AGENDA

D2026/22939

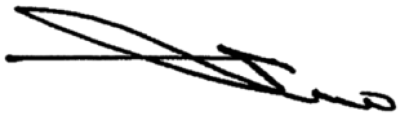
Ordinary Meeting of Council

19 November 2026

Notice of Meeting

Dear Councillors

I wish to advise that the next Ordinary Meeting of Council will be held on Thursday, 19 November 2026 at the EMRC Administration Centre, 1st Floor, 226 Great Eastern Highway, Ascot WA 6104 commencing at 6:00pm.



Hua Jer Liew | Chief Executive Officer

13 November 2026

Please Note

If any Councillor has a query regarding a report item or requires additional information in relation to a report item, please contact the responsible officer (SOURCE OF REPORT) prior to the meeting.

The meeting will be livestreamed in accordance with s.5.23A of the *Local Government Act 1995*. Images and voices may be captured and streamed on the EMRC's website at www.emrc.org.au. If you have any issues or concerns regarding the livestreaming and recording of meetings, please contact the EMRC Business Support Team.

Public question time will continue as usual and questions may be submitted electronically prior to the meeting, no later than 4.00pm on the day of the meeting to CouncilEnquiry@emrc.org.au.

EMRC Council Members

Cr Filomena Piffaretti	Chairperson	City of Bayswater
Cr Paul Poliwka	Deputy Chairperson	Town of Bassendean
Cr Kathryn Hamilton	EMRC Member	Town of Bassendean
Cr Steven Ostaszewskyj	EMRC Member	City of Bayswater

EMRC Council Deputies

Cr Jennie Carter	EMRC Deputy Member	Town of Bassendean
Cr Michelle Sutherland	EMRC Deputy Member	City of Bayswater

Ordinary Meeting of Council
19 November 2026

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1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

1.1 ACKNOWLEDGEMENT OF COUNTRY

We wish to acknowledge the traditional custodians of the land on which we meet, the Whadjuk people of the Noongar Nation, and to pay our respects to elders past, present and emerging.

2 ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

3 DISCLOSURE OF INTEREST

4 ANNOUNCEMENTS BY THE CHAIRPERSON OR PRESIDING MEMBER

5 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

6 PUBLIC QUESTION TIME

7 APPLICATIONS FOR LEAVE OF ABSENCE

8 PETITIONS, DEPUTATIONS AND PRESENTATIONS

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.1 MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON 24 SEPTEMBER 2026

That the minutes of the Ordinary Meeting of Council held on 24 September 2026 which have been distributed, be confirmed.

COUNCIL RESOLUTION

MOVED SECONDED

9.2 MINUTES OF THE SPECIAL MEETING OF COUNCIL HELD ON 1 OCTOBER 2026

That the minutes of the Special Meeting of Council held on 1 October 2026 which have been distributed, be confirmed.

COUNCIL RESOLUTION

MOVED SECONDED

9.3 MINUTES OF THE SPECIAL MEETING OF COUNCIL HELD ON 29 OCTOBER 2026

That the minutes of the Special Meeting of Council held on 29 October 2026 which have been distributed, be confirmed.

COUNCIL RESOLUTION

MOVED SECONDED

10 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

11 QUESTIONS WITHOUT NOTICE

Nil

12 ANNOUNCEMENT OF CONFIDENTIAL MATTERS FOR WHICH MEETINGS MAY BE CLOSED TO THE PUBLIC

NOTE: Section 5.23(2) of the *Local Government Act 1995*, details a number of matters upon which Council may discuss and make decisions without members of the public being present. These matters include: matters affecting employees; personal affairs of any person; contractual matters; legal advice; commercial-in-confidence matters; security matters; among others.

The following confidential reports are covered in Section 19 of this agenda.

- MAJOR LAND TRANSACTION
- STRATEGIC DISCUSSION
- CONFIDENTIAL NOTICE OF MOTION FROM CR PAUL POLIWKA

13 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING

Nil

14 EMPLOYEE REPORTS

14.1 LIST OF ACCOUNTS PAID DURING THE MONTHS OF SEPTEMBER AND OCTOBER 2026 (D2026/24509)

14.2 FINANCIAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2026 (D2026/24418)

14.3 FINANCIAL REPORT FOR THE PERIOD ENDED 31 OCTOBER 2026 (D2026/24485)

14.4 FEES AND CHARGES AMENDMENT (D2026/24426)

14.5 EMRC ANNUAL REPORT 2025/2026 (D2026/23422)

14.6 ITEMS CONTAINED IN THE INFORMATION BULLETIN (D2026/22941)

The Chairperson invites members to withdraw any report items to be dealt with separately.

RECOMMENDATION(S)

That with the exception of items ……, which are to be withdrawn and dealt with separately, Council adopts the recommendations in the Employee Reports (Section 14).

COUNCIL RESOLUTION(S)

MOVED SECONDED

14.1 LIST OF ACCOUNTS PAID DURING THE MONTHS OF SEPTEMBER AND OCTOBER 2026

D2026/24509

PURPOSE OF REPORT

The purpose of this report is to present to Council a list of accounts paid under the Chief Executive Officer's delegated authority during the months of September and October 2026 for noting.

KEY POINT(S)

- As per the requirements of regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, the list of accounts paid during the months of September & October 2026 is provided for noting.

RECOMMENDATION(S)

That Council notes:

1. The CEO's list of accounts for the months of September & October 2026 paid under delegated power in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, forming attachment 1 to this report totalling $83,108,365.21.
2. The list of payments by employees via purchasing cards including credit cards, debit or other purchasing cards for the months of September & October 2026 in accordance with regulation 13A(2) of the *Local Government (Financial Management) Regulations 1996,* forming attachment 2 to this report totalling $29,289.84.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*:		
Author(s)	Acting Manager Financial Services	Nil
Responsible Officer	Chief Financial Officer	Nil

BACKGROUND

1 Council has delegated to the Chief Executive Officer (CEO) the exercise of its power to make payments from the Municipal Fund and Trust Fund. In accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid by the CEO is to be provided to Council, where such delegation is made.

2 From 1 September 2023, local governments are required to disclose information about each transaction made on a credit card, debit card or other purchasing cards in accordance with regulation 13A of the *Local Government (Financial Management) Regulations 1996.*

REPORT

3. The table below summarises the payments drawn on the funds during the months of September & October 2026. A list detailing the payments made is appended as an attachment 1 to this report.

Municipal Fund	EFT Payments	EFT64759 – EFT65190	
	Cheque Payments	220960 – 220967	
	Payroll EFT	PAY 2027-6, PAY 2027-7 PAY 2027-8 & PAY 2027-9	
	Direct Debits		
	➢ Superannuation	DD30787.1 – DD30787.20, DD30825.1 – DD30825.19 DD30898.1 – DD30898.18 DD30932.1 – DD30932.18	
	➢ Bank Charges	1*SEP26 & 1*OCT26	
	➢ Other Less Cancelled EFT's & Cheques	3251 – 3292	$83,108,365.21
Trust Fund	EFT Payments		Nil
Total			**$83,108,365.21**

Summary of Expenditure for the Months September & October 2026	
Payroll	$ 1,063,153.85
Term Deposit Investments	$ 74,500,000.00
Capital Expenditure	$ 1,527,779.69
Operating Expenditure	
➢ Waste Levy *	$ $2,492,046.50
➢ Other	$ 3,525,385.17
Total	**$ 83,108,365.21**

* Note: The Waste Levy is paid quarterly in July, October, January and April

4. Information about each transaction made on credit cards, debit cards and purchasing cards for the months of September & October 2026 are detailed in attachment 2 of this report.

Summary of Expenditure on Purchasing Cards and Credit Cards for the Months of September & October 2026.	
Bunnings Cards	$ 1,093.84
Motorpass Cards	$ 9,021.12
Credit Cards	$ 19,174.88
Total	**$ 29,289.84**

STRATEGIC/POLICY IMPLICATIONS

5. Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017- 2027 and the Sustainability Strategy.

FINANCIAL IMPLICATIONS

6. As detailed within the report.

SUSTAINABILITY IMPLICATIONS

7. Nil

RISK MANAGEMENT

Risk – Adverse credit rating if creditor accounts are not paid when due		
Consequence	**Likelihood**	**Rating**
Possible	Insignificant	Low
Action/Strategy		
➢ Ensure timely payment of creditor accounts when they fall due.		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean City of Bayswater	Nil

ATTACHMENT(S)

1. CEO's Delegated Payments List for the Months of September and October 2026 (D2026/24510)
2. The List of Payments by Employees via purchasing cards including credit cards, debit or other purchasing cards for the Months of September and October 2026 (D2026/24511)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That Council notes:

1. The CEO's list of accounts for the months of September & October 2026 paid under delegated power in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, forming attachment 1 to this report totalling $83,108,365.21.
2. The list of payments by employees via purchasing cards including credit cards, debit or other purchasing cards for the months of September & October 2026 in accordance with regulation 13A(2) of the *Local Government (Financial Management) Regulations 1996,* forming attachment 2 to this report totalling $29,289.84.

COUNCIL RESOLUTION(S)

MOVED SECONDED

EMRC

Eastern Metropolitan Regional Council

CEO's DELEGATED PAYMENT LIST
FOR THE MONTHS OF SEPTEMBER & OCTOBER 2026

Cheque / EFT No	Date	Payee	Description	Amount
EFT64759	02/09/2026	AALAN LINE MARKING SERVICES	LINE MARKING - RED HILL	9,317.00
EFT64760	02/09/2026	ALLIED SECURITY T/A VICPRO SECURITY PTY LTD	SECURITY MONITORING - HRRP & RED HILL	5,435.40
EFT64761	02/09/2026	CIVIL AUTO ELECTRICS PTY LTD	PLANT REPAIRS	545.05
EFT64762	02/09/2026	COOKE CONTRACTING & MECHANICAL PTY LTD	PLANT PARTS	5,765.00
EFT64763	02/09/2026	PAYG PAYMENTS	PAYG TAXATION PAYMENT	86,788.00
EFT64764	02/09/2026	PAYWISE PTY LTD	EMPLOYEE DEDUCTION	807.15
EFT64765	02/09/2026	PERTH QUALITY SERVICES	CLEANING SERVICES - TRANSFER STATION	700.00
EFT64766	02/09/2026	POSITIVE SALARY PACKAGING - JJCT PACKAGING PTY LTD T/A	EMPLOYEE DEDUCTION	2,112.92
EFT64767	02/09/2026	QUIK GAS RECOVERY	DEGAS OF FRIDGES - TRANSFER STATION	1,755.60
EFT64768	02/09/2026	WEST - SURE GROUP PTY LTD	COURIER SERVICE	191.44
EFT64769	04/09/2026	AIRWELL GROUP PTY LTD	HYDRAULIC SUPPLIES	4,915.94
EFT64770	04/09/2026	ALLIGHTSYKES PTY LTD	QUARTERLY EQUIPMENT MAINTENANCE	503.25
EFT64771	04/09/2026	ALLPEST - ROL-WA PTY LTD T/AS	PEST CONTROL - TRANSFER STATION & HRRP	924.00
EFT64772	04/09/2026	AUSSIE NATURAL SPRING WATER	BOTTLED WATER	205.77
EFT64773	04/09/2026	AUSTRALIAN INSTITUTE OF MANAGEMENT - AIM	TRAINING COURSE	1,379.00
EFT64774	04/09/2026	BALLANTYNE ALL COMMERCIAL PROPERTY SERVICES PTY LTD (SYSTEM MAINTENANCE)	QUARTERLY EQUIPMENT MAINTENANCE	738.20
EFT64775	04/09/2026	BAYSWATER AUTO DETAILERS	POOL VEHICLE CLEANING	88.00
EFT64776	04/09/2026	CITY OF BELMONT	COUNCIL RATES	6,725.12
EFT64777	04/09/2026	CIVIL AUTO ELECTRICS PTY LTD	PLANT REPAIRS	719.40
EFT64778	04/09/2026	CJD EQUIPMENT PTY LTD	PLANT PARTS & PLANT REPAIRS	1,164.09
EFT64779	04/09/2026	DILIGENT BOARD SERVICES AUSTRALIA PTY LTD	ANNUAL SUBSCRIPTION	1,639.89
EFT64780	04/09/2026	DMC CLEANING CORPORATION PTY LTD	CLEANING SERVICES - ASCOT PLACE	188.90
EFT64781	04/09/2026	ECOLO WA	ODOUR CONTROL SOLUTIONS & EQUIPMENT SERVICE	3,476.00
EFT64782	04/09/2026	EUROFINS ARL PTY LTD T/AS EUROFINS	SAMPLE TESTING - POWER POLES & WATER	2,879.13
EFT64783	04/09/2026	HAYS SPECIALIST RECRUITMENT	LABOUR HIRE	1,278.33
EFT64784	04/09/2026	HIGHWAY TRACTOR SPARES PTY LTD	PLANT PARTS	342.50
EFT64785	04/09/2026	KOOL KREATIVE	PRINTING OF BUSINESS CARDS	145.75
EFT64786	04/09/2026	MIDLAND AUTO ONE	PLANT PARTS	443.97
EFT64787	04/09/2026	MILLS RECRUITMENT - MILLS CORPORATION PTY LTD T/AS	LABOUR HIRE	3,587.12
EFT64788	04/09/2026	OTIS ELEVATOR COMPANY PTY LTD	QUARTERLY LIFT MAINTENANCE CPI INCREASE - ASCOT PLACE	26.88
EFT64789	04/09/2026	OTR TYRES T/A TKPH PTY LTD	PUNCTURE REPAIRS	493.06
EFT64790	04/09/2026	PERTH MATTRESS & FURNITURE RECYCLING COMPANY	MATTRESS COLLECTION SERVICE - HRRP & BAYWASTE	58,258.64
EFT64791	04/09/2026	PIRTEK MIDLAND (M & B HYDRAULICS PTY LTD)	HYDRAULIC HOSE SUPPLIES	213.65
EFT64792	04/09/2026	PRESTIGE ALARMS	QUARTERLY SECURITY MONITORING	954.00
EFT64793	04/09/2026	QUIK GAS RECOVERY	DEGAS OF FRIDGES - TRANSFER STATION	1,056.00
EFT64794	04/09/2026	RUDD INDUSTRIAL AND FARM SUPPLIES	HARDWARE SUPPLIES	321.68
EFT64795	04/09/2026	SGS AUSTRALIA PTY LTD	WATER MONITORING	220.00
EFT64796	04/09/2026	SWAN FIRE SERVICES	FIRE FIGHTING EQUIPMENT MAINTENANCE - TRANSFER STATION	264.00
EFT64797	04/09/2026	SYNERGY	ELECTRICITY CHARGES - HRRP	709.09
EFT64798	04/09/2026	TELSTRA LIMITED	TELEPHONE EXPENSES - HRRP	42.76
EFT64799	04/09/2026	TOTALLY WORKWEAR MIDLAND	PROTECTIVE CLOTHING	233.96
EFT64800	04/09/2026	TWISTECH - GREG WOOD	FENCE REPAIRS - TRANSFER STATION	2,669.07
EFT64801	04/09/2026	VISION INTELLIGENCE PTY LTD	CAMERA HIRE	1,697.67
EFT64802	04/09/2026	WA DOOR & DOCKING SOLUTIONS PTY LTD	REPAIRS TO DOOR - WTS	3,052.50
EFT64803	04/09/2026	WEST COAST WATER FILTER MAN	SIX MONTHLY - EQUIPMENT MAINTENANCE	497.00
EFT64804	04/09/2026	WEX MOTORPASS	FLEET FUEL PURCHASES	4,858.47
EFT64805	08/09/2026	CHOICEONE PTY LTD	LABOUR HIRE	5,030.56
EFT64806	08/09/2026	INDUSTRIAL RECRUITMENT PARTNERS	LABOUR HIRE	25,991.89
EFT64807	08/09/2026	ODOUR CONTROL SYSTEMS INTERNATIONAL LTD	DAILY COVERS	19,608.00
EFT64808	08/09/2026	PIRTEK MIDLAND (M & B HYDRAULICS PTY LTD)	HYDRAULIC HOSE SUPPLIES	307.38
EFT64809	08/09/2026	SITE SAFE SECURITY	SECURITY MONITORING	2,481.71
EFT64810	08/09/2026	TELSTRA LIMITED	TELEPHONE EXPENSES	1,380.76
EFT64811	11/09/2026	ALLPEST - ROL-WA PTY LTD T/AS	PEST CONTROL - RED HILL	571.82
EFT64812	11/09/2026	CITY OF SWAN	COUNCIL RATES - RED HILL & HRRP	247,317.43
EFT64813	11/09/2026	CIVIL AUTO ELECTRICS PTY LTD	PLANT REPAIRS	1,525.15
EFT64814	11/09/2026	CRUSHING PLANT & EQUIPMENT PTY LTD	PLANT PARTS	8,684.50
EFT64815	11/09/2026	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION (DWER)	WASTE TRACKING FORMS	660.00

CEO's DELEGATED PAYMENT LIST
FOR THE MONTHS OF SEPTEMBER & OCTOBER 2026

Cheque / EFT No	Date	Payee	Description	Amount
EFT64816	11/09/2026	DRAKE AUSTRALIA PTY LTD	LABOUR HIRE	1,812.25
EFT64817	11/09/2026	ELAN ENERGY MATRIX	TYRE DISPOSAL COSTS - TRANSFER STATIONS & RED HILL	1,338.23
EFT64818	11/09/2026	GREENS ELECTRICAL SERVICE	ELECTRICAL MAINTENANCE - RED HILL	421.43
EFT64819	11/09/2026	MAJOR MOTORS PTY LTD	PLANT PARTS	796.64
EFT64820	11/09/2026	MPK TREE SERVICES	GARDEN MAINTENANCE - TRANSFER STATION	6,732.00
EFT64821	11/09/2026	MUNDARING TYREPOWER T/A RACADAGE P/L	TYRE REPAIRS	70.00
EFT64822	11/09/2026	OFFICEWORKS	IT CONSUMABLES	150.00
EFT64823	11/09/2026	PERTH QUALITY SERVICES	CLEANING SERVICES & REPAIRS TO LOCK - TRANSFER STATION	775.00
EFT64824	11/09/2026	PRO WELD MINE MAINTENANCE PTY LTD	PLANT REPAIRS	7,480.00
EFT64825	11/09/2026	SYNERGY	ELECTRICITY CHARGES - HRRP	2,488.77
EFT64826	11/09/2026	THE WATERSHED	PLANT PARTS	572.66
EFT64827	11/09/2026	TOTALLY WORKWEAR MIDLAND	PROTECTIVE CLOTHING	659.75
EFT64828	11/09/2026	TWISTECH - GREG WOOD	SIGNAGE INSTALLATION - RED HILL	933.63
EFT64829	11/09/2026	VISION INTELLIGENCE PTY LTD	CAMERA HIRE	3,691.08
EFT64830	11/09/2026	WASTETRANS WA - APPALA HOLDINGS PTY LTD T/AS	PRODUCT TRANSPORTATION COSTS - RED HILL	4,345.00
EFT64831	11/09/2026	WESTRAC EQUIPMENT PTY LTD	PLANT PARTS	2,462.81
EFT64832	11/09/2026	WREN OIL	WASTE OIL REMOVAL - RED HILL	627.00
EFT64833	15/09/2026	AMS TECHNOLOGY GROUP PTY LTD	QUARTERLY SERVICE EQUIPMENT	214.50
EFT64834	15/09/2026	BUNNINGS GROUP LTD	PROTECTIVE CLOTHING	35.90
EFT64835	15/09/2026	CJD EQUIPMENT PTY LTD	PLANT PARTS	1,056.02
EFT64836	15/09/2026	MILLS RECRUITMENT - MILLS CORPORATION PTY LTD T/AS	LABOUR HIRE	2,608.32
EFT64837	15/09/2026	PAYG PAYMENTS	PAYG TAXATION PAYMENT	87,658.00
EFT64838	15/09/2026	PAYWISE PTY LTD	EMPLOYEE DEDUCTION	807.15
EFT64839	15/09/2026	POSITIVE SALARY PACKAGING - JJCT PACKAGING PTY LTD T/A	EMPLOYEE DEDUCTION	2,112.92
EFT64840	15/09/2026	PRO WELD MINE MAINTENANCE PTY LTD	PLANT REPAIRS	4,488.00
EFT64841	15/09/2026	PUREARTH - RIVER NOMINEES PTY LTD T/A	PROCESSING COSTS - FOGO	30,943.28
EFT64842	18/09/2026	ABA AUTOMATIC GATES WA	SIX MONTHLY SERVICE - HRRP GATES	1,116.99
EFT64843	18/09/2026	AIR FILTER DRY CLEAN SYSTEMS WA	CLEAN & SERVICES FILTERS	491.70
EFT64844	18/09/2026	ALL INDUSTRIES ELECTRICAL PTY LTD	ELECTRICAL MAINTENANCE - HRRP	5,643.00
EFT64845	18/09/2026	ALLPEST - ROL-WA PTY LTD T/AS	PEST CONTROL - TRANSFER STATION	352.00
EFT64846	18/09/2026	ATU SEWAGE SERVICES T/A DOUBLE G (WA) PTY LTD	QUARTERLY SERVICE OF SEWAGE - WTS	198.00
EFT64847	18/09/2026	AUSSIE NATURAL SPRING WATER	BOTTLED WATER	249.09
EFT64848	18/09/2026	BAYSWATER AUTO DETAILERS	POOL VEHICLE CLEANING	396.00
EFT64849	18/09/2026	BIN BATH AUSTRALIA PTY LTD	BIN CLEANING	82.72
EFT64850	18/09/2026	BURSWOOD TROPHIES	NAME PLAQUES - ARIC	72.60
EFT64851	18/09/2026	CHOICEONE PTY LTD	LABOUR HIRE	10,622.82
EFT64852	18/09/2026	CJD EQUIPMENT PTY LTD	SERVICE AGREEMENT & PLANT REPAIRS	2,278.40
EFT64853	18/09/2026	CME BOILERMAKING PTY LTD	PLANT MAINTENANCE	1,028.50
EFT64854	18/09/2026	CONQUEST EQUIPMENT TECHNOLOGIES PTY LTD	EQUIPMENT HIRE	3,722.76
EFT64855	18/09/2026	DRAKE AUSTRALIA PTY LTD	LABOUR HIRE	3,614.13
EFT64856	18/09/2026	EFFICIENT REFRIGERATION & ENERGY SAVINGS PTY LTD	AIRCOND. MAINTENANCE - HRRP	1,012.00
EFT64857	18/09/2026	FILTERS PLUS	PLANT FILTERS	470.25
EFT64858	18/09/2026	GUARDIAN DOORS T/A O.S ENTERPRISES FAMILY TRUST	SIX MONTHLY SERVICING - TRANSFER STATION	1,478.62
EFT64859	18/09/2026	HAYS SPECIALIST RECRUITMENT	LABOUR HIRE	1,305.61
EFT64860	18/09/2026	HIGGS DRILLING AND EXPLORATION PTY LTD	BORES - MAINTENANCE	5,280.00
EFT64861	18/09/2026	HIGHWAY TRACTOR SPARES PTY LTD	PLANT PARTS	2,038.00
EFT64862	18/09/2026	HITACHI CONSTRUCTION MACHINERY (AUSTRALIA) PTY LTD	SERVICE AGREEMENT & PLANT PARTS	1,062.18
EFT64863	18/09/2026	HOSEFORCE PTY LTD	HYDRAULIC HOSE SUPPLIES	236.28
EFT64864	18/09/2026	INDUSTRIAL RECRUITMENT PARTNERS	LABOUR HIRE	50,129.75
EFT64865	18/09/2026	KLEENDUCT WA PTY LTD	SERVICING OF VENTILATION DUCTS - WTS	12,914.00
EFT64866	18/09/2026	MIDLAND AUTO ONE	WORKSHOP TOOLS - RED HILL	129.90
EFT64867	18/09/2026	MIDWAY FORD (WA)	VEHICLE SERVICE	500.00
EFT64868	18/09/2026	MILLS RECRUITMENT - MILLS CORPORATION PTY LTD T/AS	LABOUR HIRE	2,805.44
EFT64869	18/09/2026	PRESTIGE ALARMS	QUARTERLY SECURITY MONITORING	814.00
EFT64870	18/09/2026	QUIK GAS RECOVERY	DEGAS OF FRIDGES - RED HILL & TRANSFER STATION	1,518.00
EFT64871	18/09/2026	RELATIONSHIPS AUSTRALIA WA INC	EAP - COUNSELLING FEES	352.00

CEO's DELEGATED PAYMENT LIST
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Cheque / EFT No	Date	Payee	Description	Amount
EFT64872	18/09/2026	SENVERSA PTY LTD	CONSULTING FEE - WASTE ENVIRONMENTAL MONITORING	11,264.00
EFT64873	18/09/2026	SIGN SUPERMARKET	SIGNAGE - RED HILL	66.00
EFT64874	18/09/2026	SNAPPER DISPLAY SYSTEMS T/A ARMTHYS PTY LTD	OFFICE SUPPLIES	217.27
EFT64875	18/09/2026	SPUDS GARDENING SERVICES	GARDEN MAINTENANCE - RED HILL	1,287.00
EFT64876	18/09/2026	STANTONS INTERNATIONAL	AUDIT FEES	715.44
EFT64877	18/09/2026	SWAN FIRE SERVICES	INSPECTION AND SERVICE TO ALL FIRE FIGHTING EQUIPMENT - HRRP	3,436.28
EFT64878	18/09/2026	SWAN TOWING SERVICES PTY LTD ATF THE SWAN TOWING TRUST	PLANT TRANSPORTATION COST	726.00
EFT64879	18/09/2026	SYNERGY	ELECTRICITY CHARGES - RED HILL	17,648.86
EFT64880	18/09/2026	TIM DAVIES LANDSCAPING PTY LTD (TDL)	GARDEN MAINTENANCE - ASCOT PLACE	1,237.36
EFT64881	18/09/2026	TOTALLY WORKWEAR MIDLAND	PROTECTIVE CLOTHING	134.49
EFT64882	18/09/2026	TRUCKLINE - SPECIALIST WHOLESALERS PTY LTD T/AS	ADBLUE PURCHASE	326.70
EFT64883	18/09/2026	UNITED EQUIPMENT PTY LTD	PLANT FILTERS	1,170.72
EFT64884	18/09/2026	WA HAULAGE REPAIRS	PLANT REPAIRS	4,312.06
EFT64885	18/09/2026	WA HINO SALES AND SERVICE	PLANT PARTS	465.40
EFT64886	18/09/2026	WESTERN TREE RECYCLERS	SHREDDING OF GREENWASTE - RED HILL	81,124.45
EFT64887	18/09/2026	WESTRAC EQUIPMENT PTY LTD	PLANT REPAIRS, PARTS & SERVICE AGREEMENT	14,006.66
EFT64888	18/09/2026	WILLIAMS & HUGHES PTY LTD	LEGAL ADVICE	7,461.60
EFT64889	18/09/2026	WINC AUSTRALIA PTY LTD	STATIONERY & CONSUMABLES	912.93
EFT64890	18/09/2026	WREN OIL	WASTE OIL REMOVAL - HRRP	1,200.10
EFT64891	18/09/2026	BP AUSTRALIA PTY LTD	FUEL PURCHASES	87,837.98
EFT64892	18/09/2026	DEPUTY COMMISSIONER OF TAXATION	GST PAYMENT	108,043.00
EFT64893	22/09/2026	FOSTER PLUMBING AND GAS	PLUMBING MAINTENANCE - HAZELMERE	2,178.00
EFT64894	22/09/2026	SYNERGY	ELECTRICITY CHARGES - HRRP	13,218.63
EFT64895	22/09/2026	WHITE ENVIRONMENTAL SOLUTIONS PTY LTD	REFUND OF PRE-PAYMENT	6,636.20
EFT64896	22/09/2026	EVDEALER GROUP PTY LTD	VEHICLE PURCHASE	50,863.10
EFT64897	25/09/2026	AIRWELL GROUP PTY LTD	REPAIR TO PUMP	767.25
EFT64898	25/09/2026	ALLIED SECURITY T/A VICPRO SECURITY PTY LTD	SECURITY MONITORING	5,435.40
EFT64899	25/09/2026	ALLWEST PLANT HIRE	PLANT & LABOUR HIRE	56,930.50
EFT64900	25/09/2026	AUSTRALIA AND NEW ZEALAND RECYCLING PLATFORM LTD	CONTRIBUTION TO TECH COLLECT E WASTE PROGRAM COLLECTION & DISPOSAL COSTS	935.39
EFT64901	25/09/2026	BLUE FORCE PTY LTD	MONITORING FIRE PUMP - HRRP	167.22
EFT64902	25/09/2026	BOSORIMA TAS MAIL PLUS PERTH	MAIL SERVICE	483.08
EFT64903	25/09/2026	CHC HIRE PTY LTD	EQUIPMENT HIRE	475.62
EFT64904	25/09/2026	CHIDLOW WATER CARRIERS	WATER SUPPLIES - RED HILL	300.00
EFT64905	25/09/2026	CJD EQUIPMENT PTY LTD	SERVICE AGREEMENT	321.86
EFT64906	25/09/2026	COMPU-STOR	IT BACKUP DATA SERVICES	1,105.51
EFT64907	25/09/2026	COOKE CONTRACTING & MECHANICAL PTY LTD	PLANT REPAIRS	10,780.00
EFT64908	25/09/2026	CREDITPROTECT	ONLINE CREDIT REFERENCE CHECKS	495.00
EFT64909	25/09/2026	DATA 3 PERTH	SOFTWARE SUBSCRIPTION	476.85
EFT64910	25/09/2026	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION (DWER)	WASTE TRACKING FORMS	880.00
EFT64911	25/09/2026	DMC CLEANING CORPORATION PTY LTD	CLEANING SERVICES - ASCOT PLACE	6,525.56
EFT64912	25/09/2026	FILTERS PLUS	PLANT FILTERS	987.53
EFT64913	25/09/2026	FLEET DYNAMICS PTY LTD	MONTHLY EQUIPMENT HIRE FEE	84.70
EFT64914	25/09/2026	FUELFIX PTY LTD	EQUIPMENT HIRE	707.15
EFT64915	25/09/2026	FUJIFILM BUSINESS INNOVATION AUSTRALIA PTY LTD	PHOTOCOPIER MAINTENANCE & SUPPLIES	763.81
EFT64916	25/09/2026	GROENEVELD AUSTRALIA P/L	PLANT REPAIRS	1,456.81
EFT64917	25/09/2026	HOSEFORCE PTY LTD	HYDRAULIC HOSE SUPPLIES	261.73
EFT64918	25/09/2026	INDUSTRIAL RECRUITMENT PARTNERS	LABOUR HIRE	22,699.83
EFT64919	25/09/2026	INTEGRATED ICT	IT SUPPORT	1,237.17
EFT64920	25/09/2026	MAJOR MOTORS PTY LTD	PLANT REPAIRS	8,857.04
EFT64921	25/09/2026	MIKE RITCHIE AND ASSOCIATES PTY LTD T/AS MRA CONSULTING GROUP	CONSULTING FEE - STRATEGIC	6,217.75
EFT64922	25/09/2026	MILLS OAKLEY	LEGAL ADVICE	2,629.00
EFT64923	25/09/2026	ONSITE RENTALS PTY LTD	MONTHLY RENTAL - CRIB ROOM	696.94
EFT64924	25/09/2026	OPS SCREENING & CRUSHING EQUIPMENT P/L	PLANT MAINTENANCE	6,421.39
EFT64925	25/09/2026	OTR TYRES T/A TKPH PTY LTD	PUNCTURE REPAIR & TYRE REPLACEMENT	1,431.17
EFT64926	25/09/2026	PERTH MATTRESS & FURNITURE RECYCLING COMPANY	MATTRESS COLLECTION SERVICE - HRRP & BAYWASTE	45,674.53
EFT64927	25/09/2026	POYNTON STAVRIANOU PTY LTD	CONSULTING FEE - STRATEGIC	55,000.00

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EFT64928	25/09/2026	PRESTIGE ALARMS	QUARTERLY SECURITY MONITORING	528.00
EFT64929	25/09/2026	PROARB WA PTY LTD	SITE MAINTENANCE - RED HILL	1,320.00
EFT64930	25/09/2026	PRUDENTIAL INVESTMENT SERVICES CORP P/L	INVESTMENT ADVISORY SERVICES	1,925.00
EFT64931	25/09/2026	PSQ GROUP	MONTHLY PHONE EXPENSES - ASCOT PLACE	2,732.40
EFT64932	25/09/2026	PUREARTH - RIVER NOMINEES PTY LTD T/A	PROCESSING COSTS - FOGO	6,807.47
EFT64933	25/09/2026	RUDD INDUSTRIAL AND FARM SUPPLIES	HARDWARE SUPPLIES	79.07
EFT64934	25/09/2026	SITE SAFE SECURITY	SECURITY MONITORING	2,481.71
EFT64935	25/09/2026	SPUDS GARDENING SERVICES	GROUND MAINTENANCE & WEED CONTROL - RED HILL	2,594.00
EFT64936	25/09/2026	SWAN FIRE SERVICES	INSPECTION AND SERVICE TO ALL FIRE FIGHTING EQUIPMENT - TRANSFER STATION	88.00
EFT64937	25/09/2026	SYNERGY	ELECTRICITY CHARGES - ASCOT PLACE	5,416.09
EFT64938	25/09/2026	TALIS CONSULTANTS	CONSULTING FEE - WATER MONITORING	5,945.34
EFT64939	25/09/2026	TELSTRA LIMITED	TELEPHONE EXPENSES	5,335.37
EFT64940	25/09/2026	TENDERLINK	TENDER COSTS	184.80
EFT64941	25/09/2026	TJSIGNS & VEHICLE GRAPHICS	SIGNAGE - ASCOT PLACE	907.50
EFT64942	25/09/2026	TOTALLY WORKWEAR MIDLAND	PROTECTIVE CLOTHING	565.29
EFT64943	25/09/2026	TRADEFAIRE INTERNATIONAL PTY LTD (PREVIOUSLY ACCESS INDUSTRIAL TYRES #3106)	TYRE AND PUNCTURE REPAIRS	1,250.70
EFT64944	25/09/2026	TUTT BRYANT EQUIPMENT (BT EQUIPMENT PTY LTD)	SERVICE AGREEMENT	1,584.64
EFT64945	25/09/2026	WATERLOGIC AUSTRALIA PTY LTD	EQUIPMENT RENTAL & SERVICE FEE	964.17
EFT64946	25/09/2026	WEST - SURE GROUP PTY LTD	COURIER SERVICE	784.04
EFT64947	25/09/2026	WESTRAC EQUIPMENT PTY LTD	PURCHASE OF TRACK LOADER & PLANT PARTS	1,063,268.06
EFT64948	25/09/2026	WREN OIL	WASTE OIL REMOVAL - TRANSFER STATION	457.60
EFT64949	30/09/2026	ALLIED PUMPS COMMERCIAL	QUARTERLY SERVICE OF SEWAGE - WTS	1,320.00
EFT64950	30/09/2026	ALLPEST - ROL-WA PTY LTD T/AS	PEST CONTROL - RED HILL	2,029.08
EFT64951	30/09/2026	AUSSIE NATURAL SPRING WATER	BOTTLED WATER	108.30
EFT64952	30/09/2026	AUSTRALIA POST - ASCOT PLACE	POSTAL CHARGES	8.40
EFT64953	30/09/2026	CHOICEONE PTY LTD	LABOUR HIRE	4,344.44
EFT64954	30/09/2026	DRAKE AUSTRALIA PTY LTD	LABOUR HIRE	2,265.82
EFT64955	30/09/2026	FILTERS PLUS	PLANT FILTERS	37.13
EFT64956	30/09/2026	FOSTER PLUMBING AND GAS	PLUMBING MAINTENANCE - WTS	22,792.00
EFT64957	30/09/2026	GREENS ELECTRICAL SERVICE	ELECTRICAL MAINTENANCE - RED HILL	238.29
EFT64958	30/09/2026	GULF HYDRAULICS AUSTRALIA PTY LTD	PLANT PARTS	278.44
EFT64959	30/09/2026	INFORMATION PROFICIENCY & SIGMA DATA SOLUTIONS - PROFICIENCY GROUP P/L T/AS	SOFTWARE UPGRADE	4,928.00
EFT64960	30/09/2026	JOINT CONSTRUCTION GROUP PTY LTD	REPAIRS - WTS	18,777.50
EFT64961	30/09/2026	MILLS RECRUITMENT - MILLS CORPORATION PTY LTD T/AS	LABOUR HIRE	3,446.08
EFT64962	30/09/2026	MYOSH - NETSIGHT CONSULTING P/L ATF AM2 TRUST & FM2 TRUST	MONTHLY SUBSCRIPTION - OSH SOFTWARE	1,972.30
EFT64963	30/09/2026	OTR TYRES T/A TKPH PTY LTD	TYRE REPLACEMENT	2,114.35
EFT64964	30/09/2026	PAYG PAYMENTS	PAYG TAXATION PAYMENT	73,726.00
EFT64965	30/09/2026	PAYWISE PTY LTD	EMPLOYEE DEDUCTION	807.15
EFT64966	30/09/2026	POSITIVE SALARY PACKAGING - JJCT PACKAGING PTY LTD T/A	EMPLOYEE DEDUCTION	2,112.92
EFT64967	30/09/2026	SPUDS GARDENING SERVICES	GROUND MAINTENANCE - RED HILL	2,574.00
EFT64968	30/09/2026	SWAN TOWING SERVICES PTY LTD ATF THE SWAN TOWING TRUST	PLANT TRANSPORTATION COST	990.00
EFT64969	30/09/2026	SYNERGY	ELECTRICITY CHARGES - HRRP	721.94
EFT64970	30/09/2026	TOTALLY WORKWEAR MIDLAND	PROTECTIVE CLOTHING	798.67
EFT64971	30/09/2026	TRADEFAIRE INTERNATIONAL PTY LTD (PREVIOUSLY ACCESS INDUSTRIAL TYRES #3106)	PLANT REPAIRS	2,228.60
EFT64972	30/09/2026	WA DOOR & DOCKING SOLUTIONS PTY LTD	REPAIRS TO DOOR - WTS	737.00
EFT64973	30/09/2026	WA MACHINERY GLASS	PLANT REPAIRS	1,298.00
EFT64974	06/10/2026	AIR FILTER DRY CLEAN SYSTEMS WA	CLEAN & SERVICES FILTERS	106.70
EFT64975	06/10/2026	AIRWELL GROUP PTY LTD	HYDRAULIC SUPPLIES & QUARTERLY EQUIPMENT SERVICE	6,400.63
EFT64976	06/10/2026	ARKANCE AUSTRALIA PTY LTD	ANNUAL SUBSCRIPTION RENEWAL	2,904.00
EFT64977	06/10/2026	BUNNINGS GROUP LTD	HARDWARE SUPPLIES	1,057.94
EFT64978	06/10/2026	CHOICEONE PTY LTD	LABOUR HIRE	5,367.93
EFT64979	06/10/2026	CIVIL AUTO ELECTRICS PTY LTD	PLANT REPAIRS	1,636.00
EFT64980	06/10/2026	CJD EQUIPMENT PTY LTD	PLANT REPAIRS	2,070.20
EFT64981	06/10/2026	COMMERCIAL CARE	GARDEN MAINTENANCE - HRRP & BAYWASTE	4,312.00
EFT64982	06/10/2026	COOKE CONTRACTING & MECHANICAL PTY LTD	PLANT REPAIRS	2,310.00
EFT64983	06/10/2026	CR PAUL POLIWKA	QUARTERLY COUNCILLORS PAYMENT	4,514.81

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EFT64984	06/10/2026	ECOLO WA	ODOUR CONTROL SOLUTIONS & EQUIPMENT SERVICE	1,738.00
EFT64985	06/10/2026	ERNST & YOUNG	CONSULTING FEE - STRATEGIC	126,500.00
EFT64986	06/10/2026	FILOMENA PIFFARETTI	QUARTERLY COUNCILLORS PAYMENT	10,404.50
EFT64987	06/10/2026	FREDERIC ONG	COUNCILLOR MEETING FEE	1,600.00
EFT64988	06/10/2026	HITACHI CONSTRUCTION MACHINERY (AUSTRALIA) PTY LTD	SERVICE AGREEMENT	9,116.88
EFT64989	06/10/2026	INTEGRATED ICT	IT SUPPORT	5,086.46
EFT64990	06/10/2026	KATHRYN HAMILTON	COUNCILLOR ATTENDANCE FEE	3,061.25
EFT64991	06/10/2026	MICHELLE SUTHERLAND	COUNCIL MEETING FEE	140.00
EFT64992	06/10/2026	MILLS RECRUITMENT - MILLS CORPORATION PTY LTD T/AS	LABOUR HIRE	2,608.32
EFT64993	06/10/2026	PRO WELD MINE MAINTENANCE PTY LTD	PLANT REPAIRS	4,999.00
EFT64994	06/10/2026	QUIK GAS RECOVERY	DEGAS OF FRIDGES - TRANSFER STATION	620.40
EFT64995	06/10/2026	RELATIONSHIPS AUSTRALIA WA INC	EAP - COUNSELLING FEES	176.00
EFT64996	06/10/2026	RUDD INDUSTRIAL AND FARM SUPPLIES	GAS BOTTLES	593.99
EFT64997	06/10/2026	SAFEMASTER SAFETY PRODUCTS PTY LTD	MAINTENANCE - WTS	880.00
EFT64998	06/10/2026	SPUDS GARDENING SERVICES	WEED CONTROL - RED HILL	4,956.00
EFT64999	06/10/2026	STEVEN OSTASZEWSKYJ	QUARTERLY COUNCILLORS PAYMENT	3,061.25
EFT65000	06/10/2026	TOOLMART AUSTRALIA PTY LTD	HARDWARE SUPPLIES	74.00
EFT65001	06/10/2026	TOTALLY WORKWEAR MIDLAND	PROTECTIVE CLOTHING	550.45
EFT65002	06/10/2026	TWISTECH - GREG WOOD	FENCE REPAIRS - RED HILL	3,408.30
EFT65003	06/10/2026	WA HINO SALES AND SERVICE	PLANT PARTS	1,025.48
EFT65004	06/10/2026	WEX MOTORPASS	FLEET FUEL PURCHASES	4,162.65
EFT65005	06/10/2026	WINC AUSTRALIA PTY LTD	STATIONERY & CONSUMABLES	347.52
EFT65006	06/10/2026	JENNIE CARTER	COUNCIL MEETING FEE	280.00
EFT65007	06/10/2026	SYNERGY	ELECTRICITY CHARGES - RED HILL ADMIN	121.34
EFT65008	09/10/2026	ACTIVE ENVIRONMENTAL SOLUTIONS AUSTRALIA - ALEMIR INTERNATIONAL PTY LTD T/A	EQUIPMENT CALIBRATION	187.00
EFT65009	09/10/2026	ADT SECURITY	SECURITY MONITORING - ASCOT PLACE	77.00
EFT65010	09/10/2026	ADVANCED LIQUID WASTE - ANTHONY WALSH ATF 88 FAMILY TRUST T/A	LIQUID WASTE MANAGEMENT - RED HILL	1,304.50
EFT65011	09/10/2026	ALLWEST PLANT HIRE	PLANT & LABOUR HIRE	35,530.00
EFT65012	09/10/2026	AUSSIE NATURAL SPRING WATER	BOTTLED WATER	238.26
EFT65013	09/10/2026	AUSTRALIAN INSTITUTE OF MANAGEMENT - AIM	ANNUAL MEMBERSHIP RENEWAL	2,750.00
EFT65014	09/10/2026	B&J CATALANO PTY LTD	CONSTRUCTION OF STAGE 19 CELL - RED HILL	21,820.28
EFT65015	09/10/2026	CASTROL AUSTRALIA PTY LTD	OIL PURCHASES	1,348.99
EFT65016	09/10/2026	DRAKE AUSTRALIA PTY LTD	LABOUR HIRE	2,265.82
EFT65017	09/10/2026	ELAN ENERGY MATRIX	TYRE DISPOSAL COSTS - HRRP & RED HILL	1,448.59
EFT65018	09/10/2026	HAYS SPECIALIST RECRUITMENT	LABOUR HIRE	2,556.66
EFT65019	09/10/2026	INDUSTRIAL RECRUITMENT PARTNERS	LABOUR HIRE	22,140.66
EFT65020	09/10/2026	MIDALIA STEEL (ONESTEEL)	HARDWARE SUPPLIES	46.05
EFT65021	09/10/2026	MIDLAND AUTO ONE	HARDWARE SUPPLIES	29.40
EFT65022	09/10/2026	MR POTHOLE	ASHPALT REPAIRS - TRANSFER STATION	676.50
EFT65023	09/10/2026	MUNDARING TYREPOWER T/A RACADAGE P/L	TYRE REPAIRS	399.00
EFT65024	09/10/2026	OPS SCREENING & CRUSHING EQUIPMENT P/L	PLANT SERVICE	2,018.80
EFT65025	09/10/2026	PIRTEK MIDLAND (M & B HYDRAULICS PTY LTD)	HYDRAULIC HOSE SUPPLIES	417.81
EFT65026	09/10/2026	QUIK GAS RECOVERY	DEGAS OF FRIDGES - HRRP	346.50
EFT65027	09/10/2026	SETON AUSTRALIA - BRADY AUSTRALIA PTY LTD T/AS	SAFETY SUPPLIES	1,566.00
EFT65028	09/10/2026	SOCO STUDIOS	ANNUAL PHOTOGRAPHY - ANNUAL REPORT	836.00
EFT65029	09/10/2026	SPUDS GARDENING SERVICES	WEED CONTROL - RED HILL	10,742.00
EFT65030	09/10/2026	SWAN TOWING SERVICES PTY LTD ATF THE SWAN TOWING TRUST	PLANT TRANSPORTATION COST	660.00
EFT65031	09/10/2026	TELSTRA LIMITED	TELEPHONE EXPENSES	1,050.93
EFT65032	09/10/2026	TRISTAN TURNER	STAFF REIMBURSEMENT	1,688.90
EFT65033	09/10/2026	VISION INTELLIGENCE PTY LTD	CAMERA HIRE	3,691.08
EFT65034	09/10/2026	WAMINCO - FUSEDTEC PTY LTD T/A	PLANT PARTS	3,640.21
EFT65035	09/10/2026	WAYNES WINDSCREENS PTY LTD	WINDSCREEN REPLACEMENT	1,254.00
EFT65036	09/10/2026	WINC AUSTRALIA PTY LTD	STATIONERY & CONSUMABLES	127.78
EFT65037	09/10/2026	ZOE LYNCH-BLOSSE	STAFF REIMBURSEMENT	88.88
EFT65038	13/10/2026	BAYSWATER AUTO DETAILERS	POOL VEHICLE CLEANING	132.00
EFT65039	13/10/2026	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION (DWER)	WASTE TRACKING FORMS	748.00

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EFT65040	13/10/2026	PAYG PAYMENTS	PAYG TAXATION PAYMENT	72,229.00
EFT65041	13/10/2026	PAYWISE PTY LTD	EMPLOYEE DEDUCTION	807.15
EFT65042	13/10/2026	POSITIVE SALARY PACKAGING - JJCT PACKAGING PTY LTD T/A	EMPLOYEE DEDUCTION	2,112.92
EFT65043	13/10/2026	SYNERGY	ELECTRICITY CHARGES - HRRP	1,930.83
EFT65044	16/10/2026	ACCESS EQUIPMENT GROUP PTY LTD	PLANT HIRE - TRANSFER STATION	1,158.70
EFT65045	16/10/2026	AIR FILTER DRY CLEAN SYSTEMS WA	CLEAN & SERVICES FILTERS	168.30
EFT65046	16/10/2026	AUSTRALIAN HVAC SERVICES	ANNUAL AIRCONDITIONING MAINTENANCE - ASCOT PLACE	880.00
EFT65047	16/10/2026	AUSTRALIAN INSTITUTE OF MANAGEMENT - AIM	TRAINING COURSE	1,379.00
EFT65048	16/10/2026	BAYSWATER AUTO DETAILERS	POOL VEHICLE CLEANING	396.00
EFT65049	16/10/2026	BIN BATH AUSTRALIA PTY LTD	BIN CLEANING	72.38
EFT65050	16/10/2026	CHOICEONE PTY LTD	LABOUR HIRE	5,457.02
EFT65051	16/10/2026	CONQUEST EQUIPMENT TECHNOLOGIES PTY LTD	EQUIPMENT HIRE	3,722.76
EFT65052	16/10/2026	DATA 3 PERTH	SOFTWARE SUBSCRIPTION	49,831.52
EFT65053	16/10/2026	DRAKE AUSTRALIA PTY LTD	LABOUR HIRE	2,102.21
EFT65054	16/10/2026	EFFICIENT REFRIGERATION & ENERGY SAVINGS PTY LTD	AIRCOND. MAINTENANCE - HRRP	698.50
EFT65055	16/10/2026	ENVIRO SWEEP	SITE SWEEPING -RED HILL	899.25
EFT65056	16/10/2026	FILTER SUPPLIES (WA) PTY LTD	FILTER SUPPLIES	738.54
EFT65057	16/10/2026	FLICK ANTICIMEX PTY LTD	HYGIENE SERVICES	540.73
EFT65058	16/10/2026	FUCHS LUBRICANTS (AUSTRALASIA) PTY LTD	AUTOMOTIVE LUBRICANT PURCHASES	5,393.30
EFT65059	16/10/2026	HERBERT SMITH FREEHILLS KRAMER	LEGAL ADVICE	25,612.40
EFT65060	16/10/2026	HYDRECO HYDRAULICS PTY LTD	PLANT PARTS	2,705.73
EFT65061	16/10/2026	INDUSTRIAL RECRUITMENT PARTNERS	LABOUR HIRE	20,447.18
EFT65062	16/10/2026	JAPANESE TRUCK & BUS SPARES PTY LTD	PLANT PARTS	497.50
EFT65063	16/10/2026	KDB AUSTRALIA PTY LTD	SERVICE TO ROLLER DOOR- ASCOT PLACE	107.78
EFT65064	16/10/2026	MAJOR MOTORS PTY LTD	PLANT PARTS	761.32
EFT65065	16/10/2026	MIDLAND AUTO ONE	PLANT PARTS	129.29
EFT65066	16/10/2026	MILLS RECRUITMENT - MILLS CORPORATION PTY LTD T/AS	LABOUR HIRE	2,485.12
EFT65067	16/10/2026	MUNDARING TYREPOWER T/A RACADAGE P/L	PLANT PARTS	550.00
EFT65068	16/10/2026	OTR TYRES T/A TKPH PTY LTD	TYRE REPAIRS	2,303.46
EFT65069	16/10/2026	QUIK GAS RECOVERY	DEGAS OF FRIDGES - TRANSFER STATION	409.20
EFT65070	16/10/2026	RENTOKIL INITIAL PTY LTD	PEST CONTROL - ASCOT PLACE	1,849.52
EFT65071	16/10/2026	RSEA - ONE STOP SAFETY SHOP	PROTECTIVE CLOTHING	118.98
EFT65072	16/10/2026	SONIC HEALTHPLUS PTY LTD	EMPLOYMENT MEDICAL	214.90
EFT65073	16/10/2026	STATEWIDE BEARINGS - PARTOUT PTY LTD T/A	PLANT PARTS	134.20
EFT65074	16/10/2026	SYNERGY	ELECTRICITY CHARGES - RED HILL	14,010.60
EFT65075	16/10/2026	TOTAL TOOLS MIDLAND	PROTECTIVE CLOTHING	192.80
EFT65076	16/10/2026	TOTALLY WORKWEAR MIDLAND	PROTECTIVE CLOTHING	98.70
EFT65077	16/10/2026	TRUCKLINE - SPECIALIST WHOLESALERS PTY LTD T/AS	PLANT PARTS	56.11
EFT65078	16/10/2026	WESTRAC EQUIPMENT PTY LTD	PLANT PARTS & PLANT REPAIRS	1,864.39
EFT65079	16/10/2026	WILLIAMS & HUGHES PTY LTD	LEGAL ADVICE	1,188.00
EFT65080	20/10/2026	ALLWEST PLANT HIRE	PLANT & LABOUR HIRE	15,015.00
EFT65081	20/10/2026	BP AUSTRALIA PTY LTD	FUEL PURCHASES	98,020.64
EFT65082	20/10/2026	CIVIL AUTO ELECTRICS PTY LTD	PLANT REPAIRS	540.65
EFT65083	20/10/2026	DEPUTY COMMISSIONER OF TAXATION	GST PAYMENT	230,744.00
EFT65084	20/10/2026	SYNERGY	ELECTRICITY CHARGES - ASCOT PLACE	5,027.91
EFT65085	20/10/2026	TWISTECH - GREG WOOD	FENCE REPAIRS - HRRP	2,640.00
EFT65086	20/10/2026	WA DOOR & DOCKING SOLUTIONS PTY LTD	REPAIRS TO DOOR - WTS	737.00
EFT65087	23/10/2026	B&J CATALANO PTY LTD	CONSTRUCTION OF STAGE 19 CELL & CRUSHING OF FERRICRETE - RED HILL	158,180.52
EFT65088	23/10/2026	BYTE CONSTRUCT PTY LTD	DESIGN & CONSTRUCTION OF THE FOGO AREA	108,123.79
EFT65089	23/10/2026	HITACHI CONSTRUCTION MACHINERY (AUSTRALIA) PTY LTD	REFUND OF PAYMENT RECEIVED IN ERROR	357.50
EFT65090	23/10/2026	INTEGRITY FENCING & GATES T/A NLSBM FENCING & GATES	FENCE INSTALLATION - FOGO AREA	79,915.00
EFT65091	23/10/2026	LACYNTHEA WILOEPO	STAFF REIMBURSEMENT	2,934.49
EFT65092	23/10/2026	MINERAL PROCESSING SOLUTIONS PTY LTD	PLANT HIRE	73,920.00
EFT65093	23/10/2026	ODOUR CONTROL SYSTEMS INTERNATIONAL LTD	DAILY COVERS	19,608.00
EFT65094	23/10/2026	PENSKE AUSTRALIA PTY LTD	PLANT REPAIRS	5,096.83
EFT65095	23/10/2026	TELSTRA LIMITED	TELEPHONE EXPENSES	5,335.37

CEO's DELEGATED PAYMENT LIST
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Cheque / EFT No	Date	Payee	Description	Amount
EFT65096	27/10/2026	CLEANAWAY PTY LTD	COLLECTION OF GAS BOTTLES - TRANSFER STATION	2,947.32
EFT65097	27/10/2026	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION (DWER)	WASTE LEVY	2,492,046.50
EFT65098	27/10/2026	PAYG PAYMENTS	PAYG TAXATION PAYMENT	68,642.00
EFT65099	27/10/2026	PAYWISE PTY LTD	EMPLOYEE DEDUCTION	807.15
EFT65100	27/10/2026	POSITIVE SALARY PACKAGING - JJCT PACKAGING PTY LTD T/A	EMPLOYEE DEDUCTION	2,112.92
EFT65101	30/10/2026	ABA AUTOMATIC GATES WA	PLANT REPAIRS	792.32
EFT65102	30/10/2026	ACCESS EQUIPMENT GROUP PTY LTD	PLANT HIRE - BAYWASTE	1,213.87
EFT65103	30/10/2026	AIR FILTER DRY CLEAN SYSTEMS WA	CLEAN & SERVICES FILTERS	95.70
EFT65104	30/10/2026	AIRWELL GROUP PTY LTD	REPAIR & MAINTENANCE TO PUMPS - RED HILL	6,361.03
EFT65105	30/10/2026	ALL INDUSTRIES ELECTRICAL PTY LTD	ELECTRICAL MAINTENANCE - HRRP	5,720.00
EFT65106	30/10/2026	ALLIGHTSYKES PTY LTD	QUARTERLY & MONTHLY EQUIPMENT MAINTENANCE FEE	1,474.03
EFT65107	30/10/2026	ALLPEST - ROL-WA PTY LTD T/AS	PEST CONTROL - TRANSFER STATION & HRRP	473.00
EFT65108	30/10/2026	ALLWEST PLANT HIRE	PLANT & LABOUR HIRE	39,886.00
EFT65109	30/10/2026	AUSSIE NATURAL SPRING WATER	BOTTLED WATER	249.09
EFT65110	30/10/2026	AUSTRALIA AND NEW ZEALAND RECYCLING PLATFORM LTD	CONTRIBUTION TO TECH COLLECT E WASTE PROGRAM COLLECTION & DISPOSAL COSTS	704.08
EFT65111	30/10/2026	AUSTRALIA POST - ASCOT PLACE	POSTAL CHARGES	16.38
EFT65112	30/10/2026	AUSTRALIAN INSTITUTE OF MANAGEMENT - AIM	TRAINING COURSE	1,874.00
EFT65113	30/10/2026	BALLANTYNE ALL COMMERCIAL PROPERTY SERVICES PTY LTD (SYSTEM MAINTENANCE)	FUEL TANK MAINTENANCE	1,518.75
EFT65114	30/10/2026	BLUE FORCE PTY LTD	MONITORING FIRE PUMP - HRRP	167.22
EFT65115	30/10/2026	BOBCAT ATTACH	PLANT PARTS	1,815.00
EFT65116	30/10/2026	BOSORIMA TAS MAIL PLUS PERTH	MAIL SERVICE	519.87
EFT65117	30/10/2026	CHC HIRE PTY LTD	EQUIPMENT HIRE	460.36
EFT65118	30/10/2026	CHOICEONE PTY LTD	LABOUR HIRE	10,878.94
EFT65119	30/10/2026	CIVIL AUTO ELECTRICS PTY LTD	PLANT REPAIRS	3,106.40
EFT65120	30/10/2026	CJD EQUIPMENT PTY LTD	SERVICE AGREEMENT	248.71
EFT65121	30/10/2026	COMPU-STOR	IT BACKUP DATA SERVICES	1,232.81
EFT65122	30/10/2026	CREDITPROTECT	ONLINE CREDIT REFERENCE CHECKS	495.00
EFT65123	30/10/2026	CTI COURIERS PTY LTD	COURIER SERVICE	160.51
EFT65124	30/10/2026	DEPARTMENT OF AGRICULTURE, FISHERIES AND FORESTRY	ANNUAL LICENCE RENEWAL	126.00
EFT65125	30/10/2026	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION (DWER)	WASTE TRACKING FORMS & COMPLIANCE ASSESSMENT CHARGES	18,820.00
EFT65126	30/10/2026	DMC CLEANING CORPORATION PTY LTD	CLEANING SERVICES - ASCOT PLACE	7,599.13
EFT65127	30/10/2026	DRAKE AUSTRALIA PTY LTD	LABOUR HIRE	4,531.64
EFT65128	30/10/2026	ECANET PTY LTD T/A ECANET ENGINEERS	SUPPLY & INSTALLATION OF GENERATOR - ASCOT PLACE	16,437.30
EFT65129	30/10/2026	ENVIRONMENTAL SITE SERVICES	CONTAMINANT & NOISE ASSESSMENT - TRANSFER STATION	4,350.50
EFT65130	30/10/2026	EUROFINS ARL PTY LTD T/AS EUROFINS	SAMPLE TESTING - WATER	627.00
EFT65131	30/10/2026	FLEET DYNAMICS PTY LTD	MONTHLY EQUIPMENT HIRE FEE	84.70
EFT65132	30/10/2026	FLICK ANTICIMEX PTY LTD	HYGIENE SERVICES	2,359.52
EFT65133	30/10/2026	FOSTER PLUMBING AND GAS	PLUMBING MAINTENANCE - HAZELMERE	715.00
EFT65134	30/10/2026	FUCHS LUBRICANTS (AUSTRALASIA) PTY LTD	LUBRICANT PURCHASES	1,525.70
EFT65135	30/10/2026	FUELFIX PTY LTD	EQUIPMENT HIRE	730.72
EFT65136	30/10/2026	FUJIFILM BUSINESS INNOVATION AUSTRALIA PTY LTD	PHOTOCOPIER MAINTENANCE & SUPPLIES	492.75
EFT65137	30/10/2026	GREENS ELECTRICAL SERVICE	ELECTRICAL MAINTENANCE - RED HILL	347.19
EFT65138	30/10/2026	GUARDIAN DOORS T/A O.S ENTERPRISES FAMILY TRUST	DOOR REPAIR - TRANSFER STATION	3,998.00
EFT65139	30/10/2026	GULF HYDRAULICS AUSTRALIA PTY LTD	PLANT REPAIRS	5,568.41
EFT65140	30/10/2026	HAYS SPECIALIST RECRUITMENT	LABOUR HIRE	2,556.66
EFT65141	30/10/2026	HOSEFORCE PTY LTD	HYDRAULIC HOSE SUPPLIES	264.00
EFT65142	30/10/2026	INDUSTRIAL RECRUITMENT PARTNERS	LABOUR HIRE	32,804.46
EFT65143	30/10/2026	INTEGRATED ICT	IT SUPPORT	8,631.78
EFT65144	30/10/2026	JBS&G AUSTRALIA P/L T/A STRATEGEN JBS&G	COMPLIANCE ASSESSMENT REPORT - RED HILL	2,158.20
EFT65145	30/10/2026	JIMS MOWING CLOVERDALE	BUILDING MAINTENANCE - ASCOT PLACE	250.00
EFT65146	30/10/2026	JK CONTRACTING (WA) PTY LTD	MONTHLY CLEANING OF WHEEL WASH - RED HILL	707.85
EFT65147	30/10/2026	LANDGATE	APPLICATION FEE	321.20
EFT65148	30/10/2026	LGIS	INSURANCE PREMIUM	438,658.04
EFT65149	30/10/2026	LKEA PTY LTD (KOMPTECH SPECIFIC COMPANY)	PLANT PARTS	875.05
EFT65150	30/10/2026	MARKETFORCE (OMNICOM MEDIA GROUP AUSTRALIA PTY LTD)	ADVERTISING COSTS - PUBLIC NOTICE	1,641.42
EFT65151	30/10/2026	MILLS OAKLEY	LEGAL ADVICE	5,482.40

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EFT65152	30/10/2026	MILLS RECRUITMENT - MILLS CORPORATION PTY LTD T/AS	LABOUR HIRE	5,899.96
EFT65153	30/10/2026	MITZA NOMINEES PTY LTD T/A PROFESSIONAL LOCKSERVICE	LOCK MAINTENANCE - HRRP	400.95
EFT65154	30/10/2026	MORAY & AGNEW	AUDIT FEES	243.76
EFT65155	30/10/2026	MYOSH - NETSIGHT CONSULTING P/L ATF AM2 TRUST & FM2 TRUST	MONTHLY SUBSCRIPTION - OSH SOFTWARE	1,998.70
EFT65156	30/10/2026	NEARMAP.COM	ANNUAL SUBSCRIPTION RENEWAL	11,550.00
EFT65157	30/10/2026	NESSCO GROUP	COMPRESSOR SERVICE	4,428.93
EFT65158	30/10/2026	ONETRAK PTY LTD	PLANT REPAIRS & PARTS	36,960.00
EFT65159	30/10/2026	ONSITE RENTALS PTY LTD	MONTHLY RENTAL - CRIB ROOM	674.48
EFT65160	30/10/2026	OTIS ELEVATOR COMPANY PTY LTD	QUARTERLY LIFT MAINTENANCE - ASCOT PLACE	2,230.66
EFT65161	30/10/2026	PERTH QUALITY SERVICES	CLEANING SERVICES - HRRP	3,291.60
EFT65162	30/10/2026	PIRTEK MIDLAND (M & B HYDRAULICS PTY LTD)	HYDRAULIC HOSE SUPPLIES & PLANT PARTS	3,462.27
EFT65163	30/10/2026	POYNTON STAVRIANOU PTY LTD	CONSULTING FEE - STRATEGIC	55,000.00
EFT65164	30/10/2026	PSQ GROUP	MONTHLY PHONE EXPENSES - ASCOT PLACE	2,815.56
EFT65165	30/10/2026	QUIK GAS RECOVERY	DEGAS OF FRIDGES - TRANSFER STATION	554.40
EFT65166	30/10/2026	REFRESH WATERS PTY LTD	WATER SUPPLIES	265.00
EFT65167	30/10/2026	RUDD INDUSTRIAL AND FARM SUPPLIES	HARDWARE SUPPLIES	367.86
EFT65168	30/10/2026	SENVERSA PTY LTD	CONSULTING FEE - RED HILL	17,325.00
EFT65169	30/10/2026	SITE SAFE SECURITY	SECURITY MONITORING - TRANSFER STATION	2,481.71
EFT65170	30/10/2026	SONIC HEALTHPLUS PTY LTD	EMPLOYMENT MEDICAL	471.90
EFT65171	30/10/2026	SPECIALISED FORCE PTY LTD	HARDWARE SUPPLIES	4,413.31
EFT65172	30/10/2026	ST JOHN AMBULANCE ASSOCIATION	STAFF TRAINING	360.00
EFT65173	30/10/2026	STANTONS INTERNATIONAL	AUDIT FEES	5,365.80
EFT65174	30/10/2026	SWAN FIRE SERVICES	INSPECTION AND SERVICE TO ALL FIRE FIGHTING EQUIPMENT - TRANSFER STATION & HRRP	1,554.62
EFT65175	30/10/2026	SWAN TOWING SERVICES PTY LTD ATF THE SWAN TOWING TRUST	PLANT TRANSPORTATION COST	594.00
EFT65176	30/10/2026	TALIS CONSULTANTS	CONSULTING FEE - WASTE MANAGEMENT	3,537.88
EFT65177	30/10/2026	TALLOMAN - DERBY INDUSTRIES P/L T/A	QUARTERLY LICENCE AGREEMENT	10,400.00
EFT65178	30/10/2026	TELSTRA LIMITED	TELEPHONE EXPENSES	42.76
EFT65179	30/10/2026	TIM DAVIES LANDSCAPING PTY LTD (TDL)	GARDEN MAINTENANCE - ASCOT PLACE	1,237.36
EFT65180	30/10/2026	TOTALLY WORKWEAR MIDLAND	PROTECTIVE CLOTHING	662.26
EFT65181	30/10/2026	TURNSTONE PRODUCTS	BIN LINERS	1,160.72
EFT65182	30/10/2026	VDC PTY LTD ATF DRWA TRUST T/AS DRWA BUILDING DOORS	DOOR REPAIR - C&I BUILDING	2,871.00
EFT65183	30/10/2026	VISION INTELLIGENCE PTY LTD	CAMERA HIRE	1,697.67
EFT65184	30/10/2026	WATERLOGIC AUSTRALIA PTY LTD	EQUIPMENT RENTAL & SERVICE FEE	987.81
EFT65185	30/10/2026	WEST - SURE GROUP PTY LTD	COURIER SERVICE	587.72
EFT65186	30/10/2026	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	STAFF TRAINING	715.00
EFT65187	30/10/2026	WESTRAC EQUIPMENT PTY LTD	PLANT PARTS & SERVICE AGREEMENT	4,696.82
EFT65188	30/10/2026	WINC AUSTRALIA PTY LTD	STATIONERY & CONSUMABLES	469.63
EFT65189	30/10/2026	WREN OIL	WASTE OIL REMOVAL - TRANSFER STATION	760.10
EFT65190	30/10/2026	YIRA YARKINY SECURITY SERVICES	SECURITY PATROL	5,119.14
220960	08/09/2026	EMRC PETTY CASH - ASCOT	PETTY CASH RECOUP	54.00
220961	08/09/2026	EMRC PETTY CASH - COPPIN ROAD	PETTY CASH RECOUP	184.30
220962	08/09/2026	EMRC PETTY CASH - HAZELMERE	PETTY CASH RECOUP	319.95
220963	08/09/2026	EMRC PETTY CASH - MATHIESON ROAD	PETTY CASH RECOUP	32.80
220964	08/09/2026	EMRC PETTY CASH - RED HILL	PETTY CASH RECOUP	123.25
220965	12/10/2026	EMRC PETTY CASH - ASCOT	PETTY CASH RECOUP	28.20
220966	12/10/2026	EMRC PETTY CASH - HAZELMERE	PETTY CASH RECOUP	260.60
220967	12/10/2026	EMRC PETTY CASH - RED HILL	PETTY CASH RECOUP	34.05
PAY 2027-6	09/09/2026	PAYROLL	PAYROLL	242,945.10
PAY 2027-7	23/09/2026	PAYROLL	PAYROLL	214,644.93
PAY 2027-8	07/10/2026	PAYROLL	PAYROLL	203,602.51
PAY 2027-9	21/10/2026	PAYROLL	PAYROLL	197,604.35
1*SEP26	01/09/2026	BANK CHARGES	BANK FEES AND CHARGES	2872.01
1*OCT26	01/10/2026	BANK CHARGES	BANK FEES AND CHARGES	2714.55
DD30787.1	06/09/2026	AWARE SUPER PTY LTD (FORMALLY FIRST STATE SUPER)	SUPERANNUATION	20,343.52
DD30787.2	06/09/2026	RETAIL EMPLOYEES SUPERANNUATION TRUST (REST SUPER)	SUPERANNUATION	1,137.65
DD30787.3	06/09/2026	AMP SUPER FUND	SUPERANNUATION	1,089.91

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DD30787.4	06/09/2026	THE TRUSTEE FOR DEN HAAN SUPER FUND	SUPERANNUATION	1,149.97
DD30787.5	06/09/2026	MERCER SMART SUPER PLAN	SUPERANNUATION	457.48
DD30787.6	06/09/2026	MY NORTH SUPER (THE TRUSTEE FOR WEALTH PERSONAL SUPERANNUATUION & PENSION FUND)	SUPERANNUATION	878.14
DD30787.7	06/09/2026	COLONIAL FIRST STATE FIRSTCHOICE (EMPLOYER SUPER)	SUPERANNUATION	791.38
DD30787.8	06/09/2026	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION	34.17
DD30787.9	06/09/2026	AUSTRALIAN ETHICAL SUPER	SUPERANNUATION	419.28
DD30787.10	06/09/2026	RETIREMENT PORTFOLIO SERVICE (ANZ SMART CHOICE SUPER)	SUPERANNUATION	578.22
DD30787.11	06/09/2026	THE TRUSTEE FOR BRUCE SMSF	SUPERANNUATION	706.24
DD30787.12	06/09/2026	AMP FLEXIBLE LIFETIME SUPER	SUPERANNUATION	1,493.83
DD30787.13	06/09/2026	GOVERNMENT EMPLOYEES SUPERANNUATION BOARD (GESB SUPER)	SUPERANNUATION	680.29
DD30787.14	06/09/2026	AUSTRALIAN SUPER	SUPERANNUATION	9,784.57
DD30787.15	06/09/2026	HOSTPLUS SUPERANNUATION FUND	SUPERANNUATION	3,434.83
DD30787.16	06/09/2026	MLC SUPER FUND	SUPERANNUATION	1,253.63
DD30787.17	06/09/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION	2,931.83
DD30787.18	06/09/2026	CBUS INDUSTRY SUPER	SUPERANNUATION	2,803.78
DD30787.19	06/09/2026	COLONIAL FIRST STATE FIRSTCHOICE WHOLESALE (PERSONAL SUPER)	SUPERANNUATION	1,139.31
DD30787.20	06/09/2026	HUB24 SUPER FUND	SUPERANNUATION	412.94
DD30825.1	20/09/2026	AWARE SUPER PTY LTD (FORMALLY FIRST STATE SUPER)	SUPERANNUATION	19,977.62
DD30825.2	20/09/2026	RETAIL EMPLOYEES SUPERANNUATION TRUST (REST SUPER)	SUPERANNUATION	2,173.38
DD30825.3	20/09/2026	AMP SUPER FUND	SUPERANNUATION	1,118.01
DD30825.4	20/09/2026	THE TRUSTEE FOR DEN HAAN SUPER FUND	SUPERANNUATION	1,167.40
DD30825.5	20/09/2026	MERCER SMART SUPER PLAN	SUPERANNUATION	459.21
DD30825.6	20/09/2026	MY NORTH SUPER (THE TRUSTEE FOR WEALTH PERSONAL SUPERANNUATUION & PENSION FUND)	SUPERANNUATION	904.02
DD30825.7	20/09/2026	AUSTRALIAN ETHICAL SUPER	SUPERANNUATION	414.26
DD30825.8	20/09/2026	COLONIAL FIRST STATE FIRSTCHOICE (EMPLOYER SUPER)	SUPERANNUATION	746.02
DD30825.9	20/09/2026	RETIREMENT PORTFOLIO SERVICE (ANZ SMART CHOICE SUPER)	SUPERANNUATION	577.03
DD30825.10	20/09/2026	THE TRUSTEE FOR BRUCE SMSF	SUPERANNUATION	692.79
DD30825.11	20/09/2026	GOVERNMENT EMPLOYEES SUPERANNUATION BOARD (GESB SUPER)	SUPERANNUATION	348.56
DD30825.12	20/09/2026	AMP FLEXIBLE LIFETIME SUPER	SUPERANNUATION	1,493.83
DD30825.13	20/09/2026	AUSTRALIAN SUPER	SUPERANNUATION	9,575.03
DD30825.14	20/09/2026	HOSTPLUS SUPERANNUATION FUND	SUPERANNUATION	3,339.37
DD30825.15	20/09/2026	MLC SUPER FUND	SUPERANNUATION	1,253.63
DD30825.16	20/09/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION	2,725.42
DD30825.17	20/09/2026	CBUS INDUSTRY SUPER	SUPERANNUATION	2,783.97
DD30825.18	20/09/2026	COLONIAL FIRST STATE FIRSTCHOICE WHOLESALE (PERSONAL SUPER)	SUPERANNUATION	1,042.43
DD30825.19	20/09/2026	HUB24 SUPER FUND	SUPERANNUATION	419.91
DD30898.1	04/10/2026	AWARE SUPER PTY LTD (FORMALLY FIRST STATE SUPER)	SUPERANNUATION	20,213.30
DD30898.2	04/10/2026	AMP SUPER FUND	SUPERANNUATION	1,182.60
DD30898.3	04/10/2026	THE TRUSTEE FOR DEN HAAN SUPER FUND	SUPERANNUATION	1,150.47
DD30898.4	04/10/2026	MERCER SMART SUPER PLAN	SUPERANNUATION	453.50
DD30898.5	04/10/2026	MY NORTH SUPER (THE TRUSTEE FOR WEALTH PERSONAL SUPERANNUATUION & PENSION FUND)	SUPERANNUATION	971.66
DD30898.6	04/10/2026	AUSTRALIAN ETHICAL SUPER	SUPERANNUATION	415.95
DD30898.7	04/10/2026	COLONIAL FIRST STATE FIRSTCHOICE (EMPLOYER SUPER)	SUPERANNUATION	745.01
DD30898.8	04/10/2026	RETIREMENT PORTFOLIO SERVICE (ANZ SMART CHOICE SUPER)	SUPERANNUATION	574.67
DD30898.9	04/10/2026	THE TRUSTEE FOR BRUCE SMSF	SUPERANNUATION	693.18
DD30898.10	04/10/2026	RETAIL EMPLOYEES SUPERANNUATION TRUST (REST SUPER)	SUPERANNUATION	528.84
DD30898.11	04/10/2026	AMP FLEXIBLE LIFETIME SUPER	SUPERANNUATION	1,493.83
DD30898.12	04/10/2026	AUSTRALIAN SUPER	SUPERANNUATION	10,826.77
DD30898.13	04/10/2026	HOSTPLUS SUPERANNUATION FUND	SUPERANNUATION	3,286.00
DD30898.14	04/10/2026	MLC SUPER FUND	SUPERANNUATION	1,253.63
DD30898.15	04/10/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION	2,744.98
DD30898.16	04/10/2026	CBUS INDUSTRY SUPER	SUPERANNUATION	2,925.99
DD30898.17	04/10/2026	COLONIAL FIRST STATE FIRSTCHOICE WHOLESALE (PERSONAL SUPER)	SUPERANNUATION	1,151.33
DD30898.18	04/10/2026	HUB24 SUPER FUND	SUPERANNUATION	418.19
DD30932.1	18/10/2026	AWARE SUPER PTY LTD (FORMALLY FIRST STATE SUPER)	SUPERANNUATION	20,398.19
DD30932.2	18/10/2026	AMP SUPER FUND	SUPERANNUATION	1,118.41

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DD30932.3	18/10/2026	MERCER SMART SUPER PLAN	SUPERANNUATION	1,088.17
DD30932.4	18/10/2026	THE TRUSTEE FOR DEN HAAN SUPER FUND	SUPERANNUATION	1,151.55
DD30932.5	18/10/2026	MY NORTH SUPER (THE TRUSTEE FOR WEALTH PERSONAL SUPERANNUATUION & PENSION FUND)	SUPERANNUATION	862.88
DD30932.6	18/10/2026	AUSTRALIAN ETHICAL SUPER	SUPERANNUATION	421.70
DD30932.7	18/10/2026	COLONIAL FIRST STATE FIRSTCHOICE (EMPLOYER SUPER)	SUPERANNUATION	748.49
DD30932.8	18/10/2026	RETIREMENT PORTFOLIO SERVICE (ANZ SMART CHOICE SUPER)	SUPERANNUATION	574.50
DD30932.9	18/10/2026	THE TRUSTEE FOR BRUCE SMSF	SUPERANNUATION	694.04
DD30932.10	18/10/2026	RETAIL EMPLOYEES SUPERANNUATION TRUST (REST SUPER)	SUPERANNUATION	1,063.31
DD30932.11	18/10/2026	AMP FLEXIBLE LIFETIME SUPER	SUPERANNUATION	1,493.83
DD30932.12	18/10/2026	AUSTRALIAN SUPER	SUPERANNUATION	9,462.17
DD30932.13	18/10/2026	HOSTPLUS SUPERANNUATION FUND	SUPERANNUATION	3,347.70
DD30932.14	18/10/2026	MLC SUPER FUND	SUPERANNUATION	1,253.63
DD30932.15	18/10/2026	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION	2,615.38
DD30932.16	18/10/2026	CBUS INDUSTRY SUPER	SUPERANNUATION	2,717.91
DD30932.17	18/10/2026	COLONIAL FIRST STATE FIRSTCHOICE WHOLESALE (PERSONAL SUPER)	SUPERANNUATION	1,146.44
DD30932.18	18/10/2026	HUB24 SUPER FUND	SUPERANNUATION	435.90
3251	10/09/2026	ADT SECURITY	SECURITY MONITORING	81.86
3252	21/09/2026	AUSTRACLEAR LIMITED (ASX)	FINANCIAL SERVICES FEE	25.96
3253	01/09/2026	COMMONWEALTH BANK OF AUSTRALIA	TERM DEPOSIT INVESTMENT	8,000,000.00
3254	14/09/2026	WESTPAC BANKING CORPORATION	TERM DEPOSIT INVESTMENT	3,000,000.00
3255	22/09/2026	BANK OF QUEENSLAND	TERM DEPOSIT INVESTMENT	1,000,000.00
3256	30/09/2026	HERITAGE PEOPLE FIRST BANK	TERM DEPOSIT INVESTMENT	17,000,000.00
3257	15/09/2026	WBC - CORPORATE MASTERCARD - ANH VO	CREDIT CARD PURCHASES	1,072.72
3258	15/09/2026	WBC - CORPORATE MASTERCARD - DAVID SCHMIDT	CREDIT CARD PURCHASES	2,915.15
3259	15/09/2026	WBC - CORPORATE MASTERCARD - JADE BERESFORD	CREDIT CARD PURCHASES	141.66
3260	15/09/2026	WBC - CORPORATE MASTERCARD - K NAKHONTHAT	CREDIT CARD PURCHASES	1,197.00
3261	15/09/2026	WBC - CORPORATE MASTERCARD - STEPHEN W CONWAY	CREDIT CARD PURCHASES	177.49
3262	15/09/2026	WBC - CORPORATE MASTERCARD - T BEINHAUER	CREDIT CARD PURCHASES	692.49
3263	15/09/2026	WBC - CORPORATE MASTERCARD - T ECKSTEIN	CREDIT CARD PURCHASES	576.59
3264	15/09/2026	WBC - CORPORATE MASTERCARD - TIM CRAINE	CREDIT CARD PURCHASES	249.95
3265	15/09/2026	WBC - CORPORATE MASTERCARD - Z WILLIAMSON	CREDIT CARD PURCHASES	718.05
3266	02/10/2026	TELSTRA LIMITED	TELEPHONE EXPENSES	42.76
3267	20/10/2026	SYNERGY	ELECTRICITY EXPENSES - WTS	13,121.99
3268	16/10/2026	WATER CORPORATION	WATER USAGE & SERVICE CHARGE - HAZELMERE VACANT LAND	6.00
3269	20/10/2026	WATER CORPORATION	WATER USAGE & SERVICE CHARGE - ASCOT PLACE	676.72
3270	06/10/2026	RABOBANK	TERM DEPOSIT INVESTMENT	1,500,000.00
3271	12/10/2026	ADT SECURITY	SECURITY MONITORING	81.86
3272	09/10/2026	COMMONWEALTH BANK OF AUSTRALIA	TERM DEPOSIT INVESTMENT	15,500,000.00
3273	16/10/2026	WBC - CORPORATE MASTERCARD - ANH VO	CREDIT CARD PURCHASES	2,163.14
3274	16/10/2026	WBC - CORPORATE MASTERCARD - DAVID SCHMIDT	CREDIT CARD PURCHASES	369.06
3275	16/10/2026	WBC - CORPORATE MASTERCARD - GANGA DEVI	CREDIT CARD PURCHASES	17.00
3276	16/10/2026	WBC - CORPORATE MASTERCARD - H LIEW	CREDIT CARD PURCHASES	17.00
3277	16/10/2026	WBC - CORPORATE MASTERCARD - JADE BERESFORD	CREDIT CARD PURCHASES	2,016.50
3278	16/10/2026	WBC - CORPORATE MASTERCARD - K NAKHONTHAT	CREDIT CARD PURCHASES	4,622.66
3279	16/10/2026	WBC - CORPORATE MASTERCARD - S FITZPATRICK	CREDIT CARD PURCHASES	17.00
3280	16/10/2026	WBC - CORPORATE MASTERCARD - STEPHEN W CONWAY	CREDIT CARD PURCHASES	17.00
3281	16/10/2026	WBC - CORPORATE MASTERCARD - T BEINHAUER	CREDIT CARD PURCHASES	797.94
3282	16/10/2026	WBC - CORPORATE MASTERCARD - T ECKSTEIN	CREDIT CARD PURCHASES	670.05
3283	16/10/2026	WBC - CORPORATE MASTERCARD - TIM CRAINE	CREDIT CARD PURCHASES	350.00
3284	16/10/2026	WBC - CORPORATE MASTERCARD - Z WILLIAMSON	CREDIT CARD PURCHASES	376.43
3285	09/10/2026	AWARE SUPER PTY LTD (FORMALLY FIRST STATE SUPER)	SUPERANNUATION	2,157.67
3286	09/10/2026	KDO SUPER FUND	SUPERANNUATION	192.00
3287	09/10/2026	UNISUPER	SUPERANNUATION	367.35
3288	20/10/2026	ANZ BANKING GROUP	TERM DEPOSIT INVESTMENT	15,500,000.00
3289	27/10/2026	WATER CORPORATION	WATER USAGE & SERVICE CHARGE - HAZELMERE	456.31
3290	21/10/2026	AUSTRACLEAR LIMITED (ASX)	FINANCIAL SERVICES FEE	19.47

Eastern Metropolitan Regional Council

CEO's DELEGATED PAYMENT LIST
FOR THE MONTHS OF SEPTEMBER & OCTOBER 2026

Cheque / EFT No	Date	Payee	Description	Amount
3291	26/10/2026	AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY ACMA	LICENCE RENEWAL	717.00
3292	30/10/2026	HERITAGE PEOPLE FIRST BANK	TERM DEPOSIT INVESTMENT	13,000,000.00
		SUB TOTAL		**83,108,365.21**
		LESS CANCELLED EFTs & CHEQUES		**Nil**
		TOTAL		**83,108,365.21**

REPORT

Bank Code	Bank	
	EMRC - Municipal Fund	**83,108,365.21**

All Employee Superannuation obligations for the period September and October 2026 have been paid by the EMRC.

EMRC

Eastern Metropolitan Regional Council

PURCHASING CARDS AND CREDIT CARDS PAYMENT LIST
FOR THE MONTH OF SEPTEMBER & OCTOBER 2026

Cheque / EFT No	Date	Payee		Amount	EFT Amount
EFT64804	04/09/2026	WEX MOTORPASS	FLEET FUEL PURCHASES		4,858.47
	02/08/2026	CHIEF OPERATING OFFICER (COO)	FLEET FUEL PURCHASES	176.42	
	13/08/2026	CHIEF OPERATING OFFICER (COO)	FLEET FUEL PURCHASES	209.15	
	20/08/2026	CHIEF OPERATING OFFICER (COO)	FLEET FUEL PURCHASES	193.18	
	27/08/2026	CHIEF OPERATING OFFICER (COO)	FLEET FUEL PURCHASES	197.65	
	10/08/2026	CHIEF OPERATING OFFICER (COO)	ROADSIDE ASSIST	9.08	
	31/08/2026	CHIEF OPERATING OFFICER (COO)	MANAGEMENT FEE	4.95	
	07/08/2026	EXECUTIVE TEAM - POOL CAR	FLEET FUEL PURCHASES	99.82	
	16/08/2026	EXECUTIVE TEAM - POOL CAR	ROADSIDE ASSIST	9.08	
	31/08/2026	EXECUTIVE TEAM - POOL CAR	MANAGEMENT FEE	4.95	
	02/08/2026	COORDINATOR WORKPLACE HEALTH & SAFETY	FLEET FUEL PURCHASES	75.55	
	10/08/2026	COORDINATOR WORKPLACE HEALTH & SAFETY	FLEET FUEL PURCHASES	82.40	
	17/08/2026	COORDINATOR WORKPLACE HEALTH & SAFETY	FLEET FUEL PURCHASES	84.42	
	25/08/2026	COORDINATOR WORKPLACE HEALTH & SAFETY	FLEET FUEL PURCHASES	86.73	
	31/08/2026	COORDINATOR WORKPLACE HEALTH & SAFETY	MANAGEMENT FEE	4.95	
	10/08/2026	COORDINATOR WORKPLACE HEALTH & SAFETY	ROADSIDE ASSIST	9.08	
	10/08/2026	POOL VEHICLE - TOYOTA COROLLA - HYBRID	ROADSIDE ASSIST	9.08	
	31/08/2026	POOL VEHICLE - TOYOTA COROLLA - HYBRID	MANAGEMENT FEE	4.95	
	01/08/2026	POOL VEHICLE - TOYOTA COROLLA	ROADSIDE ASSIST	9.08	
	31/08/2026	POOL VEHICLE - TOYOTA COROLLA	MANAGEMENT FEE	4.95	
	28/08/2026	POOL VEHICLE - TOYOTA COROLLA	FLEET FUEL PURCHASES	63.94	
	31/08/2026	POOL VEHICLE - IT TEAM	MANAGEMENT FEE	4.95	
	09/08/2026	POOL VEHICLE - IT TEAM	ROADSIDE ASSIST	9.08	
	04/08/2026	LANDFILL SITE SUPERVISOR	FLEET FUEL PURCHASES	135.55	
	13/08/2026	LANDFILL SITE SUPERVISOR	FLEET FUEL PURCHASES	147.13	
	22/08/2026	LANDFILL SITE SUPERVISOR	FLEET FUEL PURCHASES	163.01	
	28/08/2026	LANDFILL SITE SUPERVISOR	FLEET FUEL PURCHASES	132.02	
	31/08/2026	LANDFILL SITE SUPERVISOR	MANAGEMENT FEE	4.95	
	10/08/2026	LANDFILL SITE SUPERVISOR	ROADSIDE ASSIST	9.08	
	31/08/2026	HAZELMERE MINOR PLANT	MANAGEMENT FEE	4.95	
	04/08/2026	HAZELMERE POOL VEHICLE	FLEET FUEL PURCHASES	76.00	
	28/08/2026	HAZELMERE POOL VEHICLE	ROADSIDE ASSIST	9.08	
	31/08/2026	HAZELMERE POOL VEHICLE	MANAGEMENT FEE	4.95	
	16/08/2026	RED HILL POOL CAR	ROADSIDE ASSIST	9.08	
	31/08/2026	RED HILL POOL CAR	MANAGEMENT FEE	4.95	
	31/07/2026	SITE ENGINEER	FLEET FUEL PURCHASES	165.99	
	09/08/2026	SITE ENGINEER	FLEET FUEL PURCHASES	187.34	
	19/08/2026	SITE ENGINEER	FLEET FUEL PURCHASES	198.06	
	30/08/2026	SITE ENGINEER	FLEET FUEL PURCHASES	186.89	
	31/08/2026	SITE ENGINEER	MANAGEMENT FEE	4.95	
	31/08/2026	RED HILL MINOR PLANT	MANAGEMENT FEE	4.95	
	29/08/2026	MANAGER RED HILL WASTE MANAGEMENT FACILITY	FLEET FUEL PURCHASES	104.49	
	10/08/2026	MANAGER RED HILL WASTE MANAGEMENT FACILITY	ROADSIDE ASSIST	9.08	
	31/08/2026	MANAGER RED HILL WASTE MANAGEMENT FACILITY	MANAGEMENT FEE	4.95	
	03/08/2026	WASTE ENVIRONMENT - POOL VEHICLE	FLEET FUEL PURCHASES	171.90	
	10/08/2026	WASTE ENVIRONMENT - POOL VEHICLE	ROADSIDE ASSIST	9.08	
	31/08/2026	WASTE ENVIRONMENT - POOL VEHICLE	MANAGEMENT FEE	4.95	
	05/08/2026	SITE SUPERVISOR	FLEET FUEL PURCHASES	155.50	
	11/08/2026	SITE SUPERVISOR	FLEET FUEL PURCHASES	147.36	

Cheque / EFT No	Date	Payee		Amount	EFT Amount
	14/08/2026	SITE SUPERVISOR	FLEET FUEL PURCHASES	87.09	
	21/08/2026	SITE SUPERVISOR	FLEET FUEL PURCHASES	118.34	
	26/08/2026	SITE SUPERVISOR	FLEET FUEL PURCHASES	140.64	
	07/08/2026	SITE SUPERVISOR	ROADSIDE ASSIST	9.08	
	31/08/2026	SITE SUPERVISOR	MANAGEMENT FEE	4.95	
	09/08/2026	COORDINATOR TRANSPORT & ASSETS	FLEET FUEL PURCHASES	146.44	
	18/08/2026	COORDINATOR TRANSPORT & ASSETS	FLEET FUEL PURCHASES	137.24	
	29/08/2026	COORDINATOR TRANSPORT & ASSETS	FLEET FUEL PURCHASES	178.14	
	07/08/2026	COORDINATOR TRANSPORT & ASSETS	ROADSIDE ASSIST	9.08	
	31/08/2026	COORDINATOR TRANSPORT & ASSETS	MANAGEMENT FEE	4.95	
	06/08/2026	HEAVY DUTY MECHANIC	FLEET FUEL PURCHASES	151.56	
	13/08/2026	HEAVY DUTY MECHANIC	FLEET FUEL PURCHASES	153.23	
	19/08/2026	HEAVY DUTY MECHANIC	FLEET FUEL PURCHASES	145.49	
	25/08/2026	HEAVY DUTY MECHANIC	FLEET FUEL PURCHASES	148.53	
	07/08/2026	HEAVY DUTY MECHANIC	ROADSIDE ASSIST	9.08	
	31/08/2026	HEAVY DUTY MECHANIC	MANAGEMENT FEE	4.95	
EFT64834	15/09/2026	BUNNINGS GROUP LTD	HARDWARE SUPPLIES		35.90
	14/08/2026	COORDINATOR TRANSPORT & ASSETS	PROTECTIVE CLOTHING	35.90	
EFT64977	06/10/2026	BUNNINGS GROUP LTD	HARDWARE SUPPLIES		1,057.94
	08/09/2026	COORDINATOR TRANSPORT & ASSETS	WORKSHOP TOOLS	70.25	
	09/09/2026	SITE MANAGER RED HILL	STORAGE CONTAINERS FOR WORKSHOP - RED HILL	773.54	
	16/09/2026	ADMINISTRATION SUPERVISOR - HAZELMERE	LINE MARKING SPRAY & NUTS & BOLTS - BAYWASTE	214.15	
EFT65004	06/10/2026	WEX MOTORPASS	FLEET FUEL PURCHASES		4,162.65
	17/09/2026	CHIEF OPERATING OFFICER (COO)	FLEET FUEL PURCHASES	188.82	
	10/09/2026	CHIEF OPERATING OFFICER (COO)	ROADSIDE ASSIST	9.08	
	30/09/2026	CHIEF OPERATING OFFICER (COO)	MANAGEMENT FEE	4.95	
	16/09/2026	EXECUTIVE TEAM - POOL CAR	ROADSIDE ASSIST	9.08	
	30/09/2026	EXECUTIVE TEAM - POOL CAR	MANAGEMENT FEE	4.95	
	02/09/2026	COORDINATOR WORKPLACE HEALTH & SAFETY	FLEET FUEL PURCHASES	94.23	
	10/09/2026	COORDINATOR WORKPLACE HEALTH & SAFETY	FLEET FUEL PURCHASES	97.98	
	20/09/2026	COORDINATOR WORKPLACE HEALTH & SAFETY	FLEET FUEL PURCHASES	105.13	
	30/09/2026	COORDINATOR WORKPLACE HEALTH & SAFETY	MANAGEMENT FEE	4.95	
	10/09/2026	COORDINATOR WORKPLACE HEALTH & SAFETY	ROADSIDE ASSIST	9.08	
	29/09/2026	POOL VEHICLE - TOYOTA COROLLA	FLEET FUEL PURCHASES	69.18	
	10/09/2026	POOL VEHICLE - TOYOTA COROLLA - HYBRID	ROADSIDE ASSIST	9.08	
	30/09/2026	POOL VEHICLE - TOYOTA COROLLA - HYBRID	MANAGEMENT FEE	4.95	
	01/09/2026	POOL VEHICLE - TOYOTA COROLLA	ROADSIDE ASSIST	9.08	
	30/09/2026	POOL VEHICLE - TOYOTA COROLLA	MANAGEMENT FEE	4.95	
	30/09/2026	POOL VEHICLE - IT TEAM	MANAGEMENT FEE	4.95	
	09/09/2026	POOL VEHICLE - IT TEAM	ROADSIDE ASSIST	9.08	
	04/09/2026	LANDFILL SITE SUPERVISOR	FLEET FUEL PURCHASES	135.89	
	12/09/2026	LANDFILL SITE SUPERVISOR	FLEET FUEL PURCHASES	169.37	
	23/09/2026	LANDFILL SITE SUPERVISOR	FLEET FUEL PURCHASES	179.48	
	10/09/2026	LANDFILL SITE SUPERVISOR	ROADSIDE ASSIST	9.08	
	30/09/2026	LANDFILL SITE SUPERVISOR	MANAGEMENT FEE	4.95	
	30/09/2026	HAZELMERE MINOR PLANT	MANAGEMENT FEE	4.95	
	06/09/2026	HAZELMERE POOL VEHICLE	FLEET FUEL PURCHASES	134.35	
	07/09/2026	HAZELMERE POOL VEHICLE	ROADSIDE ASSIST	9.08	
	30/09/2026	HAZELMERE POOL VEHICLE	MANAGEMENT FEE	4.95	

PURCHASING CARDS AND CREDIT CARDS PAYMENT LIST
FOR THE MONTH OF SEPTEMBER & OCTOBER 2026

Cheque / EFT No	Date	Payee		Amount	EFT Amount
	16/09/2026	RED HILL POOL CAR	ROADSIDE ASSIST	9.08	
	30/09/2026	RED HILL POOL CAR	MANAGEMENT FEE	4.95	
	09/09/2026	SITE ENGINEER	FLEET FUEL PURCHASES	182.08	
	09/08/2026	SITE ENGINEER	FLEET FUEL PURCHASES	101.79	
	30/09/2026	SITE ENGINEER	MANAGEMENT FEE	4.95	
	30/09/2026	RED HILL MINOR PLANT	MANAGEMENT FEE	4.95	
	05/09/2026	MANAGER RED HILL WASTE MANAGEMENT FACILITY	FLEET FUEL PURCHASES	108.02	
	14/09/2026	MANAGER RED HILL WASTE MANAGEMENT FACILITY	FLEET FUEL PURCHASES	122.98	
	22/09/2026	MANAGER RED HILL WASTE MANAGEMENT FACILITY	FLEET FUEL PURCHASES	134.72	
	10/09/2026	MANAGER RED HILL WASTE MANAGEMENT FACILITY	ROADSIDE ASSIST	9.08	
	30/09/2026	MANAGER RED HILL WASTE MANAGEMENT FACILITY	MANAGEMENT FEE	4.95	
	02/09/2026	WASTE ENVIRONMENT - POOL VEHICLE	FLEET FUEL PURCHASES	143.01	
	29/09/2026	WASTE ENVIRONMENT - POOL VEHICLE	FLEET FUEL PURCHASES	182.82	
	10/09/2026	WASTE ENVIRONMENT - POOL VEHICLE	ROADSIDE ASSIST	9.08	
	30/09/2026	WASTE ENVIRONMENT - POOL VEHICLE	MANAGEMENT FEE	4.95	
	01/09/2026	SITE SUPERVISOR	FLEET FUEL PURCHASES	147.25	
	07/09/2026	SITE SUPERVISOR	FLEET FUEL PURCHASES	155.53	
	11/09/2026	SITE SUPERVISOR	FLEET FUEL PURCHASES	125.09	
	17/09/2026	SITE SUPERVISOR	FLEET FUEL PURCHASES	145.94	
	22/09/2026	SITE SUPERVISOR	FLEET FUEL PURCHASES	159.47	
	07/09/2026	SITE SUPERVISOR	ROADSIDE ASSIST	9.08	
	30/09/2026	SITE SUPERVISOR	MANAGEMENT FEE	4.95	
	01/09/2026	COORDINATOR TRANSPORT & ASSETS	FLEET FUEL PURCHASES	79.23	
	12/09/2026	COORDINATOR TRANSPORT & ASSETS	FLEET FUEL PURCHASES	82.45	
	22/09/2026	COORDINATOR TRANSPORT & ASSETS	FLEET FUEL PURCHASES	91.08	
	28/09/2026	COORDINATOR TRANSPORT & ASSETS	ROADSIDE ASSIST	9.08	
	30/09/2026	COORDINATOR TRANSPORT & ASSETS	MANAGEMENT FEE	4.95	
	01/09/2026	HEAVY DUTY MECHANIC	FLEET FUEL PURCHASES	150.29	
	07/09/2026	HEAVY DUTY MECHANIC	FLEET FUEL PURCHASES	163.19	
	14/09/2026	HEAVY DUTY MECHANIC	FLEET FUEL PURCHASES	165.23	
	21/09/2026	HEAVY DUTY MECHANIC	FLEET FUEL PURCHASES	170.31	
	29/09/2026	HEAVY DUTY MECHANIC	FLEET FUEL PURCHASES	166.47	
	07/09/2026	HEAVY DUTY MECHANIC	ROADSIDE ASSIST	9.08	
	30/09/2026	HEAVY DUTY MECHANIC	MANAGEMENT FEE	4.95	
3257	15/09/2026	WBC - CORPORATE MASTERCARD - ANH VO	CREDIT CARD PURCHASES		1072.72
	03/08/2026	236PIN* CHARGEFOX	FLEET - EV CHARGE	49.78	
	03/08/2026	M&WA PTY LTD	STAFF AMENITIES	118.79	
	10/08/2026	M&WA PTY LTD	STAFF AMENITIES	144.40	
	11/08/2026	BUNNINGS GROUP LTD	KITCHEN SUPPLIES	9.30	
	17/08/2026	AUSTRALASIAN SEAL CO	PLANT PARTS	82.14	
	17/08/2026	M&WA PTY LTD	STAFF AMENITIES	120.39	
	20/08/2026	ST JOHN AMBULANCE	STAFF TRAINING	89.00	
	24/08/2026	SQ *GEM STOP	KITCHEN SUPPLIES	16.00	
	24/08/2026	COLES	STAFF AMENITIES	31.20	
	24/08/2026	124PIN* CHARGEFOX	FLEET - EV CHARGE	44.96	
	24/08/2026	212PIN* CHARGEFOX	FLEET - EV CHARGE	48.18	
	24/08/2026	419PIN* CHARGEFOX	FLEET - EV CHARGE	49.78	
	24/08/2026	KIMSON PACKAGING	KITCHEN SUPPLIES	25.25	
	24/08/2026	SPUD SHED	STAFF AMENITIES	81.23	

PURCHASING CARDS AND CREDIT CARDS PAYMENT LIST
FOR THE MONTH OF SEPTEMBER & OCTOBER 2026

Cheque / EFT No	Date	Payee		Amount	EFT Amount
	24/08/2026	MCQ SUPERMARKET	STAFF AMENITIES	36.61	
	31/08/2026	M&WA PTY LTD	STAFF AMENITIES	125.71	
3258	15/09/2026	WBC - CORPORATE MASTERCARD - DAVID SCHMIDT	CREDIT CARD PURCHASES		2915.15
	03/08/2026	EXETEL PY LTD	MOBILE BROADBAND	30.28	
	19/08/2026	ESET SOFTWARE	SOFTWARE SUBSCRIPTION RENEWAL	2517.82	
	20/08/2026	AMAZON	OFFICE SUPPLIES	14.99	
	26/08/2026	STARLINK INTERNET	INTERNET	300.00	
	01/09/2026	EXETEL PY LTD	MOBILE BROADBAND	30.28	
	01/09/2026	GOOGLE WORKSPACE	SUBSCRIPTION	21.78	
3259	15/09/2026	WBC - CORPORATE MASTERCARD - JADE BERESFORD	CREDIT CARD PURCHASES		141.66
	27/08/2026	SUBWAY	CATERING COSTS	136.00	
	02/09/2026	CARD FEE	CARD FEE	5.66	
3260	15/09/2026	WBC - CORPORATE MASTERCARD - K NAKHONTHAT	CREDIT CARD PURCHASES		1,197.00
	18/08/2026	CPA	CPA CONGRESS 2026	798.00	
	01/09/2026	CPA	CPA CONGRESS 2026	399.00	
3261	15/09/2026	WBC - CORPORATE MASTERCARD - STEPHEN W CONWAY	CREDIT CARD PURCHASES		177.49
	20/08/2026	WOOLWORTHS	STAFF FAREWELL CARD	107.99	
	21/08/2026	GIDGEGANNUP BAKERY	CATERING COSTS	69.50	
3262	15/09/2026	WBC - CORPORATE MASTERCARD - T BEINHAUER	CREDIT CARD PURCHASES		692.49
	26/08/2026	COLES	STAFF AMENITIES	129.59	
	28/08/2026	DEPARTMENT OF LOCAL GO	LICENCE RENEWAL	282.00	
	31/08/2026	SUBWAY	CATERING COSTS	86.00	
	02/09/2026	COLES	STAFF AMENITIES	194.90	
3263	15/09/2026	WBC - CORPORATE MASTERCARD - T ECKSTEIN	CREDIT CARD PURCHASES		576.59
	05/08/2026	SUBWAY	CATERING COSTS	207.15	
	20/08/2026	COSTCO	CATERING COSTS	165.63	
	24/08/2026	BLOOMEX	FLOWERS FOR STAFF	104.91	
	01/09/2026	WOOLWORTHS	STAFF AMENITIES	12.50	
	01/09/2026	ESSENCE EATS FRESH	CATERING COSTS	86.40	
3264	15/09/2026	WBC - CORPORATE MASTERCARD - TIM CRAINE	CREDIT CARD PURCHASES		249.95
	10/08/2026	TOTALLY WORKWEAR BELMONT	PROTECTIVE CLOTHING	249.95	
3265	15/09/2026	WBC - CORPORATE MASTERCARD - Z WILLIAMSON	CREDIT CARD PURCHASES		718.05
	05/08/2026	DOMINOS	CATERING COSTS	100.95	
	04/08/2026	PAYPAL *PINNACLE	STAFF TRAINING	229.00	
	04/08/2026	PAYPAL *PINNACLE	STAFF TRAINING	360.00	
	21/08/2026	470PIN* CHARGEFOX	FLEET - EV CHARGE	8.99	
	01/09/2026	AMPCHARGE PTY LTD	FLEET - EV CHARGE	19.11	
3273	16/10/2026	WBC - CORPORATE MASTERCARD - ANH VO	CREDIT CARD PURCHASES		2,163.14
	03/09/2026	606PIN*	FLEET - EV CHARGE	49.78	
	07/09/2026	MCQ SUPERMARKET	STAFF AMENITIES	130.26	
	12/09/2026	POST MORLEY	ANNUAL MAIL REDIRECTION SERVICE CHARGES	1,620.00	
	14/09/2026	MCQ SUPERMARKET	STAFF AMENITIES	124.57	
	21/09/2026	M&WA PTY LTD	STAFF AMENITIES	115.18	
	25/09/2026	SPUD SHED	STAFF AMENITIES	31.43	
	25/09/2026	MCQ SUPERMARKET	STAFF AMENITIES	74.92	
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
3274	16/10/2026	WBC - CORPORATE MASTERCARD - DAVID SCHMIDT	CREDIT CARD PURCHASES		369.06
	26/09/2026	STARLINK INTERNET	INTERNET	300.00	
	01/10/2026	EXETEL PY LTD	MOBILE BROADBAND	30.28	

EMRC

Eastern Metropolitan Regional Council

PURCHASING CARDS AND CREDIT CARDS PAYMENT LIST
FOR THE MONTH OF SEPTEMBER & OCTOBER 2026

Cheque / EFT No	Date	Payee		Amount	EFT Amount
	01/10/2026	GOOGLE WORKSPACE	SUBSCRIPTION	21.78	
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
3275	16/10/2026	WBC - CORPORATE MASTERCARD - GANGA DEVI	CREDIT CARD PURCHASES		17.00
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
3276	16/10/2026	WBC - CORPORATE MASTERCARD - H LIEW	CREDIT CARD PURCHASES		17.00
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
3277	16/10/2026	WBC - CORPORATE MASTERCARD - JADE BERESFORD	CREDIT CARD PURCHASES		2,016.50
	08/09/2026	SWAN HILLS AUTOMOTIVES	VEHICLE SERVICE	985.30	
	10/09/2026	NECA TRADE SERVICES	ASBESTOS REMOVAL KIT - RED HILL & TRANSFER STATION	598.40	
	15/09/2026	COLES	STAFF AMENITIES	71.14	
	22/09/2026	COLES	STAFF AMENITIES	124.75	
	23/09/2026	COLES	STAFF AMENITIES	133.91	
	29/09/2026	SUBWAY BAYSWATER	CATERING COSTS	86.00	
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
3278	16/10/2026	WBC - CORPORATE MASTERCARD - K NAKHONTHAT	CREDIT CARD PURCHASES		4,622.66
	07/09/2026	EVENT AND CONFERENCE C WENBLEY	WASTE & RESOURCE RECOVERY CONFERENCE - 2026	649.60	
	09/09/2026	EVENT AND CONFERENCE C WENBLEY	WASTE & RESOURCE RECOVERY CONFERENCE - 2026	3,956.06	
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
3279	16/10/2026	WBC - CORPORATE MASTERCARD - S FITZPATRICK	CREDIT CARD PURCHASES		17.00
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
3280	16/10/2026	WBC - CORPORATE MASTERCARD - STEPHEN W CONWAY	CREDIT CARD PURCHASES		17.00
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
3281	16/10/2026	WBC - CORPORATE MASTERCARD - T BEINHAUER	CREDIT CARD PURCHASES		797.94
	04/09/2026	OUTDOOR SUPACENTRE	JUMP STARTER PACKS	137.80	
	09/09/2026	COLES	STAFF AMENITIES	132.72	
	16/09/2026	COLES	STAFF AMENITIES	120.78	
	18/09/2026	ELDERS RURAL	PEST CONTROL	389.64	
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
3282	16/10/2026	WBC - CORPORATE MASTERCARD - T ECKSTEIN	CREDIT CARD PURCHASES		670.05
	02/09/2026	SUBWAY ASCOT	CATERING COSTS	167.15	
	15/09/2026	ELMSTOCK	CATERING KITCHEN SUPPLIES	57.90	
	17/09/2026	NESPRESSO	CATERING KITCHEN SUPPLIES	320.00	
	24/09/2026	DAN MURPHY'S	CATERING KITCHEN SUPPLIES	108.00	
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
3283	16/10/2026	WBC - CORPORATE MASTERCARD - TIM CRAINE	CREDIT CARD PURCHASES		350.00
	21/09/2026	OFFICEWORKS	PROTECTIVE CLOTHING	333.00	
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
3284	16/10/2026	WBC - CORPORATE MASTERCARD - Z WILLIAMSON	CREDIT CARD PURCHASES		376.43
	15/09/2026	AMPCHARGE PTY LTD	FLEET - EV CHARGE	21.59	
	22/09/2026	109PIN*	FLEET - EV CHARGE	9.29	
	25/09/2026	AMPCHARGE PTY LTD	FLEET - EV CHARGE	10.77	
	25/09/2026	AMPCHARGE PTY LTD	FLEET - EV CHARGE	10.96	
	30/09/2026	COLES	STAFF AMENITIES	77.82	
	30/09/2026	PINNACLE HEIGHT	STAFF TRAINING	229.00	
	04/10/2026	CREDIT CARD FEE	CREDIT CARD FEE	17.00	
		TOTAL		**29,289.84**	**29,289.84**

14.2 FINANCIAL REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2026

D2026/24418

PURPOSE OF REPORT

The purpose of this report is to provide Council with an overview of the EMRC's financial performance for the period ended 30 September 2026.

KEY POINT(S)

- Significant year to date budget variances greater than 10% or $20,000, whichever is the greater, within each nature and type category on the Statement of Comprehensive Income as at 30 September 2026 have been identified and are reported on in the body of the report.
- The Financial Reports are unaudited and may be subject to amendments as a result of any audit adjustments.

RECOMMENDATION(S)

That Council receives the Statement of Comprehensive Income, Capital Expenditure Statement, Statement of Financial Position, Statement of Cash and Investments, Statement of Financial Activity and the Investment Report for the period ended 30 September 2026.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*:		
Author(s)	Acting Manager Financial Services	Nil
Responsible Officer	Chief Financial Officer	Nil

BACKGROUND

1 It is a requirement of the *Local Government (Financial Management) Regulations 1996* (r.34) that a Local Government is to prepare and present to Council financial reports in such a form as the Local Government considers to be appropriate.

2 Submitted to each meeting of Council is a financial report and summaries which provide an overview of year-to-date budget performance for operating activities and capital works. Variances greater than 10% or $20,000, whichever is the greater, within each nature and type category on the Statement of Comprehensive Income are reported on in the body of the report. Also included are end of year forecasts by nature and type for operating activities and end of year forecasts for each capital works project. These forecasts are reviewed regularly in order to provide an accurate forecast of the end of year result.

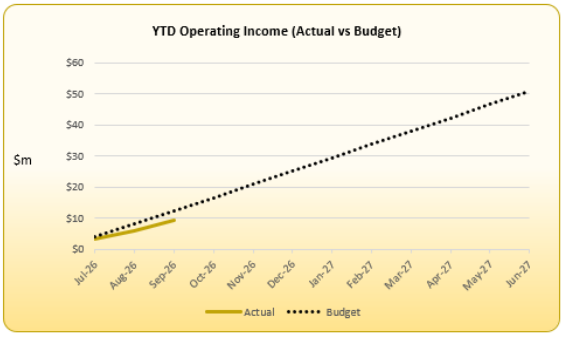
REPORT

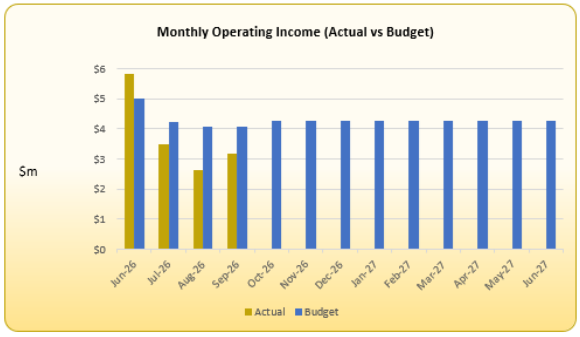
3 Outlined below are financial statements for the period ended 30 September 2026. Where possible the year-to-date monthly budget allocations will be reviewed in order to match the appropriate timing for the various projects budgeted to be undertaken. This will provide a better comparison between the year to date actual and year to date budget figures.

Statement of Comprehensive Income - Nature and Type (refer Attachment 1)

4 The net operating result as at 30 September 2026 is an unfavourable variance of $1,496,713 (52.03%) against budget. The following information is provided on key aspects of Council's year to date financial performance:

Operating Income	Actuals for the Year	An unfavourable variance of $3,053,259 (24.77%)
	End of Year Forecasts	As per budget – not yet due to be reviewed





Operating Income Variances previously reported to Council

5 Total Net User Charges of $6,902,300 is under the budget by $4,183,846 (37.74%). The variance is attributed to lower commercial tonnages received and lower service fee income than anticipated.

6 Total Interest on Municipal Cash Investments of $337,679 is above the budget by $330,636 (702.84%) due to higher interest rate and the higher available funds for investments.

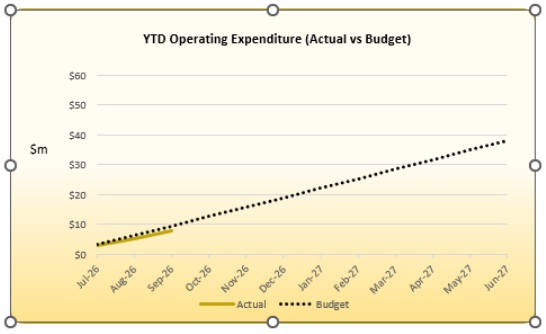
7 Total Interest on Restricted Cash Investments of $822,422 is above the budget by $573,587 (230.51%). The variance is attributed to a higher balance in Restricted Cash Investments.

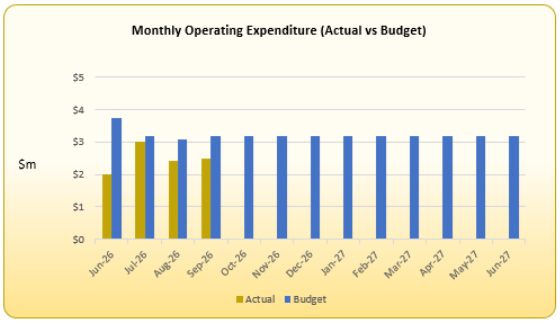
8 Total Other Income is $126,727 (32.20%) above than the budgeted amount of $393,615 is attributed to the higher income from the sale of other royalties derived from landfill gas and the higher Power Poles income.

9 Total Proceeds from Sale of Assets is $85,522 (50.31%) higher than the budgeted amount of $170,000 is due to the disposal of RWCS fleet, the disposal of artwork and the disposal of council vehicles.

10 There were no further significant Operating Income variances as at 30 September 2026.

Operating Expenditure	Actuals for the Year	An underspend variance of $1,556,546 (16.47%)
	End of Year Forecasts	As per budget – not yet due to be reviewed





Operating Expenditure Variances previously reported to Council

11 Fuel Expenses is below the budget by $70,794 (19.86%). The variance is attributed to reduced plant utilisation resulting in lower fuel expenditure.

12 Insurance Expenses is $24,603 (11.55%) below the budget of $212,970 due to lower market value of the insured items and reduced overall insured items.

13 Total Depreciation Expenses of $1,714,433 is $1,106,497 (39.22%) lower than the budget. The variance is primarily due to lower tonnages received in Class III and the new depreciation rate for Class III cell is lower due to the completion of Stage 18 cell.

14 Total Miscellaneous Expenses is above the budget by $154,447 (59.30%) due to the timing of membership and Council Rates payments.

15 Provision Expenses is below the budget by $415,591 (56.56%). The main reason for this variance is the lower Class III tonnages received which has resulted in lower provisions for Post Closure Site Rehabilitation and Environmental Monitoring being required.

Operating Expenditure Variances not previously reported to Council

16 Material Expenses is 60,783 (21.79%) below the budget of $278,995 due to the timing of spends on various projects across different business units. Areas where the expenditures are lower than budget for various business units include Business Support ($21,416) and Operations ($20,934).

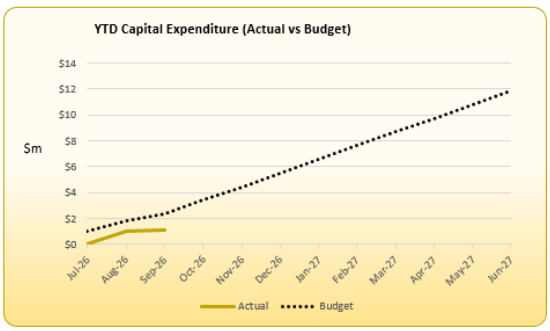
17 There were no further significant Operating Expenditure variances as at 30 September 2026.

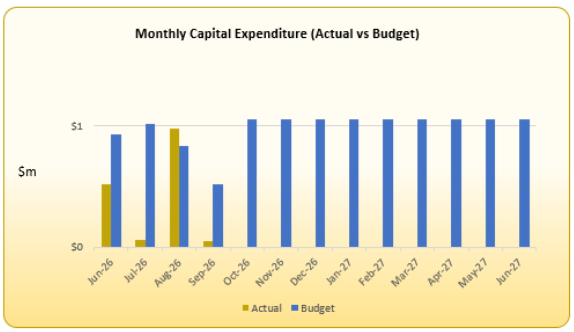
Other Comprehensive Income	Actuals for the Year	Nil
	End of Year Forecasts	Nil

18 There were no significant Other Comprehensive Income variances as at 30 September 2026.

Capital Expenditure Statement (refer Attachment 2)

Capital Expenditure	Actuals for the Year	An underspend variance of $1,264,943
	End of Year Forecasts	As per budget – not yet due to be reviewed





Capital Expenditure Variances

19 Total underspent variance of $1,264,943 existed as at 30 September 2026 when compared to the budget of $2,359,925.

20 Capital expenditure totalling $1,094,982 with the major capital expenditure being undertaken on the following:

- Purchase / Replace Plant - RHWMF - $966,000;
- Construct Class III Cell Stage 19 - RHWMF - $61,394; and
- Purchase / Replace Vehicles – RHWMF - $45,850.

21 As end of year forecasts are yet to be reviewed, the forecast balances as at 30 September 2026 are as per the budget estimates

Statement of Financial Position (refer Attachment 3)

22 The Statement of Financial Position shows the overall impact of actual balances compared with budget provisions and end of year forecasts for operating and capital works activities.

23 Total Equity as at 30 September 2026 is $68,707,423 showing an increase of $1,380,107 from the equity of $67,327,316 as at 30 June 2026. This increase is attributed to the surplus from the September month.

Statement of Cash and Investments (refer Attachment 4)

24 The level of cash and investments in the Municipal Fund as at 30 September 2026 is $21,776,557 and Restricted Cash amount to $71,556,333.

25 The net movement for the month is an increase of $947,784.

26 As end of year forecasts are yet to be reviewed, the forecast balances as at 30 September are as per the budget estimates.

Statement of Financial Activity (refer Attachment 5)

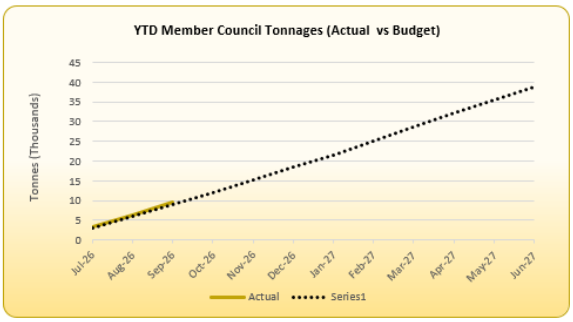
27 The Statement of Financial Activity combines information from other report to include Operating Revenue and Expenditure, Capital Income and Expenditure, and transfers to and from reserves.

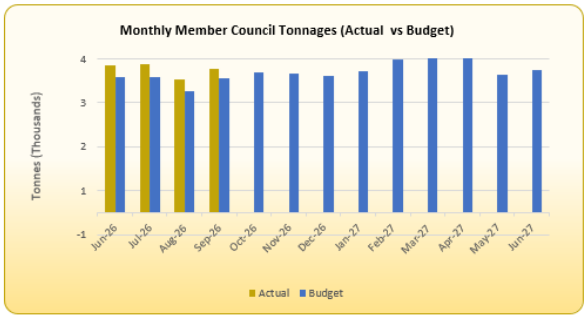
28 The explanation of material variances can be found in the paragraphs under the "Statement of Comprehensive Income - Nature and Type" section.

Investment Report (refer Attachment 6)

29 Term deposits valued at $21,000,000 matured during September 2026 all of which was reinvested into further term deposits. In addition, surplus funds of $8,000,000 were also put into term deposit pushing up the total amount of term deposit investment to $29,000,000.

Red Hill Tonnages - Member Councils

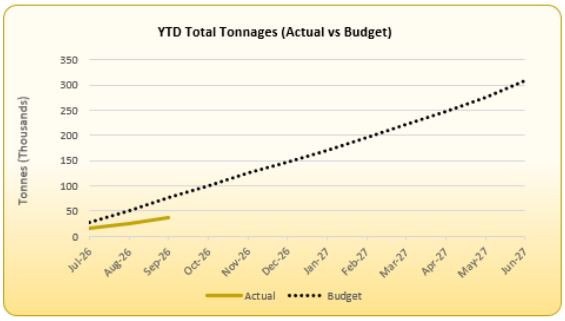


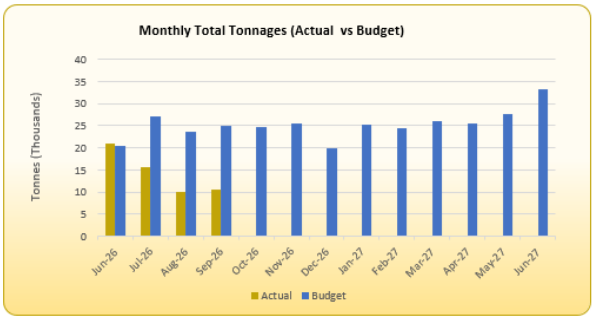


30 Tonnages received from Member Councils at Red Hill Waste Management Facility were 9,698 tonnes compared to the budget of 8,895 tonnes.

31 This compared with 10,057 tonnes in the previous corresponding period.

Red Hill Tonnages – Total Tonnages





32 Total Red Hill tonnages received from all sources were 36,162 tonnes compared to the budget of 75,915 tonnes. The current percentage between commercial customers and member Council is 73.18% and 26.82% respectively.

33 Over the same period in 2025/2026 tonnages received from all sources totalled 77,168 tonnes. The main variance is due to lower commercial tonnages received than anticipated.

STRATEGIC/POLICY IMPLICATIONS

34 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy 2022/2023 - 2026/2027.

FINANCIAL IMPLICATIONS

35 As outlined within the report and attachments.

SUSTAINABILITY IMPLICATIONS

36 Nil

RISK MANAGEMENT

Risk – Non-Compliance with Financial Regulations		
Consequence	**Likelihood**	**Rating**
Moderate	Unlikely	Moderate
Action/Strategy		
➢ The financial report is scrutinised by the EMRC Council to ensure that all statutory requirements are met. ➢ Internal Audit reviews to ensure compliance with Financial Regulations. ➢ External Audit confirms compliance.		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean City of Bayswater	Nil

ATTACHMENT(S)

1. Statement of Comprehensive Income by Nature and Type (D2026/24419)
2. Capital Expenditure Statement (D2026/24420)
3. Statement of Financial Position (D2026/24421)
4. Statement of Cash and Investments (D2026/24422)
5. Statement of Financial Activity (D2026/24423)
6. Investment Report (D2026/24425)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That Council receives the Statement of Comprehensive Income, Capital Expenditure Statement, Statement of Financial Position, Statement of Cash and Investments, Statement of Financial Activity and the Investment Report for the period ended 30 September 2026.

COUNCIL RESOLUTION(S)

MOVED CR SECONDED CR

STATEMENT OF COMPREHENSIVE INCOME
NATURE AND TYPE

SEPTEMBER 2026

Year to Date					Full Year			
Actual	Budget	Variance			Forecast*	Budget	Variance	
Operating Income								
$9,394,347	$17,408,421	($8,014,074)	(U)	User Charges	$69,633,835	$69,633,835	$0	(F)
($2,492,047)	*($6,322,275)*	*$3,830,228*	(F)	*Less Waste Levy Charges*	*($25,289,100)*	*($25,289,100)*	*$0*	(F)
$6,902,300	$11,086,146	($4,183,846)	(U)	Net User Charges	$44,344,735	$44,344,735	$0	(F)
$0	$0	$0	(F)	Operating Grants	$2,000,000	$2,000,000	$0	(F)
$377,679	$47,043	$330,636	(F)	Interest Municipal Cash Investments	$188,183	$188,183	$0	(F)
$822,422	$248,835	$573,587	(F)	Interest Restricted Cash Investments	$995,376	$995,376	$0	(F)
$395,811	$381,696	$14,115	(F)	Reimbursements	$1,526,815	$1,526,815	$0	(F)
$520,342	$393,615	$126,727	(F)	Other	$1,574,500	$1,574,500	$0	(F)
$255,522	$170,000	$85,522	(F)	Proceeds from Sale of Assets	$170,000	$170,000	$0	(F)
$9,274,076	**$12,327,335**	**($3,053,259)**	**(U)**	**Total Operating Income**	**$50,799,609**	**$50,799,609**	**$0**	**(F)**
Operating Expenditure								
$2,719,150	$2,728,899	$9,749	(F)	Salary Expenses	$11,128,285	$11,128,285	$0	(F)
$1,821,504	$1,862,947	$41,443	(F)	Contract Expenses	$7,790,632	$7,790,632	$0	(F)
$218,212	$278,995	$60,783	(F)	Material Expenses	$1,156,158	$1,156,158	$0	(F)
$114,173	$99,335	($14,838)	(U)	Utility Expenses	$377,306	$377,306	$0	(F)
$285,608	$356,402	$70,794	(F)	Fuel Expenses	$1,433,758	$1,433,758	$0	(F)
$188,367	$212,970	$24,603	(F)	Insurance Expenses	$852,159	$852,159	$0	(F)
$1,714,433	$2,820,930	$1,106,497	(F)	Depreciation Expenses	$11,284,069	$11,284,069	$0	(F)
$414,902	$260,455	($154,447)	(U)	Miscellaneous Expenses	$1,008,006	$1,008,006	$0	(F)
$319,193	$734,784	$415,591	(F)	Provision Expenses	$2,939,156	$2,939,156	$0	(F)
($553)	($138)	$415	(F)	Costs Allocated	$0	$0	$0	(F)
$98,980	$94,936	($4,044)	(U)	Carrying Amount of Assets Disposed Of	$129,693	$129,693	$0	(F)
$7,893,969	**$9,450,515**	**$1,556,546**	**(F)**	**Total Operating Expenditure**	**$38,099,222**	**$38,099,222**	**$0**	**(F)**
1,380,107 Surplus	**$2,876,820** Surplus	**($1,496,713)**	**(U)**	**NET RESULT BEFORE OTHER COMPREHENSIVE INCOME**	**$12,700,387** Surplus	**$12,700,387** Surplus	**$0**	**(F)**
Other Comprehensive Income								
$0	$0	$0	(F)	Revaluation of Assets/Accumulated Depreciation Reversal	$0	$0	$0	(F)
$0	**$0**	**$0**	**(F)**	**Total Other Comprehensive Income**	**$0**	**$0**	**$0**	**(F)**
$1,380,107 Surplus	**$2,876,820** Surplus	**($1,496,713)**	**(U)**	**CHANGE IN NET ASSETS FROM OPERATIONS**	**$12,700,387** Surplus	**$12,700,387** Surplus	**$0**	**(F)**

Notes:
1. User Charges - include member Councils and casual users pertaining to waste, risk management and environmental services fees and charges;
2. Operating Grants - grant income predominantly from government agencies; and
3. Other Operating Income - includes income from the sale of products;

(F) denotes Favourable variance and (U) denotes Unfavourable variance

CAPITAL EXPENDITURE STATEMENT

SEPTEMBER 2026

Year to Date			On		Full Year		
Actual	Budget	Variance	Order		Forecast	Budget	Variance
				Business Support			
$0	$15,000	$15,000	$0	**Purchase Vehicles - Ascot Place** (24440/00)	$60,000	$60,000	$0
$0	$1,248	$1,248	$0	**Purchase Furniture Fittings & Equipment - Corporate Services** (24510/01)	$5,000	$5,000	$0
$0	$43,875	$43,875	$0	**Purchase Information Technology & Communication Equipment** (24550/00)	$175,500	$175,500	$0
$0	$0	$0	$0	**Capital Improvement Administration Building - Ascot Place** (25240/01)	$10,000	$10,000	$0
$0	$498	$498	$0	**Upgrade Security Equipment - Ascot Place** (25530/01)	$2,000	$2,000	$0
$0	**$60,621**	**$60,621**	**$0**		**$252,500**	**$252,500**	**$0**

CAPITAL EXPENDITURE STATEMENT

SEPTEMBER 2026

Year to Date			On		Full Year		
Actual	Budget	Variance	Order		Forecast	Budget	Variance
				Operations Team			
$0	$0	$0	$0	**Construct Waste Management Facility Buildings - Red Hill Landfill Facility** (24250/01)	$50,000	$50,000	$0
$61,394	$0	($61,394)	$5,070,317	**Construct Class III Cell Stage 19 - Red Hill Landfill Facility** (24310/23)	$5,000,000	$5,000,000	$0
$0	$0	$0	$0	**Construct Leachate and Stormwater Infrastructure and Siltation Ponds - Red Hill Landfill Facility** (24350/01)	$100,000	$100,000	$0
$8,470	$0	($8,470)	$0	**Construct Roads / Carparks - Red Hill Landfill Facility** (24370/00)	$0	$0	$0
$0	$79,998	$79,998	$0	**Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility** (24370/02)	$320,000	$320,000	$0
$0	$0	$0	$0	**Construct Drainage Diversion and Earthworks Infrastructures - Red Hill Landfill Facility** (24380/00)	$50,000	$50,000	$0
$0	$23,332	$23,332	$0	**Construct Litter Fence - Redhill Landfill Facility** (24394/05)	$70,000	$70,000	$0
$8,885	$0	($8,885)	$0	**Relocate Garden Organics Processing area - Red Hill Landfill Facility** (24395/04)	$0	$0	$0
$0	$24,999	$24,999	$0	**Project & Engineering Hazelmere - Construct Other** (24399/03)	$100,000	$100,000	$0
$0	$0	$0	$0	**Air Supply lines - Waste Management Structures - Red Hill Landfill Facility** (24399/10)	$50,000	$50,000	$0
$4,383	$0	($4,383)	$0	**Gas Extraction System Wells - Red Hill Landfill Facility** (24399/20)	$150,000	$150,000	$0
$966,000	$1,664,661	$698,661	$0	**Purchase / Replace Plant - Red Hill Landfill Facility** (24410/00)	$4,100,000	$4,100,000	$0
$0	$124,998	$124,998	$0	**Purchase / Replace Plant - Hazelmere** (24410/01)	$500,000	$500,000	$0

CAPITAL EXPENDITURE STATEMENT

SEPTEMBER 2026

Year to Date			On		Full Year		
Actual	Budget	Variance	Order		Forecast	Budget	Variance
				Operations Team			
$0	$30,000	$30,000	$33,600	**Purchase FOGO Processing Plant - Red Hill Landfill Facility** (24410/10)	$80,000	$80,000	$0
$0	$50,000	$50,000	$0	**Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility** (24420/00)	$330,000	$330,000	$0
$0	$8,499	$8,499	$0	**Purchase / Replace Minor Plant and Equipment - Hazelmere** (24420/02)	$34,000	$34,000	$0
$45,850	$30,000	($15,850)	$0	**Purchase / Replace Vehicles - Red Hill Landfill Facility** (24430/00)	$120,000	$120,000	$0
$0	$2,499	$2,499	$0	**Purchase Fire Fighting System/Equipment - Hazelmere** (24520/07)	$10,000	$10,000	$0
$0	$0	$0	$0	**Purchase / Replace Security System - Red Hill Waste Management Facility** (24530/08)	$150,000	$150,000	$0
$0	$11,499	$11,499	$0	**Purchase Information Technology & Communication Equipment - Hazelmere** (24550/03)	$46,000	$46,000	$0
$0	$3,000	$3,000	$0	**Purchase Information Technology & Communication Equipment - Baywaste** (24550/04)	$12,000	$12,000	$0
$0	$3,750	$3,750	$0	**Purchase Information Technology & Communication Equipment - Red Hill Admin** (24550/05)	$15,000	$15,000	$0
$0	$4,500	$4,500	$0	**Purchase Information Technology & Communication Equipment - Red Hill Weighbridge** (24550/06)	$18,000	$18,000	$0
$0	$230,000	$230,000	$0	**Purchase / Replace Other Equipment - Red Hill Landfill Facility** (24590/00)	$246,000	$246,000	$0

CAPITAL EXPENDITURE STATEMENT

SEPTEMBER 2026

Year to Date			On Order		Full Year		
Actual	Budget	Variance			Forecast	Budget	Variance
				Operations Team			
$0	$5,049	$5,049	$0	**Purchase / Replace Miscellaneous Equipment - Hazelmere** (24590/02)	$20,200	$20,200	$0
$0	$1,260	$1,260	$0	**Purchase Office Furniture and Fittings - Hazelmere Office** (24610/10)	$5,050	$5,050	$0
$0	$1,260	$1,260	$0	**Purchase Furniture and Fittings - Hazelmere Workshop** (24610/11)	$5,050	$5,050	$0
$1,094,982	**$2,299,304**	**$1,204,322**	**$5,103,917**		**$11,581,300**	**$11,581,300**	**$0**
$1,094,982	**$2,359,925**	**$1,264,943**	**$5,103,917**	**TOTAL CAPITAL EXPENDITURE**	**$11,833,800**	**$11,833,800**	**$0**

STATEMENT OF FINANCIAL POSITION
SEPTEMBER 2026

Actual June 2026	Actual Year to Date	(F) = Favourable variation (U) = Unfavourable variation	Full Year Forecast	Full Year Budget	Full Year Variance	
		Current Assets				
$2,663,693	$2,332,890	Cash and Cash Equivalents	$58,453,149	$58,453,149	$0	(F)
$90,000,000	$91,000,000	Investments	$0	$0	$0	(F)
$6,497,894	$3,712,915	Trade and Other Receivables	$4,088,629	$4,088,629	$0	(F)
$116,437	$89,738	Inventories	$39,499	$39,499	$0	(F)
$31,857	$270,140	Other Assets	$67,382	$67,382	$0	(F)
$99,309,881	**$97,405,683**	**Total Current Assets**	**$62,648,659**	**$62,648,659**	**$0**	**(F)**
		Current Liabilities				
$8,344,060	$4,022,132	Trade and Other Payables	$7,302,539	$7,302,539	$0	(F)
$34,550,836	$159,367,306	Provisions*	$127,917,320	$127,917,320	$0	(F)
$42,894,896	**$163,389,438**	**Total Current Liabilities**	**$135,219,859**	**$135,219,859**	**$0**	**(F)**
$56,414,985	**$65,983,755**	**Net Current Assets**	**$72,571,200**	**$72,571,200**	**$0**	**(F)**
		Non Current Assets				
$73,340,000	$73,340,000	Land	$47,850,257	$47,850,257	$0	(F)
$20,653,384	$20,452,243	Buildings	$30,370,891	$30,370,891	$0	(F)
$36,115,968	$35,562,001	Structures	$53,174,443	$53,174,443	$0	(F)
$10,127,890	$10,205,090	Plant	$21,768,827	$21,768,827	$0	(F)
$911,689	$792,262	Equipment	$3,097,253	$3,097,253	$0	(F)
$110,069	$105,842	Furniture and Fittings	$206,176	$206,176	$0	(F)
$2,775,311	$2,858,443	Work in Progress	$10,603,331	$10,603,331	$0	(F)
$144,034,311	**$143,315,881**	**Total Non Current Assets**	**$167,071,178**	**$167,071,178**	**$0**	**(F)**
		Non Current Liabilities				
$133,121,980	$8,624,703	Provisions	$12,745,704	$12,745,704	$0	(F)
$133,121,980	**$8,624,703**	**Total Non Current Liabilities**	**$12,745,704**	**$12,745,704**	**$0**	**(F)**
$67,327,316	**$68,707,423**	**Net Assets**	**$81,754,274**	**$81,754,274**	**$0**	**(F)**
		Equity				
$47,656,865	$62,615,476	Accumulated Surplus/Deficit	$1,261,240	$1,261,240	$0	(F)
$62,297,674	$62,297,674	Asset Revaluation Reserve	$31,285,043	$31,285,043	$0	(F)
$67,230,636	$67,230,636	Cash Backed Reserves	$39,030,084	$39,030,084	$0	(F)
($124,816,470)	($124,816,470)	Equity Payout	$0	$0	$0	(F)
$14,958,611	**$1,380,107**	**Net change in assets from operations**	**$12,700,387**	**$12,700,387**	**$0**	**(F)**
$67,327,316	**$68,707,423**	**Total Equity**	**$81,754,274**	**$81,754,274**	**$0**	**(F)**

*Current Liabilities include City of Kalamunda Payout Provision of $31,717,882, City of Swan Payout Provision of $100,775,706 and Shire of Mundaring Payout Provision of $24,040,764.

CASH AND INVESTMENTS
SEPTEMBER 2026

Actual June 2026	Actual Year to Date	(F) = Favourable variation (U) = Unfavourable variation	Full Year Forecast	Full Year Budget	Full Year Variance	
Municipal Cash and Investments						
2,659,843	2,329,540	Cash at Bank - Municipal Fund 01001/00	2,188,183	2,188,183	0	(F)
3,850	3,350	Cash on Hand 01019/00 - 02	3,850	3,850	0	(F)
18,761,550	19,443,667	Investments - Municipal Fund 02021/00	17,231,032	17,231,032	0	(F)
21,425,243	**21,776,557**	**Total Municipal Cash**	**19,423,065**	**19,423,065**	**0**	**(F)**
Restricted Cash and Investments						
1,128,932	255,225	Restricted Investments - Plant and Equipment 02022/01	1,859,150	1,859,150	0	(F)
5,254,624	5,373,356	Restricted Investments - Post Closure Site Rehabilitation Red Hill 02022/02	4,656,067	4,656,067	0	(F)
5,169,090	5,285,889	Restricted Investments - Future Development 02022/03	475,183	475,183	0	(F)
4,768,444	4,876,190	Restricted Investments - Environmental Monitoring Red Hill 02022/04	3,905,875	3,905,875	0	(F)
6,560,014	6,831,978	Restricted Investments - Class IV Cells Red Hill 02022/07	6,226,909	6,226,909	0	(F)
5,681,766	1,313,999	Restricted Investments - Class III Cells 02022/10	1,649,864	1,649,864	0	(F)
6,786,391	6,939,734	Restricted Investments - EastLink Relocation 02022/13	6,981,982	6,981,982	0	(F)
5,978,872	10,738,819	Restricted Investments - Committed Funds 02022/14	2,162,728	2,162,728	0	(F)
28,546,094	28,546,094	Restricted Investments - Equity Reserve 02022/15	9,708,783	9,708,783	0	(F)
1,364,223	1,395,049	Restricted Investments - Long Service Leave 02022/90	1,403,543	1,403,543	0	(F)
71,238,450	**71,556,333**	**Total Restricted Cash**	**39,030,084**	**39,030,084**	**0**	**(F)**
92,663,693	**93,332,890**	**TOTAL CASH AND INVESTMENTS**	**58,453,149**	**58,453,149**	**0**	**(F)**

The Cash at Bank - Municipal Fund represents the balance on the last day of the relevant month. Any portion of the balance available for investment is transferred into the Investment - Municipal Fund account in the following period. Funds held in the Cash at Bank - Municipal Fund continue to accrue interest as per the Westpac commercial rates.

EMRC

STATEMENT OF FINANCIAL ACTIVITY
SEPTEMBER 2026

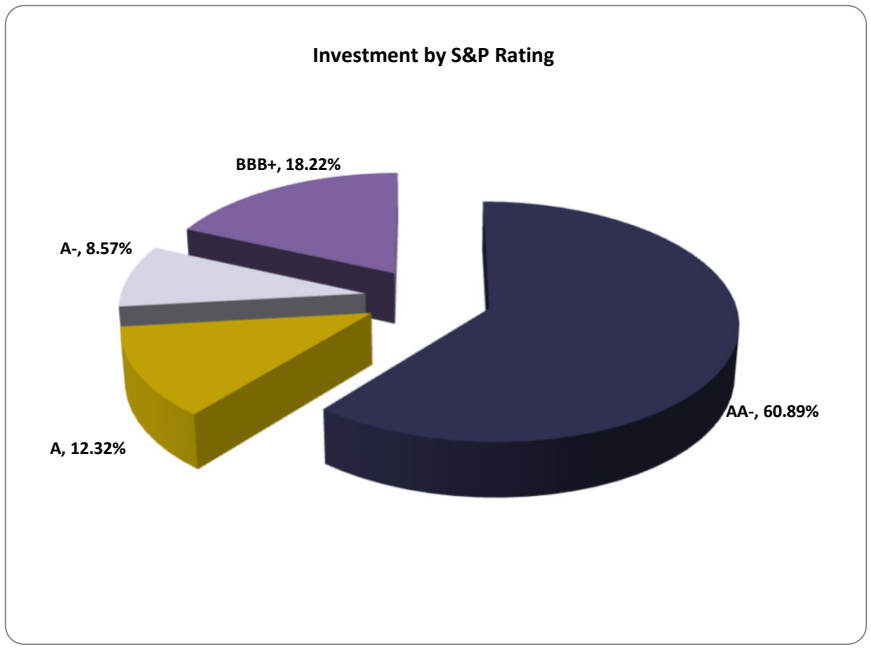
Year to Date					Full Year			
Actual	Budget	Variance		(F) = Favourable variation (U) = Unfavourable variation	Forecast	Budget	Variance	
				OPERATING ACTIVITIES				
				Revenue from operating activities				
$9,394,347	$17,408,421	($8,014,074)	(U)	Fees and charges	$69,633,835	$69,633,835	$0	(F)
$395,811	$381,696	$14,115	(F)	Grants, subsidies and contributions	$3,526,815	$3,526,815	$0	(F)
$1,200,101	$295,878	$904,223	(F)	Interest revenue	$1,183,559	$1,183,559	$0	(F)
$520,342	$393,615	$126,727	(F)	Other revenue	$1,574,500	$1,574,500	$0	(F)
$156,542	$75,064	$81,478	(F)	Profit on asset disposals	$40,307	$40,307	$0	(F)
$11,667,143	**$18,554,674**	**($6,887,531)**	(U)		**$75,959,016**	**$75,959,016**	**$0**	(F)
				Expenditure from operating activities				
($2,719,150)	($2,728,899)	$9,749	(F)	Employee costs	($11,128,285)	($11,128,285)	$0	(F)
($2,039,716)	($2,141,942)	$102,226	(F)	Materials and contracts	($8,946,790)	($8,946,790)	$0	(F)
($114,173)	($99,335)	($14,838)	(U)	Utility charges	($377,306)	($377,306)	$0	(F)
($1,714,433)	($2,820,930)	$1,106,497	(F)	Depreciation	($11,284,069)	($11,284,069)	$0	(F)
($188,367)	($212,970)	$24,603	(F)	Insurance	($852,159)	($852,159)	$0	(F)
($3,511,197)	($7,673,778)	$4,162,581	(F)	Other expenditure	($30,670,020)	($30,670,020)	$0	(F)
($10,287,036)	**($15,677,854)**	**$5,390,818**	(F)		**($63,258,629)**	**($63,258,629)**	**$0**	(F)
$14,955,396	($46,026,593)	$60,981,989	(F)	Non-cash amounts excluded from operating activities	($111,814,526)	($111,814,526)	$0	(F)
$16,335,503	**($43,149,773)**	**$59,485,276**	(F)	**Amount attributable to operating activities**	**($99,114,139)**	**($99,114,139)**	**$0**	(F)
				INVESTING ACTIVITIES				
				Inflows from investing activities				
$255,522	$170,000	$85,522	(F)	Proceeds from disposal of assets	$170,000	$170,000	$0	(F)
$255,522	**$170,000**	**$85,522**	(F)		**$170,000**	**$170,000**	**$0**	(F)
				Outflows from investing activities				
($1,011,850)	($1,498,437)	$486,587	(F)	Purchase of property, plant and equipment	($5,993,800)	($5,993,800)	$0	(F)
($83,132)	($1,459,992)	$1,376,860	(F)	Purchase and construction of infrastructure	($5,840,000)	($5,840,000)	$0	(F)
($1,094,982)	**($2,958,429)**	**$1,863,447**	(F)		**($11,833,800)**	**($11,833,800)**	**$0**	(F)
($839,460)	**($2,788,429)**	**$1,948,969**	(F)	**Amount attributable to investing activities**	**($11,663,800)**	**($11,663,800)**	**$0**	(F)
				FINANCING ACTIVITIES				
				Inflows from financing activities				
$6,746,572	$1,527,495	$5,219,077	(F)	Transfers from reserve accounts	$6,110,000	$6,110,000	$0	(F)
$6,746,572	**$1,527,495**	**$5,219,077**	(F)		**$6,110,000**	**$6,110,000**	**$0**	(F)
				Outflows from financing activities				
($7,064,455)	($2,086,881)	($4,977,574)	(U)	Transfers to reserve accounts	($8,347,588)	($8,347,588)	$0	(F)
($7,064,455)	**($2,086,881)**	**($4,977,574)**	(U)		**($8,347,588)**	**($8,347,588)**	**$0**	(F)
($317,883)	**($559,386)**	**$241,503**	(F)	**Amount attributable to financing activities**	**($2,237,588)**	**($2,237,588)**	**$0**	(F)
				MOVEMENT IN SURPLUS OR DEFICIT				
($9,605,582)	$1,414,243	($11,019,825)	(U)	**Surplus or deficit at the start of the financial year**	$1,414,243	$1,414,243	$0	(F)
$16,335,503	($43,149,773)	$59,485,276	(F)	Amount attributable to operating activities	($99,114,139)	($99,114,139)	$0	(F)
($839,460)	($2,788,429)	$1,948,969	(F)	Amount attributable to investing activities	($11,663,800)	($11,663,800)	$0	(F)
($317,883)	($559,386)	$241,503	(F)	Amount attributable to financing activities	($2,237,588)	($2,237,588)	$0	(F)
$5,572,578	**($45,083,345)**	**$50,655,923**	(F)	**Surplus or deficit after imposition of general rates**	**($111,601,284)**	**($111,601,284)**	**$0**	(F)

EMRC Investment Report

September 2026

I. Overall Portfolio Limits

S&P Long Term Rating	% Portfolio	Investment Maximum %
AA-	60.89%	100.00%
A	12.32%	100.00%
A-	8.57%	100.00%
BBB+	18.22%	40.00%
	100.00%	



II. Single Entity Exposure

	S&P Long Term Rating	% Portfolio	
NAB	*AA-*	3.75%	
Westpac / St. George Bank	*AA-*	37.32%	
Rabobank	*A*	12.32%	*
Commonwealth Bank	*AA-*	19.82%	
Heritage People Choice Bank	*BBB+*	18.22%	*
Bendigo	*A-*	3.21%	*
BOQ / ME Bank	*A-*	5.36%	*
		100.00%	

** Non-Fossil Fuel ADI (Authorised Deposit Taking Institution)*

III. Term to Maturity Framework

Maturity Profile	% Portfolio	Investment Policy Guidelines % Min	% Max
Less Than 1 Year	100.00%	40%	100%
Greater than 1 year & less than or equal to 3 years	0.00%	0%	60%
	100.00%		

IV. Fossil Fuel Divestment

	% Portfolio
Non-Fossil Fuel ADI's	39.11%
Fossil Fuel ADI's	60.89%
	100.00%

14.3 FINANCIAL REPORT FOR THE PERIOD ENDING 31 OCTOBER 2026

D2026/24485

PURPOSE OF REPORT

The purpose of this report is to provide Council with an overview of the EMRC's financial performance for the period ended 31 October 2026.

KEY POINT(S)

- Significant year to date budget variances greater than 10% or $20,000, whichever is the greater, within each nature and type category on the Statement of Comprehensive Income as at 31 October 2026 have been identified and are reported on in the body of the report.
- The Financial Reports are unaudited and may be subject to amendments as a result of any audit adjustments.

RECOMMENDATION(S)

That Council receives the Statement of Comprehensive Income, Capital Expenditure Statement, Statement of Financial Position, Statement of Cash and Investments, Statement of Financial Activity and the Investment Report for the period ended 31 October 2026.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*:		
Author(s)	Acting Manager Financial Services	Nil
Responsible Officer	Chief Financial Officer	Nil

BACKGROUND

1 It is a requirement of the *Local Government (Financial Management) Regulations 1996* (r.34) that a Local Government is to prepare and present to Council financial reports in such a form as the Local Government considers to be appropriate.

2 Submitted to each meeting of Council is a financial report and summaries which provide an overview of year-to-date budget performance for operating activities and capital works. Variances greater than 10% or $20,000, whichever is the greater, within each nature and type category on the Statement of Comprehensive Income are reported on in the body of the report. Also included are end of year forecasts by nature and type for operating activities and end of year forecasts for each capital works project. These forecasts are reviewed regularly in order to provide an accurate forecast of the end of year result.

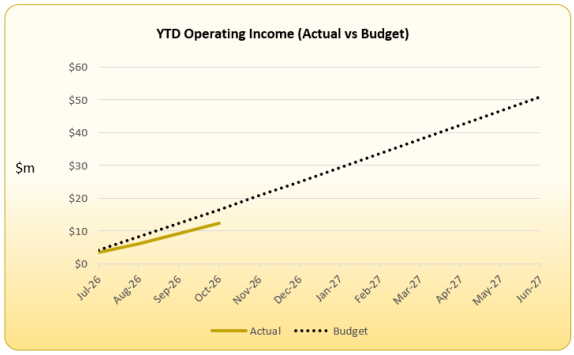
REPORT

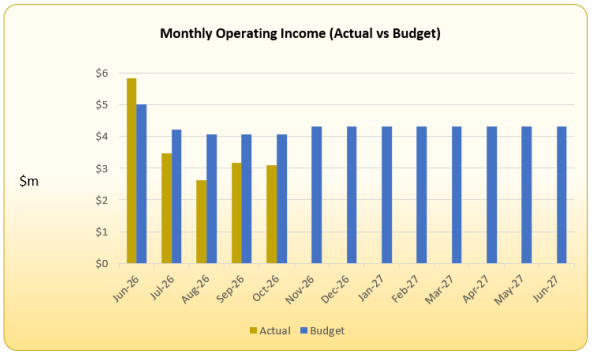
3 Outlined below are financial statements for the period ended 31 October 2026. Where possible the year-to-date monthly budget allocations will be reviewed in order to match the appropriate timing for the various projects budgeted to be undertaken. This will provide a better comparison between the year to date actual and year to date budget figures.

Statement of Comprehensive Income - Nature and Type (refer Attachment 1)

4 The net operating result as at 31 October 2026 is an unfavourable variance of $7,018,186 (196.75%) against budget. The following information is provided on key aspects of Council's year to date financial performance:

Operating Income	Actuals for the Year	An unfavourable variance of $4,011,020 (24.49%)
	End of Year Forecasts	As per budget – not yet due to be reviewed





Operating Income Variances previously reported to Council

5 Total Net User Charges of $9,258,174 is under the budget by $5,523,354 (37.37%). The variance is attributed to lower commercial tonnages received than anticipated.

6 Total Interest on Municipal Cash Investments of $580,702 is above the budget by $517,978 (825.81%) due to higher interest rate and the higher available funds for investments.

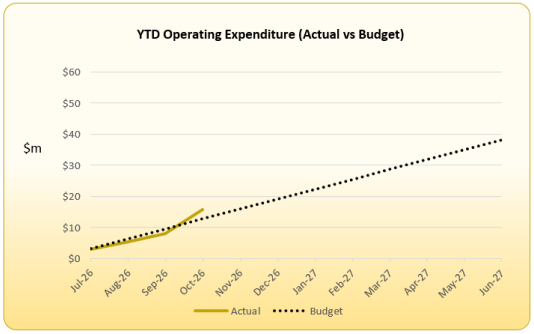
7 Total Interest on Restricted Cash Investments of $1,022,499 is above the budget by $690,719 (208.19%). The variance is attributed to a higher balance in Restricted Cash Investments.

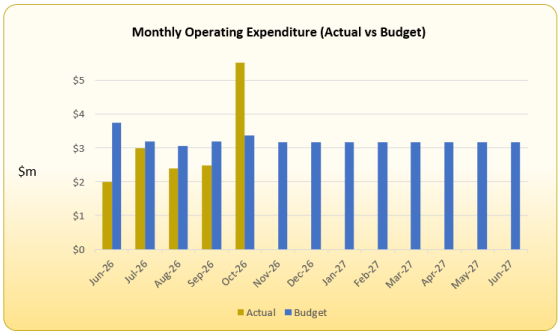
8 Total Other Income is $224,322 (42.74%) above than the budgeted amount of $524,820 is attributed to the higher income from the sale of other royalties derived from landfill gas and the higher Power Poles income.

9 Total Proceeds from Sale of Assets is $93,356 (54.92%) higher than the budgeted amount of $170,000 is due to the disposal of RWCS fleet, the disposal of artwork and the disposal of council vehicles.

10 There were no further significant Operating Income variances as at 31 October 2026.

Operating Expenditure	Actuals for the Year	An overspend variance of $3,007,166 (23.47%)
	End of Year Forecasts	As per budget – not yet due to be reviewed





Operating Expenditure Variances previously reported to Council

11 Material Expenses is 84,171 (23.00%) below the budget of $365,910 due to the timing of spends on various projects across different business units. Areas where the expenditures are lower than budget for various business units include the Office of the CEO ($21,758), Business Support ($22,144), Sustainability ($4,589) and Operations ($35,680).

12 Fuel Expenses is below the budget by $76,367 (15.94%). The variance is attributed to reduced plant utilisation resulting in lower fuel expenditure.

13 Insurance Expenses is $43,966 (15.48%) below the budget of $283,960 due to lower market value of the insured items and reduced overall insured items.

14 Depreciation Expenses of $2,264,298 is $1,496,942 (39.80%) lower than the budget. The variance is primarily due to lower tonnages received in Class III and the new depreciation rate for Class III cell is lower due to the completion of Stage 18 cell.

15 Miscellaneous Expenses is above the budget by $99,698 (29.89%) due to the timing of membership and Council Rates payments.

16 Provision Expenses is below the budget by $554,729 (56.62%). The main reason for this variance is the lower Class III tonnages received which has resulted in lower provisions for Post Closure Site Rehabilitation and Environmental Monitoring being required.

Operating Expenditure Variances not previously reported to Council

17 Utility expenses are $30,206 (23.40%) above the budget, primarily attributable to higher electricity consumption at Hazelmere than anticipated in the budget.

18 Interest expenses are $5,546,110 above the budget. In accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets, a discount to the present value totalling $5,546,110 was required for the value of payout liability of the equity entitlements for the City of Swan and Shire of Mundaring in the audited Annual Financial Report for the year end 30 June 2026. With the payout expected as soon as practicable after 30 June 2027, the amount payable is now less than one year away and the accounting treatment no longer requires a discount to the book value of the liability. As a result for the presentation of the October 2026 Financial Report, the discount is reversed and treated as an interest expense.

19 The EMRC does not have any loans which incur interest expenditure.

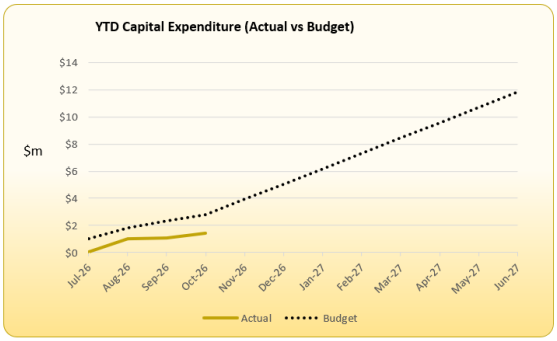
20 There were no further significant Operating Expenditure variances as at 31 October 2026.

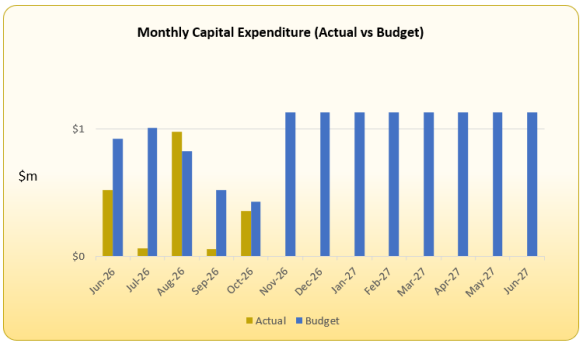
Other Comprehensive Income	Actuals for the Year	Nil
	End of Year Forecasts	Nil

21 There were no significant Other Comprehensive Income variances as at 31 October 2026.

Capital Expenditure Statement (refer Attachment 2)

Capital Expenditure	Actuals for the Year	An underspend variance of $1,264,943
	End of Year Forecasts	As per budget – not yet due to be reviewed





Capital Expenditure Variances

22 Total underspent variance of $1,337,054 existed as at 31 October 2026 when compared to the budget of $2,787,358.

23 Capital expenditure totalling $1,450,304 with the major capital expenditure being undertaken on the following:

- Purchase / Replace Plant - RHWMF - $966,000;
- Construct Class III Cell Stage 19 - RHWMF - $201,250;
- FOGO Pad Cover & Associated Works - RHWMF - $109,216;
- FOGO Pad Fence - RHWMF - $72,650; and
- Purchase / Replace Vehicles - RHWMF - $45,850.

24 As end of year forecasts are yet to be reviewed, the forecast balances as at 31 October 2026 are as per the budget estimates

Statement of Financial Position (refer Attachment 3)

25 The Statement of Financial Position shows the overall impact of actual balances compared with budget provisions and end of year forecasts for operating and capital works activities.

26 Total Equity as at 30 June 2026 has been revised from $67,327,316 as reported in the September 2026 Statement of Financial Position to $73,270,563. The movement of $5,943,247 reflects several year end adjustments including depreciation on the Handstand arising from the delay in capitalisation ($1,144,747), the discounting of the Kalamunda payout provision based on estimation $5,217,882, an adjustment to the Swan and Mundaring payout provisions ($3,675,998) and the recognition of the present value adjustment on the Swan and Mundaring payout provisions $5,546,110.

27 Total Equity as at 31 October 2026 is $69,819,419 representing a decrease of $3,451,143 from the total equity of $73,270,562 as at 30 June 2026. This decrease primarily reflects the reversal of the $5,546,110 present value adjustment relating to the Swan and Mundaring payout provisions, partially offset by an operating surplus of $2,094,967 in October 2026.

Statement of Cash and Investments (refer Attachment 4)

28 The level of cash and investments in the Municipal Fund as at 31 October 2026 is $20,413,095 and Restricted Cash amount to $72,604,741.

29 The net movement for the month is a decrease of $315,055.

30 As end of year forecasts are yet to be reviewed, the forecast balances as at 31 October are as per the budget estimates.

Statement of Financial Activity (refer Attachment 5)

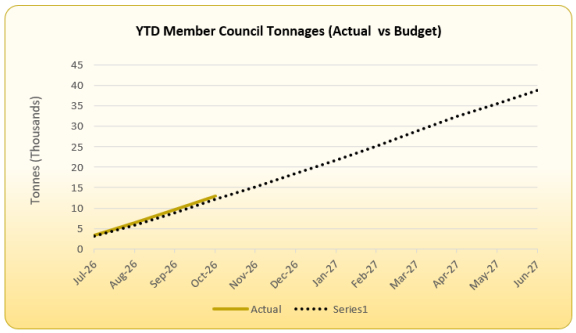
31 The Statement of Financial Activity combines information from other report to include Operating Revenue and Expenditure, Capital Income and Expenditure, and transfers to and from reserves.

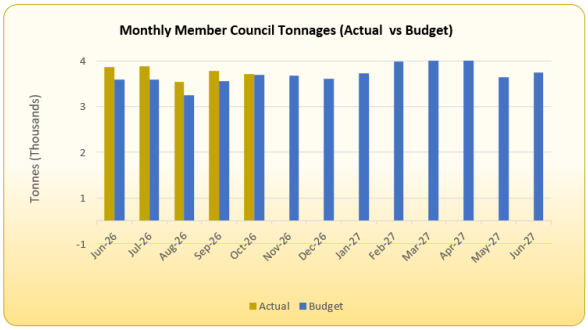
32 The explanation of material variances can be found in the paragraphs under the "Statement of Comprehensive Income - Nature and Type" section.

Investment Report (refer Attachment 6)

33 Term deposits valued at $47,500,000 matured during October 2026 all of which was reinvested into further term deposits.

Red Hill Tonnages - Member Councils

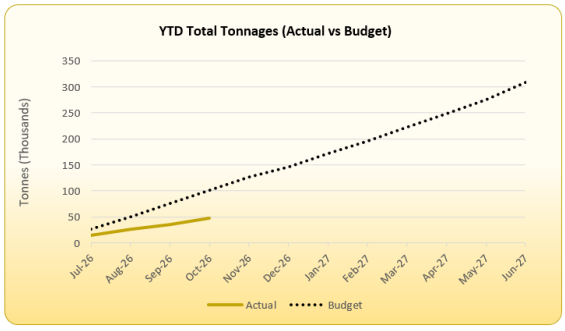


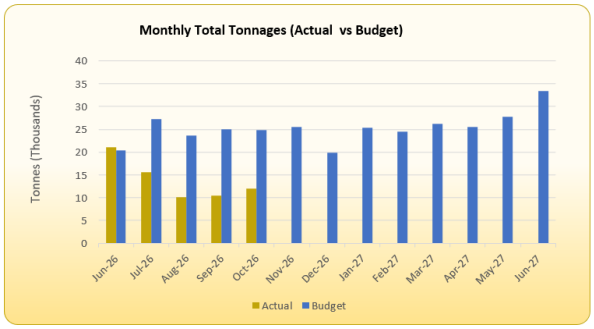


34 Tonnages received from Member Councils at Red Hill Waste Management Facility were 12,912 tonnes compared to the budget of 12,086 tonnes.

35 This compared with 13,835 tonnes in the previous corresponding period.

Red Hill Tonnages – Total Tonnages





36 Total Red Hill tonnages received from all sources were 48,130 tonnes compared to the budget of 100,707 tonnes. The current percentage between commercial customers and member Council is 73.17% and 26.83% respectively.

37 Over the same period in 2025/2026 tonnages received from all sources totalled105,328 tonnes. The main variance is due to lower commercial tonnages received than anticipated.

STRATEGIC/POLICY IMPLICATIONS

38 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy 2022/2023 - 2026/2027.

FINANCIAL IMPLICATIONS

39 As outlined within the report and attachments.

SUSTAINABILITY IMPLICATIONS

40 Nil

RISK MANAGEMENT

Risk – Non-Compliance with Financial Regulations		
Consequence	**Likelihood**	**Rating**
Moderate	Unlikely	Moderate
Action/Strategy		
➢ The financial report is scrutinised by the EMRC Council to ensure that all statutory requirements are met. ➢ Internal Audit reviews to ensure compliance with Financial Regulations. ➢ External Audit confirms compliance.		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean City of Bayswater	Nil

ATTACHMENT(S)

1. Statement of Comprehensive Income by Nature and Type (D2026/24486)
2. Capital Expenditure Statement (D2026/24487)
3. Statement of Financial Position (D2026/24488)
4. Statement of Cash and Investments (D2026/24489)
5. Statement of Financial Activity (D2026/24490)
6. Investment Report (D2026/24491)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That Council receives the Statement of Comprehensive Income, Capital Expenditure Statement, Statement of Financial Position, Statement of Cash and Investments, Statement of Financial Activity and the Investment Report for the period ended 31 October 2026.

COUNCIL RESOLUTION(S)

MOVED CR SECONDED CR

STATEMENT OF COMPREHENSIVE INCOME
NATURE AND TYPE

OCTOBER 2026

Year to Date					Full Year			
Actual	Budget	Variance			Forecast*	Budget	Variance	
Operating Income								
$12,577,938	$23,211,228	($10,633,290)	(U)	User Charges	$69,633,835	$69,633,835	$0	(F)
($3,319,764)	*($8,429,700)*	*$5,109,936*	(F)	*Less Waste Levy Charges*	*($25,289,100)*	*($25,289,100)*	*$0*	(F)
$9,258,174	$14,781,528	($5,523,354)	(U)	Net User Charges	$44,344,735	$44,344,735	$0	(F)
$0	$0	$0	(F)	Operating Grants	$2,000,000	$2,000,000	$0	(F)
$580,702	$62,724	$517,978	(F)	Interest Municipal Cash Investments	$188,183	$188,183	$0	(F)
$1,022,499	$331,780	$690,719	(F)	Interest Restricted Cash Investments	$995,376	$995,376	$0	(F)
$494,887	$508,928	($14,041)	(U)	Reimbursements	$1,526,815	$1,526,815	$0	(F)
$749,142	$524,820	$224,322	(F)	Other	$1,574,500	$1,574,500	$0	(F)
$263,356	$170,000	$93,356	(F)	Proceeds from Sale of Assets	$170,000	$170,000	$0	(F)
$12,368,760	**$16,379,780**	**($4,011,020)**	**(U)**	**Total Operating Income**	**$50,799,609**	**$50,799,609**	**$0**	**(F)**
Operating Expenditure								
$3,382,755	$3,638,532	$255,777	(F)	Salary Expenses	$11,128,285	$11,128,285	$0	(F)
$2,520,899	$2,742,893	$221,994	(F)	Contract Expenses	$7,790,632	$7,790,632	$0	(F)
$281,739	$365,910	$84,171	(F)	Material Expenses	$1,156,158	$1,156,158	$0	(F)
$159,283	$129,077	($30,206)	(U)	Utility Expenses	$377,306	$377,306	$0	(F)
$402,861	$479,228	$76,367	(F)	Fuel Expenses	$1,433,758	$1,433,758	$0	(F)
$5,546,110	$0	($5,546,110)	(U)	Interest Expenses	$0	$0	$0	(F)
$239,994	$283,960	$43,966	(F)	Insurance Expenses	$852,159	$852,159	$0	(F)
$2,264,298	$3,761,240	$1,496,942	(F)	Depreciation Expenses	$11,284,069	$11,284,069	$0	(F)
$433,269	$333,571	($99,698)	(U)	Miscellaneous Expenses	$1,008,006	$1,008,006	$0	(F)
$424,983	$979,712	$554,729	(F)	Provision Expenses	$2,939,156	$2,939,156	$0	(F)
($551)	($184)	$367	(F)	Costs Allocated	$0	$0	$0	(F)
$164,263	$98,798	($65,465)	(U)	Carrying Amount of Assets Disposed Of	$129,693	$129,693	$0	(F)
$15,819,903	**$12,812,737**	**($3,007,166)**	**(U)**	**Total Operating Expenditure**	**$38,099,222**	**$38,099,222**	**$0**	**(F)**
(3,451,143) Deficit	**$3,567,043** Surplus	**($7,018,186)**	**(U)**	**NET RESULT BEFORE OTHER COMPREHENSIVE INCOME**	**$12,700,387** Surplus	**$12,700,387** Surplus	**$0**	**(F)**
Other Comprehensive Income								
$0	$0	$0	(F)	Revaluation of Assets/Accumulated Depreciation Reversal	$0	$0	$0	(F)
$0	**$0**	**$0**	**(F)**	**Total Other Comprehensive Income**	**$0**	**$0**	**$0**	**(F)**
($3,451,143) Deficit	**$3,567,043** Surplus	**($7,018,186)**	**(U)**	**CHANGE IN NET ASSETS FROM OPERATIONS**	**$12,700,387** Surplus	**$12,700,387** Surplus	**$0**	**(F)**

Notes:
1. User Charges - include member Councils and casual users pertaining to waste, risk management and environmental services fees and charges;
2. Operating Grants - grant income predominantly from government agencies; and
3. Other Operating Income - includes income from the sale of products;

(F) denotes Favourable variance and (U) denotes Unfavourable variance

CAPITAL EXPENDITURE STATEMENT

OCTOBER 2026

Year to Date			On Order		Full Year		
Actual	Budget	Variance			Forecast	Budget	Variance
				Business Support			
$0	$20,000	$20,000	$0	**Purchase Vehicles - Ascot Place** (24440/00)	$60,000	$60,000	$0
$0	$1,664	$1,664	$0	**Purchase Furniture Fittings & Equipment - Corporate Services** (24510/01)	$5,000	$5,000	$0
$0	$58,500	$58,500	$0	**Purchase Information Technology & Communication Equipment** (24550/00)	$175,500	$175,500	$0
$0	$0	$0	$0	**Capital Improvement Administration Building - Ascot Place** (25240/01)	$10,000	$10,000	$0
$0	$664	$664	$0	**Upgrade Security Equipment - Ascot Place** (25530/01)	$2,000	$2,000	$0
$0	**$80,828**	**$80,828**	**$0**		**$252,500**	**$252,500**	**$0**

CAPITAL EXPENDITURE STATEMENT

OCTOBER 2026

Year to Date			On		Full Year		
Actual	Budget	Variance	Order		Forecast	Budget	Variance
				Operations Team			
$0	$0	$0	$0	**Construct Waste Management Facility Buildings - Red Hill Landfill Facility** (24250/01)	$50,000	$50,000	$0
$201,250	$0	($201,250)	$5,070,317	**Construct Class III Cell Stage 19 - Red Hill Landfill Facility** (24310/23)	$5,000,000	$5,000,000	$0
$0	$0	$0	$0	**Construct Leachate and Stormwater Infrastructure and Siltation Ponds - Red Hill Landfill Facility** (24350/01)	$100,000	$100,000	$0
$8,470	$0	($8,470)	$0	**Construct Roads / Carparks - Red Hill Landfill Facility** (24370/00)	$0	$0	$0
$0	$106,664	$106,664	$0	**Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility** (24370/02)	$320,000	$320,000	$0
$0	$0	$0	$0	**Construct Drainage Diversion and Earthworks Infrastructures - Red Hill Landfill Facility** (24380/00)	$50,000	$50,000	$0
$0	$23,332	$23,332	$14,552	**Construct Litter Fence - Redhill Landfill Facility** (24394/05)	$70,000	$70,000	$0
$8,885	$0	($8,885)	$0	**Relocate Garden Organics Processing area - Red Hill Landfill Facility** (24395/04)	$0	$0	$0
$72,650	$0	($72,650)	$0	**FOGO Pad Fence - Red Hill Landfill Facility** (24395/12)	$0	$0	$0
$109,216	$0	($109,216)	$0	**FOGO Pad Cover & Associated Works - Red Hill Landfill Facility** (24395/13)	$0	$0	$0
$0	$33,332	$33,332	$0	**Project & Engineering Hazelmere - Construct Other** (24399/03)	$100,000	$100,000	$0
$0	$0	$0	$0	**Air Supply lines - Waste Management Structures - Red Hill Landfill Facility** (24399/10)	$50,000	$50,000	$0

CAPITAL EXPENDITURE STATEMENT

OCTOBER 2026

Year to Date			On		Full Year		
Actual	Budget	Variance	Order		Forecast	Budget	Variance
				Operations Team			
$4,383	$0	($4,383)	$0	**Gas Extraction System Wells - Red Hill Landfill Facility** (24399/20)	$150,000	$150,000	$0
$966,000	$1,880,450	$914,450	$0	**Purchase / Replace Plant - Red Hill Landfill Facility** (24410/00)	$4,100,000	$4,100,000	$0
$0	$166,664	$166,664	$0	**Purchase / Replace Plant - Hazelmere** (24410/01)	$500,000	$500,000	$0
$33,600	$80,000	$46,400	$0	**Purchase FOGO Processing Plant - Red Hill Landfill Facility** (24410/10)	$80,000	$80,000	$0
$0	$75,000	$75,000	$0	**Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility** (24420/00)	$330,000	$330,000	$0
$0	$11,332	$11,332	$0	**Purchase / Replace Minor Plant and Equipment - Hazelmere** (24420/02)	$34,000	$34,000	$0
$45,850	$40,000	($5,850)	$0	**Purchase / Replace Vehicles - Red Hill Landfill Facility** (24430/00)	$120,000	$120,000	$0
$0	$3,332	$3,332	$0	**Purchase Fire Fighting System/Equipment - Hazelmere** (24520/07)	$10,000	$10,000	$0
$0	$0	$0	$0	**Purchase / Replace Security System - Red Hill Waste Management Facility** (24530/08)	$150,000	$150,000	$0
$0	$15,332	$15,332	$0	**Purchase Information Technology & Communication Equipment - Hazelmere** (24550/03)	$46,000	$46,000	$0
$0	$4,000	$4,000	$0	**Purchase Information Technology & Communication Equipment - Baywaste** (24550/04)	$12,000	$12,000	$0
$0	$5,000	$5,000	$0	**Purchase Information Technology & Communication Equipment - Red Hill Admin** (24550/05)	$15,000	$15,000	$0

CAPITAL EXPENDITURE STATEMENT

OCTOBER 2026

Year to Date			On Order		Full Year		
Actual	Budget	Variance			Forecast	Budget	Variance
				Operations Team			
$0	$6,000	$6,000	$0	**Purchase Information Technology & Communication Equipment - Red Hill Weighbridge** (24550/06)	$18,000	$18,000	$0
$0	$246,000	$246,000	$0	**Purchase / Replace Other Equipment - Red Hill Landfill Facility** (24590/00)	$246,000	$246,000	$0
$0	$6,732	$6,732	$0	**Purchase / Replace Miscellaneous Equipment - Hazelmere** (24590/02)	$20,200	$20,200	$0
$0	$1,680	$1,680	$0	**Purchase Office Furniture and Fittings - Hazelmere Office** (24610/10)	$5,050	$5,050	$0
$0	$1,680	$1,680	$0	**Purchase Furniture and Fittings - Hazelmere Workshop** (24610/11)	$5,050	$5,050	$0
$1,450,304	**$2,706,530**	**$1,256,226**	**$5,084,869**		**$11,581,300**	**$11,581,300**	**$0**
$1,450,304	**$2,787,358**	**$1,337,054**	**$5,084,869**	**TOTAL CAPITAL EXPENDITURE**	**$11,833,800**	**$11,833,800**	**$0**

STATEMENT OF FINANCIAL POSITION
OCTOBER 2026

Actual June 2026	Actual Year to Date	(F) = Favourable variation (U) = Unfavourable variation	Full Year Forecast	Full Year Budget	Full Year Variance	
		Current Assets				
$2,663,693	$4,017,836	Cash and Cash Equivalents	$58,453,149	$58,453,149	$0	(F)
$90,000,000	$89,000,000	Investments	$0	$0	$0	(F)
$6,497,891	$2,964,309	Trade and Other Receivables	$4,088,629	$4,088,629	$0	(F)
$116,437	$82,235	Inventories	$39,499	$39,499	$0	(F)
$31,862	$639,804	Other Assets	$67,382	$67,382	$0	(F)
$99,309,883	**$96,704,184**	**Total Current Assets**	**$62,648,659**	**$62,648,659**	**$0**	**(F)**
		Current Liabilities				
$8,344,061	$2,240,158	Trade and Other Payables	$7,302,539	$7,302,539	$0	(F)
$29,332,954	$157,825,422	Provisions	$127,917,320	$127,917,320	$0	(F)
$37,677,015	**$160,065,580**	**Total Current Liabilities**	**$135,219,859**	**$135,219,859**	**$0**	**(F)**
$61,632,868	**$63,361,396**	**Net Current Assets**	**$72,571,200**	**$72,571,200**	**$0**	**(F)**
		Non Current Assets				
$73,340,000	$73,340,000	Land	$47,850,257	$47,850,257	$0	(F)
$20,653,381	$20,384,467	Buildings	$30,370,891	$30,370,891	$0	(F)
$34,971,222	$34,220,919	Structures	$53,174,443	$53,174,443	$0	(F)
$10,127,890	$9,928,992	Plant	$21,768,827	$21,768,827	$0	(F)
$911,689	$752,238	Equipment	$3,097,253	$3,097,253	$0	(F)
$110,069	$104,528	Furniture and Fittings	$206,176	$206,176	$0	(F)
$2,775,311	$3,180,165	Work in Progress	$10,603,331	$10,603,331	$0	(F)
$142,889,562	**$141,911,309**	**Total Non Current Assets**	**$167,071,178**	**$167,071,178**	**$0**	**(F)**
		Non Current Liabilities				
$131,251,867	$8,730,493	Provisions	$12,745,704	$12,745,704	$0	(F)
$131,251,867	**$8,730,493**	**Total Non Current Liabilities**	**$12,745,704**	**$12,745,704**	**$0**	**(F)**
$73,270,563	**$69,819,420**	**Net Assets**	**$81,754,274**	**$81,754,274**	**$0**	**(F)**
		Equity				
$53,210,679	$71,696,920	Accumulated Surplus/Deficit	$1,261,240	$1,261,240	$0	(F)
$58,827,661	$58,827,661	Asset Revaluation Reserve	$31,285,043	$31,285,043	$0	(F)
$71,238,450	$71,238,450	Cash Backed Reserves	$39,030,084	$39,030,084	$0	(F)
($122,946,358)	($128,492,468)	Equity Payout	$0	$0	$0	(F)
$12,940,131	**($3,451,143)**	**Net change in assets from operations**	**$12,700,387**	**$12,700,387**	**$0**	**(F)**
$73,270,563	**$69,819,420**	**Total Equity**	**$81,754,274**	**$81,754,274**	**$0**	**(F)**

CASH AND INVESTMENTS
OCTOBER 2026

Actual June 2026	Actual Year to Date	(F) = Favourable variation (U) = Unfavourable variation	Full Year Forecast	Full Year Budget	Full Year Variance	
Municipal Cash and Investments						
2,659,843	4,014,486	Cash at Bank - Municipal Fund 01001/00	2,188,183	2,188,183	0	(F)
3,850	3,350	Cash on Hand 01019/00 - 02	3,850	3,850	0	(F)
18,761,550	16,395,259	Investments - Municipal Fund 02021/00	17,231,032	17,231,032	0	(F)
21,425,243	**20,413,095**	**Total Municipal Cash**	**19,423,065**	**19,423,065**	**0**	**(F)**
Restricted Cash and Investments						
1,128,932	328,820	Restricted Investments - Plant and Equipment 02022/01	1,859,150	1,859,150	0	(F)
5,254,624	5,437,556	Restricted Investments - Post Closure Site Rehabilitation Red Hill 02022/02	4,656,067	4,656,067	0	(F)
5,169,090	5,349,045	Restricted Investments - Future Development 02022/03	475,183	475,183	0	(F)
4,768,444	4,934,450	Restricted Investments - Environmental Monitoring Red Hill 02022/04	3,905,875	3,905,875	0	(F)
6,560,014	6,971,491	Restricted Investments - Class IV Cells Red Hill 02022/07	6,226,909	6,226,909	0	(F)
5,681,766	1,400,141	Restricted Investments - Class III Cells 02022/10	1,649,864	1,649,864	0	(F)
6,786,391	7,022,649	Restricted Investments - EastLink Relocation 02022/13	6,981,982	6,981,982	0	(F)
5,978,872	11,202,777	Restricted Investments - Committed Funds 02022/14	2,162,728	2,162,728	0	(F)
28,546,094	28,546,094	Restricted Investments - Equity Reserve 02022/15	9,708,783	9,708,783	0	(F)
1,364,223	1,411,718	Restricted Investments - Long Service Leave 02022/90	1,403,543	1,403,543	0	(F)
71,238,450	**72,604,741**	**Total Restricted Cash**	**39,030,084**	**39,030,084**	**0**	**(F)**
92,663,693	**93,017,836**	**TOTAL CASH AND INVESTMENTS**	**58,453,149**	**58,453,149**	**0**	**(F)**

The Cash at Bank - Municipal Fund represents the balance on the last day of the relevant month. Any portion of the balance available for investment is transferred into the Investment - Municipal Fund account in the following period. Funds held in the Cash at Bank - Municipal Fund continue to accrue interest as per the Westpac commercial rates.

EMRC

STATEMENT OF FINANCIAL ACTIVITY
OCTOBER 2026

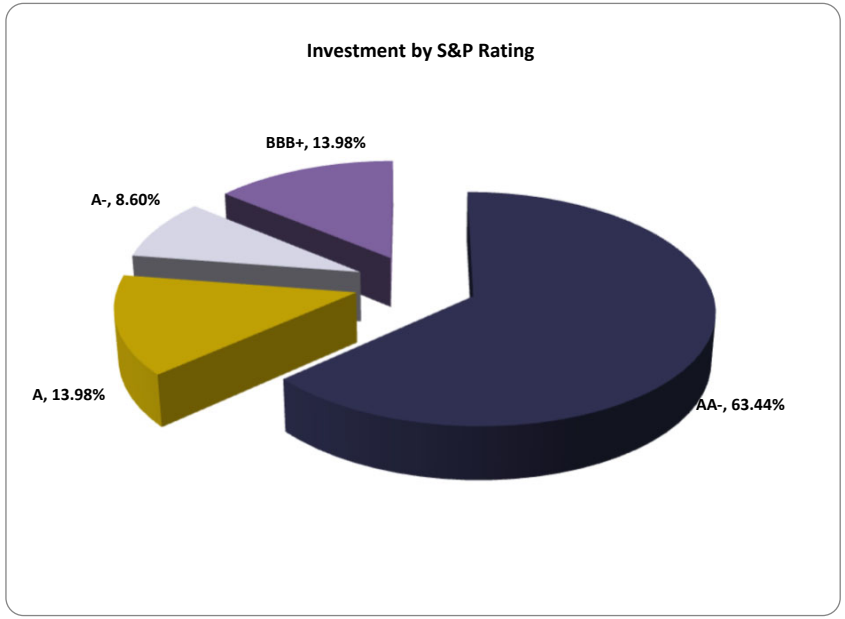
Year to Date					Full Year			
Actual	Budget	Variance		(F) = Favourable variation (U) = Unfavourable variation	Forecast	Budget	Variance	
				OPERATING ACTIVITIES				
				Revenue from operating activities				
$12,577,938	$23,211,228	($10,633,290)	(U)	Fees and charges	$69,633,835	$69,633,835	$0	(F)
$494,887	$508,928	($14,041)	(U)	Grants, subsidies and contributions	$3,526,815	$3,526,815	$0	(F)
$1,603,201	$394,504	$1,208,697	(F)	Interest revenue	$1,183,559	$1,183,559	$0	(F)
$749,142	$524,820	$224,322	(F)	Other revenue	$1,574,500	$1,574,500	$0	(F)
$99,093	$71,202	$27,891	(F)	Profit on asset disposals	$40,307	$40,307	$0	(F)
$15,524,261	**$24,710,682**	**($9,186,421)**	(U)		**$75,959,016**	**$75,959,016**	**$0**	(F)
				Expenditure from operating activities				
($3,382,755)	($3,638,532)	$255,777	(F)	Employee costs	($11,128,285)	($11,128,285)	$0	(F)
($2,802,638)	($3,108,803)	$306,165	(F)	Materials and contracts	($8,946,790)	($8,946,790)	$0	(F)
($159,283)	($129,077)	($30,206)	(U)	Utility charges	($377,306)	($377,306)	$0	(F)
($2,264,298)	($3,761,240)	$1,496,942	(F)	Depreciation	($11,284,069)	($11,284,069)	$0	(F)
($5,546,110)	$0	($5,546,110)	(U)	Finance costs	$0	$0	$0	(F)
($239,994)	($283,960)	$43,966	(F)	Insurance	($852,159)	($852,159)	$0	(F)
($4,580,326)	($10,222,027)	$5,641,701	(F)	Other expenditure	($30,670,020)	($30,670,020)	$0	(F)
($18,975,404)	**($21,143,639)**	**$2,168,235**	(F)		**($63,258,629)**	**($63,258,629)**	**$0**	(F)
$24,853,308	($43,966,093)	$68,819,401	(F)	Non-cash amounts excluded from operating activities	($111,814,526)	($111,814,526)	$0	(F)
$21,402,165	**($40,399,050)**	**$61,801,215**	(F)	**Amount attributable to operating activities**	**($99,114,139)**	**($99,114,139)**	**$0**	(F)
				INVESTING ACTIVITIES				
				Inflows from investing activities				
$263,356	$170,000	$93,356	(F)	Proceeds from disposal of assets	$170,000	$170,000	$0	(F)
$263,356	**$170,000**	**$93,356**	(F)		**$170,000**	**$170,000**	**$0**	(F)
				Outflows from investing activities				
($1,045,450)	($1,997,916)	$952,466	(F)	Purchase of property, plant and equipment	($5,993,800)	($5,993,800)	$0	(F)
($404,854)	($1,946,656)	$1,541,802	(F)	Purchase and construction of infrastructure	($5,840,000)	($5,840,000)	$0	(F)
($1,450,304)	**($3,944,572)**	**$2,494,268**	(F)		**($11,833,800)**	**($11,833,800)**	**$0**	(F)
($1,186,948)	**($3,774,572)**	**$2,587,624**	(F)	**Amount attributable to investing activities**	**($11,663,800)**	**($11,663,800)**	**$0**	(F)
				FINANCING ACTIVITIES				
				Inflows from financing activities				
$6,282,614	$2,036,660	$4,245,954	(F)	Transfers from reserve accounts	$6,110,000	$6,110,000	$0	(F)
$6,282,614	**$2,036,660**	**$4,245,954**	(F)		**$6,110,000**	**$6,110,000**	**$0**	(F)
				Outflows from financing activities				
($7,648,905)	($2,782,508)	($4,866,397)	(U)	Transfers to reserve accounts	($8,347,588)	($8,347,588)	$0	(F)
($7,648,905)	**($2,782,508)**	**($4,866,397)**	(U)		**($8,347,588)**	**($8,347,588)**	**$0**	(F)
($1,366,291)	**($745,848)**	**($620,443)**	(U)	**Amount attributable to financing activities**	**($2,237,588)**	**($2,237,588)**	**$0**	(F)
				MOVEMENT IN SURPLUS OR DEFICIT				
($9,605,582)	$1,414,243	($11,019,825)	(U)	**Surplus or deficit at the start of the financial year**	$1,414,243	$1,414,243	$0	(F)
$21,402,165	($40,399,050)	$61,801,215	(F)	Amount attributable to operating activities	($99,114,139)	($99,114,139)	$0	(F)
($1,186,948)	($3,774,572)	$2,587,624	(F)	Amount attributable to investing activities	($11,663,800)	($11,663,800)	$0	(F)
($1,366,291)	($745,848)	($620,443)	(U)	Amount attributable to financing activities	($2,237,588)	($2,237,588)	$0	(F)
$9,243,344	**($43,505,227)**	**$52,748,571**	(F)	**Surplus or deficit after imposition of general rates**	**($111,601,284)**	**($111,601,284)**	**$0**	(F)

EMRC Investment Report

October 2026

I. Overall Portfolio Limits

S&P Long Term Rating	% Portfolio	Investment Maximum %
AA-	63.44%	100.00%
A	13.98%	100.00%
A-	8.60%	100.00%
BBB+	13.98%	40.00%
	100.00%	



II. Single Entity Exposure

	S&P Long Term Rating	% Portfolio	
ANZ	*AA-*	16.66%	
NAB	*AA-*	3.76%	
Westpac / St. George Bank	*AA-*	26.35%	
Rabobank	*A*	13.98%	*
Commonwealth Bank	*AA-*	16.66%	
Heritage People Choice Bank	*BBB+*	13.98%	*
ING	*A*	0.00%	
Bendigo	*A-*	3.23%	*
BOQ / ME Bank	*A-*	5.38%	*
Macquarie Bank	*A+*	0.00%	
		100.00%	

** Non-Fossil Fuel ADI (Authorised Deposit Taking Institution)*

III. Term to Maturity Framework

Maturity Profile	% Portfolio	Investment Policy Guidelines % Min	% Max
Less Than 1 Year	100.00%	40%	100%
Greater than 1 year & less than or equal to 3 years	0.00%	0%	60%
	100.00%		

IV. Fossil Fuel Divestment

	% Portfolio
Non-Fossil Fuel ADI's	36.55%
Fossil Fuel ADI's	63.45%
	100.00%

14.4 FEES AND CHARGES AMENDMENT

D2026/24426

PURPOSE OF REPORT

The purpose of this report seeks Council approval to introduce fees and charges for a new filter rock size, Filter Rock 12-28mm, at the Red Hill Waste Management Facility (RHWMF).

KEY POINT(S)

- As part of the current Caprock Crushing campaign we are producing a new sized filter rock in response to customer requests.
- Additional size Filter Rock 12-28mm will now be available for sale for the same rate as the existing Filter Rock sizes.
- The amended fees and charges require Council approval under s.6.16(3)(b) of the *Local Government Act 1995* (the Act).
- Local public notice must be given in accordance with s.6.19 of the Act.
- The proposed effective date for new fees and charges is 1 December 2026.

RECOMMENDATION(S)

That Council:

1. By absolute majority in accordance with s.6.16(3)(b) of the *Local Government Act 1995*, approves the additional per tonne charges for Filter Rock 12-28mm at the Red Hill Waste Management Facility, as set out in the proposed fees and charges table in this report, to take effect from 1 December 2026.
2. Authorises the giving of public notice of these changes in accordance with s.6.19 of the *Local Government Act 1995*.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*:		
Author(s)	Chief Operating Officer	Nil
Responsible Officer	Chief Executive Officer	Nil

BACKGROUND

1 The current schedule of fees and charges was adopted as part of the 2026/2027 Annual Budget in accordance with s.6.16(3) of the *Local Government Act 1995* (the Act).

2 Fees and Charges may be amended from time to time during the financial year in accordance with s.6.16(3)(b) of the Act.

REPORT

3 The following fees and charges are proposed for Filter Rock 12- 28mm for sale.

Proposed Fees and Charges – Additional Filter Rock 12-28mm Size

Description	Proposed New Charges inc. GST ($/Tonne)
Filter Rock 12-28mm <5000 tonnes	$25.00
Filter Rock 12-28mm 5000-10000 tonnes	$24.00
Filter Rock 12-28mm >10000 tonnes	$23.00

Governance and Compliance

4 In accordance with s.6.16(3)(b) of the Act amendments to adopted fees require Council approval by an absolute majority.

5 Following Council approval, in accordance with s.6.19 of the Act local public notice will be provided specifying the intention to impose the amended charges and the date from which they will apply.

6 Public notice will be published on the EMRC website and given in three of the ways prescribed under r.3A(2) of the *Local Government (Administration) Regulations 1996*, as follows:

1. A newspaper circulating generally in the State;
2. Display on notice boards at EMRC offices and member Council libraries;
3. Posting on an EMRC-administered social media account.

7 The proposed commencement date for the amended charges is 1 December 2026, providing sufficient time for statutory notice requirements, system updates, and customer communication.

STRATEGIC/POLICY IMPLICATIONS

8 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy.

FINANCIAL IMPLICATIONS

9 Fees and Charges are set to ensure the costs of providing waste management services are recouped whilst minimising costs to member Councils.

SUSTAINABILITY IMPLICATIONS

10 Fees and Charges are set to ensure services offered are sustainable in the long term.

RISK MANAGEMENT

Risk – Non-compliance with public notice requirements of s.6.19 of *Local Government Act 1995*		
Consequence	**Likelihood**	**Rating**
Moderate	Unlikely	Moderate
Action/Strategy		
➢ Public notice is to be given on the website and in at least 3 of the ways prescribed under r.3A(2) of the *Local Government (Administration) Regulations 1996*		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean City of Bayswater	Improved cost recovery will improve the financial outcome of the EMRC.

ATTACHMENT(S)

Nil

VOTING REQUIREMENT

Absolute Majority

RECOMMENDATION(S)

That Council:

1. By absolute majority in accordance with s.6.16(3)(b) of the *Local Government Act 1995*, approves the additional per tonne charges for Filter Rock 12-28mm at the Red Hill Waste Management Facility, as set out in the proposed fees and charges table in this report, to take effect from 1 December 2026.

2. Authorises the giving of public notice in accordance with s.6.19 of the *Local Government Act 1995*.

COUNCIL RESOLUTION(S)

MOVED CR SECONDED CR

14.5 EMRC ANNUAL REPORT 2025/2026

D2026/23422

PURPOSE OF REPORT

The purpose of this report is to present the EMRC's draft Annual Report 2025/2026 to Council for acceptance.

KEY POINT(S)

- It is a requirement of section 5.53 of the *Local Government Act 1995* (the Act) that an Annual Report is prepared for each financial year.
- Section 5.54 of the Act requires the Annual Report to be accepted by Council, with an absolute majority, no later than 31 December after that financial year.
- Section 5.55 of the Act states that, *"The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government".*

RECOMMENDATION(S)

That:

1. Council, by absolute majority, in accordance with section 5.54 of the *Local Government Act 1995,* accepts the draft EMRC Annual Report 2025/2026 and the statements therein forming the attachment to this report.
2. Local public notice be given, in accordance with section 5.55 of the *Local Government Act 1995*, of the availability of the EMRC's Annual Report 2025/2026.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*		
Author(s)	Chief Transformation Officer	Nil
Responsible Officer	Chief Executive Officer	Nil

BACKGROUND

1 It is a requirement of section 5.53 of the Act that an annual report is prepared for each financial year. Under the Act, the annual report is to contain:

(a) A report from the Mayor or President (or Chairperson of a regional local government);

(b) A report from the Chief Executive Officer;

(c) An overview of the plan for the future of the district made in accordance with section 5.56 of the Act, including major initiatives that are proposed to commence or continue in the next financial year;

(d) The financial report for the financial year;

(e) Such information as may be prescribed in relation to the payments made to employees;

(f) The auditor's report for the financial year;

(g) A matter on which a report must be made under section 29(2) of the *Disability Services Act 1993;*

(h) Details of entries made under section 5.121 of the Act during the financial year in the register of complaints, including:

(i) The number of complaints recorded in the register of complaints;

(ii) How the recorded complaints were dealt with; and

(iii) Any other details that the regulations may require.

(i) Such other information as may be prescribed.

2 Section 5.54 of the Act requires the annual report to be accepted by Council no later than 31 December after that financial year by absolute majority.

3 Section 5.55 of the Act states that *"The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government"*.

REPORT

4 The EMRC's Annual Report 2025/2026 is presented in accordance with the provisions of the Act and addresses all the required contents.

5 As a result of the Office of the Auditor General (OAG) taking responsibility for the financial audits since the 2017/2018 Annual Report, the Annual Report includes the full audited Financial Report instead of the Concise Financial Report and is consistent with the approach taken by the OAG with State Government departments and agencies.

6 Similar to previous years, it is proposed that the Annual Report be distributed in predominantly e-book format. A database of key stakeholders has been compiled to allow a mail-out to be conducted following approval and production of the Annual Report. The annual report e-book will also be available on EMRC's corporate website (www.emrc.org.au).

7 Availability of the Annual Report will be advertised through a local government notice on our official website, in The West Australian newspaper, and in public notices sent to all member Council libraries for public display and EMRC's social media platforms.

STRATEGIC/POLICY IMPLICATIONS

8 Reporting on EMRC Annual report aligns with the revised Strategic Plan 2017-2027 and the Sustainability Strategy 2022/2023 - 2026/2027.

FINANCIAL IMPLICATIONS

9 The cost for the design and production of the annual report was included in the adopted EMRC operating budget.

SUSTAINABILITY IMPLICATIONS

10 The Annual Report has a strong focus on sustainability.

RISK MANAGEMENT

Risk – Failure to comply with section 5.53 of the *Local Government Act 1995*		
Consequence	**Likelihood**	**Rating**
Moderate	Unlikely	Moderate
Action/Strategy		
➢ Council to accept the draft EMRC Annual Report 2025/2026		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean City of Bayswater	Annual report provided for information

ATTACHMENT(S)

Draft EMRC Annual Report 2025/2026 (D2026/24547)

VOTING REQUIREMENT

Absolute Majority

RECOMMENDATION(S)

That:

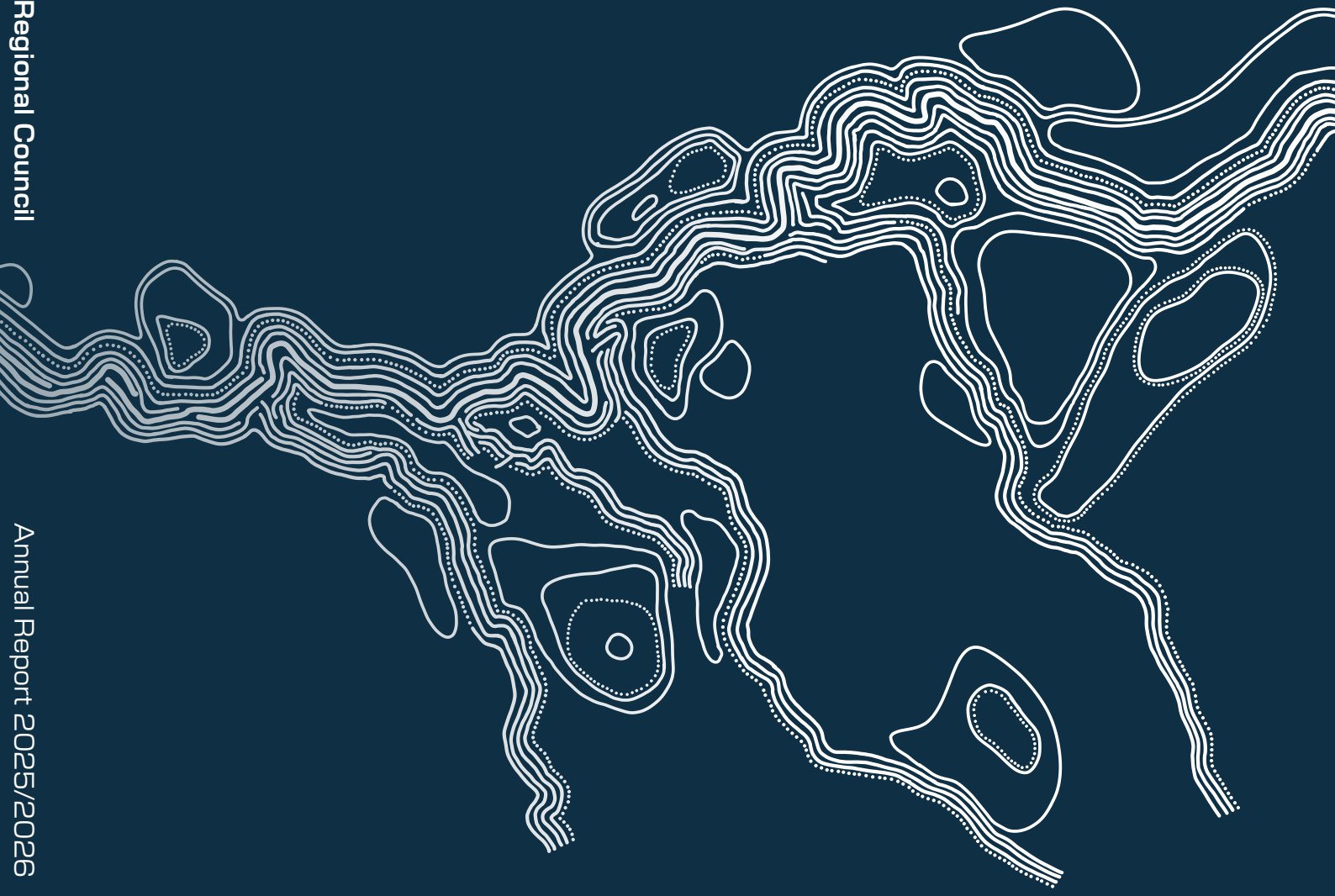
1. Council, by absolute majority, in accordance with section 5.54 of the *Local Government Act 1995*, accepts the draft EMRC Annual Report 2025/2026 and the statements therein forming the attachment to this report.
2. Local public notice be given, in accordance with section 5.55 of the *Local Government Act 1995*, of the availability of the EMRC's Annual Report 2025/2026.

COUNCIL RESOLUTION(S)

MOVED CR SECONDED CR

Eastern Metropolitan Regional Council

EMRC



Annual Report 2025/2026

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01



“ The EMRC provides reliable, environmentally responsible waste solutions that support local governments, businesses and the community.

Our Story

The Eastern Metropolitan Regional Council (EMRC) is a regional local government authority serving Perth's Eastern Metropolitan region in Western Australia. With more than four decades of experience, the EMRC has established itself as a trusted leader in waste management and environmental services.

Committed to delivering innovative and sustainable solutions, the EMRC leverages its industry expertise, strategic partnerships and long-term vision to support responsible waste management and the transition to a circular economy. Through its sustainability vision, the organisation works to transform waste into valuable resources, creating lasting environmental, social and economic benefits.

The EMRC's success is underpinned by significant investment in infrastructure, technology and operational excellence.

Through its facilities and services, the organisation provides reliable, environmentally responsible solutions that support local governments, businesses and the community.

Widely recognised for its leadership, innovation and commitment to sustainability, the EMRC continues to foster collaboration, drive industry best practice and deliver positive outcomes for current and future generations.



02



“ The EMRC plays a vital role in supporting environmental sustainability, advancing circular economy outcomes and delivering long-term value to its stakeholders.

Business Overview

The EMRC delivers integrated waste management and resource recovery services across Perth's Eastern Metropolitan region.

Through the operation of the Red Hill Waste Management Facility (RHWMF), Hazelmere Resource Recovery Park (HRRP) and a network of Community Recycling Centres, the EMRC provides landfill, organics processing, waste transfer, material recovery and specialist waste services to member Councils, commercial customers and the community.

The EMRC's facilities support the responsible management of a wide range of waste streams while recovering valuable resources through organics processing, timber recovery, landfill gas-to-energy generation and other sustainable initiatives. Through these operations, the EMRC plays a vital role in supporting environmental sustainability, advancing circular economy outcomes and delivering long-term value to its stakeholders.



03

Chairperson's Report

It is my privilege to present the 2025/2026 Annual Report of the Eastern Metropolitan Regional Council.

Over the past year, the EMRC has demonstrated leadership in sustainable waste management, resource recovery and regional collaboration, delivering essential services and infrastructure that benefit our member Councils and the broader eastern metropolitan region.

This year has been one of consolidation and steady delivery, with Council maintaining a strong focus on effective governance, strategic oversight and long-term financial sustainability. Through responsible stewardship of the organisation's assets, sound decision-making and a commitment to accountability, Council has helped ensure the EMRC remains well positioned to respond to the evolving needs of our communities, the waste sector and local government.

The EMRC plays a vital role in delivering reliable, cost-effective and environmentally responsible waste management solutions on behalf of its member Councils. Through our regional model, members benefit from access to significant infrastructure, operational expertise and resource recovery services that would be challenging to achieve independently. This collaborative approach generates environmental, economic and social benefits across the region while creating long-term value for our communities.

Our facilities at Red Hill and Hazelmere have continued to deliver reliable services and positive environmental outcomes, reflecting the quality of our planning, systems and people. These achievements reinforce the EMRC's role as a trusted regional provider of waste management and resource recovery services.

On behalf of Council, I would like to acknowledge the professionalism and dedication of our Chief Executive Officer and employees, whose efforts have contributed to another successful year for the organisation. I also thank my fellow Councillors for their commitment to sound governance and strategic leadership, together with our member Councils and industry partners for their ongoing collaboration and support.

As we look ahead, Council remains committed to strengthening the EMRC's position as a trusted regional organisation and industry leader. By upholding high standards of governance, encouraging innovation and ensuring the responsible management of our assets and resources, we will continue to deliver lasting value for our member Councils, stakeholders and communities.

I thank all those who have contributed to EMRC's achievements during the year and look forward to building on this momentum in the years ahead.



Filomena Piffaretti
Chairperson



“ This year has been one of consolidation and steady delivery, with Council maintaining a strong focus on effective governance, strategic oversight and long-term financial sustainability.

04





Chief Executive Officer's Report

It is my pleasure to present the Eastern Metropolitan Regional Council's Annual Report for the year ended 30 June 2026, my first as Chief Executive Officer.

This year has been one of significant transition, renewal and achievement for the EMRC. While change often brings challenges, it also creates opportunities to strengthen foundations, rethink priorities and position an organisation for future success. I am proud to report that the EMRC has continued to evolve as a leading provider of waste management, resource recovery and sustainability services across the Perth metropolitan region, while delivering strong operational and financial outcomes.

During the year, the organisation continued its transformation into a diversified waste and resource recovery business serving both local government and commercial customers. Today, the EMRC plays an increasingly important role in supporting industry, construction, development and commercial waste sectors while continuing to deliver essential waste management services to member and non-member Council communities. This diversification strengthens resilience, broadens revenue streams and maximises the value of long-term infrastructure investments. Growth in service revenue during the year demonstrates the success of this strategy and reinforces the importance of maintaining a customer-focused and commercially minded organisation.

The organisation's strong financial performance in 2025-2026 reflects the success of its operational activities, ongoing improvement initiatives, and disciplined financial management. The year produced a net operating surplus of $14.1 million, compared with an operating loss in the previous year. We achieved a total comprehensive income of $15.0 million for the 2025-2026 financial year. Revenue from fees and charges increased to $66.2 million, demonstrating continued demand for the essential services provided by the EMRC and the strength of our operating model. Cash and cash equivalents increased significantly to $34.7 million, providing a solid platform to support future strategic initiatives and long-term financial sustainability.

A key milestone this year was securing the Department of Water and Environmental Regulation (DWER) approval to increase the Red Hill Waste Management Facility's putrescible waste acceptance capacity from 350,000 to 550,000 tonnes per annum. This expansion strengthens EMRC's ability to meet growing regional demand, support future population growth, and deliver reliable, sustainable and environmentally compliant waste management services for member Councils and the wider community. It also reinforces Red Hill's vital role in Western Australia's waste management infrastructure.

As the EMRC enters its next chapter, it is important to recognise that our achievements today are built on the dedication, leadership and vision of those who came before us. I would like to acknowledge and sincerely thank the former Chief Executive Officers, Councillors and employees who have shaped the organisation over many years. Their leadership established the infrastructure, partnerships and culture that have enabled the EMRC to become one of Western Australia's most respected regional local government organisations. I am privileged to build upon their legacy and the strong foundations they created.



I would also like to acknowledge the ongoing support of key agencies and organisations, including the DWER, the Environmental Protection Authority (EPA), the Waste Authority, the Department of Local Government, and WALGA. Their collaboration, guidance and commitment continue to play an important role in supporting the EMRC's regional objectives and operational success.

I extend my gratitude to the EMRC Council, the Audit, Risk and Improvement Committee, our employees and the CEOs and officers of our member Councils – the Town of Bassendean and the City of Bayswater. I also wish to express my appreciation to the Western Australian State Government, as well as our business partners, contractors and customers for their support, professionalism and commitment throughout the year. The strong financial and operational performance reflected in this report is ultimately the result of their collective efforts.

Looking ahead, the EMRC remains focused on creating long-term value for our member Councils and stakeholders. Through disciplined financial management, operational excellence, strategic partnerships and a commitment to innovation, we will continue to strengthen our position as a leader in waste management, resource recovery and sustainability services. I am confident that our organisation is well placed to embrace future opportunities and continue delivering positive outcomes for our communities, customers and the broader region.

As we look to the future, I am excited about what lies ahead for the EMRC and optimistic that our best years are still to come.



Hua Jer Liew

Chief Executive Officer



“ ... the EMRC plays an increasingly important role in supporting industry, construction, development and commercial waste sectors while continuing to deliver essential waste management services.

05

Governance and Leadership

The EMRC's Establishment Agreement specifies that two Councillors from each member Council be appointed to the EMRC's Council, while a third Councillor is appointed to deputise in their absence.

Appointed Council members at 30 June 2026 were:

Councillors	Deputy Councillors

Town of Bassendean



Councillor
Paul Poliwka
Deputy Chairperson



Councillor
Kathryn Hamilton



Councillor
Jennie Carter

Town of Bayswater



Councillor
Filomena Piffaretti
Chairperson



Councillor
Steven Ostaszewskyj



Councillor
Michelle Sutherland

		COUNCIL (8)				AUDIT, RISK AND IMPROVEMENT COMMITTEE (ARIC) (4)				AGENDA FORUM (3)			
COUNCILLORS	**MEMBER COUNCIL**	✓	A	D	L	✓	A	D	L	✓	A	D	L
Cr Tallan Ames[1]	Town of Bassendean	2				1	1			1			
Cr Kathryn Hamilton[2]	Town of Bassendean	6				2	1			2			
Cr Paul Poliwka *Deputy Chairperson*	Town of Bassendean	8				4				3			
Cr Steven Ostaszewskyj[3]	City of Bayswater	4	1		1	2				2			
Cr Filomena Piffaretti *Chairperson*	City of Bayswater	8				2	2			2	1		
Cr Michelle Sutherland[4]	City of Bayswater	2				3				1			
DEPUTY COUNCILLORS	**MEMBER COUNCIL**												
Cr Jennie Carter[5]	Town of Bassendean	1	1	4						1		1	
Cr Kathryn Hamilton[2]	Town of Bassendean	2								1			
Cr Giorgia Johnson[6]	City of Bayswater	1				1	1					1	
Cr Michelle Sutherland[4]	City of Bayswater	2	1							1	1		

✓ Attended Meeting **A** Apology **D** Did Not Attend **L** Leave of Absence

[1] Cr Tallan Ames held office as a member of the EMRC Council until 17/10/2025.
[2] Cr Kathryn Hamilton appointed as EMRC Councillor on 6/11/2025.
[3] Cr Steven Ostaszewskyj appointed as EMRC Councillor on 6/11/2025.
[4] Cr Michelle Sutherland appointed as EMRC Deputy Councillor 6/11/2025.
[5] Cr Jennie Carter appointed as EMRC Deputy Councillor on 6/11/2025.
[6] Cr Giorgia Johnson held office as a member of the EMRC Council until 17/10/2025.

Note: The total number of meetings held 2025/2026 are shown in brackets next to the meeting title.

COUNCIL ARIC

COUNCILLOR ATTENDANCE – NOTES (2025/2026)	
Cr Kathryn Hamilton, Cr Filomena Piffaretti and Cr Steven Ostaszewskyj	appointed as Councillors to the EMRC Council on 6/11/2025.
Cr Michelle Sutherland and Cr Jennie Carter	appointed as Deputy Councillors to the EMRC Council on 6/11/2025.
Cr Filomena Piffaretti and Cr Paul Poliwka	reappointed as Chairperson and Deputy Chairperson, respectively, to the EMRC Council on 6/11/2025.
Cr Paul Poliwka, Cr Filomena Piffaretti, and Cr Steven Ostaszewskyj	appointed as Committee Members to the Audit, Risk and Improvement Committee (ARIC) on 6/11/2025.
Cr Paul Poliwka and Cr Steven Ostaszewskyj	appointed as Chairperson and Deputy Chairperson, respectively, to the Audit, Risk and Improvement Committee (ARIC) on 6/11/2025.
Cr Kathryn Hamilton and Cr Jennie Carter	appointed as Deputy Committee Members to the Audit, Risk and Improvement Committee (ARIC) on 6/11/2025.

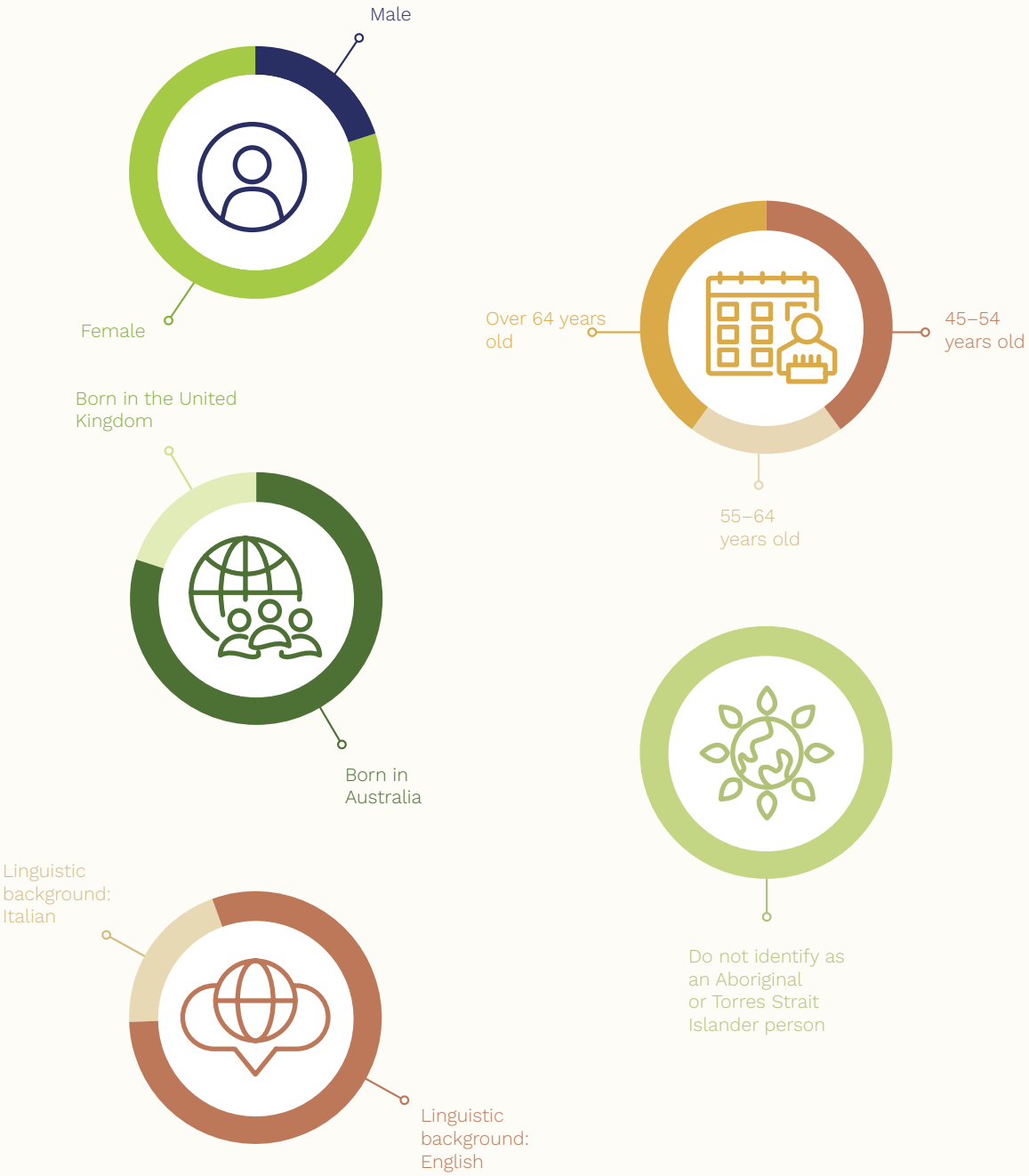
07/08/2025	Cr Michelle Sutherland deputised for Cr Giorgia Johnson.
02/10/2025	Cr Michelle Sutherland deputised for Cr Filomena Piffaretti.
02/10/2025	Cr Kathryn Hamilton deputised for Cr Tallan Ames.
04/06/2026	Cr Michelle Sutherland deputised for Cr Filomena Piffaretti.
25/06/2026	Cr Michelle Sutherland deputised for Cr Steven Ostaszewskyj.



“ Through our regional model, members benefit from access to significant infrastructure, operational expertise and resource recovery services that would be challenging to achieve independently.

Demographic make-up of council members

Data included as per *Local Government (Administration) Regulations 1996* - Reg 19b.
Based on five respondents.



Executive Leadership Council

EMRC Councillors



Hua Jer Liew

Chief Executive Officer

30+ years of experience in local government and the private sector, including waste management.

OFFICE OF THE CEO

- Council Support and Governance
- Strategic Planning
- Organisational Development



Kasa Nakhonthat

Acting Chief Financial Officer

21+ years in both local government and the private sector, specialising in waste management with a focus on financial management and business performance.

CHIEF FINANCIAL OFFICER

- Finance Services
- Information Technology (IT)
- Procurement



Stephen Conway

Chief Operating Officer

25+ years in both local government and the private sector, specialising in waste management, with a focus on operations and infra-structure development.

CHIEF OPERATING OFFICER

- Red Hill Waste Management Facility
- Hazelmere Resource Recovery Park
- Community Recycling Centres
- Sales/Market Development



Wendy Harris

Chief Transformation Officer

40+ years of experience in local, state and federal government, including waste management.

CHIEF TRANSFORMATION OFFICER

- Environmental and Waste Compliance
- Human Resources
- Communications
- Advocacy

“... the EMRC has continued to evolve as a leading provider of waste management, resource recovery and sustainability services across the Perth metropolitan region, while delivering strong operational and financial outcomes.



06

Our Stakeholders

At the EMRC, our customers and stakeholders are at the centre of everything we do. We are committed to delivering reliable, cost-effective and innovative waste management and resource recovery solutions that help our customers achieve their operational, environmental and sustainability goals. By understanding customer needs and providing responsive service, we continue to build long-term partnerships with local governments, commercial operators, industry and the community.

Our customers range from member councils and waste contractors to commercial businesses, infrastructure providers, developers and residents. Through investment in modern facilities and customer-focused services, the EMRC provides practical solutions that support efficient waste management, resource recovery and circular economy outcomes across the region. These services contribute to environmental sustainability, regulatory compliance and the long-term wellbeing of the communities we serve.

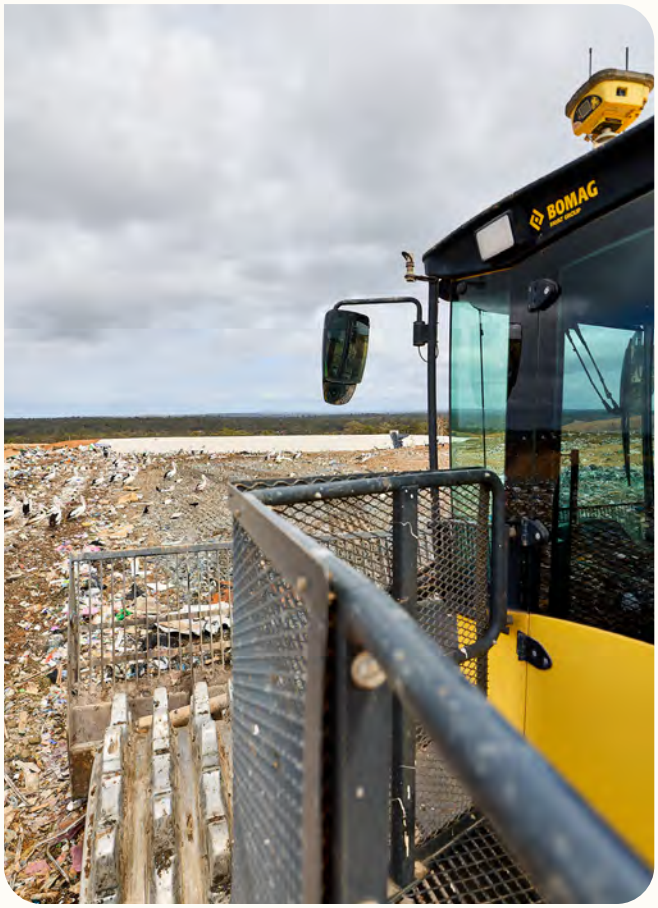
“ Through investment in modern facilities and customer-focused services, the EMRC provides practical solutions that support efficient waste management, resource recovery and circular economy outcomes across the region.



The **Red Hill Waste Management Facility** provides local governments, waste collection companies, construction and demolition operators, and specialist waste contractors with a reliable, efficient and compliant solution for managing a wide range of waste streams.

Customers benefit from access to a comprehensive suite of services in one location, including landfill disposal, FOGO processing, garden organics recovery, household hazardous waste management and landfill gas capture.

Backed by extensive operational expertise, significant processing capacity and a strong commitment to safety, environmental responsibility and regulatory compliance, Red Hill helps customers streamline waste management, meet regulatory requirements and achieve their environmental objectives through a trusted and capable service partner.



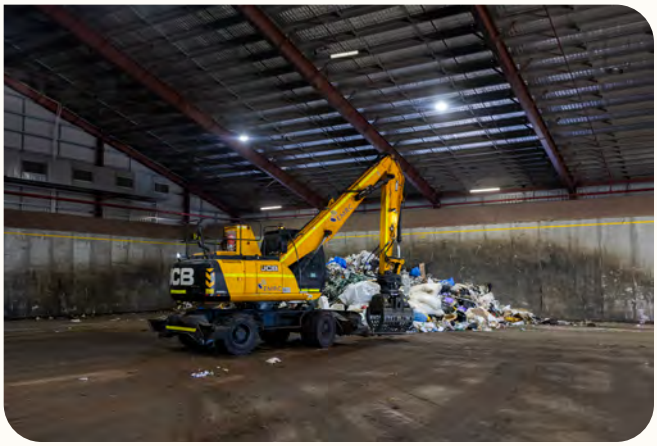
Hazelmere Resource Recovery Park helps customers recover more value from their materials while reducing disposal costs and waste sent to landfill.

Designed to support local governments, commercial operators and industry partners, the facility offers convenient waste transfer, recycling and resource recovery solutions that improve operational efficiency and support circular economy outcomes.

The modern Waste Transfer Station provides customers with a reliable and scalable service that can adapt to changing needs, making it easier to manage materials responsibly while supporting the sustainable growth of Perth's eastern region. By recovering valuable materials and reducing reliance on landfill disposal, the facility supports the transition to a more circular and resource-efficient economy.

By continually investing in infrastructure, improving customer experience and working collaboratively with stakeholders, the EMRC is positioned as a trusted waste management and resource recovery partner.

Through these efforts, the EMRC creates environmental, social and economic value for member councils, customers and the wider community. Our focus remains on delivering value, building strong customer relationships and creating sustainable outcomes for the communities, businesses and industries we serve.



07





Sustainability Progress

During the 2025/2026 financial year, the following initiatives were undertaken to support sustainability, resource recovery, and community engagement:

Sponsorship of **community events focused on sustainability and the circular economy** was provided throughout the year to promote environmental awareness, resource conservation, and waste reduction across member council communities. These events created valuable opportunities to engage residents, businesses, and community groups in activities and discussions that encouraged sustainable behaviours and supported the transition to a more circular and resource-efficient economy.

EMRC **FOGO-derived soil improver product** was supplied to member councils to support the beneficial reuse of organic materials recovered through the Food Organics and Garden Organics (FOGO) program. The material was applied in parks, gardens, landscaping projects, and other community spaces, returning nutrients and organic matter to local soils while demonstrating the practical environmental benefits of organics recycling.

The EMRC supported the **Gidgegannup Men's Shed** through the donation of approximately 154 tonnes of Ferricrete, valued at $3,234, to assist with facility improvements and community projects. The donation demonstrates the EMRC's commitment to supporting local community organisations while promoting the beneficial reuse of recovered materials. By redirecting Ferricrete for community use, the EMRC contributes to sustainable resource recovery outcomes and helps strengthen local initiatives that foster community wellbeing and resilience.

The **transition to low-emission transport** was supported through the provision of affordable electric vehicle (EV) charging facilities at Ascot Place for EMRC employees. The EMRC also maintains two electric vehicles within its fleet. Powered by renewable energy, the charging infrastructure helps reduce transport-related greenhouse gas emissions, encourages the uptake of EVs, and demonstrates the organisation's commitment to decarbonisation and sustainable transport solutions.

Collectively, these initiatives contributed to the organisation's sustainability objectives by promoting resource recovery, supporting local community groups, encouraging beneficial reuse of recovered materials, and reducing environmental impacts through practical actions.



08



“ Placing emphasis on our licensing obligations and, in particular, our increased responsibility as waste acceptance volumes grow.

Our Regulatory Obligations

The EMRC continued to meet its environmental and regulatory obligations throughout 2025/2026 and the implementation of a comprehensive environmental management, monitoring and reporting program across its facilities. The Environmental Management System (EMS) at the Red Hill Waste Management Facility remained aligned with the requirements of ISO 14001:2015, supporting a structured approach to environmental risk management, regulatory compliance and continuous improvement.

Statutory and Environmental Reporting

As part of the EMRC's Licence and operational requirements several reports are completed each year. These reports include: ***Annual Environmental Reports (AERs)*** and ***Annual Audit Compliance Reports (AACRs)*** for Red Hill and Hazelmere, the ***Australian Carbon Credit Unit (ACCU) Report*** for the FOGO facility, the ***National Pollutant Inventory (NPI) Report***, the ***National Greenhouse and Energy Reporting (NGER)*** submission, and reporting associated with the implementation of the ***Red Hill Offsets Management Plan*** and ongoing revegetation activities within the approved offset areas.



Environmental Monitoring

The EMRC undertakes a comprehensive range of environmental monitoring activities to support regulatory compliance, environmental stewardship and operational performance. Key activities during 2025/2026 included:

Water Monitoring



Quarterly surface water and leachate monitoring, biannual groundwater monitoring at Red Hill, and annual groundwater monitoring at Hazelmere were undertaken to assess environmental performance and compliance with licence conditions. In addition, fortnightly monitoring of interception wells, groundwater bores and leachate extraction systems associated with the historical leachate plume was conducted to help prevent off-site impacts.

Food Organics Garden Organics (FOGO) and Green Organics (GO) Quality Assurance



Ongoing quality control and product testing are undertaken on the final product to ensure FOGO and GO products consistently meet the required standards and minimum quality conditions before distribution. This includes routine sampling and laboratory analysis of finished products to assess key parameters such as physical contaminants, nutrient content, moisture levels, stability, maturity and pathogen reduction.

Western Power Pole Waste Stream Verification



Validation sampling was undertaken to verify that the Western Power pole waste stream complies with Class IV landfill acceptance criteria as per the contract between the EMRC and Western Power.

Odour Monitoring



Routine odour monitoring was undertaken at least six times throughout the year, with additional after-hours monitoring conducted as required in response to operational activities, enquiries or complaints. Monitoring assists in assessing odour impacts and the effectiveness of operational controls.

Landfill Gas Monitoring



Fortnightly landfill gas monitoring was conducted across nine monitoring locations at Red Hill to assess gas generation and migration, supporting licence compliance and the effective management of environmental and safety risk.

Hazelmere Wood Fines Quality Control



Ongoing monitoring, sampling and testing of wood fines produced at Hazelmere ensured materials met quality requirements and remained suitable for intended end uses.

Rehabilitation and Biodiversity Management



Rehabilitation activities, such as tubestock and seed planting, were undertaken to restore native vegetation and improve biodiversity outcomes. Supporting activities included weed management, weekly bird monitoring, quarterly kangaroo counts, feral animal control, and nest box monitoring to enhance habitat values and support native fauna.



Regulatory Amendments for 2026/2027

During the reporting period, **Licence L889/2015/2** for the Red Hill Waste Management Facility was amended to support operational growth and strengthen environmental monitoring requirements.

Key amendments included:

- **An increase in Class III landfill throughput capacity** from **350,000 tonnes to 550,000 tonnes per annum**, ensuring sufficient capacity to service member councils and surrounding local governments.
- **An additional landfill gas monitoring location**, increasing the total number of monitoring points from **eight to nine**, with fortnightly monitoring now formally incorporated into licence requirements.
- **Additional odour monitoring requirements** linked to annual throughput thresholds of **400,000 tonnes and 500,000 tonnes**, requiring independent odour assessments by qualified external consultants when these thresholds are reached.

These amendments reflect the growing scale of operations at Red Hill while maintaining a strong focus on environmental protection, regulatory compliance and continuous improvement. No amendments were made to **Licence L9003/2016/1** for the Hazelmere Resource Recovery Facility, which continued to operate in accordance with its existing licence conditions and environmental compliance obligations.

Works Approvals

The following Works Approval remained current during the reporting period:

W2987/2025/1

Compost manufacturing and soil blending, authorising the construction and operation of infrastructure and activities associated with compost manufacturing and soil blending.

The EMRC has received approval from the Department of Water and Environmental Regulation for the **Stage 19 and 20 Class III Landfill Cell Construction**.

All Works Approvals continued to operate under their existing conditions, with no amendments made during the reporting period.

> “ The EMRC remains committed to complying with all approval requirements, including construction, monitoring and environmental management obligations, and undertakes regular reviews to support ongoing compliance and effective facility operations.



Performance at a Glance

09

Red Hill Waste Management Facility

CLASS III LANDFILL

259,088t

Total Class III waste received

1.1t/m³

Waste compaction density

CLASS IV LANDFILL

2038

Expected cell capacity reached
based on consumption rate 5yr average

CLASS IV LANDFILL
CELL CAPACITY
AIRSPACE CONSUMPTION

10,415t

Total Class IV waste received

134,052m³

Remaining space 25/26

132,000m³

Leachate ponds capacity 2025-2026

PRODUCTS

4,732t

Garden Organics (GO) processed

31,606t

Food and Garden Organics (FOGO) processed

PRODUCTS

1,702t

Mulch sold

PRODUCTS

10,448t

Blended soil improver sold

PRODUCTS

43,400t

Ferricrete sold

Hazelmere Resource Recovery Park

22,483t

Commercial Waste Transfer Station received

4,864t

Redundant Western Power poles received

15,547

Mattresses received for repurposing

12,064t

Timber waste accepted

8,763t

Wood fines to broiler growers

11,179t

Woodchips, uncoloured and coloured





“ This year marked a significant milestone for the EMRC, with a return to a strong operating surplus, growing service revenue, expanded facility capacity and continued progress in delivering innovative, sustainable waste management solutions for the Perth metropolitan region.

10

1983–2026 Timeline of Progress

More than four decades of regional collaboration, innovation and sustainable resource management for Perth's Eastern Region.



▲ Breaking ground at Red Hill, 23rd Oct 1981

1983

EMRC Established

Formally constituted to provide regional waste management services. Red Hill was developed through a collaborative funding model, with member councils contributing more than $430,000.



1992

Independent Administration Established

Appointed its first CEO and established governance committees.

1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993







Developments at Red Hill, early 1980s







1994

Environmental Services Commence

Environmental services introduced and landfill gas-to-energy operations commenced at Red Hill.



1997–1998

Expansion into Regional Development

Amalgamation with the Eastern Metropolitan Local Government Association (EMLGA) expanded responsibilities into economic development, tourism and community development.

▼ The R-Gang characters, constructed from recycled materials.





2003

20 Years of Regional Collaboration

Launched the R-Gang waste education program and expanded disability employment initiatives.

1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004



◀ EMRC Managers (Executive Team) 1999



2004

Resource Recovery Transformation Begins

Green waste processing commenced, hazardous waste programs expanded and the EMRC became a Registered Training Organisation.



▲ The EMRC 20th Anniversary Dinner, March 2003



▶ Perth Biodiversity Project launch, March 2003



▶ Lion Mill Scout Tree Planting Day, September 2004



▲ Eastern Suburbs Collective Impact campaign, 2009



▲ Perth Solar City Launch, 2009



▲ Red Hill solar array installation, 2009

2009

Climate Change and Renewable Energy Leadership

Perth Solar City project officially launched, bringing renewable solar technology and sustainability education to Perth's Eastern Region.



2007

Major Expansion of Red Hill Operations

Added approximately 1.1 million m^3 of landfill capacity and secured more than $1.4 million in grants.



2011

Wood Waste Processing Innovation

Australia's first stationary wood waste processing plant commenced operations.

2013

30 Years of Regional Leadership

Secured $5 million in Federal funding toward a Pyrolysis Plant and rebranded Hazelmere Resource Recovery Park.

2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015

2008

25th Anniversary and Solar City Funding

Supported $13.9 million in Federal funding for Perth Solar City.

2012

Strategic Investment and Energy Efficiency Programs

Secured $647,000 in Federal funding for energy-efficiency upgrades.

2014

Circular Economy Initiatives Accelerate

Advanced planning for waste-to-energy and materials recovery facilities.



▲ Energy efficiency upgrades, Bayswater Public Library, 2009



▲ Town of Bassendean street lighting upgrades, 2009



▲ Energy efficiency upgrades, Bassendean Public Library, 2009

2016

Commercial and Industrial Waste Sorting Facility Opens

Hazelmere facility opened and Red Hill achieved ISO 14001 certification.



2017

Renewable Energy and Long-Term Planning

Implemented the 2017–2027 Strategic Plan and commenced construction of the Wood-Waste-to-Energy Plant.

2018

Waste-to-Energy Partnership Secured

Waste-to-Energy Agreement secured, providing a long-term alternative to landfill disposal.

2019

Regional FOGO Transition Begins

Regional FOGO Strategy commenced, targeting recovery of organics from the household waste stream.

2020

FOGO Processing Commences at Red Hill

Interim FOGO processing facility commenced operations at Red Hill.



2021

First FOGO Compost Produced to Australian Standard

First AS4454-compliant FOGO compost produced from kerbside collections.



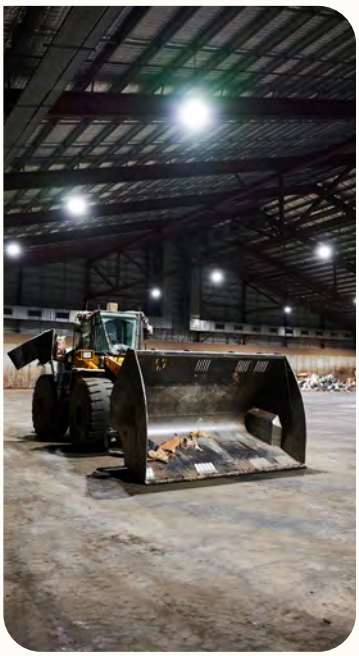


2022

Sustainability Strategy Adopted

Sustainability Strategy adopted with a target of below-zero emissions by 2040.

▼ The Waste Transfer Station has been operational since 8 August 2023





2023

Waste Transfer Station Commissioned and Strong Financial Growth

Hazelmere Waste Transfer Station commissioned; revenue reached $51.8 million.

2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026

2024

FOGO Product Commercialisation and Record Financial Performance

First commercial AS4454-compliant FOGO soil conditioner delivered; revenue reached $73.6 million and $20 million invested in infrastructure.





2025 /2026

Major Organisational Restructure and Operational Transformation

The EMRC commenced a significant transition period, streamlining operational sites, restructuring business functions, improving productivity and efficiency across the organisation, and positioning the business for its next phase of sustainable growth.

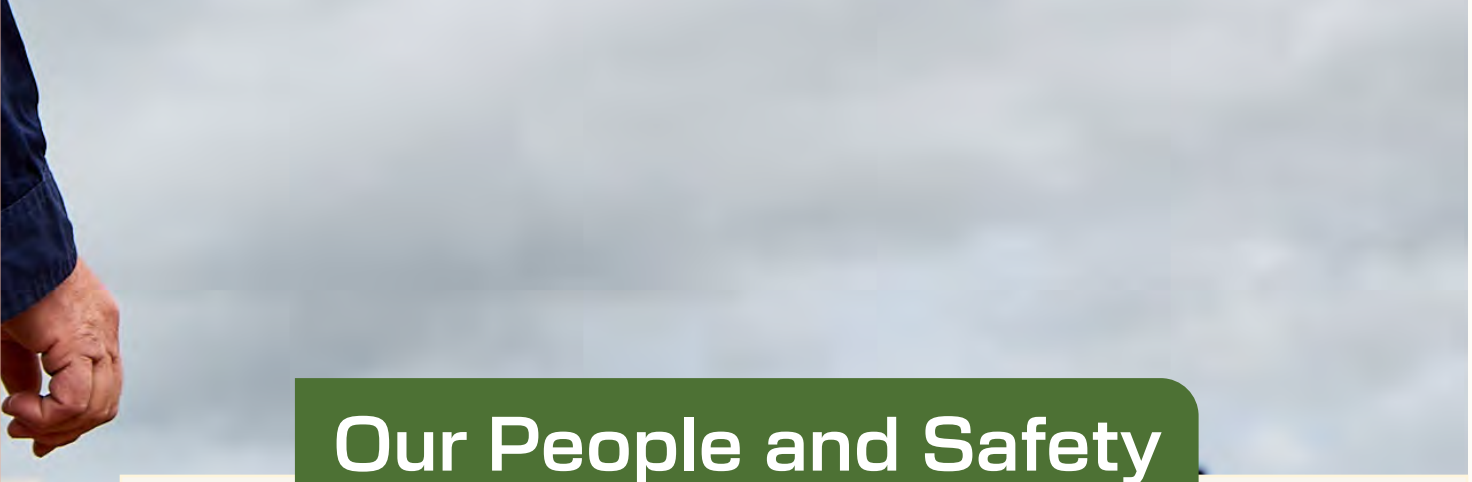






11





Our People and Safety

Learning and development

The EMRC continues to enhance its online learning platform to strengthen employee understanding of internal procedures and legislative requirements.

A customer service training module for operational employees remains in place, and online *Code of Conduct* training continues to be used for refresher learning. During 2025/2026, all employees participated in performance reviews and personal development planning.

Health and wellbeing initiatives

The EMRC had a program of health and wellbeing initiatives throughout the year, and team members regularly engaged in these activities:

32

Team members received a flu vaccination

14

Employees participated in the skin cancer checks







Equality and inclusion

The EMRC continues to promote employment opportunities for people with disabilities and for people from diverse cultures as part of its equal opportunities. The organisation ensures *Acknowledgement of Country* is incorporated into significant events and at the commencement of Council and Committee meetings. In addition, the EMRC embraces work experience opportunities for students interested in pursuing careers in the waste, recovery and recycling sector.





Work Health and Safety (WHS) Overview

Throughout the year, the WHS team continued to strengthen EMRC's health and safety systems, support safe operations and monitor compliance with legislative and organisational requirements. The focus remained on proactive risk management, worker consultation, incident prevention and continuous improvement.

WHS strategic objectives and Key Performance Indicators (KPIs) were planned and monitored throughout the year, with progress tracked through myosh. WHS procedures, guidelines, risk assessments and Safe Work Procedures were also reviewed and updated, with changes communicated and trained out to workers.

Myosh continued to support safety reporting, action management, inspections and monitoring. New functionality was introduced, including the ***Fall Protection Register*** and ***Height Equipment Register***, strengthening the management of safety-critical equipment.

The WHS team continued to identify and assess operational hazards, review controls and support incident investigations and corrective actions. Key areas of focus included mobile plant, hazardous substances, asbestos, dust and silica, lithium batteries, manual tasks, working at heights and psychosocial hazards.

Air and noise monitoring was undertaken at relevant workplaces, with monitoring requirements reviewed in response to changes to airborne contaminant exposure standards and legislative requirements.

The WHS Committee continued to meet quarterly, providing an important forum for worker consultation and raising workplace health and safety issues. A range of WHS training was also completed, including fire extinguisher use, fire warden training, dealing with difficult behaviours, psychosocial hazard awareness for managers and supervisors, and asbestos awareness.

> "The WHS team continued to work with managers, supervisors and workers to promote a proactive safety culture, encouraging early reporting of hazards, effective risk controls and active participation in improving health and safety across EMRC.

12

Statutory Reports

Red Hill Waste Management Facility

- **Implementation of Offset Management Plan**
- **Annual Compliance Report**
  Land Clearing EPBC
- **Annual Environmental Report (AER) & Annual Audit Compliance Report (AACR)**
  Required under DWER Licence L8889/2015/2
- **Compliance Assessment Report (CAR)**
  Required under EPA Ministerial Conditions 274, 462, 1140
- **Compliance Assessment Report (CAR)**
  Required under EPA Ministerial Conditions 976, 1092, 1122 – Lots 8-10
- **National Pollution Inventory (NPI) Report**
  Required by Department of Climate Change, Energy, the Environment, and Water (Federal)
- **National Greenhouse Energy Reporting (NGERs)**
  Required by Clean Energy Regulator (Federal)
- **Annual Flora assessment report for Offsets**
  EMRC engages an external consultant to undertake survey and create report. Results factor into EMRC Offset reporting.
- **Annual fauna assessment report**
  EMRC engages an external consultant to undertake survey and create report. Results factor into the AER, AACR, and CAR (third point above).
- **Q1/Q2 & Q3/Q4 Groundwater and Surface Water Reports**
  Consultant engaged to create these reports using the results obtained during the quarterly monitoring and sampling undertaken by our team. These reports form part of the AER findings.

Hazelmere Resource Recovery Park

- **Annual Environmental Report (AER) & Annual Audit Compliance Report (AACR)**
  Required under current DWER Licence L9003/2016/1
- **Compliance Assessment Report (CAR)**
  Required under EPA Ministerial Condition 1028 for Wood Waste to Energy Plant

Register of Complaints

Section 5.53(2)(hb) of the *Local Government Act 1995* requires complaints made against any council member during the financial year under s.5.121 of the *Local Government Act 1995* be reported annually.

There were no registered complaints against the EMRC Council members during the 2025/2026 financial year.

Statutory Compliance Audit Return

The *Statutory Compliance Audit Return* for the year ending 31 December 2025 was completed and referred to the Audit Committee meeting held on 3 September 2026.

A certified copy of the completed *Statutory Compliance Audit Return* was submitted to the Local Government Inspector by 30 September 2026.

Council was able to advise that it achieved a high level of compliance with all matters applicable to the EMRC's operations.

National Competition Policy

The *Competition Principles Agreement* is a contractual agreement between the federal government and all state and territory governments. As a result, local government is committed to the *Competition Principles Agreement*, which aims to ensure all public enterprises operate in a transparent manner and in the best interests of the public.

Under the *Competition Principles Agreement*, public enterprises are required to review their operations to ensure that they have no competitive advantage, or disadvantage, in comparison to the private sector.

The EMRC supports the *Competition Principles Agreement* concept and, as such, a cost-benefit analysis of operations was conducted. The analysis concluded that none of the core services – operation of the RHWMF, HRRP, and environmental services – should be subject to competitive neutrality principles.

Furthermore, the EMRC has not received notification that the Australian Bureau of Statistics has classified any of its operations as either public trading or public financial enterprises.

No allegations of non-compliance with the principles have been made against the EMRC.

Public Interest Disclosure Act 2003

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information and provides protection for those making such disclosures and those who are the subject of disclosures. During 2025/2026 no public interest disclosures were received.

State Records Act 2000

The EMRC's *Record Keeping Plan* was reviewed in November 2025 and submitted to the State Records Commission. The amended *Record Keeping Plan* was reviewed by the Commission and approved at their meeting of 08 May 2026.

Training to staff on recordkeeping responsibilities and the use of the EMRC records system was provided to staff on request. Training tailored to business units was provided and new employees received follow-up training several weeks after their induction.

The EMRC's training program was reviewed in November 2025 as part of the review of the Record Keeping Plan. The review identified the need for refresher training for staff at the remote sites. This was provided in March 2026.

New employees received a face-to-face records induction within one week of commencement. This included an overview of the *EMRC's Record Keeping Plan*, the *Records Procedure Manual* and staff recordkeeping responsibilities including the capture of emails and documents.

Freedom of Information Act 1992

The EMRC received no Freedom of Information applications during the 2025/2026 period. This information was reported to the Office of the Information Commissioner via the Freedom of Information (FOI) Annual Statistical Return 01/07/2025 to 30/06/2026. The EMRC's *Information Statement* can be accessed on the website under Policies and Procedures.

Plan for the future

Section 5.53(2)(e) of the *Local Government Act 1995* requires local governments to provide an overview of the 'plan for the future', including the major initiatives that are proposed to commence, or to continue in the next financial year. Details are contained within the EMRC's *Corporate Business Plan 2025/2026 to 2029/2030*.

Major Trading Undertaking

EMRC did not enter into nor undertake any major trading undertakings during the 2025/2026 financial year.

Payments to employees

The table below is a breakdown of the EMRC employee salaries above $130,000.

EMPLOYEES REMUNERATION	
Salary range	Number of employees
$130,000–$139,999	7
$140,000–$149,999	2
$150,000–$159,999	3
$160,000–$169,999	4
$170,000–$179,999	2
$180,000–$189,999	2
$190,000–$199,999	2
$200,000–$209,999	0
$210,000–$219,999	0
$220,000–$229,999	0
$230,000–$239,999	1
$240,000–$249,999	0
$250,000–$259,999	0
$260,000–$269,999	0
$270,000–$279,999	0
$280,000–$289,999	0
$290,000–$299,999	0
$300,000–$309,999	0
$310,000–$319,999	0
$320,000–$329,999	1
TOTAL	**24**

The CEO's remuneration package is $362,503.



13

Annual Financial Report

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> “ The organisation’s strong financial performance in 2025-2026 reflects the success of its operational activities, ongoing improvement initiatives, and disciplined financial management.

Statement by Chief Executive Officer

For the year ended 30 June 2026

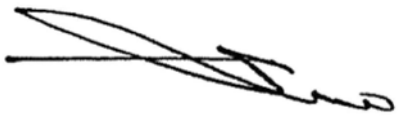
Local Government Act 1995
Local Government (Financial Management) Regulations 1996

STATEMENT BY CEO

The accompanying financial report of the Eastern Metropolitan Regional Council has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2026 and the financial position as at 30 June 2026.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 6 day of November 2026



Chief Executive Officer

HUA JER LIEW
Name of Chief Executive Officer

OAG AUDITED

Statement of Comprehensive Income

For the year ended 30 June 2026

	NOTE	2026 Actual	2026 Budget	2025 Actual
		$	$	$
Revenue				
Fees and charges	2(a)	66,238,700	55,608,977	61,746,193
Grants, subsidies and contributions	2(a)	2,529,636	3,986,038	2,455,983
Interest revenue	2(a)	3,350,462	1,386,326	3,842,875
Other revenue	2(a)	3,591,488	2,439,285	3,938,307
		75,710,286	63,420,626	71,983,358
Expenses				
Employee costs	2(b)	(12,897,445)	(15,855,118)	(15,013,193)
Materials and contracts		(10,955,403)	(10,685,168)	(11,460,678)
Utility charges		(515,299)	(542,444)	(476,627)
Depreciation		(13,335,363)	(6,674,450)	(7,341,143)
Finance costs	2(b)	(416,233)	0	(280,254)
Insurance		(647,002)	(918,074)	(826,407)
Other expenditure	2(b)	(24,156,867)	(25,845,732)	(26,689,933)
Work in progress write off	2(b)	0	0	(20,704,337)
		(62,923,612)	(60,520,986)	(82,792,572)
		12,786,674	2,899,640	(10,809,214)
Profit on asset disposals		153,457	61,217	0
Loss on asset disposals		0	0	(281,258)
		153,457	61,217	(281,258)
Net result for the period	26(b)	**12,940,131**	**2,960,857**	**(11,090,472)**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	17	873,733	0	24,953,785
Total other comprehensive income for the period	17	**873,733**	**0**	**24,953,785**
Total comprehensive income for the period		**13,813,864**	**2,960,857**	**13,863,313**

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

OAG AUDITED

Statement of Financial Position

For the year ended 30 June 2026

	NOTE	2026	2025
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	30,663,693	11,307,217
Other financial assets	4(a)	62,000,000	62,500,000
Trade and other receivables	5	6,497,891	5,795,731
Inventories	6	116,437	112,987
Other assets	7	31,862	39,309
TOTAL CURRENT ASSETS		99,309,883	79,755,244
NON-CURRENT ASSETS			
Property, plant and equipment	8(a)	105,219,310	111,377,495
Infrastructure	9(a)	37,670,252	40,423,295
TOTAL NON-CURRENT ASSETS		142,889,562	151,800,790
TOTAL ASSETS	26(c)	242,199,445	231,556,034
CURRENT LIABILITIES			
Trade and other payables	12	7,602,127	9,434,712
Other liabilities	13	741,934	1,717,513
Employee related provisions	15	2,389,241	2,602,186
Other provisions	16	26,943,713	31,807,449
TOTAL CURRENT LIABILITIES		37,677,015	45,561,860
NON-CURRENT LIABILITIES			
Employee related provisions	15	156,050	202,039
Other provisions	16	131,095,817	8,606,960
TOTAL NON-CURRENT LIABILITIES		131,251,867	8,808,999
TOTAL LIABILITIES		168,928,882	54,370,859
NET ASSETS		73,270,563	177,185,175
EQUITY			
Retained surplus		(56,795,548)	47,656,865
Reserve accounts	28	71,238,450	67,230,636
Revaluation surplus	17	58,827,661	62,297,674
TOTAL EQUITY		73,270,563	177,185,175

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

OAG AUDITED

Statement of Changes in Equity

For the year ended 30 June 2026

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		$	$	$	$
Balance as at 1 July 2024		**75,389,318**	**45,552,164**	**37,597,986**	**158,539,468**
Comprehensive income for the period					
Net result for the period		(11,090,472)	0	0	(11,090,472)
Other comprehensive income for the period					
Movement in site rehabilitation and environmental monitoring provisions	17	0	0	(1,147,560)	(1,147,560)
Total comprehensive income for the period		(11,090,472)	0	(1,147,560)	(12,238,032)
Transfers from reserve accounts	28	50,071,442	(50,071,442)	0	0
Transfers to reserve accounts	28	(71,749,914)	71,749,914	0	0
Revaluation surplus reversal	17	254,097	0	(254,097)	0
Movement in revaluation surplus	17	0	0	26,101,345	26,101,345
Provision for City of Kalamunda payout	16, 22	(999,667)	0	0	(999,667)
Discount on Provision for City of Belmont payout	16, 22	5,782,061	0	0	5,782,061
Balance as at 30 June 2025		**47,656,865**	**67,230,636**	**62,297,674**	**177,185,175**
Comprehensive income for the period					
Net result for the period		12,940,131	0	0	12,940,131
Other comprehensive income for the period					
Movement in site rehabilitation and environmental monitoring provisions	17	0	0	873,733	873,733
Total comprehensive income for the period		12,940,131	0	873,733	13,813,864
Transfers from reserve accounts	28	11,039,200	(11,039,200)	0	0
Transfers to reserve accounts	28	(15,047,014)	15,047,014	0	0
Revaluation surplus reversal	17	2,163	0	(2,163)	0
Movement in revaluation surplus	17	4,341,583	0	(4,341,583)	0
Discount on provision for City of Kalamunda payout	16, 22	5,217,882	0	0	5,217,882
Provision for City of Swan payout	16, 22	(99,265,759)	0	0	(99,265,759)
Provision for Shire of Mundaring payout	16, 22	(23,680,599)	0	0	(23,680,599)
Balance as at 30 June 2026		**(56,795,548)**	**71,238,450**	**58,827,661**	**73,270,563**

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

OAG AUDITED

Statement of Cash Flows

For the year ended 30 June 2026

	NOTE	2026 Actual $	2025 Actual $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Fees and charges		65,548,052	62,136,682
Grants, subsidies and contributions		2,529,636	2,455,983
Interest revenue		3,338,948	3,906,066
Goods and services tax received		7,241,749	6,730,175
Other revenue		3,591,488	3,938,307
		82,249,873	79,167,213
Payments			
Employee costs		(12,995,054)	(14,303,751)
Materials and contracts		(15,929,199)	(15,429,690)
Utility charges		(515,299)	(476,627)
Insurance paid		(647,002)	(826,407)
Goods and services tax paid		(4,879,297)	(4,165,462)
Other expenditure		(24,156,867)	(26,689,933)
		(59,122,718)	(61,891,870)
Net cash provided by/(used in) operating activities	18(b)	23,127,155	17,275,343
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(573,904)	(6,269,197)
Payments for construction of infrastructure	9(a)	(3,940,776)	(5,032,511)
Proceeds from sale of property, plant & equipment		244,000	201,500
Net proceeds/(payments) for financial assets at amortised cost		500,000	(2,000,000)
Net cash provided by/(used in) investing activities		(3,770,680)	(13,100,208)
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend distribution to Member Councils		0	(5,000,000)
City of Belmont's equity payout		0	(15,218,456)
Net cash provided by/(used In) financing activities		0	(20,218,456)
Net increase/(decrease) in cash held		19,356,476	(16,043,321)
Cash at beginning of year		11,307,217	27,350,538
Cash and cash equivalents at the end of the year	18(a)	30,663,693	11,307,217

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

Statement of Financial Activity

For the year ended 30 June 2026

	NOTE	2026 Actual	2026 Budget	2025 Actual
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
Fees and charges		66,238,700	55,608,977	61,746,193
Grants, subsidies and contributions		2,529,636	3,986,038	2,455,983
Interest revenue		3,350,462	1,386,326	3,842,875
Other revenue		3,591,488	2,439,285	3,938,307
Profit on asset disposals		153,457	61,217	0
		75,863,743	63,481,843	71,983,358
Expenditure from operating activities				
Employee costs		(12,897,445)	(15,855,118)	(15,013,193)
Materials and contracts		(10,955,403)	(10,685,168)	(11,460,678)
Utility charges		(515,299)	(542,444)	(476,627)
Depreciation		(13,335,363)	(6,674,450)	(7,341,143)
Finance costs		(416,233)	0	(280,254)
Insurance		(647,002)	(918,074)	(826,407)
Other expenditure		(24,156,867)	(25,845,732)	(26,689,933)
Loss on asset disposals		0	0	(281,258)
Work in progress write off		0	0	(20,704,337)
		(62,923,612)	(60,520,986)	(83,073,830)
Non-cash amounts excluded from operating activities	27(a)	13,552,151	8,631,722	28,623,276
Amount attributable to operating activities		26,492,282	11,592,579	17,532,804
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from disposal of assets		244,000	160,000	201,500
		244,000	160,000	201,500
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(573,904)	(3,910,450)	(6,269,197)
Purchase and construction of infrastructure	9(a)	(3,940,776)	(7,170,950)	(5,032,511)
		(4,514,680)	(11,081,400)	(11,301,708)
Amount attributable to investing activities		(4,270,680)	(10,921,400)	(11,100,208)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	28	11,039,200	18,427,499	50,071,442
		11,039,200	18,427,499	50,071,442
Outflows from financing activities				
Transfers to reserve accounts	28	(15,047,014)	(3,519,176)	(71,749,914)
Dividend distribution to Member Councils		0	0	(5,000,000)
Provision for City of Belmont payout		0	0	(15,218,456)
		(15,047,014)	(3,519,176)	(91,968,370)
Non-cash amounts excluded from financing activities	27(b)	5,217,882	0	(5,708,672)
Amount attributable to financing activities		1,210,068	14,908,323	(47,605,600)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27(c)	(33,037,252)	(16,243,070)	8,135,752
Amount attributable to operating activities		26,492,282	11,592,579	17,532,804
Amount attributable to investing activities		(4,270,680)	(10,921,400)	(11,100,208)
Amount attributable to financing activities		1,210,068	14,908,323	(47,605,600)
Total surplus or deficit at the end of the financial year	27(c)	**(9,605,582)**	**(663,568)**	**(33,037,252)**

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

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1. BASIS OF PREPARATION

The financial report of the Eastern Metropolitan Regional Council (EMRC) which is a Class 2 local government comprises general purpose financial statements which have 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 council to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment;or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from *AASB 116 Property, Plant and Equipment*, which would have required the council to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

The local government reporting entity
All funds through which the council 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. A separate statement of those monies appears at Note 29 of the financial report.

Initial application of accounting standards
During the current year, no new or revised Australian Accounting Standards and Interpretations were applied for the first time.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
- *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Annual Improvements Volume 11*

These amendments are not expected to have any material impact on the financial report on initial application.
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*

This standard is expected to have a material impact on the disclosures required to be made in the annual financial report for the year ended 30 June 2029 onwards.

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts 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 - note 8
  - Infrastructure - note 9
- Measurement of employee benefits - note 15
- Measurement of provisions - note 16

Fair value hierarchy information can be found in note 25

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of revenue recognition
Fees and Charges	Waste treatment, recycling and disposal services at the waste disposal facilities and consulting services	Single point in time	Cash or 14 days from invoice date or as negotiated	Not applicable	Recognised upon disposal of waste at the waste disposal facilities or when consultancy obligations have been met
Grants, subsidies and contributions	Grants	Over time	Based on grant conditions set by funding body	Unexpended grants based on grant conditions	Recognised upon fulfilment of grant conditions
	Contributions	Over time	Set by mutual agreement with the funding body	Not applicable	Recognised upon fulfilment of contribution conditions
Interest Earnings	Interest Earnings	Over time	Upon maturity of investment	Not applicable	Upon maturity of investment
Other Revenue	Reimbursements	Single point in time	14 days from invoice date or settlement of insurance claims	Not applicable	Recognised when the monthly expenditure incurred at the Transfer Stations managed by the EMRC or upon settlement of insurance claims
	Sales of Products	Single point in time	Cash or 14 days from invoice date or as negotiated	Upon faulty product only	Recognised upon the sale of products from EMRC facilities
	Royalty Income	Single point in time	Quarterly for electricity royalty payments and as and when Renewable Energy Certificates are sold	Not applicable	Recognised upon receipt of funds based on the electricity generation from landfill gas by third party
	Rebate Income	Single point in time	Reduction on monthly Business Activity Statement return and as distributed by insurance company	Not applicable	Recognised when the monthly diesel fuel rebate is calculated based on diesel usage during the month and upon receipt of funds for insurance rebates

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

FOR THE YEAR ENDED 30 JUNE 2026

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	$	$	$	$	$
Fees and charges	66,238,700	0	0	0	66,238,700
Grants, subsidies and contributions	293,500	0	0	2,236,136	2,529,636
Interest revenue	0	0	0	3,350,462	3,350,462
Other revenue	1,448,833	0	0	2,142,655	3,591,488
Total	67,981,033	0	0	7,729,253	75,710,286

FOR THE YEAR ENDED 30 JUNE 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	$	$	$	$	$
Fees and charges	61,746,193	0	0	0	61,746,193
Grants, subsidies and contributions	137,300	0	0	2,318,683	2,455,983
Interest revenue	0	0	0	3,842,875	3,842,875
Other revenue	1,535,400	0	0	2,402,907	3,938,307
Total	63,418,893	0	0	8,564,465	71,983,358

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (continued)	Note	2026 Actual	2025 Actual
		$	$
Interest revenue			
Interest on reserve account funds		2,598,255	2,237,213
Interest on municipal cash and investments		751,106	1,574,667
Interest from other sources		1,101	30,995
		3,350,462	3,842,875
Other revenue			
Sale of products		2,121,767	2,168,226
Gas royalty income		1,054,585	1,089,289
Rebate income		394,247	446,111
Miscellaneous income		20,889	234,681
		3,591,488	3,938,307
(b) Expenses			
Auditors remuneration			
- Audit of the annual financial report		58,600	56,898
		58,600	56,898
Employee costs			
Employee benefit costs		12,750,892	14,002,248
Other employee costs		146,553	1,010,945
		12,897,445	15,013,193
Finance costs			
Other provisions: Unwinding of discount		416,233	280,254
		416,233	280,254
Other expenditure			
State waste levy		21,645,883	23,552,150
Other expenses		755,598	1,536,650
Fuel expenses		1,755,386	1,601,133
		24,156,867	26,689,933
Work in progress write off			
Capital projects - buildings	8(a)	0	16,577,812
Capital projects - infrastructures	9(a)	0	4,126,525
		0	20,704,337

3. CASH AND CASH EQUIVALENTS

	Note	2026	2025
		$	$
Cash at bank and on hand		2,663,693	2,307,217
Term deposits		28,000,000	9,000,000
Total cash and cash equivalents	18(a)	30,663,693	11,307,217
Held as			
- Unrestricted cash and cash equivalents		8,250,620	2,644,619
- Restricted cash and cash equivalents	18(a)	22,413,073	8,662,598
		30,663,693	11,307,217

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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 financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to internally and externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

	2026	2025
	$	$
(a) Current assets		
Financial assets at amortised cost	62,000,000	62,500,000
	62,000,000	62,500,000
Other financial assets at amortised cost		
Term deposits	62,000,000	62,500,000
	62,000,000	62,500,000
Held as		
- Unrestricted other financial assets at amortised cost	12,924,623	3,731,962
- Restricted other financial assets at amortised cost	49,075,377	58,768,038
	62,000,000	62,500,000

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Council 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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

5. TRADE AND OTHER RECEIVABLES

	Note	2026	2025
		$	$
Current			
Trade receivables		5,255,871	3,643,779
Trade receivables - Regional Waste Collection Project**		225,609	314,511
Other receivables		27,761	262,119
Accrued interest		894,112	882,597
Loan receivables*		0	1,277,983
Loan receivables - Regional Waste Collection Project**		94,538	692,725
Allowance for credit losses of trade receivables*	23(b)	0	(1,277,983)
		6,497,891	5,795,731

*The balance of the loan receivable from Anergy Australia Pty Ltd as at 30 June 2025 of $1,277,983 has been fully impaired as the Company is under voluntary liquidation. Subsequent to 30 June 2026, the Council received the final report from the liquidator of Anergy Australia Pty Ltd. The report confirmed that there will be no dividend distribution to the Council. As a result, the outstanding loan receivable from Anergy Australia Pty Ltd of $1,277,983, which was fully impaired has been formally written off following approval by Council in August 2026 Council Meeting.

As the loan had already been fully impaired in prior reporting periods, the write-off is not expected to have any impact on the Council's financial position or operating result for the year ended 30 June 2026.

**The EMRC and the Shire of Mundaring entered into the participants agreement and commercial loan on 8 June 2023 to provide waste collection services to the Shire of Mundaring that ended on 30 June 2026.

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:	Note	30 June 2026 Actual	30 June 2025 Actual	1 July 2024 Actual
		$	$	$
Trade and other receivables from contracts with customers		6,497,891	7,073,714	7,536,082
Allowance for credit losses of trade receivables	5	0	(1,277,983)	(1,286,676)
Total trade and other receivables from contracts with customers		6,497,891	5,795,731	6,249,406

MATERIAL ACCOUNTING POLICIES

Trade receivables
Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other Receivables
Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement
Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement
Receivables which are generally due for settlement within 30 days are classified as current assets.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

Impairment and risk exposure
Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

6. INVENTORIES

	Note	2026	2025
Current		$	$
Fuel and materials		116,437	112,987
		116,437	112,987
The following movements in inventories occurred during the year:			
Balance at beginning of year		112,987	133,919
Inventories expensed during the year		(1,707,490)	(1,556,178)
Additions to inventory		1,710,940	1,535,246
Balance at end of year		116,437	112,987

MATERIAL ACCOUNTING POLICIES

General

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.

7. OTHER ASSETS

	2026	2025
	$	$
Other assets - current		
Prepayments	31,862	39,309
	31,862	39,309

MATERIAL ACCOUNTING POLICIES
Other current assets
Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings	Total land and buildings	Furniture and fittings	Plant and equipment	Plant and equipment - Regional Waste Collection Project*	Artworks	Work in progress	Total
	$	$		$	$		$	$	$
Balance at 1 July 2024	47,850,257	20,492,681	68,342,938	67,105	15,049,630	906,370	83,800	17,080,557	101,530,400
Additions	0	96,728	96,728	0	3,918,848	0	0	2,253,621	6,269,197
Disposals	0	(12,555)	(12,555)	0	(382,450)	(30,822)	0	0	(425,827)
Work in progress write off	0	0	0	0	0	0	0	(16,577,812)	(16,577,812)
Revaluation increments / (decrements) transferred to revaluation surplus	25,489,743	19,974	25,509,717	0	0		0	0	25,509,717
Depreciation	0	(808,419)	(808,419)	(23,446)	(3,881,578)	(214,737)	0	0	(4,928,180)
Transfers	0	1,603,049	1,603,049	0	814,006	0	0	(2,417,055)	0
Balance at 30 June 2025	73,340,000	21,391,458	94,731,458	43,659	15,518,456	660,811	83,800	339,311	111,377,495
Comprises:									
Gross balance amount at 30 June 2025	73,340,000	21,391,458	94,731,458	134,805	28,480,702	1,008,837	83,800	339,311	124,778,913
Accumulated depreciation at 30 June 2025	0	0	0	(91,146)	(12,962,246)	(348,026)	0	0	(13,401,418)
Balance at 30 June 2025	73,340,000	21,391,458	94,731,458	43,659	15,518,456	660,811	83,800	339,311	111,377,495
Additions	0	56,626	56,626	0	517,278	0	0	0	573,904
Disposals	0	0	0	0	(90,543)	0	0	0	(90,543)
Depreciation	0	(794,702)	(794,702)	(17,391)	(5,771,354)	(58,099)	0	0	(6,641,546)
Transfers	0	0	0	0	79,403	0	0	(79,403)	0
Balance at 30 June 2026	73,340,000	20,653,382	93,993,382	26,268	10,253,240	602,712	83,800	259,908	105,219,310
Comprises:									
Gross balance amount at 30 June 2026	73,340,000	21,448,083	94,788,083	134,805	28,604,062	1,008,837	83,800	259,908	124,879,495
Accumulated depreciation at 30 June 2026	0	(794,701)	(794,701)	(108,537)	(18,350,822)	(406,125)	0	0	(19,660,185)
Balance at 30 June 2026	73,340,000	20,653,382	93,993,382	26,268	10,253,240	602,712	83,800	259,908	105,219,310

*Plant and equipment acquired for Regional Waste Collection Project are recognised in accordance with the participants agreement terms between the EMRC and the Shire of Mundaring. Refer to Note 5 for further details.

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Note	Carrying amount 2026	Carrying amount 2025	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value								
Land and buildings								
Land	8(a)	73,340,000	73,340,000	2	Market approach	Independent valuation by Marsh Valuation Services	June 2025	Price per square metre
Buildings	8(a)	20,653,382	21,391,458	3	Cost Approach using current gross replacement cost	Independent valuation by Marsh Valuation Services	June 2025	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount
(ii) Cost								
Furniture and fittings		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plant and equipment		N/A	N/A	N/A	N/A	N/A	N/A	N/A
Artworks		N/A	N/A	N/A	N/A	N/A	N/A	N/A

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Landfill cells	Other structures	Post closure assets	Work in progress	Total
	$	$	$	$	$
Balance at 1 July 2024	4,366,154	9,115,607	4,987,199	21,787,416	40,256,376
Additions	1,650,404	460,367	0	2,921,740	5,032,511
Disposals	0	(56,931)	0	0	(56,931)
Work in progress write off	0	0	0	(4,126,525)	(4,126,525)
Revaluation increments / (decrements) transferred to revaluation surplus	(277,882)	591,628	1,417,081	0	1,730,827
Depreciation	(1,882,344)	(283,153)	(247,466)	0	(2,412,963)
Transfer	5,264,890	7,488,021	0	(12,752,911)	0
Balance at 30 June 2025	9,121,222	17,315,539	6,156,814	7,829,720	40,423,295
Comprises:					
Gross balance at 30 June 2025	9,121,222	17,315,539	6,156,814	7,829,720	40,423,295
Accumulated depreciation at 30 June 2025	0	0	0	0	0
Balance at 30 June 2025	9,121,222	17,315,539	6,156,814	7,829,720	40,423,295
Additions	1,211,543	943,659	0	1,785,574	3,940,776
Depreciation	(4,640,647)	(1,763,222)	(289,950)	0	(6,693,819)
Transfer	3,062,842	3,853,419	0	(6,916,261)	0
Balance at 30 June 2026	8,754,960	20,349,395	5,866,864	2,699,033	37,670,252
Comprises:					
Gross balance at 30 June 2026	13,395,607	22,112,617	6,156,814	2,699,033	44,364,071
Accumulated depreciation at 30 June 2026	(4,640,647)	(1,763,222)	(289,950)	0	(6,693,819)
Balance at 30 June 2026	8,754,960	20,349,395	5,866,864	2,699,033	37,670,252

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Landfill cells	3	Cost approach using current replacement cost	Management valuation	June 2025	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other structures	3	Cost approach using current replacement cost	Independent valuation by Marsh Valuation Services	June 2025	Construction costs and current condition, residual values and remaining useful life assessments inputs
Post closure assets	3	Cost approach using current replacement cost	Management valuation	June 2025	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

10. FIXED ASSETS

(a) Depreciation

Freehold land, artworks and work-in-progress are not depreciated.

Depreciation rates
Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	7.50 to 100 years (based on components)
Structures	
General	15 to 105 years
Class III and IV Waste Cells	Based on actual usage
Plant	3 to 24 years
Furniture and fittings	3 to 25 years
Equipment	3 to 25 years
Post closure assets	Based on actual usage
Landfill cells*	Based on actual usage

*There are three general components of cell construction:
- Cell excavation and development costs;
- Cell liner costs; and
- Cell capping costs.

All cell excavation, development costs and cell liner costs are capitalised and depreciated over the useful life of the cell based on the volumetric usage of the landfill cell air space during the year. Cell capping costs are expensed as they occur as part of ongoing site rehabilitation.

(b) Temporarily Idle or retired from use assets

The carrying value of assets held by the Council which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	2026 $	2025 $
Plant and equipment	0	150,000
	0	150,000

(c) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Council which are currently in use yet fully depreciated are shown in the table below.

	2026 $	2025 $
Plant and equipment	6,932,164	3,517,458
	6,932,164	3,517,458

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

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 Council 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 Council's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment 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 is the reportable value.

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.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Council.

Revaluation (continued)

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Council to revalue earlier if it chooses to do so. As a matter of policy, the Council performs a revaluation every four years.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:
(i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset and the accumulated depreciation is the balancing figure; or
(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Council is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

11. LEASES

The Council does not currently have any right of use assets.

12. TRADE AND OTHER PAYABLES

	2026	2025
	$	$
Current		
Sundry creditors	6,417,311	6,782,478
Sundry accruals/ accrued expenses	88,707	1,148,691
Bond and deposits held	328,529	646,977
Funding to Regional Waste Collection Project*	0	22,656
Accrued payroll liabilities	206,462	45,136
Statutory liabilities	466,580	96,049
Sundry creditors - Regional Waste Collection Project*	94,538	692,725
	7,602,127	9,434,712

*Sundry creditors - Funding to Regional Waste Collection Project are recognised in accordance with the participants agreement terms between the EMRC and the Shire of Mundaring. Refer to Note 5 for further details.

MATERIAL ACCOUNTING POLICIES

Financial liabilities
Financial liabilities are initially recognised at fair value when the Council becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Statutory liabilities
Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables
Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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 usually 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.

13. OTHER LIABILITIES

	2026	2025
Current		
	$	$
Contract liabilities - Amounts Received in Advance*	491,934	1,517,513
Capital grant/contribution liabilities	250,000	200,000
	741,934	1,717,513
Reconciliation of changes in contract liabilities		
Opening balance	1,517,513	853,410
Additions	11,730,577	8,447,931
Revenue recognised from contracts with customers	(12,756,156)	(7,783,828)
	491,934	1,517,513

* Amounts Received in Advance from contracts with customers of $491,934 forms part of unrestricted financial assets.

The Council expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	200,000	200,000
Additions	250,000	0
Revenue from capital grant/contributions held as a liability at the start of the period	(200,000)	0
	250,000	200,000
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	250,000	200,000
1 to 2 years	0	0
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	0	0
	250,000	200,000

MATERIAL ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Council's obligation to transfer goods or services to a customer for which the Council has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Council's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Council which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income upon the completion of assets construction.

14. BORROWINGS

The Council does not have any loans or borrowings.

There were no new borrowings during the 2025/2026 financial year.

There were no unspent loans during the 2025/2026 financial year.

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2026	2025
Current provisions	$	$
Employee benefit provisions		
Annual Leave	986,491	1,133,815
Annual Leave - Regional Waste Collection Project*	0	36,332
Long Service Leave	1,048,987	1,064,234
Other Employee Leave Provision	39,095	40,964
	2,074,573	2,275,345
Other provisions		
Employment on-costs	314,668	326,841
	314,668	326,841
Total current employee related provisions	2,389,241	2,602,186
Non-current provisions		
Employee benefit provisions		
Long Service Leave	131,658	171,098
Long Service Leave - Regional Waste Collection Project*	0	2,159
	131,658	173,257
Other provisions		
Employment on-costs	24,392	28,782
	24,392	28,782
Total non-current employee related provisions	156,050	202,039
Total employee related provisions	2,545,291	2,804,225

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Note	2026	2025
Amounts are expected to be settled on the following basis:		$	$
Less than 12 months after the reporting date		1,903,380	2,093,931
More than 12 months from reporting date		641,911	710,294
		2,545,291	2,804,225

*Employee benefit provisions for Regional Waste Collection Project are recognised in accordance with the participants agreement terms between the EMRC and the Shire of Mundaring.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Council's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Council'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 Council'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 statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions 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 Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council 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.

16. OTHER PROVISIONS

	Site Rehabilitation Provision	Environmental Monitoring Provision	City of Kalamunda Payout Provision	City of Swan Payout Provision	Shire of Mundaring Payout Provision	Other Provision	Total
	$	$	$	$	$	$	$
Opening balance at 1 July 2025							
Current provisions	0	0	31,717,882	0	0	89,567	31,807,449
Non-current provisions	4,202,685	4,404,275	0	0	0	0	8,606,960
	4,202,685	4,404,275	31,717,882	0	0	89,567	40,414,409
Increase/ (decrease) in provision	(376,125)	(497,609)	0	99,265,759	23,680,599	443,713	122,516,338
Amounts used	0	0	0	0	0	(89,567)	(89,567)
Write back of discount	0	0	(5,217,882)	0	0	0	(5,217,882)
Charged to profit or loss							
- unwinding of discount	203,242	212,991	0	0	0	0	416,233
Balance at 30 June 2026	4,029,802	4,119,657	26,500,000	99,265,759	23,680,599	443,713	158,039,530
Comprises							
Current	0	0	26,500,000	0	0	443,713	26,943,713
Non-current	4,029,802	4,119,657	0	99,265,759	23,680,599	0	131,095,817
	4,029,802	4,119,657	26,500,000	99,265,759	23,680,599	443,713	158,039,530

Other provisions
Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Site rehabilitation provision
A provision for the future costs associated with closing and restoring the landfill is recognised as liabilities within the financial accounts. The nature of work planned by the Council includes cell capping, landform reconstruction, dismantling of site operating facilities and implementation of a revegetation plan to suit the final land use. The provision is based on the future value of the estimated current costs, determined on a discounted basis.

Increments/decrements in the provision are calculated annually at the reporting date based on the change in the net present value of the future cash outflows of costs for site rehabilitation. These movements are recognised under revaluation surplus. The unwinding of the discount is expensed as incurred and recognised in the Statement of Comprehensive Income as a finance cost.

As per the independent engineers report from December 2024, the value as at the reporting date for the rehabilitation of the site has been calculated to be $8,917,142 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

The costs are measured using the best estimate of the amounts required and is reassessed internally on an annual basis at the reporting date with an independent review being undertaken on a five yearly cycle.

Environmental monitoring provision
A provision for the future costs associated with closing and restoring the landfill is recognised as liabilities within the financial accounts. The nature of work planned by the Council includes monitoring of groundwater, surface water, leachate and landfill gas generation. The provision is based on the future value of the estimated current costs, determined on a discounted basis.

Increments/decrements in the provision are calculated annually at the reporting date based on the change in the net present value of the future cash outflows of costs for environmental monitoring. These movements are recognised under revaluation surplus. The unwinding of the discount is expensed as incurred and recognised in the Statement of Comprehensive Income as a finance cost.

As per the independent engineers report from December 2024, the value as at the reporting date for the environmental monitoring of the site has been calculated to be $10,885,352 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

The costs are measured using the best estimate of the amounts required and is reassessed internally on an annual basis at the reporting date with an independent review being undertaken on a five yearly cycle.

City of Kalamunda Payout Provision
A provision of $31,717,882 as at 30 June 2025 including the original provision of $30,718,215 recognised following its effective withdrawal from the EMRC on 1 July 2023 and an adjustment of $999,667.

The original provision represents the amount of its interest in the EMRC as at 30 June 2023 at the time of its withdrawal.

The additional adjustment of $999,667 was subsequently made following the finalisation of the City of Belmont's equity payout which was settled at a discount in accordance with the methodology prescribed in the EMRC Establishment Agreement on 28 February 2025. This adjustment increased the provision to $31,717,882 as at 30 June 2025.

The value of the City of Kalamunda's entitlement has been determined using a different valuation methodology based on the theoretical winding up of EMRC as at the effective date of withdrawal as prescribed under Clause 12 of the EMRC Establishment Agreement. Refer to Note 22 for further details.

The provision has been reduced to $26,500,000 based on the best estimated entitlement to the City of Kalamunda as of 28 October 2026.

Both parties are in the final stages of negotiation and settlement will take place once agreement has been formalised.

City of Swan Payout Provision
A provision of $99,265,759 was recognised as at 30 June 2026 following its effective withdrawal from the EMRC on 1 July 2025. The provision represents the discounted present value of its interest in the EMRC as at 30 June 2025 at the time of its withdrawal and includes its proportionate share of the reduction in the provision of the estimated City of Kalamunda's payout. Discounting has also been applied to reflect the present value of the expected settlement under the Establishment Agreement which is as soon as practicable after 1 July 2027.

The value of the City of Swan's entitlement will be determined using a different valuation methodology based on the theoretical winding up of EMRC as at the effective date of withdrawal as prescribed under Clause 12 of the EMRC Establishment Agreement. Refer to Note 22 for further details.

Shire of Mundaring Payout Provision
A provision of $23,680,599 was recognised as at 30 June 2026 following its effective withdrawal from the EMRC on 1 July 2025. The provision represents the discounted present value of its interest in the EMRC as at 30 June 2025 at the time of its withdrawal and includes its proportionate share of the reduction in the provision of the estimated City of Kalamunda's payout. Discounting has also been applied to reflect the timing of the expected settlement under the Establishment Agreement which is as soon as practicable after 1 July 2027.

The value of the Shire of Mundaring's entitlement will be determined using a different valuation methodology based on the theoretical winding up of EMRC as at the effective date of withdrawal as prescribed under Clause 12 of the EMRC Establishment Agreement. Refer to Note 22 for further details.

MATERIAL ACCOUNTING POLICIES		
	Provisions Provisions are recognised when the Council 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.

17. REVALUATION SURPLUS

	2026 Opening Balance	Revaluation Increment/ (decrement)	Transfer to Retained Surplus	2026 Closing Balance	2025 Opening Balance	Revaluation Increment/ (decrement)	Revaluation Writeback on disposals*	2025 Closing Balance
	$	$		$	$	$		$
Revaluation surplus - Land - freehold land	52,294,532	0	0	52,294,532	26,804,789	25,489,743	0	52,294,532
Revaluation surplus - Buildings	1,140,569	0	0	1,140,569	974,972	19,974	145,623	1,140,569
Revaluation surplus - Furniture and fittings	23,400	0	(23,400)	0	23,400	0	0	23,400
Revaluation surplus - Plant and equipment	4,304,019	0	(4,304,019)	0	4,619,341	0	(315,322)	4,304,019
Revaluation surplus - Artworks	14,164	0	(14,164)	0	14,164	0	0	14,164
Revaluation surplus - Other structures	2,896,942	0	(2,163) *	2,894,779	2,389,712	591,628	(84,398)	2,896,942
Revaluation surplus - Landfill cells and post closure asset	1,624,048	873,733	0	2,497,781	2,771,608	(1,147,560)	0	1,624,048
	62,297,674	873,733	(4,343,746)	58,827,661	37,597,986	24,953,785	(254,097)	62,297,674

* This is comprised of the revaluation surplus on assets that were disposed during the financial year. The balance has been transferred to retained surplus in accordance with AASB 116.

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2026 Actual	2025 Actual
		$	$
Cash and cash equivalents	3	30,663,693	11,307,217
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	22,413,073	8,662,598
- Financial assets at amortised cost	4	49,075,377	58,768,038
		71,488,450	67,430,636
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	71,238,450	67,230,636
Capital grant/contribution liabilities	13	250,000	200,000
Total restricted financial assets		71,488,450	67,430,636

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		12,940,131	(11,090,472)
Non-cash items:			
Depreciation/amortisation		13,335,363	7,341,143
(Profit)/loss on sale of asset		(153,457)	281,258
Receivables written off during the year as uncollectible		(1,277,983)	(8,693)
Finance costs: unwinding of discount		416,233	280,254
Work in progress write off		0	20,704,337
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		587,338	399,177
(Increase)/decrease in accrued interest earnings		(11,515)	63,191
(Increase)/decrease in other assets		7,446	(1,816)
(Increase)/decrease in inventories		(3,450)	20,932
Increase/(decrease) in trade and other payables		(1,832,585)	(2,087,513)
Increase/(decrease) in employee related provisions		(258,934)	709,442
Increase/(decrease) in other liabilities and provisions		(621,432)	664,103
Net cash provided by/(used in) operating activities		23,127,155	17,275,343

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements			
Credit card limit		80,000	80,000
Credit card balance at balance date		(9,602)	(19,552)
Total amount of credit unused		70,398	60,448

19. CONTINGENT LIABILITIES

Removal of the high voltage underground interconnect cable
At 30 June 2026, the Council is subject to a potential obligation relating to the removal of the high voltage underground interconnect cable between Perth Airport and EMRC premises following the termination of the electricity supply agreement on 8 September 2025 and a letter from Perth Airport dated 28 May 2026 requesting the removal of all equipment including the underground interconnect cable.

The underground cable runs through two areas, Perth Airport (PAPL) section and Easement section.

It is the opinion of EMRC's legal advisor that the removal of the cable located within the PAPL section is the responsibility of EMRC and provision has been recognised in the financial statements. However, the legal advice also indicates that removal of the cable located within the Easement section may not be required.

The estimated cable removal cost for Easement section is $650,000.

Red Hill Waste Management Facility
Red Hill Waste Management Facility is classified as "Contaminated – Remediation Required" under the Contaminated Sites Act 2003 (WA) due to its use as a landfill facility. Existing known remediation obligations have been recognised in the financial statements where required and EMRC continues to monitor and assess any future additional obligations that may arise.

The Council had no other contingent liabilities at the end of the reporting period.

20. CAPITAL COMMITMENTS

	2026	2025
	$	$
Contracted for:		
- capital expenditure projects	2,776,886	3,023,189
- plant & equipment purchases	1,062,600	122,660
	3,839,486	3,145,849
Payable:		
- not later than one year	3,839,486	3,145,849

Note: Capital commitments are GST inclusive where relevant. The capital commitments are related to cell construction, FOGO project and relocation of GO at Red Hill.

21. RELATED PARTY TRANSACTIONS (continued)

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to council members and the Chairman.	Note	2026 Actual	2026 Budget	2025 Actual
		$	$	$
Councillors' meeting fees		23,660	47,320	68,580
Chairman's meeting fees		17,740	17,740	17,139
Deputy Councillors' meeting fees		405	7,052	5,720
Deputy Chairman's meeting fees		11,830	0	11,430
Chairman's Local Government fee		22,470	22,470	21,710
Deputy Chairman's Local Government fee		5,618	5,618	5,428
Superannuation		8,880	0	2,491
Travel and accommodation expenses		0	0	477
	21(b)	90,603	100,200	132,975

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Council during the year are as follows:	Note	2026 Actual	2025 Actual
		$	$
Short-term employee benefits		777,124	923,255
Post-employment benefits		130,946	160,038
Employee - other long-term benefits		55,091	85,806
Employee - termination benefits		0	115,727
Council member costs	21(a)	90,603	132,975
		1,053,764	1,417,801

Short-term employee benefits
These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits
These amounts are the current-year's cost of the Council's superannuation contributions made during the year.

Other long-term benefits
These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits
These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs
These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Council are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.
No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:	2026 Actual $	2025 Actual $
Member Councils		
Sale of goods and services	8,204,930	25,012,020
Purchase of goods and services	36,377	288,741
Amounts outstanding from related parties:		
Trade and other receivables	539,192	2,306,066
Amounts payable to related parties:		
Trade and other payables	17,855	0

Related Parties

The Council's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

The associate person of Key Management Personnel employed by the Council under normal employment terms and conditions, and all the close family members and the controlled or jointly controlled entities of the key management personnel.

iii. Entities subject to significant influence by the Council

Any entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence.
Significant influence may be gained by share ownership, statute or agreement.

22. INTEREST IN THE EMRC

The following table shows the total interest in the EMRC as at year end:

Member Council	2026		2025	
	%	$	%	$
Town of Bassendean	18.37	13,459,010	5.44	9,641,362
City of Bayswater	81.63	59,811,553	24.11	42,727,343
Shire of Mundaring	0.00	0	13.57	24,040,764
City of Swan	0.00	0	56.88	100,775,706
Total Equity	**100.00**	**73,270,563**	**100.00**	**177,185,175**

The EMRC participating Member Councils' interest distributions have been calculated in accordance with Clause 9.4 of the EMRC Establishment Agreement. This clause stipulates that each participant's share is determined based on the proportion of its population relative to the total population of all participating Member Councils.

The City of Swan and the Shire of the Mundaring issued their Notices of Withdrawal from the EMRC on 1 December 2024 and 11 December 2024 respectively. Their withdrawals took effect from 1 July 2025 in accordance with Clause 12 of the EMRC Establishment Agreement. This clause allows a participant to give notice between 1 July and 31 December in any year, with the withdrawal effective at the end of the financial year following the giving of the notice of withdrawal.

Under Clause 12 of the EMRC Establishment Agreement, the entitlement or liability of a withdrawing participant is payable as soon as practicable following the end of the second financial year after the withdrawal takes effect. The amount payable is based on the valuation methodology as prescribed under Clause 12 of the EMRC Establishment Agreement.

As at 30 June 2026, provisions for equity payouts of $99,265,759 and $23,680,599 were made for the City of Swan and the Shire of Mundaring. The provisions represent the discounted present value of the withdrawing participants' interest in the EMRC and includes its proportionate share of the reduction in the provision of the estimated City of Kalamunda's payout. These values will be adjusted once the final payment value to the City of Kalamunda has been finalised (Refer to Note 16).

The value of the equity of the City of Swan and the Shire of Mundaring are indicative only and not necessary equal to the value they are entitled to upon withdrawal. Their equity entitlements are subject to the valuation methodology as prescribed in Clause 12 of the EMRC Establishment Agreement for withdrawing participants. At present, a separate process is in progress and the values are not finalised.

23. FINANCIAL RISK MANAGEMENT

This note explains the Council's exposure to financial risks and how these risks could affect the Council's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Term deposits subject to variable interest rates	Sensitivity analysis	Diversify investment maturities and monitor interest rates to manage exposure and optimise returns.
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Council engages in transactions expressed in foreign currencies with respect to equipment purchases or for legal representation on a minor scale only and therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the Council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Council's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Council to cash flow interest rate risk. The Council seeks advice from an independent adviser before placing any cash and investments. The Council does not have any short term overdraft facilities.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Council to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	$	$	$	$
2026					
Cash and cash equivalents	4.44%	30,663,693	28,000,000	2,659,843	3,850
Financial assets at amortised cost - term deposits	4.89%	62,000,000	62,000,000	0	0
2025					
Cash and cash equivalents	4.14%	11,307,217	9,000,000	2,303,367	3,850
Financial assets at amortised cost - term deposits	4.92%	62,500,000	62,500,000	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2026	2025
	$	$
Impact of a 1% movement in interest rates on profit or loss and equity*	26,598	23,034

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The Council does not have any borrowings or loans.

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables
The Council's major trade and other receivables comprise user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Council manages this risk by monitoring outstanding debt and employing debt recovery policies.

Council makes suitable allowance for impairment of receivables as required and carries out credit checks on all debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Council applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2025 or 1 July 2026 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2026 and 30 June 2025 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2026					
Trade and loan receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	5,366,931	114,183	376	0	5,481,490
Loss allowance	0	0	0	0	0
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	27,761	0	0	0	27,761
Loss allowance	0	0	0	0	0
30 June 2025					
Trade and loan receivables					
Expected credit loss	0.00%	0.00%	0.00%	99.99%	
Gross carrying amount	3,537,987	420,134	0	1,278,152	5,236,273
Loss allowance	0	0	0	1,277,983	1,277,983
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	262,119	0	0	0	262,119
Loss allowance	0	0	0	0	0

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade and other receivables as at 30 June reconcile to the opening loss allowances as follows:

	Trade receivables		Other receivables	
	2026 Actual	2025 Actual	2026 Actual	2025 Actual
	$	$	$	$
Opening loss allowance as at 1 July	1,277,983	1,286,676	0	0
Increase in loss allowance recognised in profit or loss during the year	0	0	0	0
Receivables written off during the year as uncollectible	(1,277,983)	(8,693)	0	0
Closing loss allowance at 30 June	0	1,277,983	0	0

Trade and other receivables are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Council, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade and other receivables are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables
Payables are subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

The contractual undiscounted cash flows of the Council's payables are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
2026	$	$	$	$	$
Trade and other payables	7,602,127	0	0	7,602,127	7,602,127
	7,602,127	0	0	7,602,127	7,602,127
2025					
Trade and other payables	9,434,712	0	0	9,434,712	9,434,712
	9,434,712	0	0	9,434,712	9,434,712

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

Anergy Australia Pty Ltd
Subsequent to 30 June 2026, the Council received the final report from the liquidator of Anergy Australia Pty Ltd. The report confirmed that there will be no dividend distribution to the Council. As a result, the outstanding loan receivable from Anergy Australia Pty Ltd of $1,277,983, which was fully impaired has been formally written off following approval by Council in August 2026 Council Meeting.

As the loan had already been fully impaired in prior reporting periods, the write-off is not expected to have any impact on the Council's financial position or operating result for the year ended 30 June 2026.

Provision for City of Kalamunda payout
Subsequent to 30 June 2026, the City of Kalamunda resolved to accept the without prejudice settlement offer from the EMRC at its meeting held on 27 October 2026. As a result, the provision for City of Kalamunda payout has been reduced to the best estimated entitlement to the City of Kalamunda. Refer to Note 16 for further details.

25. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

b) Current and non-current classification
The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Council's intentions to release for sale.

c) Rounding off figures
All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures
Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures
Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation
The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

g) Fair value of assets and liabilities
Fair value is the price that the Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue
Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy
AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques
The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach
Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach
Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach
Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets
In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. *AASB 116*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

26. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Council operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
Governance	
To provide responsible and accountable governance and management of the EMRC.	Includes the activities of members of council and the administration and operation of facilities and services to members of Council together with other administrative governance costs.
General purpose funding	
To provide responsible and accountable financial management practices.	Includes the activities relating to the management of the EMRC's investment portfolio, records interest revenue as well as other general purpose revenue.
Community amenities	
To provide sustainable waste disposal, resource recovery and recycling operations and solutions in partnership with member Councils.	Includes waste disposal, resource recovery and recycling operations undertaken at the Red Hill Waste Disposal Facility, the Hazelmere Resource Recovery Facility, Baywaste, Coppin and Mathieson Road transfer stations.
Other property and services	
To facilitate the sustainable economic development of the region together with the provision of responsible and accountable management of the EMRC.	Includes activities and projects of the EMRC's Sustainability directorate, the operations of the Ascot Place activity and records the activities associated with public works overheads, plant operation, materials, salaries and wages.

26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses	2026 Actual	2025 Actual
	$	$
Income excluding grants, subsidies and contributions		
Governance	19	18,346
General purpose funding	3,365,631	3,858,691
Community amenities	69,542,763	65,353,169
Other property and services	272,237	297,169
	73,180,650	69,527,375
Grants, subsidies and contributions		
Governance	25,503	47,974
Community amenities	2,403,938	2,146,263
Other property and services	100,195	261,746
	2,529,636	2,455,983
Total Income	75,710,286	71,983,358
Expenses		
Governance	(1,843,382)	(43,223)
Community amenities	(56,599,602)	(79,450,307)
Other property and services	(4,480,628)	(3,299,042)
Total expenses	(62,923,612)	(82,792,572)
Increase/ (Decrease)	12,786,674	(10,809,214)
Disposal of assets		
Profit on Sale	153,457	0
Loss on Sale	0	(281,258)
Profit/ (Loss) on disposals	153,457	(281,258)
Net result for the period	12,940,131	(11,090,472)
(c) Total Assets		
Governance	11,500,402	11,955,791
General purpose funding	28,071,429	12,524,604
Community amenities	199,668,673	198,906,607
Unallocated - Work In Progress	2,958,941	8,169,032
	242,199,445	231,556,034

27. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2025/26 (30 June 2026 Carried Forward)	2025/26 Budget (30 June 2026 Carried Forward)	2024/25 (30 June 2025 Carried Forward
		$		$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to operating activities				
Less: Profit on asset disposals		(153,457)	(61,217)	0
Less: Receivables written off during the year as uncollectible		0	0	(8,693)
Add: Loss on disposal of assets		0	0	281,258
Add: Depreciation		13,335,363	6,674,450	7,341,143
Add: Finance costs: unwinding of discount		416,233	0	280,254
Add: Work in progress write off		0	0	20,704,337
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions		(45,988)	0	24,977
Other provisions		0	2,018,489	0
Non-cash amounts excluded from operating activities		13,552,151	8,631,722	28,623,276
(b) Amounts excluded from financing activities				
Non-cash amounts excluded from financing activities		5,217,882	0	(5,708,672)
Amounts excluded from financing activities		5,217,882	0	(5,708,672)
(c) Surplus or deficit				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit)				
Adjustments to net current assets				
Less: Reserve accounts	28	(71,238,450)	(28,261,143)	(67,230,636)
Total adjustments to net current assets		(71,238,450)	(28,261,143)	(67,230,636)
Net current assets used in the Statement of Financial Activity				
Total current assets		99,309,883	37,789,048	79,755,244
Less: Total current liabilities		(37,677,015)	(10,191,473)	(45,561,860)
Less: Total adjustments to net current assets		(71,238,450)	(28,261,143)	(67,230,636)
Total Surplus/ (deficit)		(9,605,582)	(663,568)	(33,037,252)

28. RESERVE ACCOUNTS

		2026 Actual Opening Balance	2026 Actual Transfer to	2026 Actual Transfer (from)	2026 Actual Closing Balance	2026 Budget Opening Balance	2026 Budget Transfer to	2026 Budget Transfer (from)	2026 Budget Closing Balance	2025 Actual Opening Balance	2025 Actual Transfer to	2025 Actual Transfer (from)	2025 Actual Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
	Restricted by council												
(a)	Plant and Equipment Reserve	1,479,731	1,072,402	(1,423,200)	1,128,933	1,131,661	893,593	(550,000)	1,475,254	1,288,995	1,449,904	(1,259,168)	1,479,731
(b)	Site Rehabilitation Reserve - Post Closure	4,853,325	401,298	0	5,254,623	3,923,282	221,871	(750,000)	3,395,153	4,462,212	391,113	0	4,853,325
(c)	Future Development Reserve	6,991,417	453,672	(2,275,999)	5,169,090	6,690,534	319,614	(500,000)	6,510,148	6,682,929	6,896,168	(6,587,680)	6,991,417
(d)	Environmental Monitoring Reserve	4,404,275	364,169	0	4,768,444	1,814,864	102,680	(1,000,000)	917,544	2,065,084	2,339,191	0	4,404,275
(e)	Class IV Reserve	5,669,768	940,246	(50,000)	6,560,014	4,976,203	1,025,431	(1,100,000)	4,901,634	4,573,220	1,096,548	0	5,669,768
(f)	Secondary Waste Reserve	0	0	0	0	3,527,499	0	(3,527,499)	0	10,312,670	743,085	(11,055,755)	0
(g)	Class III Reserve	1,595,150	6,274,089	(2,187,474)	5,681,765	6,651	704,751	0	711,402	1,208,713	1,470,824	(1,084,387)	1,595,150
(h)	EastLink Relocation Reserve	6,268,110	518,280	0	6,786,390	1,223,139	193,633	0	1,416,772	5,762,984	505,126	0	6,268,110
(i)	Committed Capital Expenditure Reserve	6,162,728	4,918,672	(5,102,527)	5,978,873	17,823,043	0	(11,000,000)	6,823,043	8,036,861	12,991,863	(14,865,996)	6,162,728
(j)	Long Service Leave Reserve	1,260,038	104,186	0	1,364,224	1,270,529	57,603	0	1,328,132	1,158,496	101,542	0	1,260,038
(k)	Equity Reserve	28,546,094	0	0	28,546,094	782,061	0	0	782,061	0	43,764,550	(15,218,456)	28,546,094
		67,230,636	15,047,014	(11,039,200)	71,238,450	43,169,466	3,519,176	(18,427,499)	28,261,143	45,552,164	71,749,914	(50,071,442)	67,230,636

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

	Name of reserve account	Purpose of the reserve account
(a)	Plant and Equipment Reserve	to finance the replacement of major items of plant and equipment.
(b)	Site Rehabilitation Reserve - Post Closure	to finance the rehabilitation of the Red Hill waste disposal site at time of decommissioning.
(c)	Future Development Reserve	to finance future developments being undertaken by the EMRC. The reserve is also utilised to provide funds for projects that the EMRC is investigating and undertaking for the purpose of the long term future direction in the area of waste management for the benefit of the region.
(d)	Environmental Monitoring Reserve	to provide funds for environmental monitoring after decommissioning of the Red Hill Waste disposal site.
(e)	Class IV Reserve	to finance the construction of future Class IV cells and associated works at the Red Hill waste disposal site.
(f)	Secondary Waste Reserve	to accumulate and to make provision for Secondary Waste Treatment Technology in the future.
(g)	Class III Reserve	to finance the construction of future Class III cells and associated works at the Red Hill waste disposal site.
(h)	EastLink Relocation Reserve	to accumulate and provide funds for the relocation of EMRC's buildings and structures that will be impacted by the EastLink alignment route through the EMRC's Red Hill site.
(i)	Committed Capital Expenditure Reserve	to accumulate and provide funds for the committed projects.
(j)	Long Service Leave Reserve	to accumulate and provide funds to enable the EMRC to fund staff long service leave.
(k)	Equity Reserve	to finance the payment of the equity interest of member Councils which have withdrawn from the EMRC in accordance with the Establishment Agreement.

29. TRUST FUNDS

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

	01 July 2025	Amounts Received	Amounts Paid	30 June 2026
	$	$	$	$
Green Deal Alliance	238,825	0	(238,825)	0
	238,825	0	(238,825)	0

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Eastern Metropolitan Regional Council

To the Council of the Eastern Metropolitan Regional Council

Opinion

I have audited the financial report of the Eastern Metropolitan Regional Council (Regional Council) which comprises:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Regional Council for the year ended 30 June 2026 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the Regional Council's annual report for the year ended 30 June 2026, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Regional Council is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Regional Council's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Regional Council.

The Council is responsible for overseeing the Regional Council's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with *ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Regional Council for the year ended 30 June 2026 included in the annual report on the Regional Council's website. The Regional Council's management is responsible for the integrity of the Regional Council's website. This audit does not provide assurance on the integrity of the Regional Council's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Regional Council to confirm the information contained in the website version.

Mark Ambrose

Mark Ambrose
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
10 November 2026


EMRC
THIS END
FROZEN



EMRC

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14.6 ITEMS CONTAINED IN THE INFORMATION BULLETIN (D2026/22941)

The following items are included in the Information Bulletin, which accompanies the Agenda.

1. OUTSTANDING COUNCIL RESOLUTIONS REGISTER (D2026/22943)
2. CEO EXERCISE OF DELEGATED POWERS AND DUTIES (D2026/22944)
3. 2026/2027 COUNCIL TONNAGE COMPARISONS AS AT 30 SEPTEMBER 2026 (D2026/24429)
4. 2026/2027 COUNCIL TONNAGE COMPARISONS AS AT 31 OCTOBER 2026 (D2026/24431)
5. CORPORATE BUSINESS PLAN 2026/2027– 2030/2031 – FIRST QUARTER REPORTING FROM JULY TO SEPTEMBER 2026 (D2026/22542)

RECOMMENDATION

That the Council notes the items contained in the Information Bulletin accompanying the 19 November 2026 Ordinary Meeting of Council Agenda.

COUNCIL RESOLUTION

MOVED SECONDED

15 REPORTS OF COMMITTEES

15.1 AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD 5 NOVEMBER 2026 (D2026/24468)

The minutes of the Audit, Risk and Improvement Committee meeting held on 5 November 2026 accompany and form part of this agenda – (refer to section of 'Reports of Committees' for Council accompanying this Agenda).

QUESTIONS

The Chairperson invites general questions from members on the minutes of the Audit, Risk and Improvement Committee.

RECOMMENDATION(S)

That with the exception of items ……, which are to be withdrawn and dealt with separately, Council adopts the recommendations in the Audit, Risk and Improvement Committee report (Section 15.1).

COUNCIL RESOLUTION(S)

MOVED SECONDED

16 REPORTS OF DELEGATES

Nil

17 MEMBERS' MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

17.1 NOTICE OF MOTION FROM CR PAUL POLIWKA

A confidential Notice of Motion was received from Cr Paul Poliwka and dealt with under Section 19 Item 19.3.

17.2 NOTICE OF MOTION FROM CR KATHRYN HAMILTON

A Notice of Motion to be tabled at this EMRC Council meeting was received from Cr Kathryn Hamilton.

MOTION

That Council:

Requests the CEO to have a draft "Caretaker Period Policy" prepared by March 2027 for Council's consideration in advance of the next Local Government election scheduled for the second quarter of 2027.

Rationale

Recognising that both Federal and State Governments have Caretaker provisions that take effect in the lead-up to elections, the WA Department of Local Government introduced reforms for the application of Caretaker Periods to all Western Australian Local Governments. This took effect prior to the 2025 October elections.

https://www.wa.gov.au/organisation/local-government/caretaker-period-ordinary-council-elections

This reform standardised a caretaker period across all local governments in Western Australia. As a consequence a significant number of local governments also introduced Caretaker Period Policies to enhance the primary requirement that Councils avoid making major decisions prior to an election that would bind an incoming Council.

The purpose of a Caretaker Period Policy is to provide guidance to ensure the administration operates during the election period in a manner which protects the apolitical nature of the local and regional governments, and avoids the use of resources in a manner that advantages or disadvantages the organisation in the long term.

During an election period the normal business of the local government continues. In summary, the policy ensures that during the election period the local government avoids:

- making major policy decisions
- making significant appointments; and
- entering major contracts or undertakings.

These arrangements aim to prevent controversies about the role of the public sector local government during an election campaign.

Legislative Reference

The relevant provisions are contained in:

- Section 3.73 of the Local Government Act 1995 (WA) – Caretaker restrictions.
- Regulation 3A of the Local Government (Functions and General) Regulations 1996 – prescribed significant acts.

The state imposed statutory Caretaker Period provisions were to apply to both Local Governments and Regional Local Governments in WA.

It should be noted that under section 3.66(3) of the Local Government Act 1995, Part 4 (Elections and other polls) does not apply to regional local governments. Furthermore, section 1.4A defines a Caretaker Period by reference to a relevant election for that local government. As such it is important that the EMRC moves to adopt it's own Caretaker Period policy to resolve any anomaly with the state mandated 2024 changes to standardised Caretaker provisions. This will also bring the EMRC in line with Caretaker Period policies embraced by each of it's Member Councils of Bayswater and Bassendean.

Examples of existing policies of other local governments include:

- City of Bayswater

  https://www.bayswater.wa.gov.au/online-services/forms-and-publications/policies/2024/ election-caretaker-period-policy

- Town of Bassendean

  https://www.bassendean.wa.gov.au/documents/879/electoral-caretaker-period-policy

- Shire of Mundaring

  https://www.mundaring.wa.gov.au/documents/303/election-caretaker-policy-29

- City of Perth

  https://perth.wa.gov.au/-/media/Project/COP/COP/COP/Documents-and-Forms/Council/Documents/Reports-and-Important-Documents/Guide-to-Caretaker-Requirements-Under-the-LG-Act.pdf

Example outlining why a Caretaker Period Policy was introduced by the Town of Bassendean in 2018:

Immediately prior to the October 2017 local government election, several significant decisions were made by the Town of Bassendean Council, some of which were ultimately the subject of revocation motions by the newly elected Council.

One such decision related to a controversial resolution committing our Council, as a Member of the EMRC, to a 20-year Waste contract, an issue that was vigouriously opposed by multiple candidates campaigning in the 2017 election. Without caretaker period provisions, a decision was made just days prior to the election of a new Council. This series of events highlighted the need for a Caretaker Period Policy to be introduced in 2018 in order to avoid such situations reoccurring in future.

In 2024 the WA Government recognised the need to introduce standardised Caretaker Period provisions across all Local governments.

As a measure of good governance it is incumbent upon the EMRC to develop and support a Caretaker Period Policy.

COUNCIL RESOLUTION(S)

MOVED SECONDED

18 NEW BUSINESS OF AN URGENT NATURE

19 CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

RECOMMENDATION (Closing Meeting to the Public)

That with the exception of ……, the meeting be closed to members of the public in accordance with Section 5.23(2) of the *Local Government Act 1995* for the purpose of dealing with matters of a confidential nature.

COUNCIL RESOLUTION

MOVED SECONDED

19.1 MAJOR LAND TRANSACTION (D2026/24605)

This item is recommended to be confidential because it contains matters of a commercial-in-confidence nature.

See Confidential Item circulated with the Agenda under Separate Cover.

19.2 STRATEGIC DISCUSSION (D2026/24530)

This item is recommended to be confidential because it contains matters of a commercial-in-confidence nature.

See Confidential Item circulated with the Agenda under Separate Cover.

19.3 CONFIDENTIAL NOTICE OF MOTION FROM CR PAUL POLIWKA (D2026/24501)

This item is recommended to be confidential because it contains matters of a commercial-in-confidence nature.

See Confidential Item circulated with the Agenda under Separate Cover.

RECOMMENDATION [Meeting re-opened to the Public]

That the meeting be re-opened, the members of the public be invited to return to the meeting and the recommendations passed behind closed doors be recorded.

COUNCIL RESOLUTION(S)

MOVED SECONDED

Recording of the resolutions passed behind closed doors, namely:

19.1 MAJOR LAND TRANSACTION (D2026/24605)

COUNCIL RESOLUTION(S)

MOVED SECONDED

19.2 STRATEGIC DISCUSSION (D2026/24530)

COUNCIL RESOLUTION(S)

MOVED SECONDED

19.3 CONFIDENTIAL NOTICE OF MOTION FROM CR PAUL POLIWKA (D2026/24501)

COUNCIL RESOLUTION(S)

MOVED SECONDED

20 FUTURE MEETINGS OF COUNCIL

The next meeting of Council will be held on Thursday 25 February 2027 at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, Ascot WA 6104 commencing at 6:00pm.

Future Meetings 2027

Thursday	25 February		at	EMRC Administration Office
Thursday	25 March		at	EMRC Administration Office
Thursday	22 April	(if required)	at	EMRC Administration Office
Thursday	27 May	(if required)	at	EMRC Administration Office
Thursday	24 June	(if required)	at	EMRC Administration Office
Thursday	22 July	(if required)	at	EMRC Administration Office
Thursday	26 August	(if required)	at	EMRC Administration Office
Thursday	23 September	(if required)	at	EMRC Administration Office
Thursday	25 November		at	EMRC Administration Office

21 DECLARATION OF CLOSURE OF MEETING