



MINUTES

29th of JULY 2026

ORDINARY COUNCIL MEETING

Held at the Shire of upper Gascoyne's Administration Building located at 4 Scott Street, Gascoyne Junction, commencing at 10.30am

DISCLAIMER

Disclaimer

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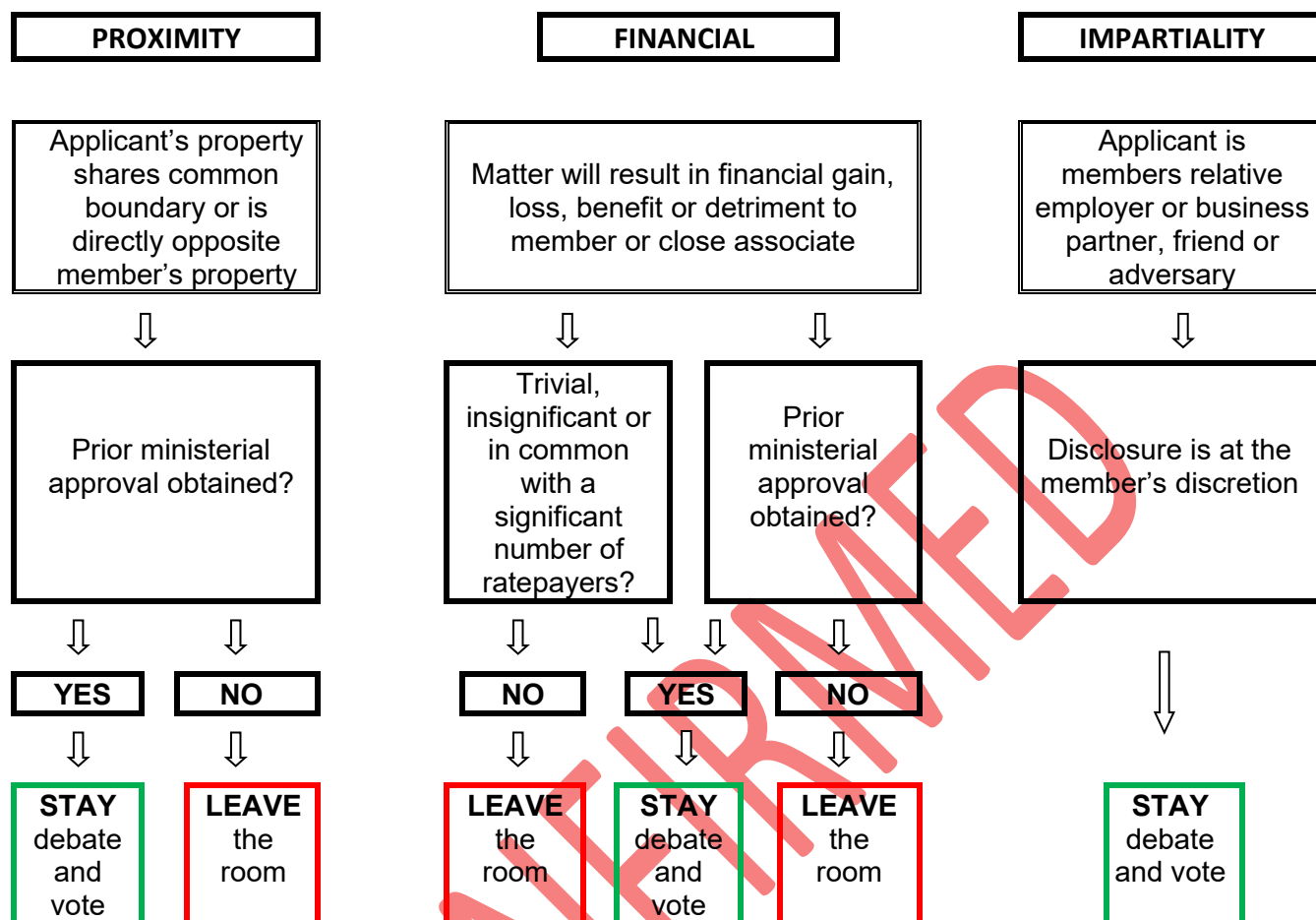
Please note this agenda contains recommendations which have not yet been adopted by Council.

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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



Local Government Act 1995 - Extract

5.65 - Members' interests in matters to be discussed at meetings to be disclosed.

- (1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest. (Penalties apply).
- (2) It is a defense to a prosecution under this section if the member proves that he or she did not know:
- (a) that he or she had an interest in the matter; or (b) that the matter in which he or she had an interest would be discussed at the meeting.
- (3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.70 - Employees to disclose interests relating to advice or reports.

- (1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.
- (2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.
- (3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

5.71 - Employees to disclose interests relating to delegated functions.

- If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:
- (a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply).

'Local Government (Administration) Regulations 1996 – Extract

In this clause and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996:

"Interest" means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

SHIRE OF UPPER GASCOYNE
MINUTES FOR THE ORDINARY MEETING OF COUNCIL HELD AT THE SHIRES ADMINISTRATION
BUILDING ON THE 29th OF JULY 2026 COMMENCING AT 10.30 AM

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**SHIRE OF UPPER GASCOYNE
MINUTES FOR THE ORDINARY MEETING OF COUNCIL HELD AT THE SHIRES
ADMINISTRATION BUILDING ON THE 29th OF JULY 2026 COMMENCING AT 10.30 AM**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Shire President welcomed those present and declared the meeting open at 10:30am.

2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr J. Caunt
Cr A. McKeough
Cr D. Hammarquist
Cr T. Tubby

Shire President
Councillor
Councillor
Councillor

Staff

John McCleary
Sean Walker
Andrea Pears

Chief Executive Officer
Executive Manager of Works
Executive Manager of Finance and
Corporate Services
Accountant/Finance Officer
Senior Corporate Services Officer
Town Maintenance Supervisor

Mark Willis
Cherie Walker
Adam Watkins

Visitors

Josh Kirk

Greenfields Technical Services

2.2 Absentees

Cr P. Windie

2.3 Leave of Absence previously approved

Cr G. Watters

3. APPLICATION FOR LEAVE OF ABSENCE

Nil

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

Nil

5. DISCLOSURE OF INTEREST

Nil

6. **PETITIONS/DEPUTATIONS/PRESENTATIONS**
Nil
7. **ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION**
Nil
8. **MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS**
Nil
9. **CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS**

9.1 Ordinary Meeting of Council held on 29th of June 2026.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 01072026			
MOVED:	CR: D. HAMMARQUIST	SECONDED:	CR: A. MCKEOUGH
<i>That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 29th of June 2026 be confirmed as a true and correct record of proceedings.</i> FOR: CR J. CAUNT CR A. MCKEOUGH CR T. TUBBY CR D. HAMMARQUIST AGAINST: CR F/A: 4/0			

10. AGENDA ITEMS

10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Mark Willis – Acting Executive Manager of Finance and Corporate Services
Date:	22 July 2026
Matters for Consideration:	To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 29th of July 2026 as attached – see Appendix 1. In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of

	this reporting period for both general legal and rates debt recovery expenses – refer to Appendix 1 .
Background:	The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.
Comments:	The list of accounts are for the month of June 2026.
Statutory Environment:	Local Government (Financial Management Regulations) 1996 13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc. (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared — (a) the payee's name; and (b) the amount of the payment; and (c) the date of the payment; and (d) Sufficient information to identify the transaction. (2) A list of accounts for approval to be paid is to be prepared each month showing — (a) for each account which requires council authorisation in that month — (i) the payee's name; and (ii) the amount of the payment; and (iii) sufficient information to identify the transaction; and (b) the date of the meeting of the council to which the list is to be presented. (3) A list prepared under sub regulation (1) or (2) is to be — (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and (b) recorded in the minutes of that meeting.
Policy Implications:	Purchasing Policy
Financial Implications:	2025/2026 Budget
Strategic Implications:	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.
Risk:	

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Financial Impact	Payments are made without appropriate budget authority	2 / 2 – Low	Purchasing Policy provides for differing levels of Purchase Order Authority and works in conjunction with committing funds against an authorised budget
Health	N/A	N/A	
Service Interruption	N/A	N/A	
Compliance	N/A	N/A	
Reputational	N/A	N/A	
Property	N/A	N/A	
Environment	N/A	N/A	
Fraud	Accounting Fraud	4 / 1 - Low	Internal Controls are in place, including using Eftsure which checks the creditor to ensure bank, contact details, ABN are correct, matching PO's with invoices, sign off by responsible officers, bank payments to be authorised by two officers exclusive of the PO authorising officer.

Consultation:	Nil														
Voting requirement:	Simple Majority														
Officer's Recommendation:	<i>That Council endorse the payments for the period 1st of June 2026 to the 30th of June 2026 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 30th of June 2026.</i> <table border="1"> <tr> <td>May 2026</td> <td></td> </tr> <tr> <td>Municipal Fund Bank EFTs</td> <td>\$ 5,971,443.97</td> </tr> <tr> <td>Cheque</td> <td>\$ -</td> </tr> <tr> <td>Net Payroll</td> <td>\$ 109,189.56</td> </tr> <tr> <td>BPAY/Direct Debit</td> <td>\$ 26,273.37</td> </tr> <tr> <td>TOTAL</td> <td>\$ 6,106,896.90</td> </tr> </table>			May 2026		Municipal Fund Bank EFTs	\$ 5,971,443.97	Cheque	\$ -	Net Payroll	\$ 109,189.56	BPAY/Direct Debit	\$ 26,273.37	TOTAL	\$ 6,106,896.90
May 2026															
Municipal Fund Bank EFTs	\$ 5,971,443.97														
Cheque	\$ -														
Net Payroll	\$ 109,189.56														
BPAY/Direct Debit	\$ 26,273.37														
TOTAL	\$ 6,106,896.90														
Council Resolution No: 02072026															
MOVED:	CR: A. MCKEOUGH	SECONED:	CR: D. HAMMARQUIST												
<i>That Council endorse the payments for the period 1st of June 2026 to the 30th of June 2026 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 30th of June 2026.</i> <table border="1"> <tr> <td>May 2026</td> <td></td> </tr> <tr> <td>Municipal Fund Bank EFTs</td> <td>\$ 5,971,443.97</td> </tr> <tr> <td>Cheque</td> <td>\$ -</td> </tr> <tr> <td>Net Payroll</td> <td>\$ 109,189.56</td> </tr> <tr> <td>BPAY/Direct Debit</td> <td>\$ 26,273.37</td> </tr> <tr> <td>TOTAL</td> <td>\$ 6,106,896.90</td> </tr> </table> FOR: CR J. CAUNT CR A. MCKEOUGH CR T. TUBBY CR D. HAMMARQUIST AGAINST: CR F/A: 4/0				May 2026		Municipal Fund Bank EFTs	\$ 5,971,443.97	Cheque	\$ -	Net Payroll	\$ 109,189.56	BPAY/Direct Debit	\$ 26,273.37	TOTAL	\$ 6,106,896.90
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TOTAL	\$ 6,106,896.90														

10.2 MONTHLY FINANCIAL STATEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Mark Willis – Acting Executive Manager of Finance and Corporate Services
Date:	22 July 2026
Matters for Consideration:	The Statement of Financial Activity for the period of June 2026, includes the following reports: • Statement of Financial Activity • Significant Accounting Policies • Graphical Representation – Source Statement of Financial Activity • Net Current Funding Position • Cash and Investments • Major Variances • Budget Amendments • Receivables • Grants and Contributions • Cash Backed Reserve • Capital Disposals and Acquisitions • Trust Fund see Appendix 2
Background:	Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.
Comments:	The Statement of Financial Activity is for the month of June 2026
Statutory Environment:	Local Government Act 1995 – Section 6.4 Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.

Risk:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Financial Impact	Stakeholders may withdraw funding if the statements are not prepared according to the regulatory framework	2 / 2 – Low	Financial statements are prepared on time and according to the applicable Legislation and Regulations.
Health	N/A	N/A	N/A
Service Interruption	N/A	N/A	N/A
Compliance	N/A	2 / 2 – Low	Ensure that the Financial Statements are prepared on time and according to the applicable Legislation and Regulations.
Reputational	N/A	N/A	High priority has been placed on preparing Statutory reporting within legislated timeframes.
Property	N/A	N/A	N/A
Environment	N/A	N/A	N/A
Fraud	N/A	N/A	N/A

Consultation:	Nil
Voting requirement:	Simple Majority
Officer's Recommendation:	That Council receive the Financial Statements as presented in Appendix 2 which are prepared in accordance with the Local Government (Financial Management) Regulations, for the period of June 2026.

Council Resolution No: 03072026

MOVED:	CR: A. MCKEOUGH	SECONDED:	CR: D. HAMMARQUIST
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That Council receive the Financial Statements as presented in Appendix 2 which are prepared in accordance with the Local Government (Financial Management) Regulations, for the period of June 2026.

FOR: CR J. CAUNT

AGAINST: CR

CR A. MCKEOUGH

CR T. TUBBY

CR D. HAMMARQUIST

F/A: 4/0

UNCONFIRMED

10.3 APPOINTMENT OF CEO ELECTION PANEL & INDEPENDENT MEMBER, & TERMS OF REFERENCE

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	10 July 2026
Matters for Consideration:	For Council to consider the appointment of the CEO Recruitment Selection Panel, including the appointment of an independent panel member as per the adopted Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination Policy, and Terms of Reference for the Committee. Appendix 3
Background:	The Shire's current Chief Executive Officer, Mr John McCleary, has indicated that he intends to resign in the early months of 2027. John is required to provide one months' notice. As such, it is wise to get the statutory requirements in place so as to save time and be ready for when Mr McCleary does officially resign. As per the Shire's Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination, Council must establish a Selection Panel for the employment of a new CEO which includes an independent member. In addition, a "terms of Reference" for this committee needs to be established to provide guidance to the committee. The Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination is attached for Councillors reference.
Comments:	

Statutory Environment:	<i>Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination</i> 8. Establishment of selection panel for employment of CEO (1) <i>In this clause —</i> <i>independent person means a person other than any of the following —</i> (a) <i>a council member;</i> (b) <i>an employee of the local government;</i> (c) <i>a human resources consultant engaged by the local government.</i> (2) <i>The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.</i> (3) <i>The selection panel must comprise —</i> (a) <i>council members (the number of which must be determined by the local government); and</i> (b) <i>at least 1 independent person.</i>
Policy Implications:	Nil
Financial Implications:	Costs associated with engaging a consultant to run the recruitment process to be covered under consultancy provisions in 2026/2027 Annual Budget
Strategic Implications:	

Risk Assessment:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health			
Financial Impact			
Service Interruption			
Compliance			
Reputational			
Property			
Environment			
Fraud			

Consultation:

Nil

Voting requirement:

Simple Majority

Officer's Recommendation:

That Council:

- In accordance with Clause 8 of the Standards for Chief Executive Officer*

Recruitment and Selection, Performance Review and Termination appoint the following Councillor(s) to the CEO Selection Panel for the Recruitment of the new Chief Executive Officer position: -

Shire President – Cr J. Caunt

Cr

Cr

or alternatively,

That the whole of Council be appointed to be on the Selection Panel;

AND

Mr Joshua Kirk, be appointed as the Independent Person on the Selection Panel.
- Adopt the Attached CEO Selection Panel Committee Terms of Reference [Appendix 3](#)*

Council Resolution No: 04072026

MOVED:	CR. D. HAMMARQUIST	SECONDED:	CR A. MCKEOUGH
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That Council:

- In accordance with Clause 8 of the Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination appoint the following Councillor(s) to the CEO Selection Panel for the Recruitment of the new Chief Executive Officer position: -*
Shire President – Cr J. Caunt
Cr A. McKeough
Cr T. Tubby
or alternatively,
That the whole of Council be appointed to be on the Selection Panel;
AND
Mr Joshua Kirk, be appointed as the Independent Person on the Selection Panel.
- Adopt the Attached CEO Selection Panel Committee Terms of Reference as per [Appendix 3](#)*

FOR: CR J. CAUNT
CR A. MCKEOUGH
CR T. TUBBY
CR D. HAMMARQUIST

AGAINST: CR

F/A: 4/0

10.4 THE ADOPTION OF TWO RIVERS MEMORIAL PARK – MEMORIAL PLAQUE POLICY	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Ainsley Hardie – TCDO
Date:	July 21 2026
Matters for Consideration:	The Adoption of Two Rivers Memorial Park – Memorial Plaque Policy
Background:	With no active cemetery in Gascoyne Junction, this policy would establish and create a public space in the Upper Gascoyne that provides a consistent, safe and respectful space that can assist people in their grief and commemorate individuals who have contributed to the community with the absence of an active Cemetery at the Two Rivers Memorial Park in Gascoyne Junction in a way the protects the public space and amenity and delivers a consistent way to memorialise deceased residents and individuals

	who have contributed to the Upper Gascoyne community. see Appendix 4
Comments:	Nil
Statutory Environment:	<i>Local Government Act 1995</i>
Policy Implications:	Creation of new policy
Financial Implications:	26/27 Budget the creation of Income and Expense accounts for the Memorial Plaque program. Fees and Charges to be established as applicants to fund cost of materials and installation.
Strategic Implications:	1.2.1.3 Support community health and wellbeing 1.2.2.1 Continue to provide, maintain and improve community infrastructure and facilities in accordance with Asset Management Plans
Risk:	

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Health	Important for Mental Health & Wellbeing of residents to have a local place of remembrance.	1,5	
Financial Impact	Minor as user pays system	1,5	
Service Interruption	N/A		Nil
Compliance	N/A		Comply with the legislative requirements as recommended by the author of this report.
Reputational	N/A		
Property	Damage to memorial plinths due to vandalism. Plinths to be a standard to maintain aesthetic area.	1,5	Set standard to ensure all memorial plinths are of the same standard and style. Easy to maintain and difficult to damage. Low replacement cost if needed

	Environment	N/A		
	Fraud	N/A		
Consultation:		TCDO, CEO, Works Manager, ABBL Contracting, Anston Memorial Products, Outback Graves, Geraldton Trophy Centre		
Voting requirement:		Simple Majority		
Officer's Recommendation:		To adopt and enact the Two Rivers Memorial Park – Memorial Plaque Policy.		
Council Resolution No: 05072026				
MOVED:	CR T. TUBBY	SECONDED:	CR D. HAMMARQUIST	
To adopt and enact the Two Rivers Memorial Park – Memorial Plaque Policy.				
FOR: CR J. CAUNT				
CR A. MCKEOUGH				
CR T. TUBBY				
CR D. HAMMARQUIST				
F/A: 4/0				

11. MATTERS BEHIND CLOSED DOORS

Nil

12. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

Nil

13. OUTSTANDING COUNCIL MEETING RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer

14. MEETING CLOSURE

The Shire President closed the meeting at 11:08am.

APPENDIX 1

(List of Accounts Paid Report for June 2026)

Date: 13/07/2026
Time: 12:15:50PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted to Council - June 2026

USER: Corporate Services
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Commonwealth Mastercard					
EFT19404	02/06/2026	Starlink Internet for Shire Administration, Houses and Plant May 2026	1		6,852.78
INV 01052026	01/05/2026	Spot Subscription for Works Crew 25/26	1	396.98	
INV 7961280694	02/05/2026	Apple iCloud 50gb Data Storage - May 2026	1	1.49	
INV 617866018	04/05/2026	KMART - supplies for pavilion kitchen	1	636.50	
INV INV-43084	05/05/2026	Penrith Rubber Stamps - JP Stamps for Sean Wallace Walker	1	134.70	
INV 166164698	06/05/2026	Vehicle Transfer and Infringement for P160	1	422.20	
INV 54655	07/05/2026	John Parry Medical Centre - Pre- Employment Medical for Peter Ryan	1	205.00	
INV 12052026	12/05/2026	BP Carnarvon - Refreshments (Public Relations)	1	21.80	
INV PI 152307	24/05/2026	Carnarvon Motel - Accommodation TCDO Tourism WA Conference	1	636.02	
INV 04891-6716	24/05/2026	Canva Subscription - 24.05.2026 to 23.05.2027	1	164.99	
INV CYINV004126	26/05/2026	ST JOHNS - Defibrillator battery packs and supplies for Shire Defibs, ST JOHNS - Defibrillator battery packs and supplies for Shire Defibs - GST Free	1	998.50	
INV 00003163	27/05/2026	Roscoss - Trade Made - Locking Rod, Fixed Spare Tyre Rod plus Shipping	1	113.30	
INV 7401897454	28/05/2026	SEEK ONLINE - Job advert Experienced Maintenance Grader Operator/All Rounder	1	528.00	
INV 701897485	28/05/2026	SEEK ONLINE - Job advert Plant Operator/ Serviceman	1	627.00	
INV 24430	29/05/2026	Shire of Upper Gascoyne - Plate Swap GU31 to GU28, Shire of Upper Gascoyne - Plate Swap GU28 to GU31	1	38.80	
INV STARLINK 30/05/2026		Starlink - Lot 19, 27 Gregory Street -, Starlink - Lot 17/18, 31 Gregory Street, Starlink - Lot 50, 22 Hatch Street, Starlink - Administration -, Starlink - CRC, Starlink - Vehicles, Graders and Roaming, Starlink - Pavilion	1	1,927.50	
RSM Australia Pty Ltd					
EFT19405	05/06/2026	Accounting and Financial Services for 2025/26 under RFT01-22/23 - May 2026	1		11,392.85
INV GERI01692	31/05/2026	Accounting and Financial Services for 2025/26 under RFT01-22/23, Rates Contractor for 2025/26	1	11,392.85	
Mcleods Lawyers Pty Ltd					
EFT19406	05/06/2026	Legal Advise on Hardship - Write off Request (Rates)	1		1,850.20
INV 151905	29/05/2026	Legal Advise on Hardship - Write off Request (Rates)	1	1,850.20	
ABBL Contracting & Maintenance					
EFT19407	05/06/2026	Installation of 2 x Workpods at the CRC	1		1,980.00
INV INV-1647	18/05/2026	Installation of 2 x Workpods at the CRC	1	1,980.00	
Cynthia Wright					
EFT19408	05/06/2026	Craft Payment to Cynthia Wright	1		28.00
INV DREQ-11.2	31/05/2026	Craft Payment to Cynthia Wright, Craft Payment to Cynthia Wright - Commission	1	28.00	
House Legal Pty Ltd					

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House Legal Pty Ltd					
EFT19409	05/06/2026	Consulting - Indigenous Land Use Agreement - ILUA - Residential Land Development - Hatch Street & Rubbish Tip Development	1		220.00
INV 2937	30/04/2026	Consulting - Indigenous Land Use Agreement - ILUA - Residential Land Development - Hatch Street & Rubbish Tip Development	1	220.00	
Jolly's Tyre Service					
EFT19410	05/06/2026	P131 - Ford Ranger CEO - Tyres	1		2,428.00
INV 170943	29/05/2026	TOYO LT265/70R17 121S OPAT3 WSW Fitting - 4WD/RV Tyre, Wheel Balance - 4WD, Disposal of tyre, Wheel alignment	1	2,428.00	
Perfect Computer Solutions Pty Ltd					
EFT19411	05/06/2026	I.T Support 22.05.2026 & Monthly Monitoring Fee	1		212.50
INV 30468	29/05/2026	Monthly fee for Monitoring, Management and Resolution of Disaster Recovery Options, I.T Support for Administration Office and CRC	1	212.50	
SRD Constructing Pty Ltd					
EFT19412	05/06/2026	Ullawarra Road, Cobra - Gifford Creek Road, Cobra - Dairy Creek Road - Maintenance Grading 01.05.2026 to 14.05.2026	1		66,784.08
INV INV-0343	28/05/2026	Conduct General Road Maintenance at \$220 p/hr including GST. Price includes operator, Grader, camp, transport, food and maintenance, Shire to provide diesel.	1	32,904.08	
INV INV-0342	28/05/2026	Conduct General Road Maintenance at \$220 p/hr including GST. Price includes operator, Grader, camp, transport, food and maintenance, Shire to provide diesel., Conduct General Road Maintenance at \$220 p/hr including GST. Price includes operator, Grader, camp, transport, food and maintenance, Shire to provide diesel., Conduct General Road Maintenance at \$220 p/hr including GST. Price includes operator, Grader, camp, transport, food and maintenance, Shire to provide diesel.	1	33,880.00	
Westrac Pty Ltd					
EFT19413	05/06/2026	P106 - CAT 140M Grader - Parts	1		1,062.26
INV PI 2307919	27/05/2026	Belt Tensioner, Belt Pulley	1	1,062.26	
Them Earth Moving					
EFT19414	05/06/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades 01.05.2026 to 15.05.2026	1		1,125,317.77
INV 00001596	29/05/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades 01.05.2026 to 15.05.2026, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades 01.05.2026 to 15.05.2026	1	1,125,317.77	
ABBL Contracting & Maintenance					
EFT19415	05/06/2026	SH13 lot 50 - 22 Hatch Street - Repair ground around rear shed, cement, stabilise material, level and compact.	1		9,900.00
INV INV-1645	18/05/2026	Repair ground around rear shed, cement, stabilise material, level and compact	1	4,950.00	
INV INV-1646	18/05/2026	Level Eastern end retaining blocks, restabilise concreting footing and level existing ground	1	4,950.00	
ABBL Contracting & Maintenance					
EFT19416	05/06/2026	C3400 - R2R - Landor Meekatharra Road SLK 48 to 62 - Resheeting Various 25/26 - Mobilise Pumps and Plant - 11.05.2026 to 20.05.2026	1		9,075.00
INV INV-1648	22/05/2026	C3400 - R2R - Landor Meekatharra Road SLK 48 to 62 - Resheeting Various 25/26 - Mobilise Pumps and Plant - 11.05.2026 to 20.05.2026	1	9,075.00	
ABBL Contracting & Maintenance					
EFT19417	05/06/2026	AGRN -1280 - Emergency Works - Cyclone Nerelle	1		27,489.00

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ABBL Contracting & Maintenance					
INV INV-1644	14/05/2026	Emergency works grader operator, Emergency works grader operator, Emergency works grader operator, Emergency works grader operator	1	27,489.00	
Quantum Surveys Pty Ltd					
EFT19418	11/06/2026	Engineering survey Congo & Daurie Crossing Upgrade	1		12,597.20
INV 00012932	30/05/2026	Engineering survey Congo & Daurie Crossing Upgrade	1	12,597.20	
Australia Post					
EFT19419	11/06/2026	Postage Costs for May 2026	1		77.28
INV 1014769464	03/06/2026	Postage and Freight Costs for CRC	1	77.28	
Gascoyne Traders					
EFT19420	11/06/2026	Vegas Ensemble Base Double	1		1,579.00
INV 26-0000166	20/04/2026	Vegas Ensemble Base Double, SlumberSupremeDoubleMattress	1	1,579.00	
Coolyou Pty Ltd t/a Dust Up Projects					
EFT19421	11/06/2026	Freight from Carnarvon to Gascoyne Junction 28.04.2026 to 27.05.2026	1		3,182.00
INV INV-1157	01/06/2026		1	3,182.00	
Everywhere Travel					
EFT19422	11/06/2026	Accommodation for Sean Walker attending RRG Meeting in Exmouth	1		1,562.00
INV I000058175	29/05/2026	Accommodation for Sean Walker attending RRG Meeting in Exmouth	1	1,562.00	
Gascoyne Office Equipment					
EFT19423	11/06/2026	Printing and Photocopying - March 2026	1		1,272.59
INV SOF5698-6530	04/2026	Printing and Photocopying Costs - Admin & Works, Printing and Photocopying Costs - CRC	1	1,272.59	
Geraldton Fuel Company T/as Refuel Australia					
EFT19424	11/06/2026	Supply bulk fuel to Camp Trailers with 4000 litre diesel tank - 8785 litres of diesel @ 1.99ex	1		29,219.28
INV 31052026	31/05/2026	Fuel Card Purchases - P133 - Ford Ranger Works, Fuel Card Purchases - P132 - Ford Ranger Super Cab - Town Maintenance, Fuel Card Purchases - P139 - 2023 MAZDA BT-50 4x4- MFCS	1	2,113.47	
INV 03055549	01/06/2026	Supply bulk fuel to Gifford Creek Tank F002 - 3,600 litres of diesel @ 1.99ex,	1	7,878.96	

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Geraldton Fuel Company T/as Refuel Australia					
INV 03055548	01/06/2026	Supply bulk fuel to Camp Trailers with 4000 litre diesel tank - 8785 litres of diesel @ 1.99ex,	1	19,226.85	
Jolly's Tyre Service					
EFT19425	11/06/2026	P52 - Camp Trailer - Tyres	1		4,152.00
INV 171024	02/06/2026	Rovelo 255/70R22.5 Rovelo RAR26 16PR 140/137M Tyre	1	2,754.00	
INV 171071	05/06/2026	Maxxis 255/70R17 Maxxis AT811 Razr AT 10PR LT 121/118S Ty including fitting, valce balance, and disposal.	1	1,398.00	
Officeworks					
EFT19426	11/06/2026	Office Supplies	1		184.60
INV 630001258	04/06/2026	Energizer AA Max Batteries 30 Pack, ENE91CS30T, Energizer MAX AA Alkaline Batteries 10 Pack, ENE91HP10, Staedtler Textsurfer Classic Highlighters Yellow 4 Pack, ST3641PWP4, J.Burrows Sign Here Flags 25 x 44mm 8 Pack, JB4ASHERE8, Delivery	1	184.60	
Outback Builders WA					
EFT19427	11/06/2026	Replace Grader Camp Accomodation Unit P52 - Final Payment 2/2	1		28,000.00
INV INV-0157	31/05/2026	Replace Grader Camp Accommodation Unit P52 - Final Payment 2/2	1	28,000.00	
RepcO Pty Ltd					
EFT19428	11/06/2026	Low Profile Garage Jacks	1		1,201.80
INV 4610653114	05/06/2026	2906T - Tradequip Hydraulic Garage Jack 3,000kg -	1	1,201.80	
Sound Supplies WA Pty Ltd					
EFT19429	11/06/2026	Sound Lighting and Backend Equipment May Music in the Park	1		11,898.70
INV INV-0411	29/05/2026	Sound Lighting and Backend Equipment May Music in the Park	1	11,898.70	
Tel-o-mac Tackle Shop					
EFT19430	11/06/2026	P156 Ford Ranger - Engel & Transit Bag	1		1,734.00
INV I000000022	04/06/2026	Engel MT45J-G4D-V 40l fridge, Engel TBAG45MTV transit bag	1	1,734.00	
Team Global Express					
EFT19431	11/06/2026	Freight from Carnarvon to Perth - Library Books	1		205.42
INV 1204-MWB:	31/05/2026	Freight from Westrac - 26.05.2026	1	54.86	
INV 1205-MWB:	07/06/2026	Freight from Carnarvon to Perth - Library Books	1	150.56	
Vanguard Print					
EFT19432	11/06/2026	Storage and Distribution of Tourism Brochures - May 2026	1		110.77
INV 51000	28/05/2026	Storage and Distribution of Tourism Brochures - May 2026	1	110.77	
Westrac Pty Ltd					
EFT19433	11/06/2026	P105 - CAT Roller - 500 Hour Service	1		2,755.27
INV SI 1903410	03/06/2026	P106 - CAT 140M Grader, Labour, Parts, Freight Recovery, Environmentals	1	2,755.27	
Greenfield Technical Services					
EFT19434	11/06/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 18.05.2026 to 31.05.2026	1		20,649.49

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Greenfield Technical Services					
INV INV-5142	02/06/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 18.05.2026 to 31.05.2026	1	20,649.49	
Them Earth Moving					
EFT19435	11/06/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Claim 11 16.05.2026 to 31.05.2026	1		1,287,297.43
INV 00001578	18/05/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades 16.03.2026 to 31.03.2026 Portion A, , C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Retention 16.03.2026 to 31.03.2026, , C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades 16.03.2026 to 31.03.2026 Portion B, , C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Retention 16.03.2026 to 31.03.2026,	1	47,369.16	
INV 00001579	18/05/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - 01.04.2026 to 15.04.2026 - Portion A, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Retention 01.04.2026 to 15.04.2026 - Portion A, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - 01.04.2026 to 15.04.2026 - Portion B, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Retention 01.04.2026 to 15.04.2026 - Portion B	1	61,229.48	
INV 00001595	28/05/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - 16.04.2026 to 30.04.2026 - Portion A, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Retention 16.04.2026 to 30.04.2026 - Portion A	1	22,049.25	
INV 00001600	08/06/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Claim 11 16.05.2026 to 31.05.2026, C3396 - Retentions Held - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Claim 11 16.05.2026 to 31.05.2026, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Claim 11 16.05.2026 to 31.05.2026 - Fuel Surcharge, C3396 - Retentions Held - RFT03 25-26 Landor Mt Augustus Rd Upgrades - Claim 11 16.05.2026 to 31.05.2026 - Fuel Surcharge	1	11,156,649.54	
Greenfield Technical Services					
EFT19436	11/06/2026	AGRN-1175 - Procurement Management for Plant and Labour Hire.	1		10,328.69
INV INV-5144	04/06/2026	Procurement for plant and labour hire AGRN1175	1	10,328.69	
Greenfield Technical Services					
EFT19437	11/06/2026	C3403 - Pells Creek Crossing Upgrade to Seal - Consultancy And Procurement of Earthworks Contractor	1		11,428.69
INV INV-5143	04/06/2026	Consultancy And Procurement of Earthworks Contractor Pells	1	11,428.69	
Woolworths Limited					
EFT19438	16/06/2026	Food and Supplies for RO Opening and Farewell	1		1,409.12
INV TI-02EAA-104/05/2026		Office Supplies GST, Office Supplies GST FREE	1	408.00	
INV TI-02EAA-111/05/2026		Office Kitchen Supplies GST, Office Kitchen Supplies GST FREE	1	158.95	
INV TI-02EAA-122/05/2026		Food and Supplies for RO Opening and Farewell for Jarrod, Blanche and Hamish GST, Food and Supplies for RO Opening and Farewell for Jarrod, Blanche and Hamish GST FREE	1	842.17	
Bubagundy Pty Ltd					
EFT19439	19/06/2026	Landor - Meekatharra Road - Maintenance Grading 15.05.2026 to 05.06.2026	1		10,175.00
INV 326	11/06/2026	Conduct maintenance grading on Landor - Meekatharra Road , Including Grader and operator, SHire to provide fuel @ \$203.50 per hour.	1	10,175.00	
Carnarvon Growers Association Inc					
EFT19440	19/06/2026	P115 - 14 x 7 Flat Top Trailer - Subersible Pump and fittings x 3	1		3,157.24

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Carnarvon Growers Association Inc					
INV INV-448477	12/06/2026	WPF-94533509 FRANKLIN SUB PUMP FPS 6A-09 1.1KW 1.5HP, WPF-SPM1.1 4" SUB PUMP MOTOR 1.1KW 230V, complete unit #WPF-94533509-21	1	3,157.24	
Carnarvon Electrics					
EFT19441	19/06/2026	Lot 23 - Install Lights, Light Switches and Wiring to Shed. Connect Electricity to the house switchboard.	1		8,579.50
INV 15264	15/06/2026	Supply new light fitting	1	66.28	
INV 15263	15/06/2026	Replace Faulty light mechanism	1	120.01	
INV 15262	15/06/2026	Replace broken light switch mechanisms	1	173.03	
INV 15255	15/06/2026	Install Lights, Light Switches and Wiring to Shed. Connect Electricity to the house switchboard.	1	4,258.20	
INV 15254	15/06/2026	Install Lights, Light Switches and Wiring to Shed. Connect Electricity to the house switchboard.	1	3,961.98	
D & E Partners					
EFT19442	19/06/2026	Council Meetings: Lunches and Refreshments - 2nd June 2026	1		540.00
INV 9136	15/06/2026	Council Meetings: Lunches and Refreshments - July 2025 to June 2026	1	540.00	
Dowling Guidici & Associates					
EFT19443	19/06/2026	Local Planning Strategy Review - Professional Fees	1		9,198.75
INV 26052601	26/05/2026	Local Planning Strategy Review - Professional Fees	1	9,198.75	
Outback Builders WA					
EFT19444	19/06/2026	P52 - Camp whitegoods	1		7,387.52
INV INV-0173	12/06/2026	Camp whitegoods as per attached quote	1	7,387.52	
Perfect Computer Solutions Pty Ltd					
EFT19445	19/06/2026	Microsoft 365 - CRC2 May to June 2026 - CRC2	1		72.38
INV 30456	28/05/2026	Microsoft 365 - CRC2 May to June 2026	1	72.38	
R & L Couriers					
EFT19446	19/06/2026	Freight from Geraldton to Carnarvon April 2026	1		308.00
INV INV-22255	09/06/2026	Freight from Geraldton to Carnarvon - Westrac, Freight from Geraldton to Carnarvon - Pool and Spa Mart	1	308.00	
Tel-o-mac Tackle Shop					
EFT19447	19/06/2026	Gift Voucher for Jamie Podmore.	1		300.00
INV I000000022	09/06/2026	Gift Voucher for Jamie Podmore.	1	300.00	
Tropics Hardware					
EFT19448	19/06/2026	Lot 48 Hatch Street Duplex - Fencing	1		76.00
INV 101001517	09/06/2026	Rod 19x1800mm CP Steel Emro, Flange 19mm Round CP Cd2, C/P 19mm Pillar Ends Pair, Pillar 19mm Centre CP Bulk	1	76.00	
Westrac Pty Ltd					
EFT19449	19/06/2026	P146 - CAT Grader - Mobilisation for warranty repairs	1		3,307.92
INV SI 1904546	11/06/2026	P146 - CAT Grader - Mobilisation for warranty repairs, Mobilisation	1	3,307.92	
Horizon Power					

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Horizon Power					
EFT19450	19/06/2026	Shire Properties - Power Consumption 09.04.2026 to 05.06.2026	1		15,419.46
INV 21 027 5474	02/06/2026	Street Lighting Costs - May 2026,	1	406.32	
INV JUNE 2026	08/06/2026	Community Resource Centre - Electricity Consumption, Depot - Electricity Consumption, Lot 19, 27 Gregory Street - Electricity Consumption, Lot 39, 3 Gregory Street - Electricity Consumption, Lot 45, 15 Gregory Street - Electricity Consumption, Lot 17/18, 31 Gregory Street - Electricity Consumption, Dogging Program - Electricity Consumption, Dogging Program - Electricity Consumption, Administration Office - Electricity Consumption, Airstrip Operating - Electricity Consumption, Lot 21, 23 Gregory Street - Electricity Consumption, Town Oval - Electricity Consumption, Lot 48, 18 Hatch Street - Electricity Consumption, Lot 49, 20 Hatch Street - Electricity Consumption, Lot 40, 3 Gregory Street - Electricity Consumption, Lot 23, 19 Gregory Street - Electricity Consumption, Lot 52, 26 Hatch Street - Electricity Consumption, Parks, Gardens & Reserves - Electricity Consumption, Lot 50, 22 Hatch Street - Electricity Consumption, Lot 51, 24 Hatch Street - Electricity Consumption, Lot 45B, 15 Gregory Street - Electricity Consumption, Pavilion Operating - Electricity Consumption, RO Plant Operating - Electricity Consumption	1	15,013.14	
Telstra Limited					
EFT19451	19/06/2026	Telstra Fixed Line Accounts - Usage Charges - 01.05.2026 to 1.06.2026 Service Charges 02.06.2026 to 01.07.2026	1		204.74
INV K 396 535	9/09/2026	Shire Phone Land Lines - Administration, Shire Phone Land Lines - CRC, Shire Phone Land Lines - Pavilion, Junction Pub Solar Plant	1	204.74	
ABBL Contracting & Maintenance					
EFT19452	19/06/2026	C3400 - R2R - Landor Meekatharra Road SLK 48 to 62 - Labour Hire 25.05.2026 to 30.05.2026	1		5,197.50
INV INV-1651	11/06/2026	C3400 - R2R - Landor Meekatharra Road SLK 48 to 62 - Labour Hire 25.05.2026 to 30.05.2026	1	5,197.50	
Them Earth Moving					
EFT19453	19/06/2026	C3400 - R2R - Landor Meekatharra Road SLK 48 to 62 - Resheeting 24.05.2026 to 03.06.2026 with fuel adjustment	1		41,777.74
INV 00001605	11/06/2026	C3400 - R2R - Landor Meekatharra Road SLK 48 to 62 - Resheeting 24.05.2026 to 03.06.2026	1	41,777.74	
ABBL Contracting & Maintenance					
EFT19454	19/06/2026	Airstrip fencing repairs	1		40,521.25
INV INV-1653	12/06/2026	East - 930m post repairs and replace, South - 140m Post repairs and replace, North - 95m Post/Stays x2/Gates - repairs and replace, West - 940m post repairs and replace	1	40,521.25	
Great Sandy Pty Ltd					
EFT19455	19/06/2026	Rates refund for assessment A6400 LOT E09/02673 MINING TENEMENT	1		2,706.30
INV A6400	17/10/2025	Rates refund for assessment A6400 LOT E09/02673 MINING TENEMENT		2,706.30	
Geraldton Fuel Company T/as Refuel Australia					
EFT19456	19/06/2026	Supply bulk fuel to SRD Contractor Grader litre diesel tank - 2000 litres of diesel @ 2.15ex	1		4,727.00
INV 03046578	20/05/2026	Supply bulk fuel to SRD Contractor Grader litre diesel tank - 2000 litres of diesel @ 2.15ex	1	4,727.00	
Totally Workwear Geraldton					
EFT19457	26/06/2026	Staff Uniforms - Amelia Wells	1		1,642.99
INV 0001004763	22/06/2026	EMBN00, Name Pete	1	-45.00	

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Totally Workwear Geraldton					
INV 0001004763	22/06/2026	B03035, BP6999 BIS *C* M/WT UTILITY PANT NAVY 112R - Removed from order - Restocking Fee & Freight, BS1895, BI L/W HVIS SPL S/S SHIRT, B54020, BS6895 - BI HVIS L/W L/S SHIRT, EMB01, Shire Logo, EMBN00, Name Pete	1	541.39	
INV 0001004763	22/06/2026	1x CATE33 NNT MNS V-NECK SWEATER, 2x CATJ2M NNT ACTIVE S/S POLO, 2x CATJJU NNT COTTON CHAMBRAY LS SHIRT, 2x CATJDK NNT MNS AVIGNON SS SHIRT, 2x CATCNM NNT STRETCH COTTON CHINO PANT, 1x Y06124 HY HERITAGE CANVAS BOMBER JACKET, 9x EMB01 Shire Logo	1	542.08	
INV 0001004763	22/06/2026	1x CAT5E2 NNT LDS TEXTURED FLEECE ZIP FRONT, 1x CAT3YC NNT LDS STR HIGH WAIST CROPPED PANT, 1x CAT1ET NNT LDS BONDED FLEECE ZIP JACKET, 1x CAT3YD NNT LDS CREPE STR PANT, 1x CAT3NY NNT STRAIGHT LEG PANT, 2x CATUK8 NNT STRAIGHT LEG PANT, 1x CATUSZ NNT LDS COTTON CHAMB LS SHIRT, 2x CATUSY NNT LDS COTTON LS SHIRT, 7x Shire Logo	1	604.52	
John Leslie Mcleary					
EFT19458	26/06/2026	BUPA - Reimbursement for Health Insurance - June 2026	1		538.09
INV REIMBURS24	06/2026	BUPA - Reimbursement for Health Insurance - June 2026,	1	538.09	
ABCO Products Pty Ltd					
EFT19459	26/06/2026	Soap Dispensers	1		324.16
INV INV116472	15/06/2026	110011 Puregiene Soap Dispenser Horizontal Stainless Steel 1.2L Each, freight	1	324.16	
AIT Specialists Pty Ltd					
EFT19460	26/06/2026	Monthly Fee for Determination of Fuel Tax Credits 2025/26 - May 2026	1		809.01
INV INV-14275	22/06/2026	Monthly Fee for Determination of Fuel Tax Credits 2025/26 - May 2026	1	809.01	
Bishop Transport Pty Ltd					
EFT19461	26/06/2026	Freight from Perth to Carnarvon - Westrac	1		952.18
INV B363076	12/06/2026	Freight from Perth the Carnarvon - 2200 Litre Tank	1	422.65	
INV B363819	17/06/2026	Freight from Perth to Carnarvon - Server	1	80.66	
INV B364365	19/06/2026	Freight from Perth to Carnarvon - Westrac	1	448.87	
Gascoyne Traders					
EFT19462	26/06/2026	Mildura 4-Seater Lounge With Right Hand Chaise in DARK GREY.	1		2,099.00
INV 26-0000260	12/06/2026	Mildura 4-Seater Lounge With Right Hand Chaise in DARK GREY.	1	2,099.00	
Carnarvon Auto Electrics					
EFT19463	26/06/2026	P128 - ISUZU Service Truck Model - Battery	1		436.02
INV 40005687	25/06/2026	S80D26L S80D26L AC Delco Battery	1	436.02	
Carnarvon Electrics					
EFT19464	26/06/2026	Lot 51, 24 Hatch Street - Install Lights, Light Switches and Wiring to Shed. Connect Electricity to the house switchboard.	1		8,360.21
INV 15256	15/06/2026	Install Lights, Light Switches and Wiring to Shed. Connect Electricity to the house switchboard.	1	5,666.60	
INV 15257	15/06/2026	Install Lights, Light Switches and Wiring to Shed. Connect Electricity to the house switchboard.	1	2,693.61	

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SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted to Council - June 2026

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Coolyou Pty Ltd t/a Dust Up Projects					
EFT19465	26/06/2026	Freight from Carnvon to Gascoyne Junction 02.06.2026 to 15.06.2026	1		1,053.50
INV INV-1159	17/06/2026		1	1,053.50	
Gascoyne CWA Branch					
EFT19466	26/06/2026	Donation to Gascoyne CWA Branch 25/26	1		3,000.00
INV 01	25/06/2026	Donation to Gascoyne CWA Branch 25/26	1	3,000.00	
Cynthia Wright					
EFT19467	26/06/2026	Craft Sales - June 2026	1		10.00
INV DREQ-12.2	25/06/2026	Craft Sales - June 2026, Craft Sales - June 2026 - Commission	1	10.00	
D & E Partners					
EFT19468	26/06/2026	Staff Meeting Amenities	1		216.00
INV 9144	25/06/2026	Staff Meeting Amenities	1	216.00	
Gascoyne Plumbing Solutions					
EFT19469	26/06/2026	Plumbing Repairs - Lot 19 Gregory Street & Tourism Precinct	1		1,900.65
INV 5523	22/06/2026	Investigate and repair low hot water pressure., Review multiple work at the Junction Pub and Park	1	1,900.65	
Kennedy Vinciullo					
EFT19470	26/06/2026		1		14,258.89
INV 3040	15/06/2026		1	1,144.00	
INV 3041	15/06/2026		1	2,068.00	
INV 3038	15/06/2026		1	1,144.00	
INV 3037	15/06/2026		1	2,068.00	
INV 3042	15/06/2026		1	2,068.00	
INV 3046	16/06/2026		1	2,065.82	
INV 3039	16/06/2026		1	2,068.00	
INV 3088	24/06/2026	Legal Advise for Johnson Property Group and Junction Pub and Tourist Park	1	1,633.07	
Hersey's Safety Pty Ltd					
EFT19471	26/06/2026	Workshop Equipment - Oxy Hose	1		117.43
INV INV-5425	18/06/2026	CIG309693 OXY-ACC Hose 5m	1	117.43	
Jolly's Tyre Service					

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SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted to Council - June 2026

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Jolly's Tyre Service					
EFT19472	26/06/2026	P128 - ISUZU Service Truck Model - Tyres	1		2,361.05
INV 171382	23/06/2026	Rovelo 235/75R17.5 Rovelo RAR26 18PR 143/141L Tyre + balance bag, fitting and disposal	1	1,684.00	
INV 170091	24/06/2026	Strip and fit 11 x truck tyres, including 11 x new REMA TIP TOP O-RING EM SEAL OR OR0225	1	677.05	
Junction Craft Group					
EFT19473	26/06/2026	Community Donation Junction Craft Group 2025-2026	1		2,000.00
INV INV-000008	24/06/2026	Community Donation Junction Craft Group 2025-2026	1	2,000.00	
Mt Augustus Station (1980) Pty Ltd Tourist Park					
EFT19474	26/06/2026	Accommodation Mt Augustus Travel Journalist and New Staff Famil	1		780.00
INV 11345	04/06/2026	Accommodation Mt Augustus Travel Journalist and New Staff Famil, Dinner/Food Mt Augustus Travel Journalist and New Staff Famil	1	755.00	
INV 11346	11/06/2026	Dinner/Food Mt Augustus Travel Journalist and New Staff Famil	1	25.00	
Perfect Computer Solutions Pty Ltd					
EFT19475	26/06/2026	15 Office 365 Licence - Business Premium - 2026/2027 and Exchange Licences	1		7,615.30
INV 30501	17/06/2026	15 Office 365 Licence - Business Premium - 2026/2027, 8 Exchange Licences - 2026/2027	1	7,147.80	
INV 30515	18/06/2026	I.T Support for Administration Office and CRC	1	467.50	
R & L Couriers					
EFT19476	26/06/2026	Freight from Geraldton to Carnarvon - Westrac	1		133.65
INV INV-22614	24/06/2026	Freight from Geraldton to Carnarvon - Westrac	1	133.65	
AUS Safesigns and Products Pty Ltd					
EFT19477	26/06/2026	Signage Gascoyne Junction Pub & Tourist Park	1		6,820.00
INV INV-0227	19/06/2026	Signage Gascoyne Junction Pub & Tourist Park Petrol Awning - Sign 1 10000mmx80mm, Signage Gascoyne Junction Pub & Tourist Park Petrol Awning - Sign 2 17000mmx800mm, Signage Gascoyne Junction Pub & Tourist Park Petrol Awning - Hardware	1	6,820.00	
Sean Walker					
EFT19478	26/06/2026	Shire to purchase Household Starlink for 23 Gregory Street	1		1,657.00
INV STARLINK	25/06/2026	Shire to purchase Household Starlink for 23 Gregory Street	1	939.00	
INV STARLINK	25/06/2026	Shire to purchase Starlink Mini	1	718.00	
WA Local Government (WALGA)					
EFT19479	26/06/2026	WALGA Training - Aly McKeough	1		1,301.50
INV GJ-R14646	20/03/2026	Credit for Will Baston Training	1	-200.00	
INV 300484	25/06/2026	Understanding Local Government eLearning - Cr Alys McKeough, Conflicts of Interest eLearning - Cr Alys McKeough, Meeting Procedures eLearning - Cr Alys McKeough, Understanding Financial Reports and Budgeting face to face 12th October 2026 - Cr Alys McKeough	1	1,501.50	
Westrac Pty Ltd					
EFT19480	26/06/2026	Mobilisation	1		11,093.71

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SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted to Council - June 2026

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Westrac Pty Ltd					
INV SI 1906592	22/06/2026	P130 - CAT 150M Grader- 500 hr Service, Labour, Parts, Environmental, Mobilisation	1	5,843.39	
INV SI 1906522	22/06/2026	P146 - CAT Grader 150-14a - 500 hr Service, Labour, Parts, Environmental, Mobilisation	1	5,250.32	
Carey Downs Station					
EFT19481	26/06/2026	AGRN 1280 - Gilroyd Road - Emergency Grading	1		2,337.50
INV INV-0153	24/06/2026	Emergency Works - Make safe road and crossings.	1	2,337.50	
Northern Goldfields Earthmoving Pty Ltd					
EFT19482	26/06/2026	AGRN -1280 - Emergency Works - Cyclone Narelle	1		10,330.32
INV 00000759	30/04/2026	Cyclone Narelle - Emergency Works, Provide Grader and operator to conduct Emergency Works on Pimbee Road, Cyclone Narelle - Emergency Works, Provide Grader and operator to conduct Emergency Works on Winderie-Callagiddy Road	1	10,330.32	
Greenfield Technical Services					
EFT19483	26/06/2026	C3403 - Pells Creek Crossing Upgrade to Seal - Project Management 01.06.2026 to 14.06.2026	1		11,419.71
INV INV-5151	10/06/2026	C3403 - Pells Creek Crossing Upgrade to Seal - Project Management 18.05.2026 to 31.05.2026	1	1,386.00	
INV INV-5181	17/06/2026	C3403 - Pells Creek Crossing Upgrade to Seal - Project Management 01.06.2026 to 14.06.2026	1	10,033.71	
Dean Contracting Pty Ltd					
EFT19484	26/06/2026	C3404 - Pells Creek Crossing Upgrade to Seal - Final Claim	1		2,178,825.00
INV INV-0648	18/06/2026	RFT 06 2025-26 Carnarvon Mullewa Rd Upgrade 2025-26 (Pells Creek)., RFT 06 2025-26 Carnarvon Mullewa Rd Upgrade 2025-26 (Pells Creek). - Retention, RFT 06 2025-26 Carnarvon Mullewa Rd Upgrade 2025-26 (Pells Creek). - Release of 50% Retention Held		12,178,825.00	
Jarrahbar Contracting					
EFT19485	26/06/2026	Freight from Perth to Gascoyne Junction - Cockburn Cement	1		4,400.00
INV INV-1063	23/06/2026	Freight from Perth to Gascoyne Junction - Cockburn Cement: 22 tn of Cement Bulka Bags	1	4,400.00	
Greenfield Technical Services					
EFT19486	26/06/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 01.06.2026 to 14.06.2026	1		38,175.92
INV INV-5177	17/06/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 01.06.2026 to 14.06.2026	1	38,175.92	
Them Earth Moving					
EFT19487	26/06/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment - 01.06.20206 TO 15.06.20026 Claim 12	1		701,938.55
INV 00001607	17/06/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment - 01.06.20206 TO 15.06.20026 Portion A, C3396 -SIP - Project Management/Engineering - Landor Realignment - 01.06.20206 TO 15.06.20026 Portion A Retention, C3396 -SIP - Project Management/Engineering - Landor Realignment - 01.06.20206 TO 15.06.20026 Portion A Fuel Surcharge, C3396 -SIP - Project Management/Engineering - Landor Realignment - 01.06.20206 TO 15.06.20026 Portion A Fuel Surcharge Retention, C3396 -SIP - Project Management/Engineering - Landor Realignment - 01.06.20206 TO 15.06.20026 Portion B, C3396 -SIP - Project Management/Engineering - Landor Realignment - 01.06.20206 TO 15.06.20026 Portion B - Retention, C3396 -SIP - Project Management/Engineering - Landor Realignment - 01.06.20206 TO 15.06.20026 Portion B - Fuel Surcharge, C3396 -SIP - Project Management/Engineering - Landor Realignment - 01.06.20206 TO 15.06.20026 Portion B - Fuel Surcharge Retention	1	701,938.55	

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List of Accounts Due and Submitted to Council - June 2026

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
ABBL Contracting & Maintenance					
EFT19488	26/06/2026	C3400 - R2R - Landor Meekatharra Road SLK 48 to 62 - Labour Hire Russell Giles 08.06.2026 to 13.06.2026	1		10,210.75
INV INV-1654	18/06/2026	labour hire- mobilise pumps and plant	1	7,301.25	
INV INV-1655	18/06/2026	side tipper hire- Landor meeka R2R	1	2,909.50	
Them Earth Moving					
EFT19489	26/06/2026	C3400 - R2R - Landor Meekatharra Road SLK 48 to 62 - Bulldozer hire	1		76,928.81
INV 0001606	17/06/2026	C3400 - R2R - Landor Meekatharra Road SLK 48 to 62 - Bulldozer hire	1	76,928.81	
Woof Media Pty Ltd					
EFT19490	26/06/2026	Website: Visit Upper Gascoyne Destination Website www.visituppergascoyne.com.au	1		18,293.00
INV INV-8996	04/06/2026	Website: Visit Upper Gascoyne Destination Website www.visituppergascoyne.com.au, Website: Content Optimisation and Support, Website: Digital Account Setup and Optimisation	1	16,720.00	
INV INV-9014	11/06/2026	Website: One Year Management and Hosting	1	1,573.00	
The Trustee For Aware Super					
DD12405.1	03/06/2026	Payroll deductions	1		2,625.01
INV SUPER	03/06/2026		1	2,286.89	
INV DEDUCTIO	03/06/2026		1	68.62	
INV DEDUCTIO	03/06/2026		1	269.50	
Brighter Super					
DD12405.2	03/06/2026	Payroll deductions	1		1,586.54
INV SUPER	03/06/2026		1	1,225.96	
INV DEDUCTIO	03/06/2026		1	360.58	
The Trustee for Hesta					
DD12405.3	03/06/2026	Superannuation contributions	1		323.08
INV SUPER	03/06/2026		1	323.08	
Australian Retirement Trusts					
DD12405.4	03/06/2026	Superannuation contributions	1		947.70
INV DEDUCTIO	03/06/2026		1	215.39	
INV SUPER	03/06/2026		1	732.31	
Australian Super					
DD12405.5	03/06/2026	Payroll deductions	1		144.40
INV DEDUCTIO	03/06/2026		1	144.40	
MLC Masterkey Super					
DD12405.6	03/06/2026	Superannuation contributions	1		1,506.77

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List of Accounts Due and Submitted to Council - June 2026

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
MLC Masterkey Super					
INV DEDUCTIO	03/06/2026	Payroll Deduction for Sean Wallace Walker 03/06/2026	1	288.46	
INV SUPER	03/06/2026		1	1,218.31	
NGS Super					
DD12405.7	03/06/2026	Superannuation contributions	1		913.84
INV DEDUCTIO	03/06/2026		1	207.69	
INV SUPER	03/06/2026		1	706.15	
CBUS					
DD12405.8	03/06/2026	Superannuation contributions	1		988.46
INV DEDUCTIO	03/06/2026		1	400.00	
INV SUPER	03/06/2026		1	588.46	
IOOF INVESTMENT MANAGEMENT					
DD12405.9	03/06/2026	Payroll deductions	1		220.00
INV DEDUCTIO	03/06/2026		1	220.00	
The Trustee For Aware Super					
DD12427.1	17/06/2026	Payroll deductions	1		2,554.45
INV SUPER	17/06/2026		1	2,194.09	
INV DEDUCTIO	17/06/2026		1	22.24	
INV DEDUCTIO	17/06/2026		1	68.62	
INV DEDUCTIO	17/06/2026		1	269.50	
Brighter Super					
DD12427.2	17/06/2026	Payroll deductions	1		1,586.54
INV SUPER	17/06/2026		1	1,225.96	
INV DEDUCTIO	17/06/2026		1	360.58	
The Trustee for Hesta					
DD12427.3	17/06/2026	Superannuation contributions	1		323.08
INV SUPER	17/06/2026		1	323.08	
Australian Retirement Trusts					
DD12427.4	17/06/2026	Superannuation contributions	1		947.71
INV DEDUCTIO	17/06/2026		1	215.39	
INV SUPER	17/06/2026		1	732.32	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Australian Super					
DD12427.5	17/06/2026	Payroll deductions	1		144.40
INV DEDUCTIO	17/06/2026		1	144.40	
MLC Masterkey Super					
DD12427.6	17/06/2026	Superannuation contributions	1		1,783.77
INV DEDUCTIO	17/06/2026		1	352.99	
INV SUPER	17/06/2026		1	1,430.78	
NGS Super					
DD12427.7	17/06/2026	Superannuation contributions	1		913.84
INV DEDUCTIO	17/06/2026		1	207.69	
INV SUPER	17/06/2026		1	706.15	
CBUS					
DD12427.8	17/06/2026	Superannuation contributions	1		988.46
INV DEDUCTIO	17/06/2026		1	400.00	
INV SUPER	17/06/2026		1	588.46	
IOOF INVESTMENT MANAGEMENT					
DD12427.9	17/06/2026	Payroll deductions	1		255.00
INV DEDUCTIO	17/06/2026		1	255.00	
Colonial First State					
DD12405.10	03/06/2026	Superannuation contributions	1		1,064.80
INV DEDUCTIO	03/06/2026		1	242.00	
INV SUPER	03/06/2026		1	822.80	
Retail Employees Superannuation Trust					
DD12405.11	03/06/2026	Superannuation contributions	1		635.36
INV DEDUCTIO	03/06/2026		1	144.40	
INV SUPER	03/06/2026		1	490.96	
Australian Super					
DD12405.12	03/06/2026	Superannuation contributions	1		1,252.50
INV SUPER	03/06/2026		1	1,252.50	
IOOF					
DD12405.13	03/06/2026	Superannuation contributions	1		748.00
INV SUPER	03/06/2026		1	748.00	
Colonial First State					

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List of Accounts Due and Submitted to Council - June 2026

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Colonial First State					
DD12427.10	17/06/2026	Superannuation contributions	1		1,064.80
INV DEDUCTIO	17/06/2026		1	242.00	
INV SUPER	17/06/2026		1	822.80	
Retail Employees Superannuation Trust					
DD12427.11	17/06/2026	Superannuation contributions	1		635.36
INV DEDUCTIO	17/06/2026		1	144.40	
INV SUPER	17/06/2026		1	490.96	
Australian Super					
DD12427.12	17/06/2026	Superannuation contributions	1		1,252.50
INV SUPER	17/06/2026		1	1,252.50	
IOOF					
DD12427.13	17/06/2026	Superannuation contributions	1		867.00
INV SUPER	17/06/2026		1	867.00	

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	26,273.37
EFT	5,971,433.97

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	5,997,707.34
TOTAL		5,997,707.34
TOTAL CREDIT NOTES		0.00
TOTAL PAYMENTS LESS CREDIT NOTES		5,997,707.34

SHIRE OF UPPER GASCOYNE



Shire Legal Expenses for the Period 01/07/2025 to 30/06/2026

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
30/11/2025	HEN01	2808	Kennedy Vinciullo - CEO Employment Contract regarding Long Service Leave	865.00
30/11/2025	HEN01	2809	Kennedy Vinciullo - Legal advice for termination of employment for employee	2,910.00
12/12/2025	HEN01	2843	Kennedy Vinciullo - Legal Advice regarding Koorda Club Property Condition, Title and payment of outstanding rates	2,211.00
15/01/2026	189	147737	McLeods Lawyers Pty Ltd - 24/25 Audit Fee for Solicitor Representation Letter	175.00
27/02/2026	189	150349	McLeods Lawyers Pty Ltd - Advice on Eligibility to be an Elector	1,450.00
30/04/2026	HOU01	2937	Consulting - Indigenous Land Use Agreement - ILUA - Residential Land Development - Hatch Street & Rubbish Tip Development	200.00
29/05/2026	189	151905	McLeods Legal Advise on Hardship - Write off Request (Rates	1,682.00
24/06/2026	HEN01	3088	Legal Advice for Johnson Property Group, Junction Pub and Tourist Park	1,484.61
31/01/2024	HEN01	1774	Legal advise on Purchase 51 Hatch Street - Gascoyne Junction 2376 Legal advise on Purchase 51 Hatch Street - Gascoyne Junction	2,213.65
03/09/2025	HEN01	2670	Legal advise on Purchase of Industrial Block - Gascoyne Junction Legal advise on Purchase of Industrial Block - Gascoyne Junction	1,785.50
Expenditure to report for Legal Fees during the Period 01/7/2025 to 31/05/2026				14,976.76
Total Running Balance for Legal Services provided from 1st July 2025 to 30th June 2026				14,976.76

SHIRE OF UPPER GASCOYNE

Shire Rates Debt Collection Expenses for the Period 01/07/2025 to 31/05/2026

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
NIL Expenditure to report for Rates Debt Collection during the Period 01/07/2024 to 30/06/2026				0.00
Total Running Balance for Debt Collection Services provided from 1st July 2025 to 30 June 2026				0.00

APPENDIX 2

(Monthly Financial Report for June 2026 Report.)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 30 June 2026

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61(0) 8 9920 7400

F +61(0) 8 9920 7450

www.rsm.com.au

Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Upper Gascoyne, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Upper Gascoyne and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date: 21 July 2026

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2026
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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2026
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 30 June 2026 of \$9,499,241

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Indigenous Access Rd/Sip Funded Landor Realignment	86%	10,868,801	10,868,801	9,315,511
State Initiative Program 25/26 - Carnarvon Mullewa	101%	4,770,000	4,770,000	4,809,527
Pells Creek Crossing Upgrade to Seal	85%	2,500,000	2,500,000	2,128,063
	90%	18,138,801	18,138,801	16,253,101
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	189%	5,585,709	5,585,709	10,571,361
Capital Grants, Subsidies and Contributions	91%	20,112,067	20,112,067	18,352,581
	113%	25,697,776	25,697,776	28,923,943
Rates Levied				
	99%	2,080,767	2,080,767	2,056,458

% - Compares current YTD actuals to the Annual Budget

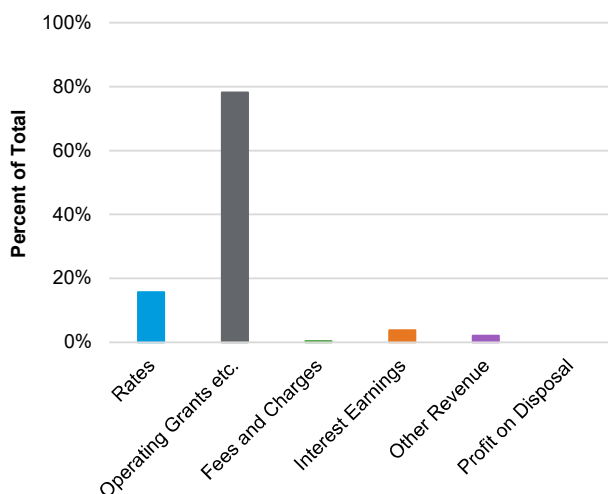
Financial Position

Account	Difference to Prior Year %	Current Year 30 Jun 26 \$	Prior Year 30 Jun 25 \$
Adjusted Net Current Assets	176%	9,499,242	5,403,927
Cash and Equivalent - Unrestricted	229%	12,534,356	5,472,132
Cash and Equivalent - Restricted	165%	3,698,836	2,241,276
Receivables - Rates	109%	403,257	369,481
Receivables - Other	369%	1,981,878	537,314
Payables	201%	(6,761,866)	(3,356,240)

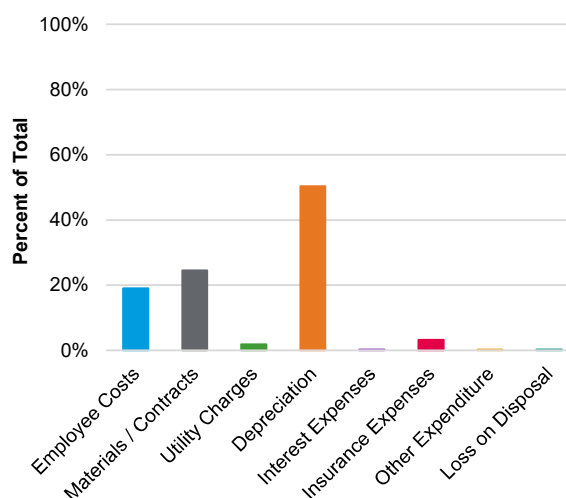
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2026
SUMMARY GRAPHS - OPERATING

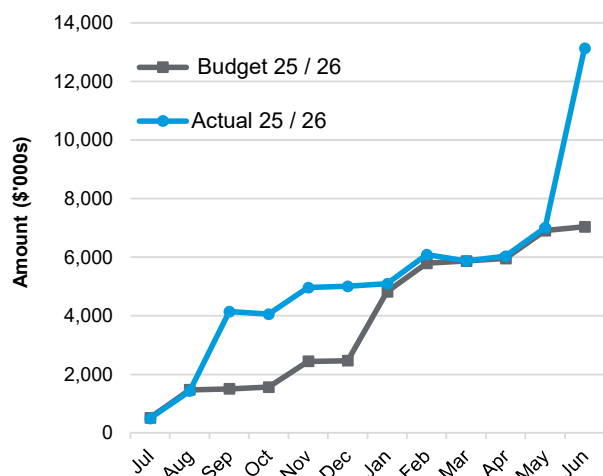
Operating Income (exc. Flood Damage)



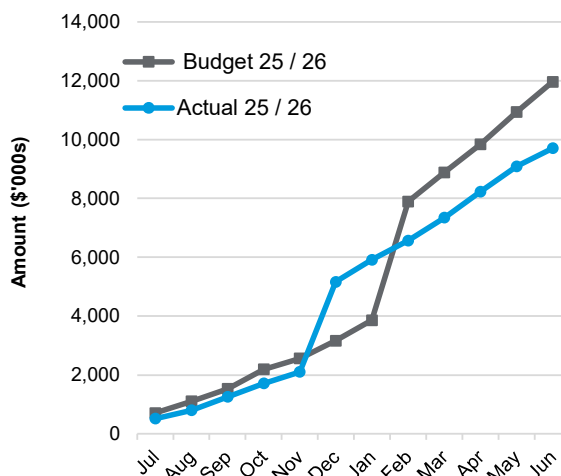
Operating Expenditure (exc. Flood Damage)



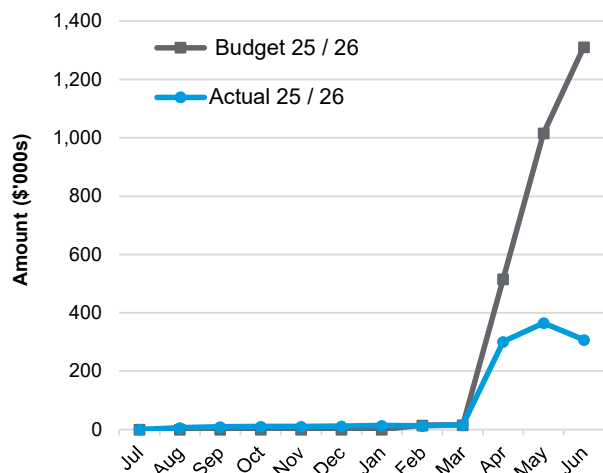
Operating Revenues (exc. Flood Damage)



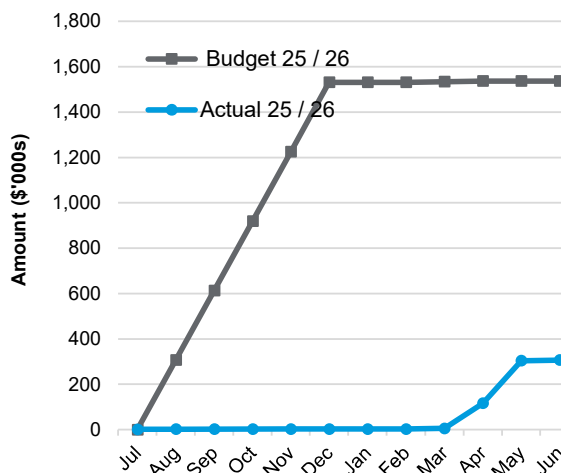
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue

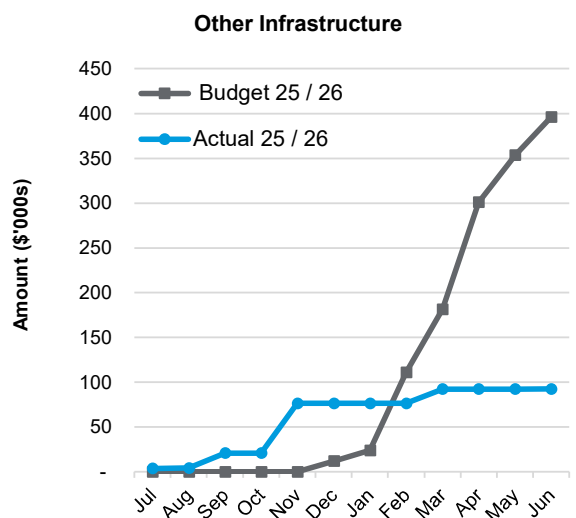
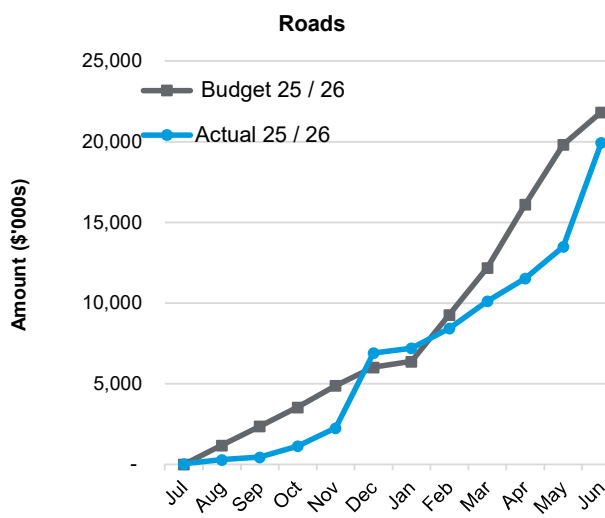
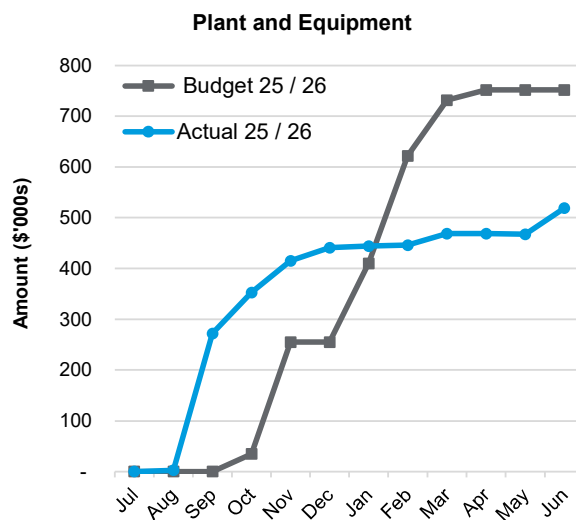
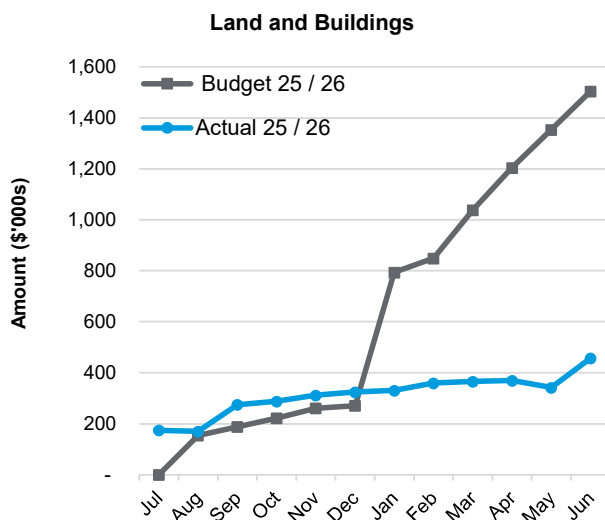
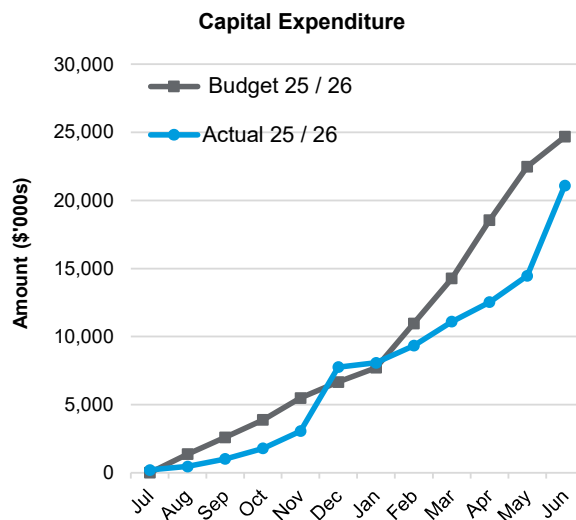
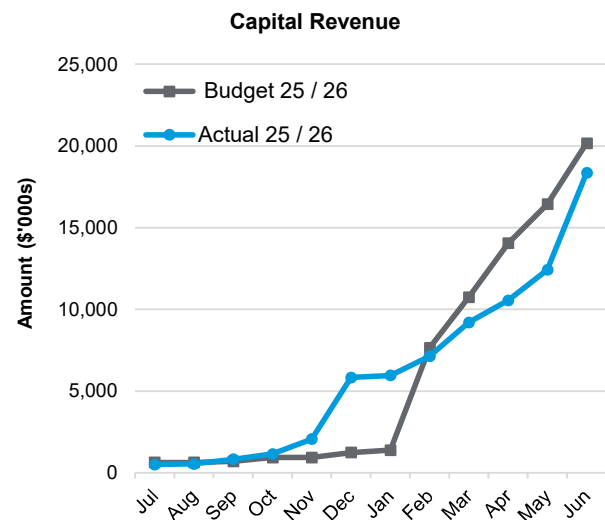


Flood Damage Expenses



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

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2026
SUMMARY GRAPHS - CAPITAL



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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 30 June 2026

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Rates	10	2,080,767	2,080,767	2,056,458	(24,309)	(1%)	
Grants, Subsidies and Contributions	12(a)	4,274,358	4,274,358	10,263,875	5,989,517	140%	▲
Fees and Charges		110,706	110,706	50,515	(60,191)	(54%)	▼
Interest Earnings		377,010	377,010	492,790	115,780	31%	▲
Other Revenue		161,185	161,185	265,350	104,165	65%	▲
		7,004,026	7,004,026	13,128,988			
Expenses							
Employee Costs		(2,107,214)	(2,107,217)	(1,849,207)	258,010	12%	▲
Materials and Contracts		(3,639,092)	(3,639,092)	(2,379,772)	1,259,320	35%	▲
Utility Charges		(231,280)	(231,280)	(180,884)	50,396	22%	▲
Depreciation on Non-current Assets		(5,335,320)	(5,335,320)	(4,889,548)	445,772	8%	▲
Finance Cost		(74,845)	(74,845)	(29,280)	45,565	61%	▲
Insurance Expenses		(376,194)	(376,194)	(320,390)	55,804	15%	▲
Other Expenditure		(174,800)	(174,800)	(32,444)	142,357	81%	▲
		(11,938,745)	(11,938,748)	(9,681,524)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	20,112,067	20,112,067	18,352,581	(1,759,486)	(9%)	▼
Profit on Disposal of Assets	8	35,394	35,394	23,126			
(Loss) on Disposal of Assets	8	(27,591)	(27,591)	(27,590)	1	0%	
		20,119,870	20,119,870	18,348,117			
Flood Damage							
Reimbursements	12(c)	1,311,351	1,311,351	307,487	(1,003,864)	(77%)	▼
Materials and Contracts		(1,531,350)	(1,531,350)	(306,744)	1,224,606	80%	▲
		(219,999)	(219,999)	743			
Net Result							
		14,965,152	14,965,149	21,796,323			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 30 June 2026
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Governance		1,000	1,000	112,191	111,191	11119%	▲
General Purpose Funding		5,005,295	5,005,295	9,450,178	4,444,883	89%	▲
Law, Order and Public Safety		38,330	38,330	41,226	2,896	8%	
Health		500	500	199	(301)	(60%)	
Education and Welfare		212,492	212,492	176,598	(35,894)	(17%)	▼
Housing		4,875	4,875	4,875	-	0%	
Community Amenities		11,076	11,076	11,302	226	2%	
Recreation and Culture		31,450	31,450	8,246	(23,204)	(74%)	
Transport		1,453,515	1,453,515	3,017,039	1,563,524	108%	▲
Economic Services		149,698	149,698	53,829	(95,869)	(64%)	▼
Other Property and Services		95,795	95,795	109,178	13,383	14%	
		7,004,026	7,004,026	12,984,862			
Expenses							
Governance		(598,341)	(598,341)	(615,515)	(17,174)	(3%)	
General Purpose Funding		(267,177)	(267,177)	(204,806)	62,371	23%	▲
Law, Order and Public Safety		(176,581)	(176,581)	(149,104)	27,477	16%	▲
Health		(101,126)	(101,126)	(75,859)	25,267	25%	▲
Education and Welfare		(605,524)	(605,524)	(456,284)	149,240	25%	▲
Housing		(656,857)	(656,857)	(426,323)	230,534	35%	▲
Community Amenities		(267,043)	(267,043)	(96,284)	170,759	64%	▲
Recreation and Culture		(821,887)	(821,887)	(466,853)	355,034	43%	▲
Transport		(7,182,911)	(7,182,911)	(6,108,689)	1,074,222	15%	▲
Economic Services		(1,211,273)	(1,211,273)	(814,837)	396,436	33%	▲
Other Property and Services		(50,025)	(50,025)	(122,844)	(72,819)	(146%)	▼
		(11,938,745)	(11,938,745)	(9,537,398)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	20,112,067	20,112,067	18,352,581	(1,759,486)	(9%)	▼
Profit on Disposal of Assets		35,394	35,394	23,126			
(Loss) on Disposal of Assets	8	(27,591)	(27,591)	(27,590)	1	0%	
		20,119,870	20,119,870	18,348,117			
Flood Damage - Transport							
Reimbursements	12(c)	1,311,351	1,311,351	307,487	(1,003,864)	77%	▲
Materials and Contracts		(1,531,350)	(1,531,350)	(306,744)	1,224,606	80%	▲
		(219,999)	(219,999)	743			
Net Result		14,965,152	14,965,152	21,796,323			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

		Annual Budget	YTD Budget	YTD Actual	Var*	Var*	Var
	Note	\$	(a) \$	(b) \$	(b) - (a) \$	(b) - (a) / (a) %	
Revenue from Operating Activities							
Rates		2,080,767	2,080,767	2,056,458	(24,309)	(1%)	
Grants, Subsidies and Contributions		5,585,709	5,585,709	10,571,361	4,985,652	89%	▲
Fees and Charges		110,706	110,706	50,515	(60,191)	(54%)	▼
Interest Earnings		377,010	377,010	492,790	115,780	31%	▲
Other Revenue		161,185	161,185	265,350	104,165	65%	▲
Profit on Disposal of Assets		35,394	35,394	23,126	(12,268)	(35%)	
		8,350,771	8,350,771	13,459,601			
Expenditure from Operating Activities							
Employee Costs		(2,107,214)	(2,107,217)	(1,849,207)	258,010	12%	▲
Materials and Contracts		(5,170,442)	(5,170,442)	(2,686,516)	2,483,926	48%	▲
Utility Charges		(231,280)	(231,280)	(180,884)	50,396	22%	▲
Depreciation on Non-current Assets		(5,335,320)	(5,335,320)	(4,889,548)	445,772	8%	▲
Finance Cost		(74,845)	(74,845)	(29,280)	45,565	61%	▲
Insurance Expenses		(376,194)	(376,194)	(320,390)	55,804	15%	▲
Other Expenditure		(174,800)	(174,800)	(32,444)	142,357	81%	▲
(Loss) on Disposal of Assets		(27,591)	(27,591)	(27,590)	1	0%	
		(13,497,686)	(13,497,689)	(10,015,859)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,335,320	5,335,320	4,889,548			
(Profit) / Loss on Asset Disposal		(7,803)	(7,803)	4,464			
Movement in Employee Leave Provision		-	-	-			
Movement in Employee Provision Reserve		-	-	-			
Net Amount from Operating Activities		180,602	180,599	8,337,755			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	20,112,067	20,112,067	18,352,581	(1,759,486)	(9%)	▼
Proceeds from Disposal of Assets	8	52,000	52,000	29,732	(22,268)	(43%)	
		20,164,067	20,164,067	18,382,313			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(1,485,091)	(1,485,091)	(456,930)	1,028,160	69%	▲
Payments for Plant and Equipment	9(b)	(751,824)	(751,824)	(519,047)	232,777	31%	▲
Payments for Furniture and Equipment	9(c)	(170,000)	(170,000)	(95,844)	74,156	44%	▲
Payments for Infrastructure Assets - Roads	9(d)	(21,825,596)	(21,825,596)	(19,931,894)	1,893,702	9%	▲
Payments for Infrastructure Assets - Other	9(e)	(457,500)	(457,500)	(92,590)	364,910	80%	▲
		(24,690,011)	(24,690,011)	(21,096,306)			
Net Amount from Investing Activities		(4,525,944)	(4,525,944)	(2,713,993)			
Financing Activities							
Inflows from Financing Activities							
Proceeds from New Debentures	11	600,000	600,000	-	(600,000)	(100%)	▼
Transfer from Reserves	7	40,909	-	156,922	156,922		
		640,909	600,000	156,922			
Outflows from Financing Activities							
Repayment of Debentures	11	(219,887)	(191,888)	(191,888)	-	0%	
Transfer to Reserves	7	(1,484,606)	-	(1,493,482)	(1,493,482)		p
		(1,704,493)	(191,888)	(1,685,370)			
Net Amount from Financing Activities		(1,063,584)	408,112	(1,528,448)			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	5,403,926	5,403,926	5,403,927			
Amount attributable to operating activities		180,602	180,599	8,337,755			
Amount attributable to investing activities		(4,525,944)	(4,525,944)	(2,713,993)			
Amount attributable to financing activities		(1,063,584)	408,112	(1,528,448)			
Closing Surplus / (Deficit)	3	(5,000)	1,466,693	9,499,241			

* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL POSITION
For the Period Ending 30 June 2026

	2026	2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	16,233,192	7,713,408
Trade and other receivables	2,629,467	1,254,804
Inventories	235,319	234,839
Other assets	60,311	1,385,601
TOTAL CURRENT ASSETS	19,158,289	10,588,653
NON-CURRENT ASSETS		
Other financial assets	39,810	39,810
Property, plant and equipment	14,732,957	14,061,399
Infrastructure	179,392,479	163,891,476
TOTAL NON-CURRENT ASSETS	194,165,246	177,992,684
TOTAL ASSETS	213,323,534	188,581,337
CURRENT LIABILITIES		
Trade and other payables	3,650,583	2,240,139
Other liabilities	2,168,272	464,405
Borrowings	198,614	191,887
Employee related provisions	392,870	369,421
TOTAL CURRENT LIABILITIES	6,410,339	3,265,851
NON-CURRENT LIABILITIES		
Borrowings	727,219	925,833
Employee related provisions	123,367	123,367
TOTAL NON-CURRENT LIABILITIES	850,586	1,049,200
TOTAL LIABILITIES	7,260,925	4,315,052
NET ASSETS	206,062,609	184,266,286
EQUITY		
Retained surplus	91,107,177	70,647,413
Reserve accounts	3,577,836	2,241,276
Revaluation surplus	111,377,597	111,377,597
TOTAL EQUITY	206,062,609	184,266,286

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 30 June 2026
CAPITAL ACQUISITIONS AND FUNDING

	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Asset Group				
Land and Buildings	9(a)	1,485,091	456,930	(1,028,160)
Plant and Equipment	9(b)	751,824	519,047	(232,777)
Furniture and Equipment	9(c)	170,000	95,844	(74,156)
Infrastructure Assets - Roads	9(d)	21,825,596	19,931,894	(1,893,702)
Infrastructure Assets - Other	9(e)	457,500	92,590	(364,910)
Total Capital Expenditure		<u>24,690,011</u>	<u>21,096,306</u>	(3,593,705)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		20,112,067	18,352,581	(1,759,486)
Borrowings		600,000	-	(600,000)
Other (Disposals and C/Fwd)		52,000	29,732	(22,268)
Council Contribution - Reserves		-	156,922	156,922
Council Contribution - Operations		3,925,944	2,557,071	(1,368,873)
Total Capital Acquisitions Funding		<u>24,690,011</u>	<u>21,096,306</u>	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Upper Gascoyne for the 2025/26 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated.

Preparation

Prepared by: Bertus Lochner
Reviewed by: Travis Bate
Date prepared: 21 Jul 26

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

(d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (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.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories

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 related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Shire's intentions to release for sale.

(i) Trade and Other Receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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.

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Recognition of Assets

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 *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.

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

(k) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis. The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its Major depreciation periods used for each class of depreciable asset are:

Asset	Years
Buildings	3 to 50 years
Furniture and equipment	1 to 20 years
Plant and equipment	1 to 25 years
Other infrastructure	5 to 50 years
Sealed roads and streets	
formation	not depreciated
pavement	39 years
seal	20 years
Gravel Roads	
formation	not depreciated
pavement	28 years
Formed subgrade	not depreciated
Unformed subgrade	not depreciated
Killili Bridge	100 years
Footpaths - slab	40 years
Drainage	30 - 108 years

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

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

(m) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset 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 Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

(p) Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is

(q) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire 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.

(r) 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 Shire's operational cycle. In the case of liabilities where the Shire 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 Shire's intentions to release for sale.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Grants, Subsidies and Contributions

All amounts received as grants, subsidies and contributions that are not capital grants.

Capital Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Loss on the disposal of fixed assets.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

(t) Program Classifications (Function / Activity)

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision and for each of its broad activities/programs.

GOVERNANCE

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and rate payers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Control the quality of food and water. Environmental Health Officer twice per year.

EDUCATION AND WELFARE

Provide a range of appropriate services via the Community Resource Centre.

HOUSING

Provide housing for staff.

COMMUNITY AMENITIES

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Maintenance of public use buildings and areas including various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.

ECONOMIC SERVICES

Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates.	Over time	Payment dates adopted by Council during the year.	None.	Adopted by council annually.	When taxable event occurs.	Not applicable.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable.	Cash received.	On receipt of funds.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue.	None.	Set by State legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights.	No refunds.	On payment and issue of the licence, registration or approval.
Other inspections.	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Set by State legislation or limited by legislation to the cost of provision.	Applied fully on timing of inspection .	Not applicable.	Revenue recognised after inspection event occurs.
Waste management collections.	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Adopted by council annually.	Apportioned equally across the collection period.	Not applicable.	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees.	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided .	None.	Adopted by council annually.	Based on timing of entry to facility.	Not applicable.	On entry to facility .
Property hire and entry.	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	Adopted by council annually.	Based on timing of entry to facility.	Returns limited to repayment of transaction price.	On entry or at conclusion of hire.
Fees and charges for other goods and services.	Cemetery services, library fees, reinstatements and private works	Single point in time.	Payment in full in advance.	None.	Adopted by council annually.	Applied fully based on timing of provision .	Not applicable.	Output method based on provision of service or completion of works.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	30 Jun 26		Budget to	Budget to	Explanation
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	
	\$	\$	%	\$	
				Favourable / (Unfavourable)	
Operating Grants, Subsidies and Contributions	10,571,361	5,585,709	89%	4,985,652	Advance payment of Financial Assistance Grants in June 26, offset by timing variance related to flood damage reimbursements. Refer note 12 for a breakdown of operating grants.
Fees and Charges	50,515	110,706	0%	(60,191)	Primarily related to below budget Oval Revenue \$22K and Private Works Income \$25K.
Interest Earnings	492,790	377,010	31%	115,780	Increase in revenue received for Interest earned on Investments at this period end date, primarily due to maturity of Term Deposit in January.
Other Revenue	265,350	161,185	65%	104,165	Variance due to insurance reimbursements \$100K.
Capital Grants, Subsidies and Contributions	18,352,581	20,112,067	(9%)	(1,759,486)	Primarily related to timing differences between budget profile and actuals. Refer to note 12 for further detail.

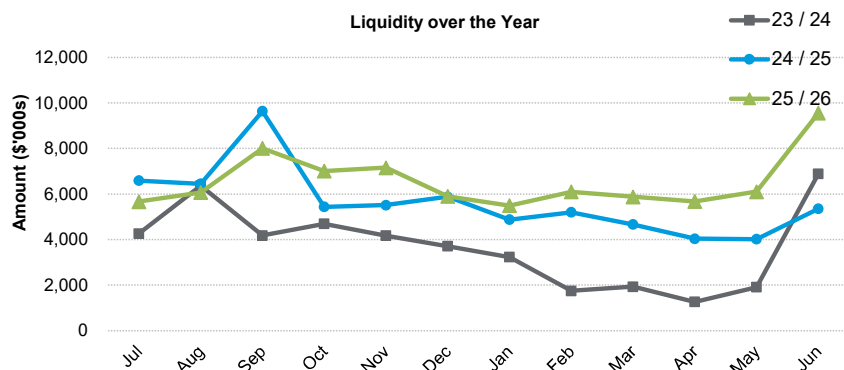
(b) (Expenses) / (Applications)

	30 Jun 26		Budget to	Budget to	Explanation
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	
	\$	\$	%	\$	
				Favourable / (Unfavourable)	
Employee Costs	(1,849,207)	(2,107,217)	12%	258,010	Lower staff cost due to vacancies and staff compliment lower than budgeted values.
Materials and Contracts	(2,686,516)	(5,170,442)	48%	2,483,926	Primarily related to below budget Flood Damage works (\$1.10M), Country Road Maintenance (\$492K), Parts & Repairs (\$116K), Tourism Promotion (\$164K), Tourism Precinct Repairs & Maintenance (\$122K), Town Beautification (\$50K), Tourism Signage Maintenance (\$30K), Consulting Transport (\$66K), Street Maintenance - Town (\$22K), Admin Consultants (\$82K) and Fuel & Oils (\$28K), Two Rivers Memorial Park Maintenance (\$11K), Rubbish Tip Maintenance (\$32K), Consulting Rubbish Tip (\$29K), Community Events (\$30K).
Utility Charges	(180,884)	(231,280)	22%	50,396	Below budget due to timing of budget profile and reversal of accrued costs from 30 June 2025, Year end adjustments pending.
Depreciation on Non-current Assets	(4,889,548)	(5,335,320)	8%	445,772	June depreciation not posted, pending finalisation of asset register for year end.
Finance Cost	(29,280)	(74,845)	61%	45,565	Lower than budgeted overdraft fees and timing of borrowings v budget profile.
Insurance Expenses	(320,390)	(376,194)	15%	55,804	Lower than budgeted costs.
Other Expenditure	(32,444)	(174,800)	81%	142,357	Timing variance on budget vs actual payment for Community Donations & Contributions \$123K and CESM Contributions \$20K.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Jun 26	Prior Year Closing 30 Jun 25	This Time Last Year 30 Jun 25
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	12,534,356	5,472,132	5,472,132
Cash Restricted	4	3,698,836	2,241,276	2,241,276
Receivables - Rates	6(a)	403,257	369,481	369,481
Receivables - Other	6(b)	1,981,878	537,314	537,314
Receivables - Pensioner Rebates and Deferr		1,985	1,288	1,288
Interest / ATO Receivable		612,971	381,626	381,626
Provision for Doubtful Debts		(12,801)	(12,801)	(12,801)
Fringe Benefit Tax		(6,297)	-	-
Contract Assets		9,432	1,348,251	1,348,251
Prepayments		50,879	37,350	37,350
Inventories		235,319	234,839	234,839
Accrued Income		-	68,285	68,285
Total Current Assets		19,509,815	10,679,042	10,679,043
Current Liabilities				
Sundry Creditors		(2,181,447)	(1,857,781)	(1,857,781)
Revenue Received in Advance		-	-	-
Obligations / ARWC		-	-	-
Deposits and Bonds		(1,350,652)	-	-
GST Payable		(357,823)	(90,389)	(90,389)
PAYG Withholding Tax		(42,699)	(41,737)	(41,737)
Loan Liability		(198,614)	(191,887)	(191,887)
Accrued Expenses		-	(253,221)	(253,221)
Retentions held for Gascoyne River Bridge P		-	-	-
Income Received in Advance		-	(1,041)	(1,041)
Accrued Interest		-	(20,340)	(20,340)
Accrued Salaries and Wages		(63,391)	(64,183)	(64,183)
Accrued Time in Lieu		(4,598)	(1,676)	(1,676)
Overdraft	4	-	-	-
Lease Liability		-	-	-
Trust Liability		-	-	-
Suspense		(1,500)	(161)	(161)
Contract Liabilities		(1,784,024)	(5,000)	(5,000)
Flood Damage Income Received in Advance		(384,248)	(459,405)	(459,405)
Total Payables		(6,368,995)	(2,986,820)	(2,986,820)
Provisions		(392,870)	(369,421)	(369,421)
Total Current Liabilities		(6,761,866)	(3,356,240)	(3,356,240)
Less: Cash Reserves	7	(3,577,836)	(2,241,276)	(2,241,276)
Less: Land Held for Resale		-	-	-
Less: Unspent Borrowings		-	-	-
Add: Loan Principal (Current)		218,954	212,227	212,227
Add: Employee Leave Reserve	7	243,466	186,388	186,388
Add: Movement in Employee Leave Reserve		(133,292)	(76,214)	(76,214)
Add: Current Portion of Lease Liability		-	-	-
Net Funding Position		9,499,242	5,403,927	5,403,927



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	Amount		Rate	Date
				\$		%	
Cash and Cash Equivalents							
Cash on Hand	-	-	-	-	N/A	0.00	N/A
Municipal Fund	370,532	-	-	370,532	CBA	2.85	N/A
Gascoyne River Reserve Account	-	2,698,836	-	2,698,836	CBA	4.00	N/A
Online Saver	12,163,438	-	-	12,163,438	CBA	4.35	N/A
SUG Reserve Account	-	1,000,000	-	1,000,000	CBA	4.03	17-Sep-26
WANDRRA Account	386	-	-	386	CBA	2.85	N/A
Total Cash and Financial Assets	12,534,356	3,698,836	-	16,233,192			

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

Funds held at balance date over which the Shire has no control, and which are not included in the statements, are as follows:

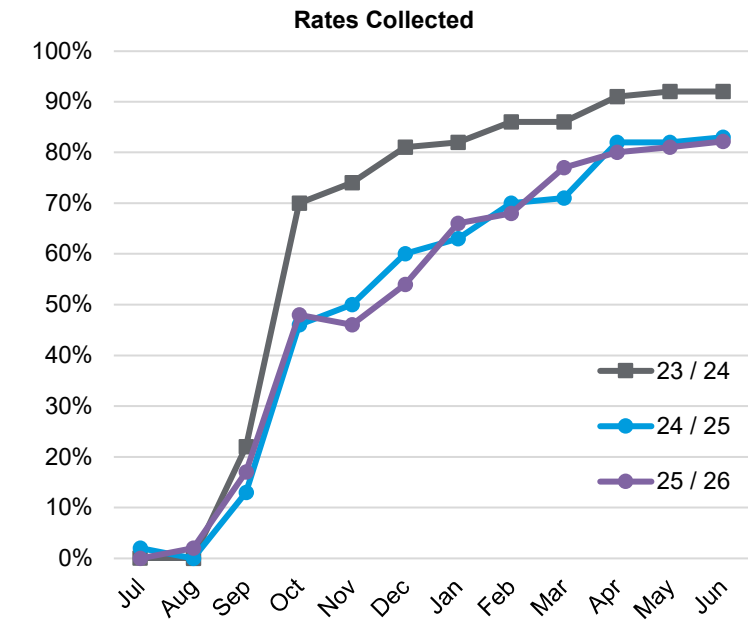
	Opening			Closing
	Balance	Amount	Amount	Balance
	01 Jul 25	Received	Paid	30 Jun 26
	\$	\$	\$	\$
Description				
SUG Trust Fund	-	-	-	-
Total Funds in Trust	-	-	-	-

Comments / Notes

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 30 June 2026

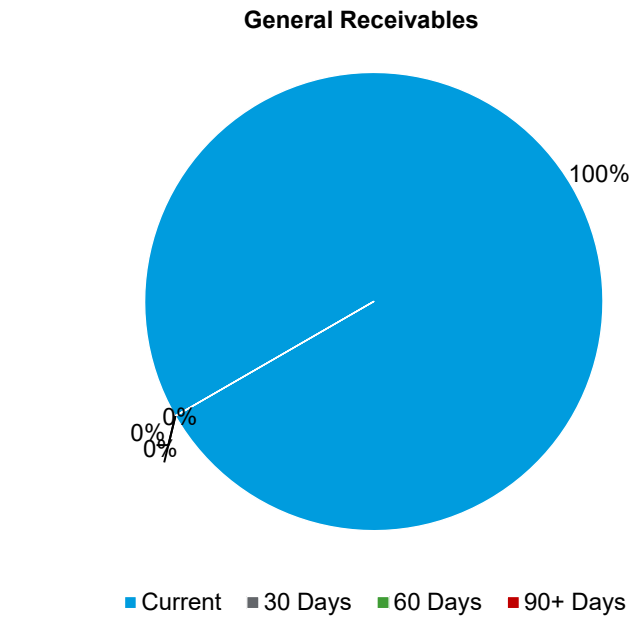
6. RECEIVABLES

(a) Rates Receivable	30 Jun 26
	\$
Rates Receivables	403,257
Rates Received in Advance	-
Total Rates Receivable Outstanding	403,257
Closing Balances - Prior Year	369,481
Rates Levied this year	1,891,689
Service charges levied this year	-
Closing Balances - Current Month	(403,257)
Total Rates Collected to Date	1,857,913
Percentage Collected	82%



Comments / Notes

(b) General Receivables	30 Jun 26
	\$
Current	1,981,878
30 Days	-
60 Days	-
90+ Days	-
Total General Receivables Outstanding	1,981,878



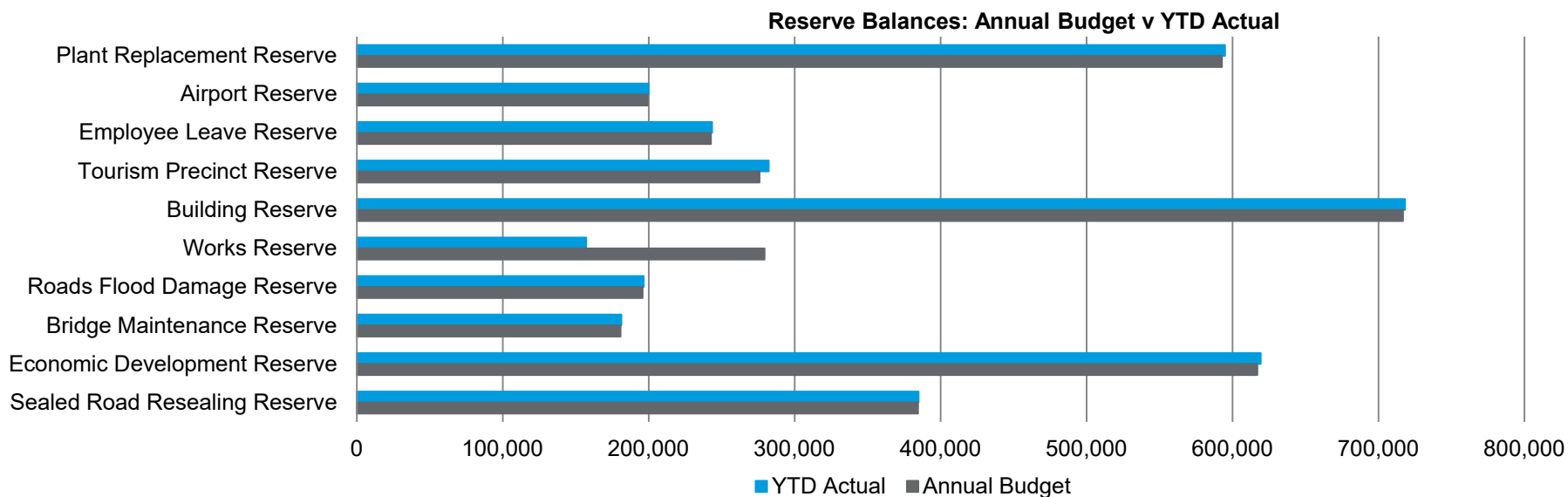
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual				Balance 30 Jun 26 \$
	Balance 01 Jul 25 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 26 \$	Transfers from \$	Interest Received \$	Transfer to \$	
Reserve Name									
Plant Replacement Reserve	457,464	-	15,308	120,000	592,772	-	17,372	120,000	594,836
Airport Reserve	144,533	-	4,836	50,000	199,369	-	5,489	50,000	200,022
Employee Leave Reserve	186,388	-	6,237	50,000	242,625	-	7,078	50,000	243,466
Tourism Precinct Reserve	258,278	(40,909)	8,643	50,000	276,012	(35,922)	9,808	50,000	282,164
Building Reserve	123,088	-	4,117	589,606	716,811	-	5,323	589,606	718,017
Works Reserve	173,522	-	5,809	100,000	279,331	(121,000)	4,704	100,000	157,226
Roads Flood Damage Reserve	189,468	-	6,340	-	195,808	-	7,195	-	196,663
Bridge Maintenance Reserve	126,489	-	4,233	50,000	180,722	-	4,803	50,000	181,292
Economic Development Reserve	500,208	-	16,738	100,000	616,946	-	18,995	100,000	619,203
Sealed Road Resealing Reserve	81,838	-	2,739	300,000	384,577	-	3,108	300,000	384,946
Total Cash Backed Reserves	2,241,276	(40,909)	75,000	1,409,606	3,684,973	(156,922)	83,876	1,409,606	3,577,836



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P113 - 2020 Toyota Hilux 4x4 2.8L DSI	6,606	18,000	11,394	-
P118 - 20'HC Camp Trailer Unit	27,591	-	-	(27,591)
Semi-Trailer with Side Tipping tray	10,000	34,000	24,000	-
Total Disposal of Assets	44,197	52,000	35,394	(27,591)
Total Profit or (Loss)				7,803

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P113 - 2020 Toyota Hilux 4x4 2.8L DSI	6,606	29,732	23,126	-
Semi-Trailer with Side Tipping tray	-	-	-	-
P118 20' Camp Trailer Accommodation	27,590	-	-	(27,590)
Total Disposal of Assets	34,196	29,732	23,126	(27,590)
Total Profit or (Loss)				(4,464)

Comments / Notes

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Council Office Extension/Upgrade	290,000	290,000	248,470	41,530
Housing				
Lot 49 - Big D's - Replace Flooring and Blinds	13,500	13,500	9,050	4,450
Lot 17 (CEO) - Replace Blinds	8,000	8,000	8,087	(87)
Lot 48 Units - Paint Outside and Redo Decking	20,000	20,000	-	20,000
Lot 49 Unit - Paint Outside and Redo Decking	20,000	20,000	-	20,000
Lot 48A and B - Carports	15,000	15,000	11,363	3,637
Lot 49 - Carport	15,000	15,000	11,363	3,637
Lot 45B - Lighting and Power to Shed	8,000	8,000	3,602	4,398
Lot 23 -Lighting and Power to Shed	8,000	8,000	4,258	3,742
Lot 19 Carport	25,000	25,000	2,619	22,381
Lot 53,28 Hatch Street New Housing Development	600,000	600,000	-	600,000
Lot 50 - Patio Shade Blinds	10,000	10,000	4,300	5,700
Lot 45B Gregory Street (Entrance Through Hatch Street) - New Hou:	7,941	7,941	7,941	-
Lot 51, 24 Hatch Street - Staff House And Capital Improvements (Va	5,667	5,667	5,667	-
Lot 23 Gregory Street - Shed	41,167	41,167	-	41,167
Lot 45B Gregory Street - Shed	33,605	33,605	-	33,605
Lot 45A Gregory Street - Patio	29,056	29,056	-	29,056
Lot 39 Gregory Street - Patio	29,349	29,349	-	29,349
Lot 17 Gregory Street - Patio	22,375	22,375	-	22,375
Lot 40 Gregory Street - Install Lighting And Power To Shed And Patio	4,981	4,981	4,981	0
Lot 52 Hatch Street - Patio	16,209	16,209	-	16,209
Lot 23 Gregory Street - Patio	16,086	16,086	-	16,086
Lot 52 -Lighting And Power To Shed	5,000	5,000	2,694	2,306
Transport				
Depot Machinery Shed - Water Tank and Gutters Storage	10,000	10,000	-	10,000
Depot Perimeter Fence - Replacement	30,000	30,000	24,975	5,025
Chemical Laydown Area	80,000	80,000	68,797	11,203
Economic Services				
Storage Shed Gascoyne Junction Pub and Tourist Park	49,246	49,246	(4,582)	53,828
Laundry - GJP and Tourist Park	40,909	40,909	35,833	5,076
GJPTP - Lighting and Power to Shed	15,000	15,000	1,197	13,804
Pub Signage - Petrol Awning	16,000	16,000	6,317	9,683
Total Land and Buildings	1,485,091	1,485,091	456,930	1,028,160

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
Telehandler	220,000	220,000	220,000	-
Works Supervisor Vehicle Replacement	84,295	84,295	83,277	1,018
Solar Lighting Tower x 2	26,341	26,341	26,341	0
Trailer Flattop 12x7m Replacement x 2	20,142	20,142	20,142	0
Tandem Trailer - Fresh Water Cartage	24,046	24,046	24,046	-
Gardeners Truck	200,000	200,000	-	200,000
Water Wheel Trailer	35,000	35,000	33,662	1,338
Kubota Tractor Broom	12,000	12,000	9,865	2,135
Operator Camp	130,000	130,000	99,215	30,785
90mm Pipe Rolls to Depot Yard	-	-	2,500	(2,500)
Total Plant and Equipment	751,824	751,824	519,047	232,777

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

9. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Administration Front Office Upgrade GEN	75,000	75,000	-	75,000
Administration Server Upgrade GEN	35,000	35,000	35,188	(188)
Compactus & CEO Office Furniture	-	-	22,453	(22,453)
Economic Services				
Privacy Bureau Meeting Pods - Centrelink and General Meetings	40,000	40,000	38,203	1,798
Furniture Replacement	20,000	20,000	-	20,000
Total Furniture and Equipment	170,000	170,000	95,844	74,156

(d) Infrastructure - Roads

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
State Initiative Program 24/25 - Carnarvon/Mullewa	166,508	166,508	166,672	(164)
R2R - Carnarvon/Mullewa Resheet	-	-	930	(930)
33 River Crossing Floodway Reconstruction	180,000	180,000	-	180,000
State Initiative Program 25/26 - Carnarvon Mullewa	4,770,000	4,770,000	4,809,527	(39,527)
Pells Creek Crossing Upgrade to Seal	2,500,000	2,500,000	2,128,063	371,937
Signage 25/26 - Stock	100,000	100,000	95,757	4,243
Grids 25/26 - Stock	75,000	75,000	74,684	316
Indigenous Access Rd/Sip Funded Landor Realignment Inclusive Re	10,868,801	10,868,801	9,315,511	1,553,290
Rrg Cobra Diary Creek Resheeting Slk10 To 37 25/26	908,732	908,732	867,354	41,378
Rrg Carnarvon Mullewa Slk 122 To 148 - Resheeting - 25/26	908,732	908,732	963,015	(54,283)
R2R - Landor Meekatharra Road Slk 48 To 62 - Resheeting Various :	634,958	634,958	716,353	(81,395)
R2R - Carnarvon Mullewa Reseal - 25/26	622,865	622,865	622,864	1
Landor-Mt Augustus (Slk 60.27 - 61.95) Reseal 25/25.	-	-	88,072	(88,072)
2 X Bore Findings	90,000	90,000	83,093	6,907
Total Infrastructure - Roads	21,825,596	21,825,596	19,931,894	1,893,702

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

9. CAPITAL ACQUISITIONS (Continued)

(e) Infrastructure - Other

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Education and Welfare				
Visitor Information Centre Project	31,500	31,500	-	31,500
Community Amenities				
Fence - New Rubbish Tip Reserve	150,000	150,000	-	150,000
Rehabilitate Old Rubbish Tip Reserve	20,000	20,000	3,259	16,741
Recreation and Culture				
Reverse Osmosis Plant	116,000	116,000	89,332	26,668
Upgrade River Pumps and Infrastructure	60,000	60,000	-	60,000
Museum Upgrade	30,000	30,000	-	30,000
War Memorial Project	40,000	40,000	-	40,000
Town Cemetery Signage and Fencing	10,000	10,000	-	10,000
Total Infrastructure - Other	457,500	457,500	92,590	364,910
Total Capital Expenditure	24,690,011	24,690,011	21,096,306	3,593,705

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
GRV Town	82,480	0.125000	14	16,160	16,160	-	-	16,160
UV Rural	1,650,469	0.174900	26	276,371	276,371	(71,790)	-	204,581
UV Mining	4,220,569	0.349800	159	1,540,086	1,593,917	(83,730)	(3,970)	1,506,218
GRV Transient Workforce ,	900,000	0.250000	1	-	225,000	(225,000)	-	-
Total General Rates				1,832,617	2,111,448	(380,520)	(3,970)	1,726,958
Minimum Rates								
GRV Town	13,393	525	9	4,725	4,725	-	-	4,725
UV Rural	22,317	1,600	12	19,200	19,200	-	-	19,200
UV Mining	407,731	2,200	139	292,600	292,600	-	-	292,600
GRV Transient Workforce ,	-	1,200	0	-	-	-	-	-
Total Minimum Rates				316,525	316,525	-	-	316,525
Total General and Minimum Rates				2,149,142	2,427,973	(380,520)	(3,970)	2,043,483
Other Rate Revenue								
Rates Write-off				(76,790)				(3)
Facilities Fees (Ex Gratia)				7,000				-
Unclaimed Rates Overpaid/Surrendered								11,563
Instalment Charges				1,415				1,415
Total Rate Revenue				2,080,767				2,056,458

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	Opening Balance 01 Jul 25 \$	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
		YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Housing									
Loan 29 Staff Housing	98,858	-	-	(38,665)	(38,665)	60,193	60,193	(368)	(2,744)
Loan 30 Staff Housing	253,527	-	-	(44,978)	(44,978)	208,549	208,549	(929)	(4,184)
Loan 31 Staff Housing	525,100	-	-	(52,593)	(52,592)	472,507	472,508	(122)	(23,761)
Loan 32 Staff Housing	-	-	600,000	-	(28,000)	-	572,000	-	(12,000)
Economic Services									
Loan 28 Tourism Precinct	240,236	-	-	(55,652)	(55,652)	184,584	184,584	(2,237)	(12,156)
Total Repayments	1,117,721	-	600,000	(191,888)	(219,887)	925,833	1,497,834	(3,656)	(54,845)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	2,542,363	2,542,363	6,900,774
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	25,230	25,230	27,618
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	99,000	96,000
Other Community Grants		7,000	7,000	17,000
Income from Events Held		46,000	46,000	4,783
Transport				
FAGS Roads	Government of WA	919,861	919,861	2,653,375
MRWA Direct Grant	MRWA	489,904	489,904	489,904
Hastings Road Maintenance Ullwarra Rd		-	-	-
Economic Services				
Contributions for Projects		90,000	90,000	5,000
Town Planning Schemes and Strategies		-	-	1,061
Other Property and Services				
Diesel Fuel Rebate	ATO	55,000	55,000	68,360
Total Operating Grants, Subsidies and Contributions		4,274,358	4,274,358	10,263,875

(b) Capital Grants, Subsidies and Contributions

Recreation & Culture				
Grants - Capital Income		10,000	10,000	-
Transport				
Roads to Recovery		1,545,344	1,545,344	1,342,877
Regional Road Group Funding		1,211,642	1,211,642	1,211,641
Indigenous Access Roads - Fund Income		608,415	608,415	-
State Initiative Program (Road Projects)		16,170,000	16,170,000	15,798,063
Grant Approved Shovel Ready Projects		566,666	566,666	-
Total Non-Operating Grants, Subsidies and Contributions		20,112,067	20,112,067	18,352,581
Total Grants, Subsidies and Contributions		24,386,425	24,386,425	28,616,456

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA - AGRN 1062		5,000	5,000	(5,720)
Grants DRFAWA - AGRN 1062		1,306,351	1,306,351	313,206
Total Flood Damage Reimbursements		1,311,351	1,311,351	307,487

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

13 BUDGET AMENDMENTS

GL Code	Type	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
	Opening Surplus Adjustment				-		-
		Transfer to Building Reserve				0	-
		Repayment of Borrowings					-
002021	Allocated Payroll Overheads	Employee Overheads			25,140		25,140
002022	Allocated Plant Operating Costs	Plant Operating Costs			50,000		75,140
002026	Allocated Plant Depreciation	Plant Depreciation Allocated To Works				(88,903)	(13,763)
012272	Road Maintenance - Country	Employee Overheads		2,210			(11,553)
012272	Road Maintenance - Country	Contractors & Services				(50,198)	(61,751)
012272	Road Maintenance - Country	Plant Operating Costs				(40,915)	(102,666)
012272	Road Maintenance - Country	Plant Depreciation Allocated To Works		88,903			(13,763)
012274	Cement Stabiliser (Materials only)	Materials		25,000			11,237
013374	Crossovers	Materials		10,000			21,237
031101	Rates: GRV General	Rating Income		5,850			27,087
031102	Rates: GRV Transient Workforce Accommodation	Rating Income				(225,000)	(197,913)
031103	Rates: UV Rural	Rating Income				(12,296)	(210,209)
031105	Rates: UV Mining	Rating Income		117,562			(92,647)
031112	Rates: Back Rates	Rating Income				(3,831)	(96,478)
031155	Rates: UV Mining Minimum	Rating Income				(13,200)	(109,678)
031205	Rates: UV Mining Interim	Rating Income				(50,000)	(159,678)
031253	Rates: Instalment Admin Charges	Rating Income				(445)	(160,123)
031254	Rates: Instalment Interest	Interest Received		4,965			(155,158)
031255	Rates: Penalty Interest	Interest Received		12,045			(143,113)
031259	Financial Hardship Policy - Rates	Rating Income				(71,790)	(214,903)
031360	Rates Enquiry Fees	Fees & Charges		155			(214,748)
032105	Interest and Facility Fees on Overdraft	Interest & Loan Costs		30,000			(184,748)
033001	Grants - FAGS General	Grants & Subsidies - Operating		564,616			379,868
033003	Interest on Investments	Interest Received		60,000			439,868
041003	Election Costs	Contractors & Services				(13,000)	426,868
041004	Allowances: President & Council	Superannuation		7,738			434,606
041004	Allowances: President & Council	Materials				(7,738)	426,868
041052	Insurances: Admin	Insurance Costs		20,117			431,985
041054	Office Operating Costs: Admin Building	Contractors & Services		5,000			436,985
041057	Travel/Training/Medicals: Admin	Contractors & Services		3,973			440,958
041058	Staff Recruitment & Resignation Costs	Materials				(15,000)	425,958
041060	Printing, Stationery & Consumables: Admin	Materials				(2,000)	423,958
041065	Computer System Operating Costs	Contractors & Services		7,260			431,218
041066	Bank Charges & Taxes	Other Costs		2,000			433,218
041067	Consultants: Admin	Contractors & Services				(19,834)	413,384
041068	Public Relations Expenditure - Admin	Contractors & Services				(2,000)	413,384
041070	Insurance Claim Expenses - February 2023 Storm Event	Contractors & Services				(15,170)	398,214
041072	Staff Retention and Attraction Expenditure (As per Policy)	Employee Oncosts				(18,000)	380,214
041072	Staff Retention and Attraction Expenditure (As per Policy)	Materials				(5,446)	374,768
041072	Staff Retention and Attraction Expenditure (As per Policy)	Contractors & Services		15,000			389,768
041076	Audit Risk & Improvement Committee Expenses	Contractors & Services				(7,000)	382,768

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

13 BUDGET AMENDMENTS

			Council	Non Cash	Increase in	Decrease in	Running
041082	Depreciation Expense: Shire Office	Depreciation: Buildings		3,016			382,768
041082	Depreciation Expense: Shire Office	Depreciation: Furniture & Equipment		(1,347)			382,768
041801	Council Office Extension/Upgrade	Contractors & Services			32,942		435,710
041805	Administration Server Upgrade	Contractors & Services				(13,600)	422,110
051012	ES Levy Collection Commission	Other Income			125		422,235
051022	Depreciation Expense: Fire Control	Depreciation: Buildings		1,130			422,235
052001	Animal Control Costs - Ranger	Materials				(5,000)	417,235
084116	Subscription and Publications - CRC	Contractors & Services				(1,000)	416,235
084120	Insurances: CRC	Insurance Costs				(1,382)	414,853
084123	CRC Marketing and Promotion	Materials			500		415,353
084123	CRC Marketing and Promotion	Contractors & Services				(500)	414,853
084126	Community Event Expenses CRC	Materials				(820)	414,033
084126	Community Event Expenses CRC	Contractors & Services				(96,727)	317,306
084136	Income from Events Held	Grants & Subsidies - Operating			46,000		363,306
084136	Income from Events Held	Other Income			33,092		396,398
084138	Postal Agency Sales	Other Income			300		396,698
084140	Depreciation Expense: Community Resource Centre	Depreciation: Buildings		(205)			396,698
084257	Other Community Grants - Income	Grants & Subsidies - Operating			2,000		398,698
084400	CRC Capital Purchases GEN	Contractors & Services				(31,500)	367,198
091010	Income Staff Housing	Fees & Charges			4,875		372,073
091020	Depreciation Expense: Staff Housing	Depreciation: Buildings		1,880			372,073
091803	Loan Repayment - Staff Housing Loan 32	Loan Repayments			28,000		400,073
092020	Depreciation Expense: Hatch St Housing	Depreciation: Buildings		(22,440)			400,073
092035	Interest on Loan #32	Interest & Loan Costs			12,000		412,073
092190	Minor Capital Expenditure - Housing	Contractors & Services			330		412,403
094300	Capital Improvements Staff Housing	Contractors & Services				(92,769)	319,634
101002	Rubbish Tip Maintenance: Junction	Insurance Costs				(2,625)	317,009
101010	Rubbish Disposal Fee Income	Fees & Charges				(790)	316,219
101017	Consulting: Rubbish Tip Reserve and ILUA	Contractors & Services			30,000		346,219
101060	Depreciation Expense: Community Amenities	Depreciation: Buildings		(369)			346,219
101060	Depreciation Expense: Community Amenities	Depreciation: Other Infrastructure		(2,116)			346,219
101101	Depreciation Expense: Rubbish Tip	Depreciation: Other Infrastructure		(21,885)			346,219
111145	Pavilion Operating Costs	Telephone				(1,060)	345,159
111145	Pavilion Operating Costs	Insurance Costs				(6,003)	339,156
111150	Depreciation Expense: Pavilion	Depreciation: Buildings		1,479			339,156
111150	Depreciation Expense: Pavilion	Depreciation: Furniture & Equipment		1,905			339,156
111160	Depreciation Expense: Recreation & Sport	Depreciation: Land & Improvements		515			339,156
111160	Depreciation Expense: Recreation & Sport	Depreciation: Buildings		86			339,156
111160	Depreciation Expense: Recreation & Sport	Depreciation: Plant & Equipment		70			339,156
111160	Depreciation Expense: Recreation & Sport	Depreciation: Other Infrastructure		10,169			339,156
111161	Oval Maintenance	Insurance Costs				(4,491)	334,665
111162	Parks, Gardens & Reserves Maintenance	Electricity			15,000		349,665
111162	Parks, Gardens & Reserves Maintenance	Telephone				(450)	349,215
111162	Parks, Gardens & Reserves Maintenance	Insurance Costs				(1,312)	347,903

SHIRE OF UPPER GASCOYNE
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For the Period Ending 30 June 2026

13 BUDGET AMENDMENTS

			Council	Non Cash	Increase in	Decrease in	Running
111168	Two Rivers Memorial Park Tourist Stop Buildings and Gardens Maintenance	Contractors & Services			20,000		367,903
111168	Two Rivers Memorial Park Tourist Stop Buildings and Gardens Maintenance	Insurance Costs			1,262		369,165
111177	Community Donations & Contributions (Post 20/21)	Other Costs				(30,000)	339,165
111182	Gym Revenue	Fees & Charges			100		339,265
111185	Gym Operating Costs	Insurance Costs				(341)	338,924
111186	Rec & Culture Capital Expenditure	Contractors & Services				(66,000)	272,924
111400	Museum Operating Costs	Insurance Costs				(103)	272,821
111401	Depreciation Expense: Museum GEN	Depreciation: Furniture & Equipment		130			272,821
111620	Gascoyne Regional Arts Plan	Contractors & Services				(5,000)	267,821
112190	Depreciation Expense: Tourism Precinct	Depreciation: Other Infrastructure		1,495			267,821
116101	Grants - Capital Income	Grants & Subsidies - Non-Operating			10,000		277,821
116400	War Memorial Project	Contractors & Services				(40,000)	237,821
116401	Town Cemetery Signage and Fencing	Contractors & Services				(10,000)	227,821
121061	Depot Operating Costs	Employee Overheads				(27,350)	200,471
121061	Depot Operating Costs	Materials				(8,000)	192,471
121061	Depot Operating Costs	Contractors & Services				(22,300)	170,171
121061	Depot Operating Costs	Insurance Costs				(3,153)	167,018
121063	Street Lighting Costs	Insurance Costs			14		167,032
121071	Depreciation Expense: Depot Infrastructure	Depreciation: Buildings		6,808			167,032
121071	Depreciation Expense: Depot Infrastructure	Depreciation: Plant & Equipment		(3,523)			167,032
121071	Depreciation Expense: Depot Infrastructure	Depreciation: Other Infrastructure		4,005			167,032
121085	Killili Bridge Insurance	Insurance Costs				(26,504)	140,528
121090	Killili Bridge Repairs & Maintenance	Contractors & Services			80,000		220,528
121095	Killili Bridge Depreciation Expense	Depreciation: Roads		(14,680)			220,528
121500	Grants - FAGS Roads	Grants & Subsidies - Operating			170,712		391,240
122840	Road Construction	Materials				(40,000)	351,240
122840	Road Construction	Contractors & Services				(3,489,373)	(3,138,133)
123018	Grant: State Initiative Program (Road Projects)	Grants & Subsidies - Non-Operating			2,500,000		(638,133)
123021	Grant: Approved Shovel Ready Projects	Grants & Subsidies - Non-Operating			566,666		(71,467)
124016	Grant (DRFAWA) AGRN1062 March/April 2023 Flood Damage Event	Grants & Subsidies - Operating				(37,999)	(109,466)
124017	Grant (DRFAWA) AGRN1175 Dec 2024 Flood Damage Event	Grants & Subsidies - Operating			5,000		(104,466)
124031	Proceeds from Plant Sales	Proceeds From Sale Of Assets			14,000		(90,466)
124034	Profit on Sale of Plant & Equipment	Gain On Asset Disposal		10,794			(90,466)
124035	Losses on Asset Disposals: Plant	Loss On Asset Disposal		(27,591)			(90,466)
124707	December 2024 Flood Damage Event - Immediate Works	Contractors & Services				(5,000)	(95,466)
126000	Depreciation Expense: Airstrip	Depreciation: Buildings		38			(95,466)
126000	Depreciation Expense: Airstrip	Depreciation: Other Infrastructure		83,077			(95,466)
126010	Airstrip Operating Costs	Insurance Costs				(1,199)	(96,665)
126100	Income from Private Works	Fees & Charges			43,750		(52,915)
126100	Income from Private Works	Income From Works				(43,750)	(96,665)
128000	Depreciation Expense: Road Infrastructure	Depreciation: Roads		(410,975)			(96,665)
128020	Purchase Plant & Equipment	Materials			213,176		116,511
130105	Tourist Information Bay Costs	Insurance Costs				(6)	116,505
130110	Contributions received for projects	Grants & Subsidies - Operating			5,000		121,505
130110	Contributions received for projects	Other Income			11,263		132,768
130115	Tourism Promotion	Contractors & Services				(9,068)	123,700
130152	Tourism Signage Maintenance	Contractors & Services			18,000		141,700
130500	Depreciation Expense: Tourist Facilities	Depreciation: Buildings		78			141,700

SHIRE OF UPPER GASCOYNE
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For the Period Ending 30 June 2026

13 BUDGET AMENDMENTS

			Council	Non Cash	Increase in	Decrease in	Running
133160	Sales: Horizon Power Prepaid Electricity	Other Income			3,500		145,200
133165	Cost of Sales: Horizon Power Prepaid Electricity cards	Materials				(3,500)	141,700
133172	Old Police Station (Lease) Recoveries	Other Income			247		141,947
133182	Old Police Station (Lease) Expenses	Contractors & Services				(247)	141,700
133182	Old Police Station (Lease) Expenses	Insurance Costs				(563)	141,137
134220	Tourism Precinct Insurance Expense	Insurance Costs				(4,564)	136,573
134221	Tourism Precinct Strategic Plan	Contractors & Services				(20,000)	116,573
141058	Depreciation Expense: Road Plant & Equipment	Depreciation: Plant & Equipment		88,903			71,982
142005	Fuel & Oil for Road Maintenance Plant (Depot)	Contractors & Services				(50,000)	21,982
CN2080	Water Bore Capital Expenditure	Contractors & Services				(10,000)	11,982
MM1232	MV Costs: Town Maintenance Staff	Plant Operating Costs				(5,000)	6,982
MM1259	MV Costs: Various Minor to Medium Plant for Depot Operations	Plant Operating Costs				(15,275)	(8,293)
MM1262	MV Costs: GU31 Mazda 2018 BT50 4WD Traytop	Plant Operating Costs		11,190			2,897
MM1263	MV Costs: Electronic Message Board & Trailer (Ver-Mac)	Plant Operating Costs		5,000			7,897
MM1264	MV Costs: Electronic Message Board & Trailer (Ver-Mac)	Plant Operating Costs				(5,000)	2,897
SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Insurance Costs				(1,143)	1,754
SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Insurance Costs				(1,671)	83
SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Officer House	Insurance Costs				(757)	(674)
SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Insurance Costs				(583)	(1,257)
SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development Officer House	Insurance Costs				(626)	(1,883)
SH07GL	Lot 40, 3 Gregory Street - Town Maintenance Officers x 2 House	Insurance Costs				(737)	(2,620)
SH08GL	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	Insurance Costs				(702)	(3,322)
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House	Employee Costs				(50)	(4,493)
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House	Employee Overheads		1,000			(3,493)
SH15GL	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House	Employee Costs			550		(4,794)
SH15GL	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House	Contractors & Services			500		(4,294)
SH15GL	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House	Insurance Costs				(190)	(4,484)
SH15GL	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House	Plant Operating Costs			250		(4,234)
SH15GL	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House	Plant Depreciation Allocated To Works			250		(3,984)
SH16GL	Lot 47, 12 Hatch Street - Land	Employee Costs				(500)	(4,484)
SH16GL	Lot 47, 12 Hatch Street - Land	Employee Overheads				(1,000)	(5,484)
SH16GL	Lot 47, 12 Hatch Street - Land	Contractors & Services				(1,500)	(6,984)
SH16GL	Lot 47, 12 Hatch Street - Land	Plant Operating Costs				(250)	(7,234)
SH16GL	Lot 47, 12 Hatch Street - Land	Plant Depreciation Allocated To Works				(250)	(7,484)
Adopted Net Current Assets - Surplus/Deficit)							-
Increase in Cash							5,017,861
Decrease in Cash							(5,025,345)
Revised Net Current Assets - Surplus /Deficit							(7,484)

APPENDIX 3

(Selection Panel Terms of Reference)

Chief Executive Officer Selection Panel

Terms of Reference

Councillors	Shire President 2x Elected Members
Deputy/Proxy	1x Elected Member appointed as a Deputy/Proxy in the case of a Leave of Absence or Apology
External Representation	1x Independent Human Resources Consultant (HR Facilitator) 1x Independent Member
2 x Shire Officers	Chief Executive Officer Senior Corporate Services Officer
Officer Responsible	Chief Executive Officer
Meeting Location	Council Chambers, Gascoyne Junction or via online meetings
Quorum	Three (3) Members
Delegated Authority	Nil
Meetings open to the Public	No. Meetings are held Behind Closed Doors in accordance with Section 5.23(2)(a) of the <i>Local Government Act 1995</i>

1. Name

The name of Selection Panel shall be the Shire of Upper Gascoyne Chief Executive Officer (CEO) Selection Panel, hereinafter referred to as in its abbreviated form as the Panel.

2. Establishment and Purpose

The Panel was established on 29 July 2026, Resolution 04072026.

The purpose of the Panel is to conduct the recruitment and selection process for a CEO in accordance with the principles of merit, equity and transparency and consistent with the Model Standards for CEO Recruitment, Performance and Termination.

3. Delegated Authority and Recommendations

The Panel has no delegated authority. Panel recommendations shall not be binding on Council and must be determined by Council to take effect.

4. Definitions

Act means the *Local Government Act 1995*.

Council means the Council of the Shire of Upper Gascoyne.

Chief Executive Officer Selection Panel

Terms of Reference

Chief Executive Officer (CEO) means the Chief Executive Officer of the Shire of Upper Gascoyne.

Councillor means an Elected Member of the Shire of Upper Gascoyne Council.

Independent Member means a person as defined in the Model Standards for CEO Recruitment, Performance and Termination.

HR Facilitator means an independent human resources professional, recruitment consultant or recruitment agency who is not a member of the Panel and shall be appointed by Council to assist with the CEO recruitment process.

Member means a Councillor or Independent Member appointed to the Panel by Council.

5. Role

The Panel is established to:

1. Select and appoint the HR Facilitator
2. Finalise a CEO Position Description and Selection Criteria.
3. Assess all applicants' knowledge, experience, qualifications and skills against the selection criteria established by Council.
4. Determine a shortlist of applicants for interview.
5. Interview selected applicants for the purpose of assessing their suitability for the position of CEO.
6. Review and consider all reports from the HR Facilitator including verification of the preferred applicant's work history, qualifications, references and claims made in their application.
7. Provide a recommendation to Council on the preferred candidate(s) for the position of CEO.

6. Membership

Membership of the Panel will comprise a total of five (5) members consisting of:

Voting

The Shire President

Two (2) Elected Members

One (1) Independent Member

Appointment of voting Members to the Panel shall be by Council resolution.

One (1) Elected Member will be appointed as a Deputy/Proxy in the case of Leave of Absence or an apology from another Elected Member. The Deputy/Proxy cannot attend in place of the Independent Member.

Chief Executive Officer Selection Panel

Terms of Reference

Non-voting

One (1) HR Facilitator

Chief Executive Officer

Council & Executive Support Officer

7. Members Conduct

Panel Members are bound by the Code of Conduct – Council Members, Committee Members and Candidates.

8. Conflicts of Interest

Should Members become aware of any close relationship with any of the candidates, the Member is to advise the Presiding Member in writing of the nature of the interest and to excuse themselves from the Panel and recruitment process.

9. Authorised Points of Contact

As a Temporary CEO may be an applicant in the recruitment process, the HR Facilitator, the Panel and Council are prohibited from discussing any part of the recruitment process and operational matters related to the recruitment process with a Temporary CEO.

The authorised points of contact within the Administration for all matters relating to the recruitment process are the Council & Executive Support Officer and Acting Executive Manager Corporate & Community Services.

10. Confidentiality

During the recruitment process Members will have access to confidential information including, but not limited to, personal information, education and employment history of applicants.

This information and all discussions are to remain confidential both during the recruitment process and following completion of the recruitment process. Members may discuss this information only with other Members, as well as with the HR Facilitator or Authorised Administration contacts.

Members must not allow any unauthorised person to access documents in their possession relating to the CEO recruitment process.

11. Terms of Appointment and Cessation of Panel

Members' appointments will automatically conclude, and the Panel will cease to operate upon the commencement of a new CEO.

Chief Executive Officer Selection Panel

Terms of Reference

12. Presiding Member

The Presiding Member is to be the Shire President. Where the Shire President is not available for a meeting, the Presiding Member can select another member to act as Presiding Member.

The role of Presiding Member includes:

1. Overseeing and facilitating the conduct of meetings.
2. Ensuring that all members have an opportunity to participate in discussions in an open and encouraging manner.

13. Meetings

Meetings will be held as required. Meetings will not be open to the public.

14. Voting

Each Member of the Panel will have one (1) vote.

In the case of equality of voting, the Presiding Member is to exercise a casting vote.

APPENDIX 4

(Two Rivers Memorial Park – Memorial Plaque Policy)



SECTION ELEVEN – RECREATION & CULTURE

DOCUMENT	11.34 Two Rivers Memorial Park – Memorial Plaque Policy	REVIEW:	Triennially (or as required).
NAME:	DATE REVIEWED:	CHANGES/COMMENTS:	
Ainsley Hardie	21/07/2026	Inception of Policy	

11.34 TWO RIVERS MEMORIAL PARK – MEMORIAL PLAQUE POLICY

Objective

The objective of this policy is to:

- create a public space in the Upper Gascoyne that provides a consistent, safe and respectful space that can assist people in their grief and commemorate individuals who have contributed to the community with the absence of an active Cemetery at the Two Rivers Memorial Park in Gascoyne Junction
- preserve the amenity of the Two Rivers Memorial Park in Gascoyne Junction by managing the placement of memorial plinths and plaques, and
- provide guidelines on what memorial plinths and plaques may be placed under existing trees in the Two Rivers Memorial Park in Gascoyne Junction and the process that needs to be followed to gain consent for the placement of a memorial.

Scope

This policy applies to members of the public. This policy does not apply to the Gascoyne Junction Cemetery (Reserve 16910) which has been closed permanently since the 10th of May 1972.

The creation of the Two Rivers Memorial Park – Memorial Park Policy acknowledges that memorials can assist people in their grief and commemorate individuals who have contributed to the community.

The applicant must demonstrate the deceased's connection to the Shire of Upper Gascoyne:

- Residency
- Service to the local community

This Policy sets out a consistent, safe and respectful approach to memorials at the Shire designated site of the Two Rivers Memorial Park in Gascoyne Junction — balancing community sentiment with public amenity, safety, and ongoing maintenance considerations.

Memorial Plaques

Memorials may be installed under existing trees in the Two Rivers Memorial Park. A plinth

(Ash Block Double 400mm x 235mm x 140mm) with a plaque no larger than 330mm x 220mm will be available to applicants where:



SECTION ELEVEN – RECREATION & CULTURE

DOCUMENT	11.34 Two Rivers Memorial Park – Memorial Plaque Policy	REVIEW:	Triennially (or as required).
NAME:	DATE REVIEWED:	CHANGES/COMMENTS:	
Ainsley Hardie	21/07/2026	Inception of Policy	

- the plaque wording is deemed appropriate and;
- meets the design parameters set by the plaque design team as highlighted on the application form.
- demonstrates a connection to the Shire of Upper Gascoyne.

Applications which meet the policy criteria may be approved by the Chief Executive Officer (CEO). Where then policy criteria are not met, Council approval will be required.

Materials

Materials for memorials will be provided by the Shire of Upper Gascoyne with the cost included in the Memorial Plaque fee charged to applicants.

A memorial plaque will consist of:

- 1 x Ash Block Double 400mm x 235mm x 140mm) Cement Plinth
- 1 x Plaque no larger than 330mm x 220mm stainless material deep etched with paint fill

Maintenance of memorials

If the memorial plaque deteriorates to a point of being unsafe, the Shire reserves the right to remove the memorial or plaque without notice. The Shire reserves the right to remove memorials at any time for safety or operational requirements.

Fees and charges

The cost of materials and installation of the memorial plinth and plaque will be the responsibility of the applicant and be payable to the Shire. The Shire will arrange the manufacture, engraving, delivery, and the installation of the Memorial Plinth and Plaques.