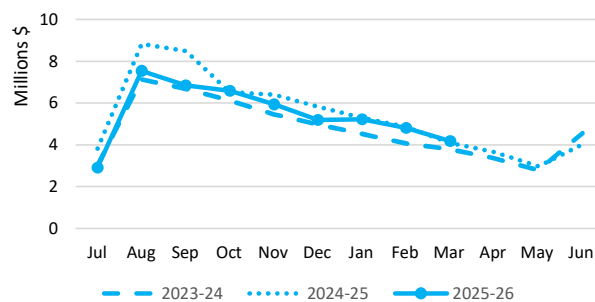
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

| Description | Classification | Unrestricted | Reserve Accounts | Total | Institution | Interest Rate | Maturity Date |
|------------------------------------|------------------------------------|------------------|------------------|------------------|--------------|---------------|---------------|
| | | \$ | \$ | \$ | | | |
| Municipal Fund Bank - Bendigo | Cash and cash equivalents | 748,437 | 0 | 748,437 | Bendigo | Variable | NA |
| Petty Cash | Cash and cash equivalents | 661 | 0 | 661 | Cash on hand | NA | NA |
| Reserve Fund Bank | Cash and cash equivalents | 0 | 2,000,000 | 2,000,000 | Bendigo | 4.20% | May-26 |
| Municipal Fund Bank - Investments | Cash and cash equivalents | 700,000 | 0 | 700,000 | Bendigo | 4.10% | Apr-26 |
| Municipal Fund Bank - Investments | Cash and cash equivalents | 300,000 | 0 | 300,000 | Bendigo | 4.20% | May-26 |
| Municipal Fund Bank - Investments | Financial assets at amortised cost | 500,000 | 0 | 500,000 | Bendigo | 4.25% | May-26 |
| Reserve Fund Bank | Cash and cash equivalents | 0 | 1,017,533 | 1,017,533 | Bendigo | Variable | NA |
| Municipal Fund Bank - Investments | Cash and cash equivalents | 300,000 | 0 | 300,000 | Bendigo | NA | NA |
| Municipal Fund Bank - Investments | Cash and cash equivalents | 701,935 | 0 | 701,935 | WATC | 4.05% | At call |
| Municipal Fund Bank - Investments | Cash and cash equivalents | 1,500,000 | 0 | 1,500,000 | Bendigo | 4.65% | Aug-26 |
| Municipal Fund Bank - Investments | Cash and cash equivalents | 500,000 | 0 | 500,000 | Bendigo | 3.95% | Apr-26 |
| Total | | 5,251,033 | 3,017,533 | 8,268,566 | | | |
| Comprising | | | | | | | |
| Cash and cash equivalents | | 4,751,033 | 3,017,533 | 7,768,566 | | | |
| Financial assets at amortised cost | | 500,000 | 0 | 500,000 | | | |
| | | 5,251,033 | 3,017,533 | 8,268,566 | | | |

KEY INFORMATION

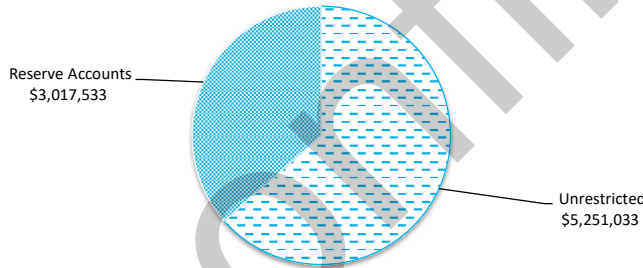
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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 8 - Other assets.



**SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

4 RESERVE ACCOUNTS

| Reserve account name | Budget | | | | Actual | | | |
|---|------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|
| | Opening Balance | Transfers In (+) | Transfers Out (-) | Closing Balance | Opening Balance | Transfers In (+) | Transfers Out (-) | Closing Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Reserve accounts restricted by legislation | | | | | | | | |
| Ongerup effluent | 90,425 | 1,976 | (50,000) | 42,401 | 90,425 | 997 | 0 | 91,422 |
| Reserve accounts restricted by Council | | | | | | | | |
| Leave reserve | 323,658 | 7,072 | 0 | 330,730 | 323,658 | 3,569 | 0 | 327,227 |
| Plant & equipment | 730,114 | 15,953 | 0 | 746,067 | 730,114 | 8,050 | 0 | 738,164 |
| Area Promotion | 32,235 | 10,630 | 0 | 42,865 | 32,235 | 10,281 | 0 | 42,516 |
| Swimming Pool | 537,930 | 61,754 | 0 | 599,684 | 537,930 | 55,931 | 0 | 593,861 |
| Land Development | 304,918 | 195,845 | 0 | 500,763 | 304,918 | 3,362 | 0 | 308,280 |
| Computer Replacement | 152,111 | 53,324 | (25,000) | 180,435 | 152,111 | 51,677 | 0 | 203,788 |
| Waste Disposal | 263,818 | 5,765 | (30,000) | 239,583 | 263,818 | 2,909 | 0 | 266,727 |
| Future Funds | 162,637 | 3,554 | 0 | 166,191 | 162,637 | 1,793 | 0 | 164,430 |
| Liquid Waste Facility | 33,470 | 731 | 0 | 34,201 | 33,470 | 369 | 0 | 33,839 |
| COVID-19 | 9,926 | 217 | (9,926) | 217 | 9,926 | 109 | (9,926) | 109 |
| Aerodrome | 93,040 | 2,033 | (15,921) | 79,152 | 93,040 | 1,026 | 0 | 94,066 |
| Disaster Recovery | 151,434 | 3,309 | 0 | 154,743 | 151,434 | 1,670 | 0 | 153,104 |
| Skate Park Reserve | 89,028 | 1,945 | (89,327) | 1,646 | 89,028 | 299 | (89,327) | 0 |
| | 2,974,744 | 364,108 | (220,174) | 3,118,678 | 2,974,744 | 142,042 | (99,253) | 3,017,533 |

5 CAPITAL ACQUISITIONS

| Capital acquisitions | Amended | | YTD Actual | YTD Variance |
|---|------------------|------------------|------------------|--------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Land | 110,000 | 91,292 | 74,509 | (16,783) |
| Buildings | 563,863 | 532,195 | 374,250 | (157,945) |
| Furniture & Equipment | 30,585 | 30,585 | 31,088 | 503 |
| Plant & Equipment | 849,318 | 737,318 | 492,923 | (244,395) |
| Acquisition of property, plant and equipment | 1,553,766 | 1,391,390 | 972,770 | (418,620) |
| Roads | 3,776,078 | 2,833,821 | 1,553,091 | (1,280,730) |
| Parks & Ovals | 17,000 | 9,500 | 3,837 | (5,663) |
| Sewerage Assets | 50,000 | 50,000 | 0 | (50,000) |
| Infrastructure - Solid Waste | 30,000 | 0 | 0 | 0 |
| Infrastructure - Aerodrome | 100,800 | 61,767 | 79,713 | 17,946 |
| Infrastructure - Other | 339,712 | 187,000 | 143,559 | (43,441) |
| Acquisition of infrastructure | 4,313,590 | 3,142,088 | 1,780,200 | (1,361,888) |
| Total capital acquisitions | 5,867,356 | 4,533,478 | 2,752,970 | (1,780,508) |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 3,461,777 | 1,724,756 | 1,345,373 | (379,383) |
| Other (disposals & C/Fwd) | 315,035 | 134,647 | 143,063 | 8,416 |
| Reserve accounts | | | | |
| Ongerup effluent | 50,000 | 0 | 0 | 0 |
| Computer Replacement | 25,000 | 0 | 0 | 0 |
| Waste Disposal | 30,000 | 0 | 0 | 0 |
| Aerodrome | 15,921 | 0 | 0 | 0 |
| Skate Park Reserve | 89,327 | 89,327 | 89,327 | 0 |
| Contribution - operations | 1,880,296 | 2,584,748 | 1,175,207 | (1,409,541) |
| Capital funding total | 5,867,356 | 4,533,478 | 2,752,970 | (1,780,508) |

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

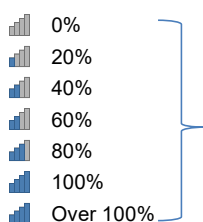
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators



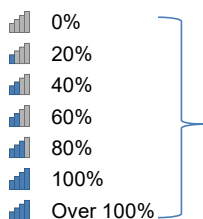
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

| | | Amended | | | |
|----------------------------|---|------------------|---------------------|---------------------|-----------------------|
| Account Description | | Current Budget | Year to Date Budget | Year to Date Actual | Variance (Under)/Over |
| Capital Expenditure | | | | | |
| Land | | | | | |
| | 23064 Quinn St Precinct Development (Capital)(Land) | 110,000 | 91,292 | 74,509 | (16,783) |
| | Land Total | 110,000 | 91,292 | 74,509 | (16,783) |
| Buildings | | | | | |
| | 05044 ONG Fire Station (Capital)(Buildings - SP) | 160,250 | 155,250 | 65,066 | (90,184) |
| | 31024 GNP Town Hall (Capital)(Buildings - SP) | 201,113 | 201,113 | 199,749 | (1,364) |
| | 39004 GNP Depot (Capital)(Buildings - SP) | 20,000 | 0 | 5,940 | 5,940 |
| | 46004 GNP Caravan Park Chalets (Capital)(Buildings - SP) | 10,000 | 3,332 | 17 | (3,315) |
| | 23074 Houses Cnr Quinn & Whithead (Capital)(Build - Non-Sp) | 10,000 | 10,000 | 8,663 | (1,337) |
| | 23104 Whitehead Road 3 4x2 (DIDO) | 50,000 | 50,000 | 20,096 | (29,904) |
| | 58004 2 CECIL STREET - CAPITAL WORKS | 75,000 | 75,000 | 74,719 | (281) |
| | 50014 Economic Development Strategy | 37,500 | 37,500 | 0 | (37,500) |
| | Buildings Total | 563,863 | 532,195 | 374,250 | (157,945) |
| Furniture & Equipment | | | | | |
| | 04004 COMPUTER EQUIPMENT & SOFTWARE | 30,585 | 30,585 | 31,088 | 503 |
| | Furniture & Equipment Total | 30,585 | 30,585 | 31,088 | 503 |
| Plant & Equipment | | | | | |
| | 07074 Townsite Smiley speed signs | 50,000 | 18,000 | 0 | (18,000) |
| | 32054 Pool Heat Pump Replacement | 32,082 | 32,082 | 32,083 | 1 |
| | 32064 Pool Vacuum | 20,000 | 20,000 | 19,131 | (869) |
| | 32074 Pool Banner Mesh Fence | 9,000 | 9,000 | 12,262 | 3,261 |
| | 39104 Isuzu D-Max Crew Cab Ute (EMIA) | 64,000 | 64,000 | 64,071 | 71 |
| | 39114 Isuzu D-Max Space Cab (LH Construction) | 50,100 | 50,100 | 49,613 | (487) |
| | 39124 Isuzu D-Max Space Cab (Tech Officer) | 50,100 | 50,100 | 49,240 | (860) |
| | 40724 John Deere Backhoe | 210,700 | 210,700 | 0 | (210,700) |
| | 40734 Plant Trailer Low Loader | 80,000 | 0 | 0 | 0 |
| | 40744 Water Tank Slip On Unit | 60,750 | 60,750 | 60,750 | 0 |
| | 40754 Emulsion Sprayer and Trailer | 16,000 | 16,000 | 0 | (16,000) |
| | 40774 Spray Trailer | 8,500 | 8,500 | 7,821 | (679) |
| | 50004 Vehicle (Com Econ Dev) | 52,000 | 52,000 | 51,865 | (135) |
| | 40364 Replace Truck GN007 (Capital)(P&E) | 99,406 | 99,406 | 99,407 | 1 |
| | 40684 Skid Steer Trailer (Capital)(P&E) | 46,680 | 46,680 | 46,680 | 0 |
| | Plant & Equipment Total | 849,318 | 737,318 | 492,923 | (244,396) |
| Roads | | | | | |
| | 38004 RRG - Project Grant Works (Capital)(Inf Rds) | 1,065,624 | 881,362 | 627,212 | (254,150) |
| | 38014 R2R Grant Works (Capital)(Inf Rds) | 912,860 | 603,842 | 526,228 | (77,614) |
| | 38094 Council Funded Roads Program (Capital)(Inf Rds) | 321,296 | 234,819 | 303,849 | 69,030 |
| | 38104 Council Funded - Road Works (Capital)(Inf Rds) | 26,298 | 26,298 | 23,165 | (3,134) |
| | 38124 Secondary Freight Network Program (Capital)(Inf Rds) | 1,450,000 | 1,087,500 | 72,637 | (1,014,863) |
| | Roads Total | 3,776,078 | 2,833,821 | 1,553,091 | (1,280,730) |
| Parks & Ovals | | | | | |
| | 33154 Weir Park Stage 1 (Capital)(Inf Parks) | 17,000 | 9,500 | 3,837 | (5,663) |
| | Parks & Ovals Total | 17,000 | 9,500 | 3,837 | (5,663) |

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

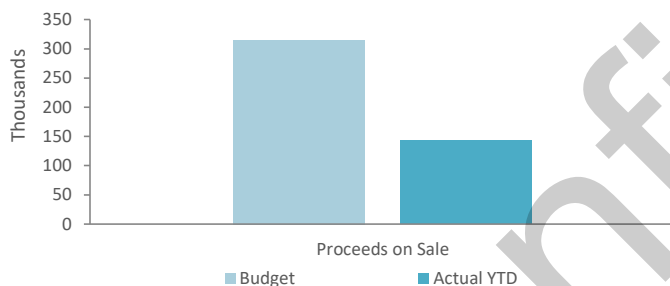


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

| Account Description | | Amended | | Year to Date Actual | Variance (Under)/Over |
|------------------------------|--|------------------|---------------------|---------------------|-----------------------|
| | | Current Budget | Year to Date Budget | | |
| Sewerage Assets | | | | | |
| | 26014 ONG Waste Water Ponds (Capital)(Inf Sew) | 50,000 | 50,000 | 0 | (50,000) |
| | Sewerage Assets Total | 50,000 | 50,000 | 0 | (50,000) |
| Infrastructure - Solid Waste | | | | | |
| | 25044 GNP ONP BDN Waste Sites various upgrades | 30,000 | 0 | 0 | 0 |
| | Infrastructure - Solid Waste Total | 30,000 | 0 | 0 | 0 |
| Infrastructure - Aerodrome | | | | | |
| | 43044 Aerodrome - Water Tanks & Control Unit | 32,600 | 16,300 | 35,261 | 18,961 |
| | 43054 Aerodrome - Runway strip drainage | 68,200 | 45,467 | 44,452 | (1,015) |
| | Infrastructure - Aerodrome Total | 100,800 | 61,767 | 79,713 | 17,946 |
| Infrastructure - Other | | | | | |
| | 38624 GNP Depot Wash Down Bay Improvements | 20,000 | 20,000 | 5,794 | (14,206) |
| | 38644 GNP Depot water standpipe | 25,000 | 25,000 | 12,490 | (12,510) |
| | 38604 Footbridge (Capital)(Inf Oth) | 42,000 | 42,000 | 51,945 | 9,946 |
| | 51084 MAGITUP DAM OTHER INFRASTRUCTURE CAPITAL | 152,712 | 50,000 | 73,330 | 23,330 |
| | 33804 Other Rec & Sport (Capital)(Oth Inf) | 100,000 | 50,000 | 0 | (50,000) |
| | Infrastructure - Other Total | 339,712 | 187,000 | 143,559 | (43,441) |
| | Grand Total | 5,867,356 | 4,533,478 | 2,752,970 | (1,780,510) |

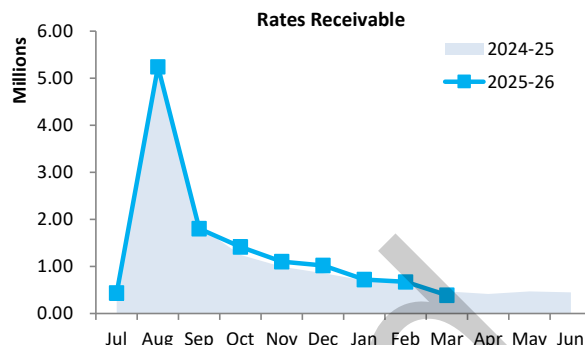
6 DISPOSAL OF ASSETS

| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|------------|---------------------------------|----------------|----------------|---------------|-----------------|---------------|----------------|---------------|----------------|
| | | Net Book | | Profit | (Loss) | Net Book | | Profit | (Loss) |
| | | Value | Proceeds | | | Value | Proceeds | | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| | Land | | | | | | | | |
| | Various | 145,000 | 145,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Plant and equipment | | | | | | | | |
| 43402 | Isuzu D-Max 4WD Crew Cab Ute | 22,405 | 32,000 | 9,595 | 0 | 0 | 0 | 0 | 0 |
| 43077 | Isuzu D-Max 4WD Space Cab | 17,251 | 31,955 | 14,704 | 0 | 17,251 | 31,955 | 14,704 | 0 |
| 43501 | Isuzu D-Max 4WD Single Cab | 12,653 | 25,455 | 12,802 | 0 | 12,652 | 25,454 | 12,802 | 0 |
| 42031 | John Deere 315SJ Backhoe | 23,000 | 10,000 | 0 | (13,000) | 0 | 0 | 0 | 0 |
| 42036 | Road Roller Multipack | 0 | 8,130 | 8,130 | 0 | 0 | 8,130 | 8,130 | 0 |
| 44071 | Trailer 2009 | 0 | 500 | 500 | 0 | 0 | 0 | 0 | 0 |
| 44090 | Spray Trailer 2009 | 500 | 2,000 | 1,500 | 0 | 0 | 0 | 0 | 0 |
| 44091 | Emulsion Sprayer & Trailer | 5,245 | 5,000 | 0 | (245) | 0 | 0 | 0 | 0 |
| 50122 | Water tank 10500L | 900 | 3,000 | 2,100 | 0 | 0 | 0 | 0 | 0 |
| 43206 | Mitsubishi QF Pajero Sports GLX | 14,962 | 27,450 | 12,488 | 0 | 14,962 | 27,450 | 12,488 | 0 |
| 42091 | Hino 300 series crew tipper | 23,795 | 24,545 | 750 | 0 | 22,793 | 24,546 | 1,753 | 0 |
| 50176 | Robotic Pool Cleaner | 0 | 0 | 0 | 0 | 4,085 | 0 | 0 | (4,085) |
| 43109 | Isuzu D-Max crew cab spare | 0 | 0 | 0 | 0 | 8,687 | 25,528 | 16,841 | 0 |
| | | 265,711 | 315,035 | 62,569 | (13,245) | 80,430 | 143,063 | 66,718 | (4,085) |



7 RECEIVABLES

| Rates receivable | 30 June 2025 | 31 Mar 2026 |
|--|----------------|----------------|
| | \$ | \$ |
| Opening arrears previous year | 337,939 | 238,927 |
| Levied this year | 4,901,399 | 5,353,398 |
| Less - collections to date | (4,768,339) | (4,974,279) |
| Gross rates collectable | 470,999 | 618,046 |
| Allowance for impairment of rates receivable | (232,072) | (229,858) |
| Net rates collectable | 238,927 | 388,188 |
| % Collected | 91.0% | 88.9% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (533) | 12,018 | 48,176 | 2,788 | 2,181 | 64,630 |
| Percentage | (0.8%) | 18.6% | 74.5% | 4.3% | 3.4% | |
| Balance per trial balance | | | | | | |
| Trade receivables | | | | | | 64,630 |
| Other receivables | | | | | | 3,080 |
| GST receivable | | | | | | 65,591 |
| Total receivables general outstanding | | | | | | 133,301 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

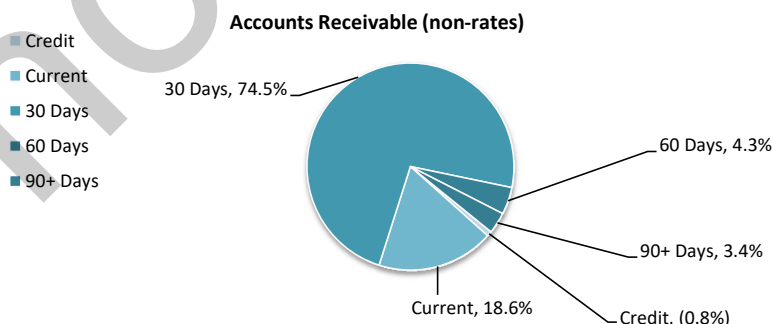
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

| Other current assets | Opening Balance 1 July 2025 | Asset Increase | Asset Reduction | Closing Balance 31 March 2026 |
|--|-----------------------------------|-------------------|--------------------|-------------------------------------|
| | \$ | \$ | \$ | \$ |
| Other financial assets at amortised cost | | | | |
| Financial assets at amortised cost - self supporting loans | 15,184 | 0 | (7,568) | 7,616 |
| Inventory | | | | |
| Fuel, oil & materials | 21,307 | 176,859 | (169,284) | 28,882 |
| Other assets | | | | |
| Accrued income | 39,213 | 0 | (39,213) | 0 |
| Contract assets | | | | |
| Contract assets | 109,277 | 353,823 | (463,100) | 0 |
| Total other current assets | 184,981 | 530,682 | (679,165) | 36,498 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

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

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

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.

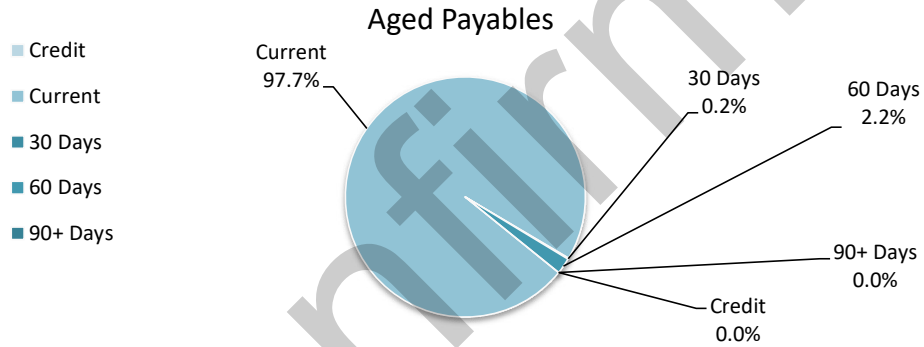
9 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 386,126 | 601 | 8,603 | 0 | 395,330 |
| Percentage | 0.0% | 97.7% | 0.2% | 2.2% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 395,330 |
| ATO liabilities | | | | | | 41,445 |
| Bonds and deposits held | | | | | | 38,437 |
| Prepaid rates | | | | | | 122,204 |
| ESL payable | | | | | | 5,402 |
| Total payables general outstanding | | | | | | 602,818 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 BORROWINGS

Repayments - borrowings

| Information on borrowings Particulars | Loan No. | 1 July 2025 \$ | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--|----------|-------------------|--------------|--------------|----------------------|------------------|-----------------------|----------------|---------------------|----------------|
| | | | Actual \$ | Budget \$ | Actual \$ | Budget \$ | Actual \$ | Budget \$ | Actual \$ | Budget \$ |
| Staff Housing | 281 | 209,644 | 0 | 0 | (40,669) | (40,669) | 168,975 | 168,975 | (2,895) | (3,034) |
| Gnowangerup Community Centre | 273 | 24,659 | 0 | 0 | (12,142) | (24,659) | 12,517 | 0 | (720) | (1,149) |
| Gnowangerup Synthetic Surface | 279 | 67,540 | 0 | 0 | (10,676) | (21,578) | 56,864 | 45,962 | (1,494) | (2,631) |
| | | 301,843 | 0 | 0 | (63,487) | (86,906) | 238,356 | 214,937 | (5,109) | (6,814) |
| Self supporting loans | | | | | | | | | | |
| Ongerup Bowls Club | 283 | 22,844 | 0 | 0 | (7,568) | (15,183) | 15,276 | 7,661 | (162) | (235) |
| | | 22,844 | 0 | 0 | (7,568) | (15,183) | 15,276 | 7,661 | (162) | (235) |
| Total | | 324,687 | 0 | 0 | (71,055) | (102,089) | 253,632 | 222,598 | (5,271) | (7,049) |
| Current borrowings | | 102,089 | | | | | 31,033 | | | |
| Non-current borrowings | | 222,598 | | | | | 222,599 | | | |
| | | 324,687 | | | | | 253,632 | | | |

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 LEASE LIABILITIES

Movement in carrying amounts

| Information on leases Particulars | Lease No. | 1 July 2025 | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--------------------------------------|-----------|-------------|------------|----------|----------------------|--------------|-----------------------|-----------|---------------------|------------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| Photocopier Lease | 02 | \$ 409 | \$ 0 | \$ 0 | \$ (377) | \$ (377) | \$ 32 | \$ 32 | \$ (3) | \$ (3) |
| Total | | 409 | 0 | 0 | (377) | (377) | 32 | 32 | (3) | (3) |
| Current lease liabilities | | 409 | | | | | 32 | | | |
| | | 409 | | | | | 32 | | | |

All lease repayments were financed by general purpose revenue.

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.

12 OTHER CURRENT LIABILITIES

| | Note | Opening Balance 1 July 2025 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 31 March 2026 |
|---|------|-----------------------------------|--|-----------------------|------------------------|-------------------------------------|
| | | \$ | \$ | \$ | \$ | \$ |
| Other current liabilities | | | | | | |
| Other liabilities | | | | | | |
| Contract liabilities | | 134,663 | 0 | 151,750 | (144,622) | 141,791 |
| Capital grant/contributions liabilities | | 830,651 | 0 | 803,685 | (995,733) | 638,603 |
| Total other liabilities | | 965,314 | 0 | 955,435 | (1,140,355) | 780,394 |
| Employee Related Provisions | | | | | | |
| Provision for annual leave | | 168,257 | 0 | 0 | 0 | 168,257 |
| Provision for long service leave | | 117,662 | 0 | 4,512 | 0 | 122,174 |
| Other employee leave provisions | | 12,779 | 0 | 0 | 0 | 12,779 |
| Employment on-costs | | 33,742 | 0 | 0 | 0 | 33,742 |
| Total Provisions | | 332,440 | 0 | 4,512 | 0 | 336,952 |
| Total other current liabilities | | 1,297,754 | 0 | 959,947 | (1,140,355) | 1,117,346 |

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

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 Related 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 employee related 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.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Unspent grant, subsidies and contributions liability | | | | | Grants, subsidies and contributions revenue | | |
|---|--|----------------|------------------|----------------|----------------|---|------------------|------------------|
| | Liability | Increase in | Decrease in | Liability | Current | Amended | YTD | YTD |
| | 1 July 2025 | Liability | Liability | 31 Mar 2026 | Liability | Budget | Budget | Revenue |
| | \$ | \$ | (As revenue) | \$ | \$ | \$ | \$ | \$ |
| Grants and subsidies | | | | | | | | |
| WA Local Government Grants Commission - FAG - General | 0 | 0 | 0 | 0 | 0 | 509,592 | 359,592 | 382,194 |
| WA Local Government Grants Commission - FAG - Roads | 0 | 0 | 0 | 0 | 0 | 433,016 | 313,016 | 324,796 |
| DFES - Local Government Grants - BushFire Brigades | 0 | 0 | 0 | 0 | 0 | 82,000 | 61,500 | 61,473 |
| Other Fire Prevention - Mitigation Activity | 50,733 | 91,750 | (86,100) | 56,383 | 56,383 | 405,763 | 7,940 | 86,099 |
| DFES - Local Government Grants - Emergency Services | 0 | 0 | 0 | 0 | 0 | 31,044 | 21,750 | 22,631 |
| Dept of Communities - GFSA grant income | 25,000 | 0 | (13,550) | 11,450 | 11,450 | 25,000 | 18,747 | 13,550 |
| Other Rec & Sport - Wild Gravel | 29,136 | 0 | (29,136) | 0 | 0 | 276,300 | 268,442 | 239,163 |
| Main Roads Direct Grant | 0 | 0 | 0 | 0 | 0 | 239,637 | 239,637 | 239,637 |
| Operating grants - Fields & Fortunes | 0 | 0 | 0 | 0 | 0 | 3,000 | 3,000 | 3,000 |
| Jobs and Skills WA Employer Incentive | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,434 |
| Grants for community | 29,794 | 0 | 0 | 29,794 | 29,794 | 0 | 0 | 0 |
| AWARE Grant Revenue | 0 | 0 | 0 | 0 | 0 | 4,353 | 4,353 | 4,353 |
| Community Youth Engagement program grants | 0 | 60,000 | (15,836) | 44,164 | 44,164 | 69,700 | 22,000 | 25,536 |
| | 134,663 | 151,750 | (144,622) | 141,791 | 141,791 | 2,079,405 | 1,319,977 | 1,404,866 |
| Contributions | | | | | | | | |
| Other Governance - Grants, Subsidies & Contributions | 0 | 0 | 0 | 0 | 0 | 3,000 | 2,250 | 0 |
| Reimbursements | 0 | 0 | 0 | 0 | 0 | 6,500 | 4,869 | 0 |
| GNP Library Income | 0 | 0 | 0 | 0 | 0 | 1,100 | 1,100 | 1,100 |
| | 0 | 0 | 0 | 0 | 0 | 10,600 | 8,219 | 1,100 |
| TOTALS | 134,663 | 151,750 | (144,622) | 141,791 | 141,791 | 2,090,005 | 1,328,196 | 1,405,966 |

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | | Capital grants, subsidies and contributions revenue | | |
|---|--|--------------------------|--|--------------------------|-------------------------------------|---|------------------|--------------------------|
| | Liability 1 July 2025 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 Mar 2026 | Current Liability 31 Mar 2026 | Amended Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital grants and subsidies | | | | | | | | |
| Fire Prevention - Ongerup Fire Shed | 0 | 0 | 0 | 0 | 0 | 155,250 | 155,250 | 0 |
| Regional Road Group | 610,213 | 200,067 | (469,505) | 340,775 | 340,775 | 646,712 | 558,470 | 608,283 |
| Roads to Recovery | 220,438 | 603,618 | (526,228) | 297,828 | 297,828 | 912,860 | 849,051 | 526,228 |
| Local Roads & Community Infrastructure - (LRCI) | 0 | 0 | 0 | 0 | 0 | 161,753 | 26,783 | 161,752 |
| Wheatbelt Secondary Freight Route | 0 | 0 | 0 | 0 | 0 | 1,450,000 | 0 | 0 |
| GNP Aerodrome - CWSP & RADS | 0 | 0 | 0 | 0 | 0 | 56,920 | 56,920 | 49,110 |
| Toompup/Magitup Dam grant | 0 | 0 | 0 | 0 | 0 | 78,282 | 78,282 | 0 |
| | 830,651 | 803,685 | (995,733) | 638,603 | 638,603 | 3,461,777 | 1,724,756 | 1,345,373 |

SHIRE OF GNOWANGERUP
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026

15 BUDGET AMENDMENTS

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

| Description | Council Resolution | Classification | Non Cash | Increase in | Decrease in | Amended |
|---|------------------------|--------------------------|------------|------------------|--------------------|----------------|
| | | | Adjustment | Available | Available | Budget Running |
| | | | \$ | Cash | Cash | Balance |
| | | | | \$ | \$ | \$ |
| Budget adoption | | | | | | 0 |
| Materials and contracts | 27/08/2025 - item 11.3 | Operating expenses | 0 | 30,585 | 0 | 30,585 |
| Property, plant and equipment | 27/08/2025 - item 11.3 | Capital expenses | 0 | 0 | (30,585) | 0 |
| Property, plant and equipment | 22/10/2025 - item 11.3 | Capital expenses | 0 | 180,030 | 0 | 180,030 |
| Property, plant and equipment | 22/10/2025 - item 11.3 | Capital expenses | 0 | 0 | (46,000) | 134,030 |
| Construction of infrastructure | 22/10/2025 - item 11.3 | Capital expenses | 0 | 0 | (134,030) | 0 |
| Materials and contracts | 26/11/2025 - item 11.7 | Operating expenses | 0 | 0 | (89,327) | (89,327) |
| Transfer from reserves | 26/11/2025 - item 11.7 | Capital revenue | 0 | 89,327 | 0 | 0 |
| Property, plant and equipment | 10/12/2025 - item 11.2 | Capital expenses | 0 | 0 | (46,680) | (46,680) |
| Property, plant and equipment | 10/12/2025 - item 11.2 | Capital expenses | 0 | 46,680 | 0 | 0 |
| Construction of infrastructure | 10/12/2025 - item 11.2 | Capital expenses | 0 | 0 | (86,980) | (86,980) |
| Capital grants, subsidies and contributions | 10/12/2025 - item 11.2 | Capital revenue | 0 | 86,980 | 0 | 0 |
| Grants, subsidies and contributions | 10/12/2025 - item 11.5 | Operating revenue | 0 | 50,000 | 0 | 50,000 |
| Materials and contracts | 10/12/2025 - item 11.5 | Operating expenses | 0 | 0 | (55,000) | (5,000) |
| Rates excluding general rates | 25/02/2026 - item 11.8 | Operating revenue | 0 | 2,758 | 0 | (2,242) |
| Grants, subsidies and contributions | 25/02/2026 - item 11.8 | Operating revenue | 0 | 241,618 | 0 | 239,376 |
| Fees and charges | 25/02/2026 - item 11.8 | Operating revenue | 0 | 15,714 | 0 | 255,090 |
| Interest revenue | 25/02/2026 - item 11.8 | Operating revenue | 0 | 43,886 | 0 | 298,976 |
| Other revenue | 25/02/2026 - item 11.8 | Operating revenue | 0 | 216,332 | 0 | 515,308 |
| Profit on asset disposals | 25/02/2026 - item 11.8 | Non cash item | (648) | 0 | 0 | 515,308 |
| Employee costs | 25/02/2026 - item 11.8 | Operating expenses | 0 | 53,000 | 0 | 568,308 |
| Materials and contracts | 25/02/2026 - item 11.8 | Operating expenses | 0 | 0 | (436,449) | 131,859 |
| Utility charges | 25/02/2026 - item 11.8 | Operating expenses | 0 | 0 | (7,245) | 124,614 |
| Depreciation | 25/02/2026 - item 11.8 | Non cash item | (343,585) | 0 | 0 | 124,614 |
| Finance costs | 25/02/2026 - item 11.8 | Operating expenses | 0 | 52,288 | 0 | 176,902 |
| Insurance | 25/02/2026 - item 11.8 | Operating expenses | 0 | 2,030 | 0 | 178,932 |
| Other expenditure | 25/02/2026 - item 11.8 | Operating expenses | 0 | 20,500 | 0 | 199,432 |
| Loss on asset disposals | 25/02/2026 - item 11.8 | Non cash item | 1,005 | 0 | 0 | 199,432 |
| Capital grants, subsidies and contributions | 25/02/2026 - item 11.8 | Capital revenue | 0 | 338,387 | 0 | 537,819 |
| Proceeds from disposal of assets | 25/02/2026 - item 11.8 | Capital revenue | 0 | 168,935 | 0 | 706,754 |
| Property, plant and equipment | 25/02/2026 - item 11.8 | Capital expenses | 0 | 2,131,586 | 0 | 2,838,340 |
| Construction of infrastructure | 25/02/2026 - item 11.8 | Capital expenses | 0 | 0 | (293,154) | 2,545,186 |
| Proceeds from new borrowings | 25/02/2026 - item 11.8 | Capital revenue | 0 | 0 | (2,020,000) | 525,186 |
| Transfers from reserve accounts | 25/02/2026 - item 11.8 | Capital revenue | 0 | 0 | (50,000) | 475,186 |
| Payments for principal portion of lease liabilities | 25/02/2026 - item 11.8 | Capital expenses | 0 | 32 | 0 | 475,218 |
| Repayment of borrowings | 25/02/2026 - item 11.8 | Capital expenses | 0 | 31,136 | 0 | 506,354 |
| Transfers to reserve accounts | 25/02/2026 - item 11.8 | Capital expenses | 0 | 0 | (180,000) | 326,354 |
| Surplus or deficit at the start of the financial year | 25/02/2026 - item 11.8 | Opening surplus(deficit) | 0 | 0 | (326,354) | 0 |
| Grants, subsidies and contributions | 25/03/2026 - item 11.4 | Operating revenue | 0 | 19,700 | 0 | 19,700 |
| Materials and contracts | 25/03/2026 - item 11.4 | Operating expenses | 0 | 0 | (19,700) | 0 |
| Construction of infrastructure | 25/03/2026 - item 11.5 | Capital expenses | 0 | 57,000 | 0 | 57,000 |
| Construction of infrastructure | 25/03/2026 - item 11.5 | Capital expenses | 0 | 0 | (57,000) | 0 |
| | | | | 3,878,504 | (3,878,504) | 0 |

12. REPORT FOR DECISION - CONFIDENTIAL ITEMS

Nil

OTHER BUSINESS AND CLOSING PROCEDURES

13. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

14. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15. DATE OF NEXT MEETING

The next Ordinary Council Meeting will be held on **Wednesday, 27 May 2026**.

16. CLOSURE

The Shire President thanked Council, visitors and staff for their time and declared the meeting closed at 3:51pm.