# AGENDA

**29th of JULY 2026**

# ORDINARY COUNCIL MEETING

**To be held at the Shire of upper Gascoyne's Administration Building located at 4 Scott Street, Gascoyne Junction, commencing at 10.30am**

DISCLAIMER

**Disclaimer**
The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

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

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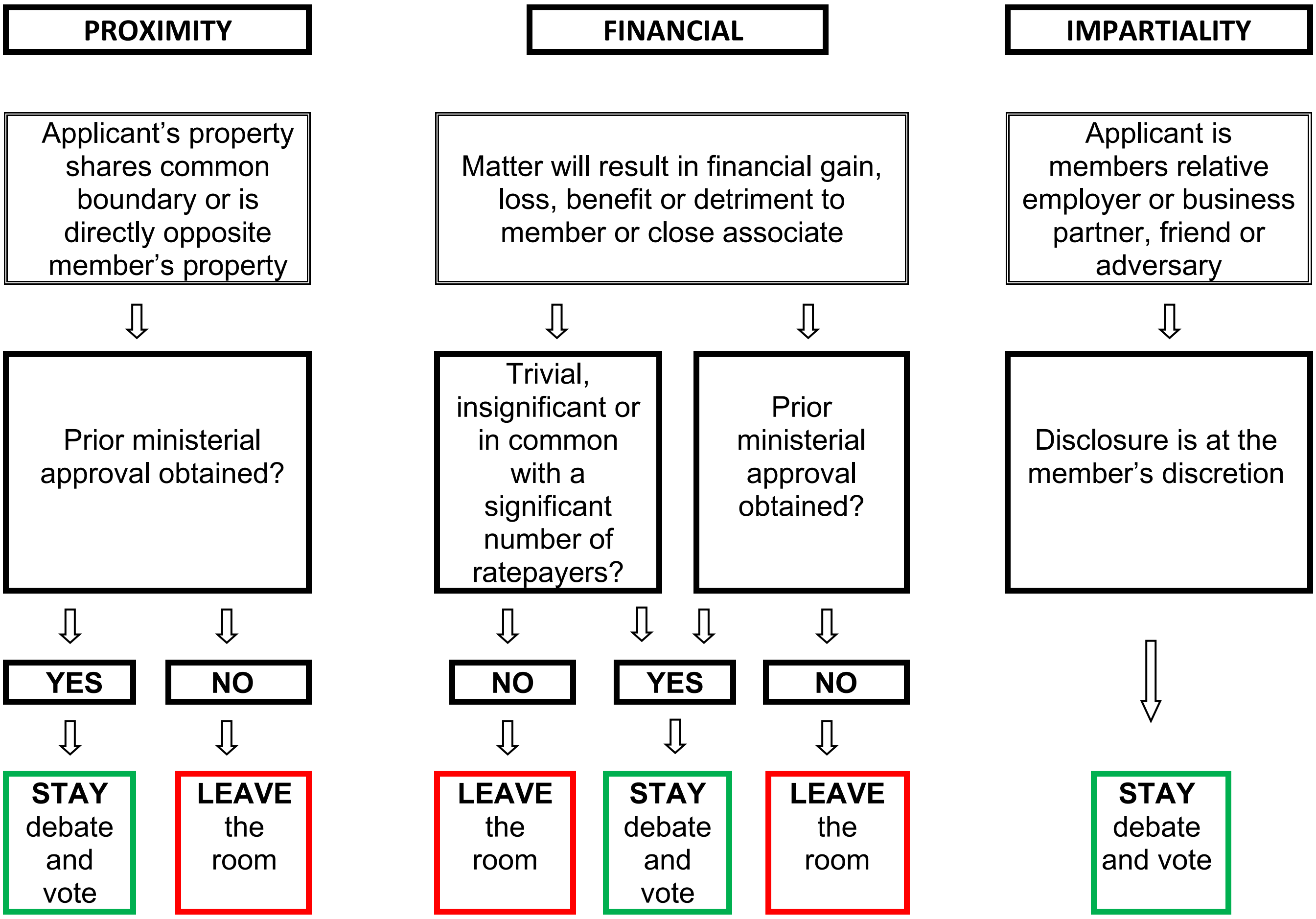
In particular and without derogating in any way from the broader disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Upper Gascoyne during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Upper Gascoyne. The Shire of Upper Gascoyne warns that anyone who has an application lodged with the Shire of Upper Gascoyne must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attached to the decision made by the Shire of Upper Gascoyne in respect of the application.

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.*

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## 1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Shire President welcomed those present and declared the meeting open at ___am.

## 2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

**2.1** Councillors

| | |
|---|---|
| Cr J. Caunt | Shire President |
| Cr A. McKeough | Councillor |
| Cr D. Hammarquist | Councillor |
| Cr T. Tubby | Councillor |

Staff

| | |
|---|---|
| John McCleary | Chief Executive Officer |
| Sean Walker | Executive Manager of Works |
| Andrea Pears | Executive Manager of Finance and Corporate Services |
| Cherie Walker | Senior Corporate Services Officer |

Visitors

**2.2** Absentees

Cr P. Windie

**2.3** Leave of Absence previously approved

Cr G. Watters

## 3. APPLICATION FOR LEAVE OF ABSENCE

## 4. PUBLIC QUESTION TIME

**4.1** Questions on Notice

**4.2** Questions without Notice

## 5. DISCLOSURE OF INTEREST

## 6. PETITIONS/DEPUTATIONS/PRESENTATIONS

## 7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

## 8. MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS

## 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:** | **SECONDED:** | **CR:** |

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.

**FOR: CR** **AGAINST: CR**

**F/A:**

## 10. AGENDA ITEMS

| **10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS** | |
|---|---|
| **Applicant:** | Shire of Upper Gascoyne |
| **Disclosure of Interest:** | Nil |
| **Author:** | Mark Willis - 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***.<br><br>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<br><br>**13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**<br><br>(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 —<br>(a) the payee's name; and<br>(b) the amount of the payment; and<br>(c)the date of the payment; and<br>(d) Sufficient information to identify the transaction.<br><br>(2) A list of accounts for approval to be paid is to be prepared each month showing —<br>(a) for each account which requires council authorisation in that month —<br>(i) the payee's name; and<br>(ii) the amount of the payment; and<br>(iii) sufficient information to identify the transaction; and<br>(b) the date of the meeting of the council to which the list is to be presented.<br><br>(3) A list prepared under sub regulation (1) or (2) is to be —<br><br>(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and<br>(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.<br>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.<br>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:** | *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.* |

| ***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:** | **SECONDED:** | **CR:** |

**FOR:** **CR** **AGAINST:** **CR**

**F/A: 0/0**

| 10.2 MONTHLY FINANCIAL STATEMENT | |
|---|---|
| **Applicant:** | Shire of Upper Gascoyne |
| **Disclosure of Interest:** | None |
| **Author:** | Mark Willis - Executive Manager of Finance and Corporate Services |
| **Date:** | 22 July 2026 |
| **Matters for Consideration:** | The Statement of Financial Activity for the period of June2026, includes the following reports:<br>• Statement of Financial Activity<br>• Significant Accounting Policies<br>• Graphical Representation – Source Statement of Financial Activity<br>• Net Current Funding Position<br>• Cash and Investments<br>• Major Variances<br>• Budget Amendments<br>• Receivables<br>• Grants and Contributions<br>• Cash Backed Reserve<br>• Capital Disposals and Acquisitions<br>• Trust Fund<br>**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<br><br>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.<br>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.<br>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:** | **SECONDED:** | **CR:** |

**FOR: CR** **AGAINST: CR**

**F/A: 0/0**

| 10.3 | APPOINTMENT OF CEO SELECTION 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. |
| **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.<br><br>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.<br><br>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.<br><br>The Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination is attached for Councillors reference. |
| **Comments:** | |

| | |
|---|---|
| **Statutory Environment:** | *Standards for Chief Executive Officer Recruitment and Selection, Performance Review and Termination*<br><br>*8. Establishment of selection panel for employment of CEO*<br><br>*(1) In this clause —*<br><br>*independent person means a person other than any of the following —*<br><br>*(a) a council member;*<br><br>*(b) an employee of the local government;*<br><br>*(c) a human resources consultant engaged by the local government.*<br><br>*(2) 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.*<br><br>*(3) The selection panel must comprise —*<br><br>*(a) council members (the number of which must be determined by the local*<br><br>*government); and*<br><br>*(b) at least 1 independent person.* |
| **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:*<br>*1. In accordance with Clause 8 of the Standards for Chief Executive Officer*<br>*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: -*<br>*Shire President – Cr J. Caunt*<br>*Cr*<br>*Cr*<br>*or alternatively,*<br>*That the whole of Council be appointed to be on the Selection Panel;*<br>*AND*<br>*Mr Joshua Kirk, be appointed as the Independent Person on the Selection Panel.*<br>*2. Adopt the Attached CEO Selection Panel Committee Terms of Reference* |

| Council Resolution No: 04072026 | | | |
|---|---|---|---|
| **MOVED:** | | **SECONDED:** | |
| **FOR: CR** | | **AGAINST: CR** | |
| **F/A:** | | | |

| **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 3*** |
| **Comments:** | Nil |
| **Statutory Environment:** | *Local Government Act 1995* |
| **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:** | | **SECONDED:** | |

**F/A: 0/0**

## 11. MATTERS BEHIND CLOSED DOORS

Nil

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

Nil

## 13. OUTSTANDING COUNCIL MEETING RESOLUTIONS

| Resolution Nº | Subject | Status | Open / Close | Responsible Officer |
|---|---|---|---|---|
| | | | | |

## 14. MEETING CLOSURE

The Shire President closed the meeting at ________pm.

# APPENDIX 1

**(List of Accounts Paid Report for June 2026)**

| 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 CYINV0041 | 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 | Roscos - 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** | | | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **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 & Monthy 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 Constracting 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 Photocpying - March 2026 | 1 | | 1,272.59 |
| INV SOF5698-65 | 30/04/2026 | 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 I0000000022( | 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 | 1,156,649.54 | |
| | | **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-1 | 04/05/2026 | Office Supplies GST, Office Supplies GST FREE | 1 | 408.00 | |
| INV TI-02EAA-1 | 11/05/2026 | Office Kitchen Supplies GST, Office Kitchen Supplies GST FREE | 1 | 158.95 | |
| INV TI-02EAA-1 | 22/05/2026 | 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 | 09/06/2026 | 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 Mccleary** | | | |
| EFT19458 | 26/06/2026 | BUPA - Reimbursement for Health Insurance - June 2026 | 1 | | 538.09 |
| INV REIMBURS | 24/06/2026 | 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 | |

| 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** | | | |

| 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-00000824/06/2026 | | 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 |

| 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, Environmentals, Mobilisation | 1 | 5,843.39 | |
| INV SI 1906522 | 22/06/2026 | P146 - CAT Grader 150-14a - 500 hr Service, Labour, Parts, Environmentals, 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 Nerelle | 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 | 1 | 2,178,825.00 | |
| | | **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 | |

| Cheque /EFT No | Date | Name<br>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 |

| 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 | |

| 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** | | | |

| 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

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

**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

Date: 21 July 2026

RSM Australia Pty Ltd
Chartered Accountants

**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

| Significant Projects | Collected / Completed % | Annual Budget $ | YTD Budget $ | YTD Actual $ |
|---|---|---|---|---|
| Indigenous Access Rd/Sip Funded Landor Realignmei | 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 |

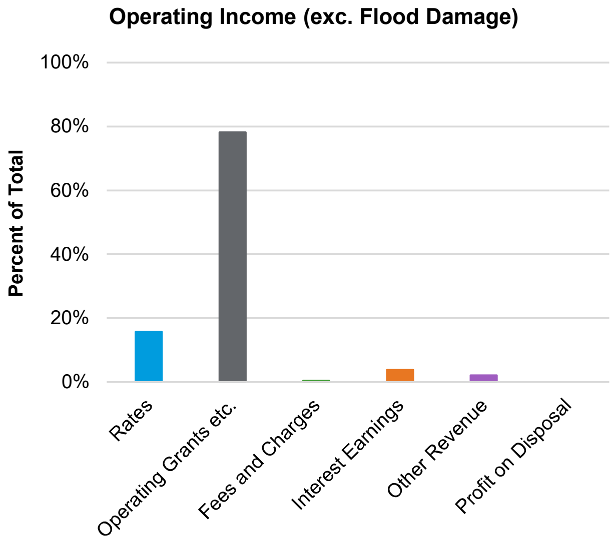
*% - Compares current YTD actuals to the Annual Budget*

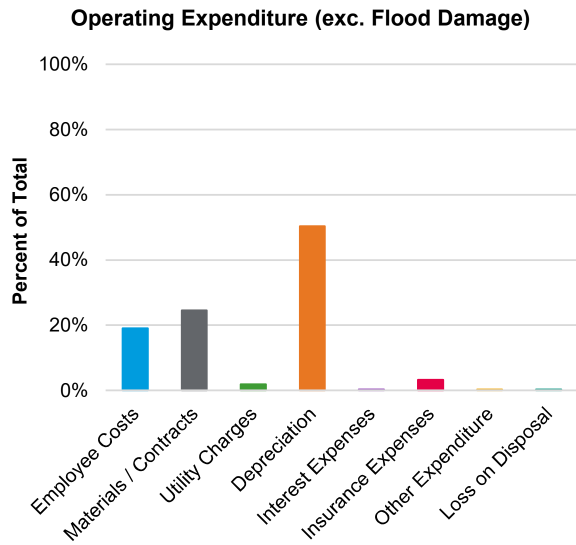
### Financial Position

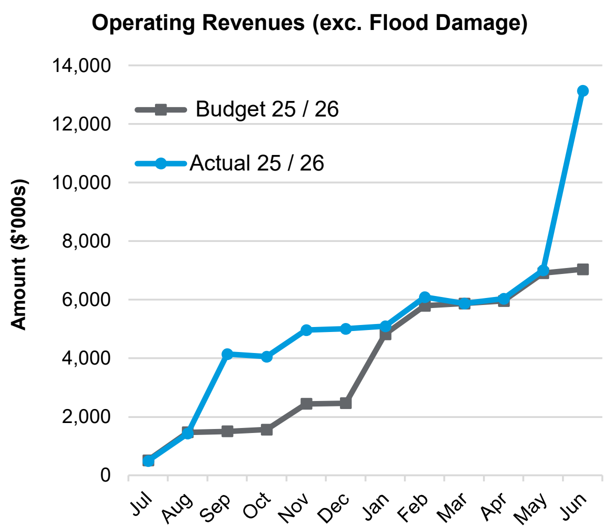
| Account | Difference to Prior Year % | Current Year 30 Jun 26 $ | Prior Year 30 Jun 25 $ |
|---|---|---|---|
| Adjusted Net Current Assets | 176% | 9,499,242 | 5,403,927 |
| Cash and Equivalent - Unrestricted | 229% | 12,534,356 | 5,472,132 |
| Cash and Equivalent - Restricted | 165% | 3,698,836 | 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) |

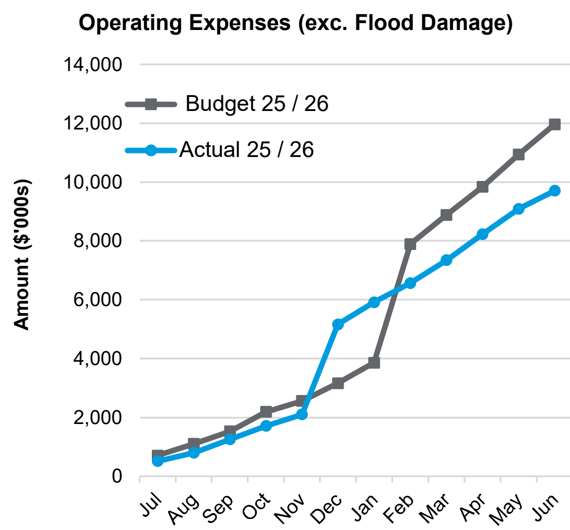
*% - Compares current YTD actuals to prior year actuals*

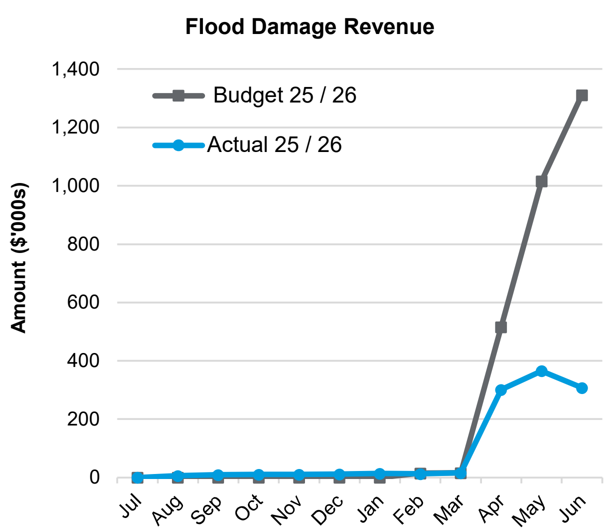
**SHIRE OF UPPER GASCOYNE**
**MONTHLY FINANCIAL REPORT**
**For the Period Ending 30 June 2026**
## SUMMARY GRAPHS - OPERATING

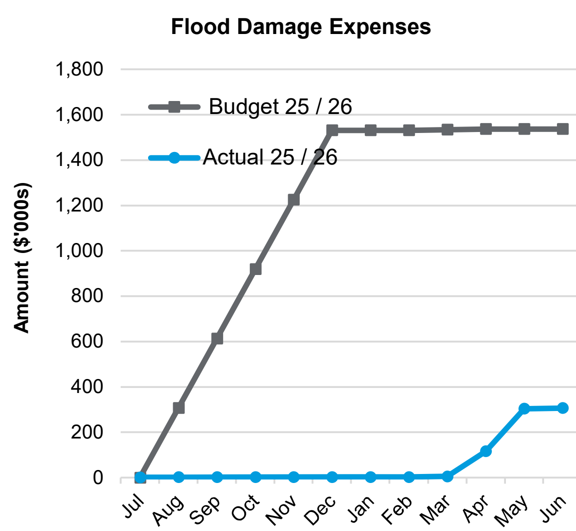


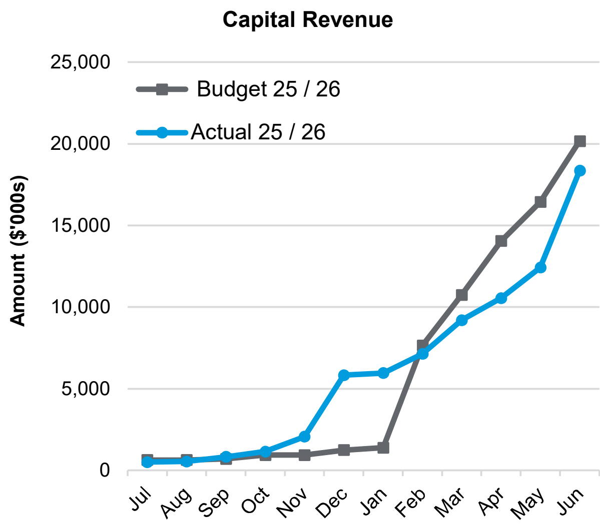



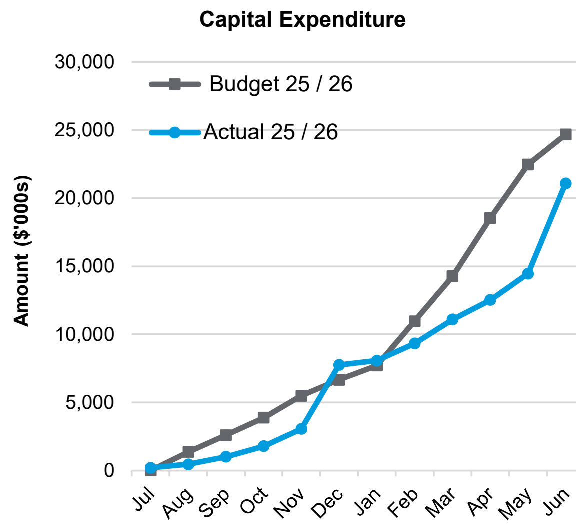



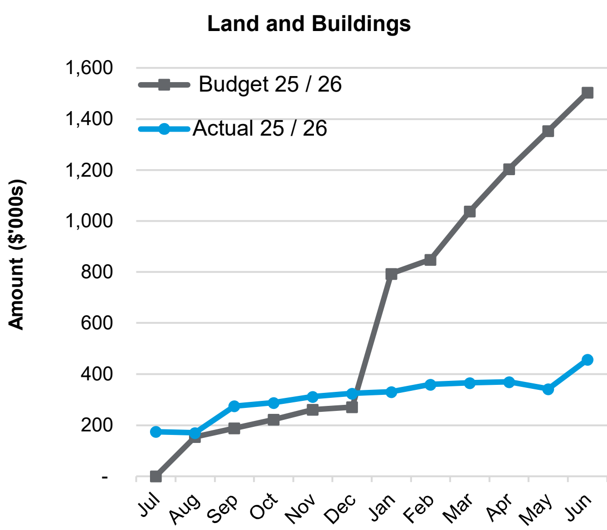



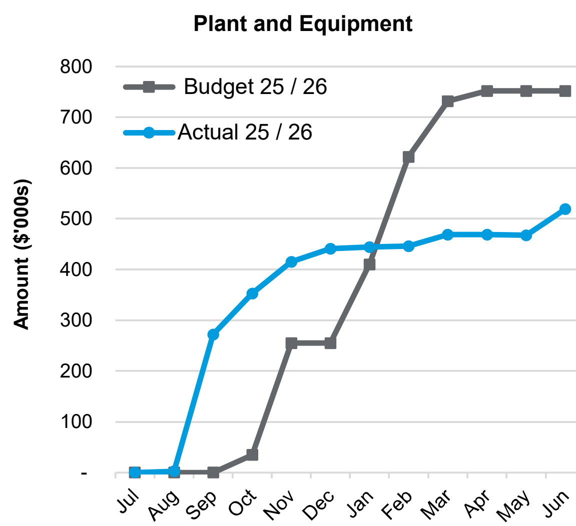

This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

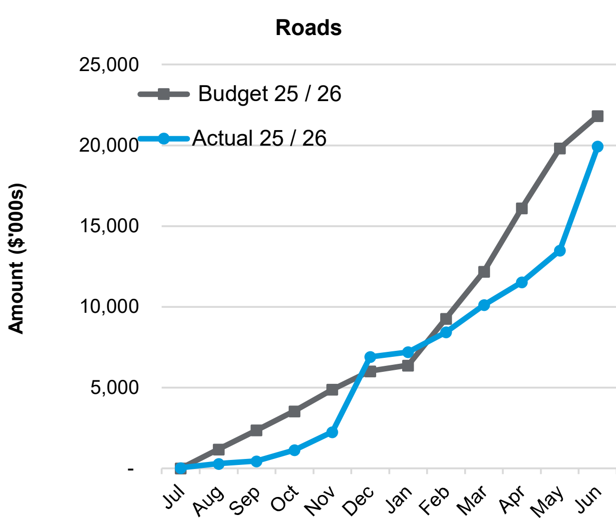
# SHIRE OF UPPER GASCOYNE
# MONTHLY FINANCIAL REPORT
## For the Period Ending 30 June 2026
## SUMMARY GRAPHS - CAPITAL

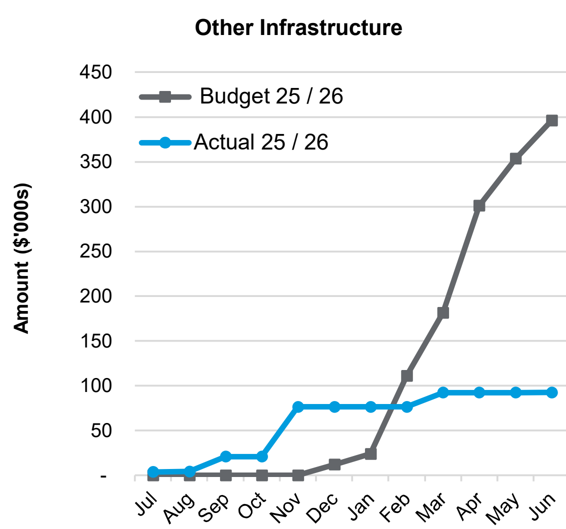



This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

**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**

| | Note | Annual Budget $ | YTD Budget (a) $ | YTD Actual (b) $ | Var* (b) - (a) $ | Var* (b) - (a) / (a) % | Var |
|---|---|---|---|---|---|---|---|
| **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** | | 24,690,011 | **21,096,306** | (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** | | 24,690,011 | **21,096,306** | |

## 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.

## 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.

## 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 |

## 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.

## 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.

## 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.

## 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. |

## 2. EXPLANATION OF MATERIAL VARIANCES

### (a) Operating Revenues / Sources

| | 30 Jun 26 YTD Actual $ | YTD Budget $ | Budget to Actual YTD % | Budget to Actual YTD $ Favourable / (Unfavourable) | Explanation |
|---|---|---|---|---|---|
| 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.* |

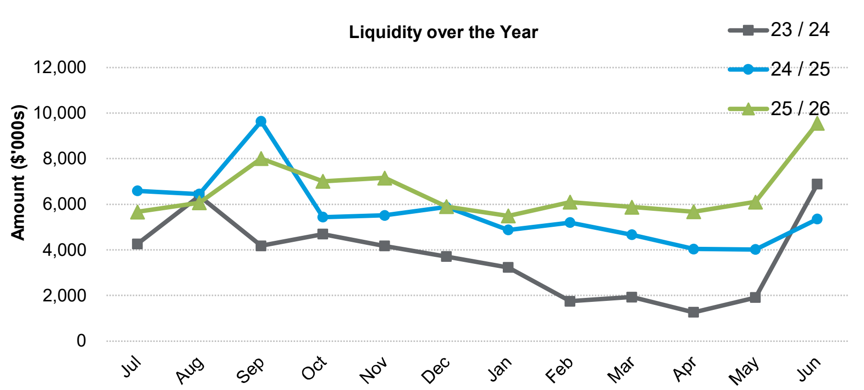
### (b) (Expenses) / (Applications)

| | 30 Jun 26 YTD Actual $ | YTD Budget $ | Budget to Actual YTD % | Budget to Actual YTD $ Favourable / (Unfavourable) | Explanation |
|---|---|---|---|---|---|
| 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** |



## 4. CASH AND FINANCIAL ASSETS

| Cash and Cash Equivalents | Unrestricted $ | Restricted $ | Trust $ | Total Amount $ | Institution | Interest Rate % | Maturity Date |
|---|---|---|---|---|---|---|---|
| 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:

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

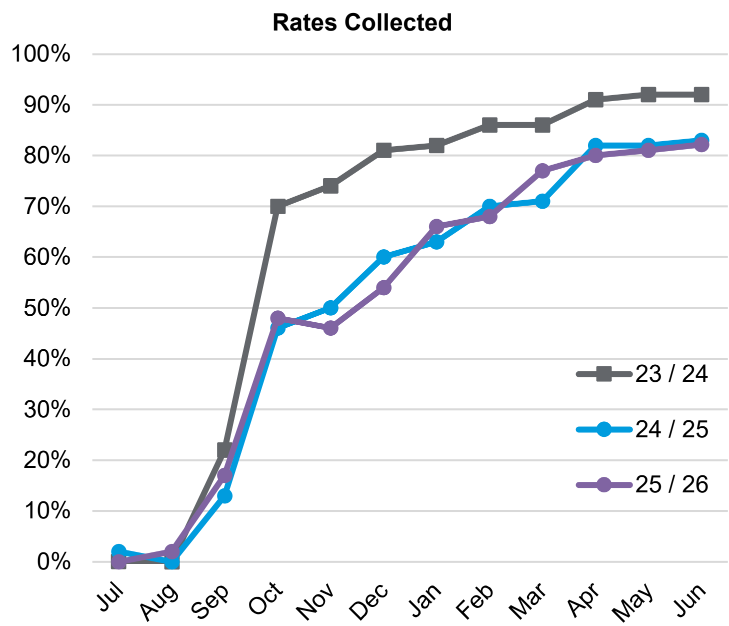
**Comments / Notes**

## 6. RECEIVABLES

### (a) Rates Receivable

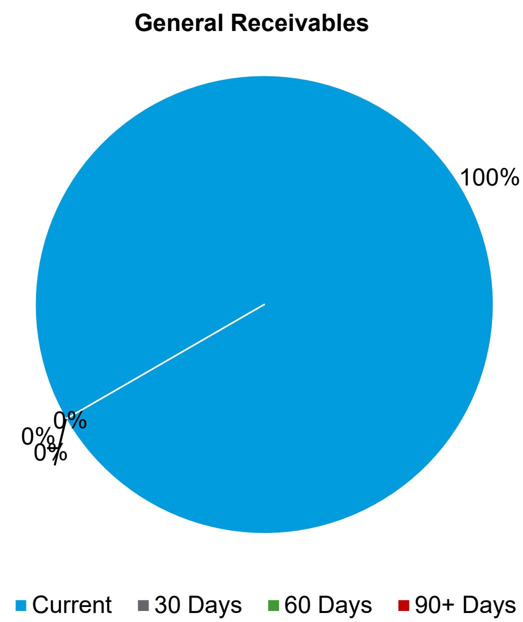
| | 30 Jun 26 |
|---|---|
| | $ |
| Rates Receivables | 403,257 |
| Rates Received in Advance | - |
| **Total Rates Receivable Outstanding** | **403,257** |

| | |
|---|---|
| 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%* |




### (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**

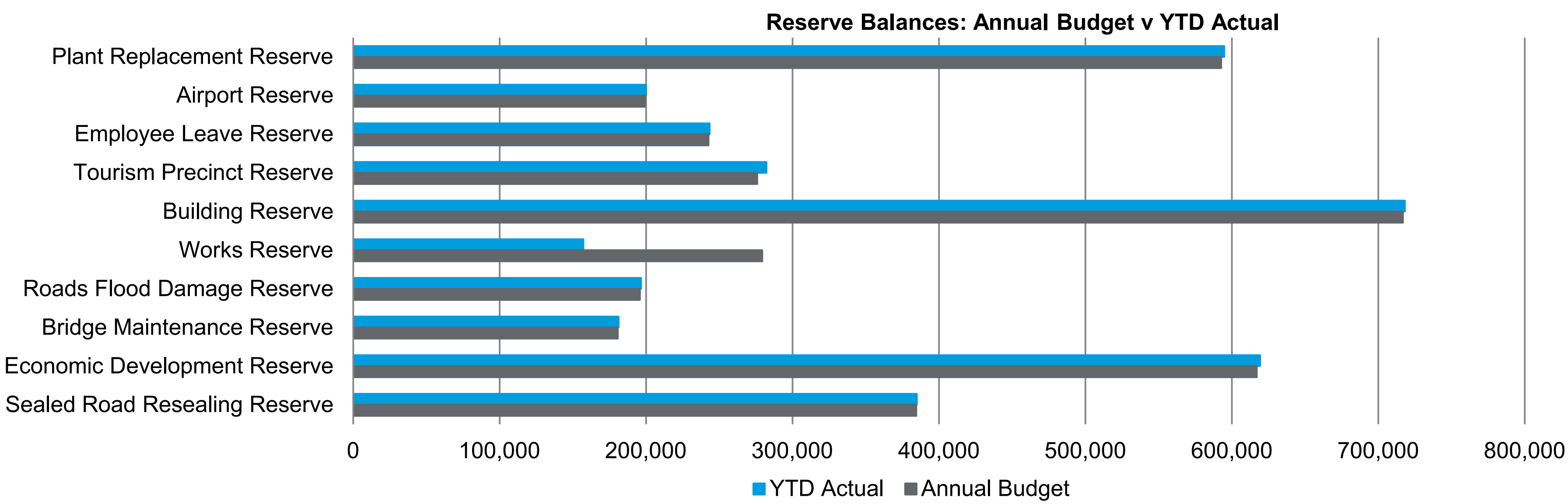
**Comments / Notes**

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: | Balance 01 Jul 25 $ | Annual Budget Transfers from $ | Annual Budget Interest Received $ | Annual Budget Transfer to $ | Annual Budget Balance 30 Jun 26 $ | YTD Actual Transfers from $ | YTD Actual Interest Received $ | YTD Actual Transfer to $ | YTD Actual Balance 30 Jun 26 $ |
|---|---|---|---|---|---|---|---|---|---|
| **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**

## 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** |

## 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** |

## 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

| General Rates | Rateable Value $ | Valuation $ | Number of Properties # | Annual Budget Revenue $ | Rate Revenue $ | Interim Rates CY $ | Interim Rates PY $ | YTD Actual Revenue $ |
|---|---|---|---|---|---|---|---|---|
| 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

| Program / Details | Annual Budget $ | YTD Budget $ | YTD Actual $ |
|---|---|---|---|
| **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

| Program / Details | Annual Budget $ | YTD Budget $ | YTD Actual $ |
|---|---|---|---|
| **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 |

## 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 |

## 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**

**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 |
|---|---|---|---|---|---|---|---|
| 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

**(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:

• 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.