MINUTES

23rd of SEPTEMBER 2026

ORDINARY COUNCIL MEETING

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

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DISCLAIMER

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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.

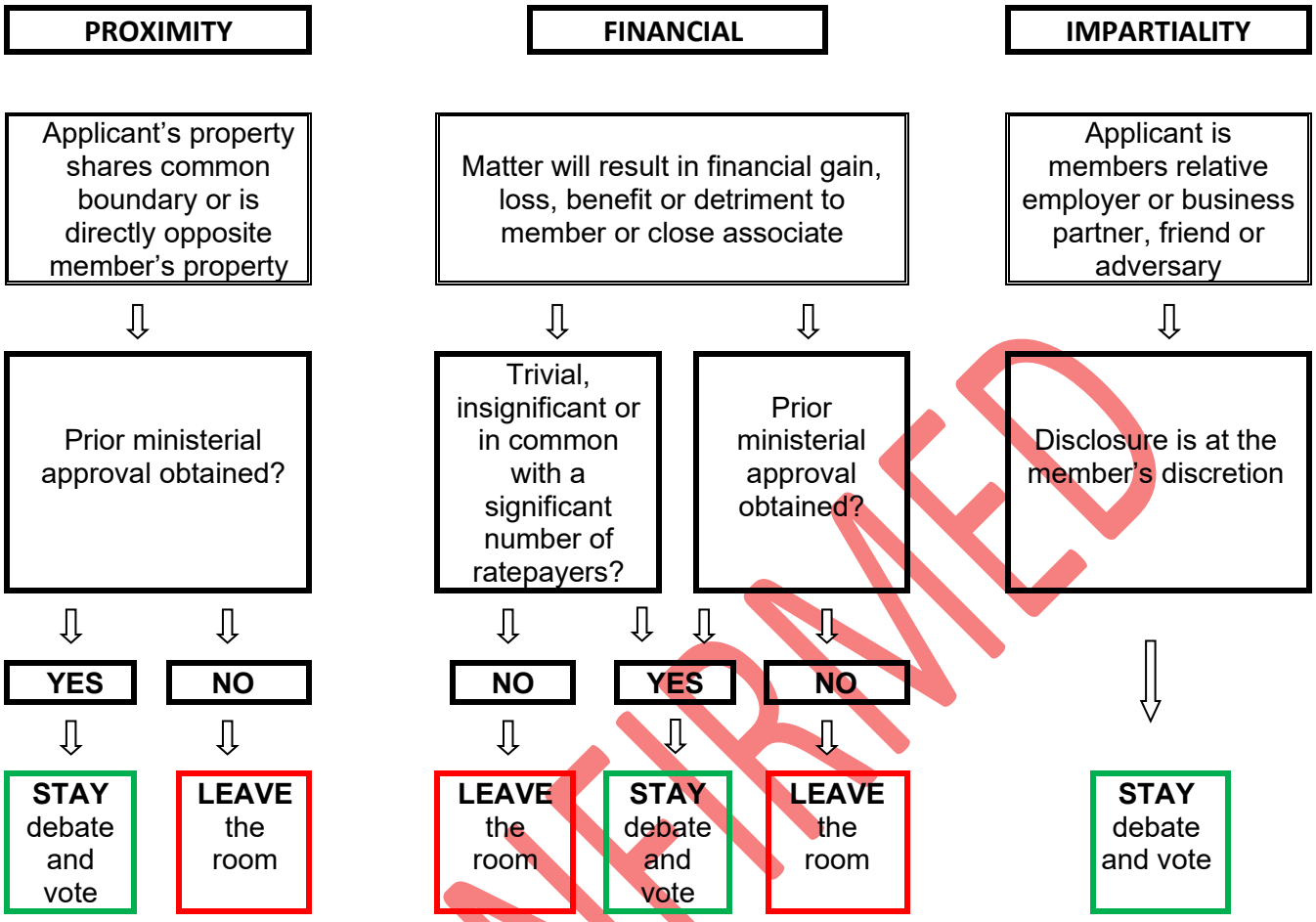
Please note this agenda contains recommendations which have not yet been adopted by Council.

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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



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***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 10:40am.

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
Cr L. Root	Councillor
Cr G. Watters	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

3. APPLICATION FOR LEAVE OF ABSENCE

Council Resolution No: 01092026			
MOVED:	**CR: T. TUBBY**	**SECONDED:**	**CR: G. WATTERS**

That Councillor Alys McKeough be granted leave for the Ordinary Meeting of Council to be held on the 28th of October 2026

FOR: CR J. CAUNT **AGAINST: CR**

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CR D. HAMMARQUIST **CR A. MCKEOUGH** **CR T. TUBBY** **CR L. ROOT** **CR G WATTERS** **F/A: 6/0**

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

4.2 Questions without Notice

5. DISCLOSURE OF INTEREST

Nil

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Nil

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

12.1 – RFT 05 26/27 Dalgety / Glenburgh Sealing Project
12.2 – RFQ 02 26/27 28 B Hatch Street House
12.3 – RFT 01 26/27 Provision of Dozer Services

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

9.1 Ordinary Meeting of Council held on 26TH of August 2026.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 02092026			
MOVED:	**CR: D. HAMMARQUIST**	**SECONDED:**	**CR: L. ROOT**
That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 26th of August 2026 be confirmed as a true and correct record of proceedings.			
FOR: **CR J. CAUNT**		**AGAINST:** **CR**	

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CR D. HAMMARQUIST **CR G. WTTERS** **CR T. TUBBY** **CR L. ROOT** **CR A. MCKEOUGH** **F/A: 6/0**

10. AGENDA ITEMS

10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears - Executive Manager of Finance and Corporate Services
Date:	18 September 2026
Matters for Consideration:	To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 23rd of September 2026 as attached – see ***Appendix 1***. In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to ***Appendix 1***.
Background:	The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.
Comments:	The list of accounts are for the month of August 2026.
Statutory Environment:	Local Government (Financial Management Regulations) 1996 **13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.** (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared — (a) the payee's name; and (b) the amount of the payment; and

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	(c)the date of the payment; and (d) Sufficient information to identify the transaction. (2) A list of accounts for approval to be paid is to be prepared each month showing — (a) for each account which requires council authorisation in that month — (i) the payee's name; and (ii) the amount of the payment; and (iii) sufficient information to identify the transaction; and (b) the date of the meeting of the council to which the list is to be presented. (3) A list prepared under sub regulation (1) or (2) is to be — (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and (b) recorded in the minutes of that meeting.
Policy Implications:	Purchasing Policy
Financial Implications:	2026/2027 Budget
Strategic Implications:	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.

Risk:

Risk Matrix						
Consequence / Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		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*	

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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 August 2026 to the 31st of August 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 31st of July 2026.*

August 2026	
Municipal Fund Bank EFTs	*$ 2,895,567.39*
Cheque	*$ 0.00-*
Net Payroll	*$ 89,988.99*
BPAY/Direct Debit	*$ 29,329.46*
TOTAL	***$3,014,885.84***

Council Resolution No: 03092026

MOVED:	**CR: A. MCKEOUGH**	**SECONED:**	**CR: G. WATTERS**

That Council endorse the payments for the period 1st of August 2026 to the 31st of August 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 31st of July 2026.

August 2026	
Municipal Fund Bank EFTs	*$ 2,895,567.39*
Cheque	*$ 0.00-*
Net Payroll	*$ 89,988.99*
BPAY/Direct Debit	*$ 29,329.46*
TOTAL	***$3,014,885.84***

FOR: **CR J. CAUNT**
CR D. HAMMARQUIST
CR G. WATTERS

AGAINST: **CR**

UNCONFIRMED

CR T. TUBBY

CR L. ROOT

CR A. MCKEOUGH

F/A: 6/0

UNCONFIRMED

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

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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, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of July and August 2026.*

Council Resolution No: 04092026

MOVED:	**CR: D. HAMMARQUIST**	**SECONDED:**	**CR: A. MCKEOUGH**

That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of July and August 2026.

FOR: **CR J. CAUNT**
CR D. HAMMARQUIST
CR G. WATTERS

AGAINST: **CR**

UNCONFIRMED

CR T. TUBBY

CR L. ROOT

CR A. MCKEOUGH

F/A: 6/0

UNCONFIRMED

10.3	DECISION CRITERIA – DALGETY DOWNS / GLENBURGH SEAL UPGRADE
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	4 September 2026
Matters for Consideration:	To determine the selection criteria for the Dalgety Downs – Glenburgh Sealing works
Background:	As part of a funding agreement with BENZ Mining and Main Roads we have secured $2.35 million to take a 6.2 kilometre section of Dalgety Downs / Glenburgh Road to a sealed road standard.
Comments:	To get this project on the ground and finished prior to Christmas we needed to go to Public Tender as early as possible. With this in mind I emailed all Councillors and sought their permission to go to tender and adopt a tender decision criterion which is to be formally adopted retrospectively at the September 2026 Ordinary Meeting of Council. I can advise that 6 of the 7 Councillors have responded in the affirmative, as such, the tender has been advertised and a decision as to the successful tenderer can be made at the September 2026 OMC.
Statutory Environment:	Local Government (Functions & General) 1996 – Reg *14(2a)*
Policy Implications:	Purchasing Policy
Financial Implications:	Nil
Strategic Implications:	SCP – Key Objective 2 Strategy 2.1.1 CBP 2.1.1.3 Seal Road between Gascoyne Junction and Meekatharra.

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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	*To comply with Local Government Act and Local Government (Functions & General) Regulations. (Reg 14(2a)*	***4 / 5 - Extreme***	*Ensure Council adopts a decision criteria.*
Reputational			
Property			
Environment			
Fraud			

Consultation*:*	Main Roads Benz Mining
Voting requirement:	Simple Majority

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Officer's Recommendation:

That Council retrospectively endorse the following decision criteria for tender RFT 05-26-27 – Dalgety Downs Glenburgh Road upgrade to seal project:

Description of Criteria	Weighting
Quality and Completeness of Road Construction Plant / Equipment	15%
Demonstrated Remote Area Sealed Road Construction Experience	25%
Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	25%
Capacity to Commence and Complete Contract Works within Designated Time Frame	25%
Provisions for mechanical and logistical support	10%

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Council Resolution No: 05092026

MOVED:	**CR: A. MCKEOUGH**	**SECONDED:**	**CR: D. HAMMARQIST**

That Council retrospectively endorse the following decision criteria for tender RFT 05-26-27 – Dalgety Downs Glenburgh Road upgrade to seal project:

Description of Criteria	Weighting
Quality and Completeness of Road Construction Plant / Equipment	15%
Demonstrated Remote Area Sealed Road Construction Experience	25%
Demonstrated Local Knowledge of Sourcing and Managing Appropriate Materials	25%

Capacity to Commence and Complete Contract Works within Designated Time Frame	25%
Provisions for mechanical and logistical support	10%

FOR: CR J. CAUNT
CR D. HAMMARQUIST
CR G. WATTERS
CR T. TUBBY
CR L. ROOT
CR A. MCKEOUGH

AGAINST: CR

F/A: 6/0

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10.4	COMMITTEE MEMBERSHIP
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	10 September 2026
Matters for Consideration:	To appoint Council Members to the Audit Committee and the Defence Alliance Committee.
Background:	Due to recent Councillor Resignations and subsequent new Councillors coming on board we will need to replace the old Councillors with new Councillors.
Comments:	Nil
Statutory Environment:	Nil
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	

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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

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Officer's Recommendation:	*That the following Councillors be appointed to the following Committees:* **1. *Audit, Risk & Improvement Committee*** *Presiding Member* — *Leah Horton* *Deputy Presiding Member* — *Dr Lex Fullerton* *AQRIC Member* — *Cr J. Caunt* *ARIC Member* — *Cr A. McKeough* *ARIC Member* — *Vacant (previously W. Baston)* *ARIC Deputy Member* — *Vacant (previously B. Walker)* **2. *Regional Road Group*** *Rep – Cr J. Caunt* *Proxy – Vacant* **3. *Northwest Defence Alliance*** *Rep – Cr A. McKeough* *Proxy – Vacant* **4. *Local Emergency Management Committee*** *Rep – Cr A. McKeough* *Proxy – Vacant*

Council Resolution No: 06092026

MOVED:	**CR. G. WATTERS**	**SECONDED:**	**CR. D. HAMMARQUIST**

That the following Councillors be appointed to the following Committees:

1. *Audit, Risk & Improvement Committee*

Presiding Member — *Leah Horton*
Deputy Presiding Member — *Dr Lex Fullerton*
ARIC Member — *Cr J Caunt*
ARIC Member — *Cr A McKeough*
ARIC Member — *Cr G Watters*
ARIC Deputy Member — *Cr T Tubby*

2. *Regional Road Group*

Rep – Cr J. Caunt

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Proxy – Cr A. McKeough

3. ***Northwest Defence Alliance***

Rep – Cr A. McKeough

Proxy – Cr T. Tubby

4. ***Local Emergency Management Committee***

Rep – Cr A. McKeough

Proxy – Cr T. Tubby

FOR: CR J. CAUNT
CR D. HAMMARQUIST
CR G. WATTERS
CR T. TUBBY
CR L. ROOT
CR A. MCKEOUGH

AGAINST: CR

F/A: 6/0

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10.5	2025 COMPLIANCE AUDIT RETURN (CAR)
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	10 September 2026
Matters for Consideration:	To receive the report of the Audit Committee in regard to the review of the Compliance Audit return for 2025 and for Council to adopt the return as detailed in ***Appendix 3*** of *the Audit Committee agenda*
Background:	Prior to the ordinary meeting of Council, the compliance audit return prepared by the CEO will be reviewed by the Audit Committee in accordance with regulation 14 of the Local Government (Audit) Regulations. The regulations provide that after the audit committee has reviewed the return, it is to report to Council the results of that review. Once the audit committee has reported to Council, the compliance return is to be presented to Council for adoption of the return. Once the return is adopted by Council, a certified copy of the return together with a copy of the relevant minutes referred to in the regulations and any additional information will be submitted to the
Comments:	All members have received a copy of the compliance audit return as well as members of the audit committee. It is unlikely that the committee will seek changes or seek further explanations in addition to those in the report to the Committee, however if that is the case, it should be in the report of the review done by the committee. Once reviewed, it is expected that the chairman of the committee will report to Council the result of the review.
Statutory Environment:	Local Government (Audit) Regulations 1996 Reg14. Compliance Audits by local governments (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year. (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister. (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review. (3) After the audit committee has reported to the council under sub regulation {3A}, the compliance audit return is to be - (a) presented to the council at a meeting of the council; and (b) adopted by the council; and (c) recorded in the minutes of the meeting at which it is adopted
Policy Implications:	Nil

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Financial Implications:	Nil
Strategic Implications:	Civic Leadership – To provide Good Governance to the Upper Gascoyne Shire area through: • Detailed and professional administration; • High levels of accountability; • Compliance with statutory requirements; • High-quality forward planning, particularly for assets and finances; • Openness and transparency and enhanced consultations and public participation; Provision of quality customer services, good financial management and pursuit of excellence in professional administration and communication.

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	*Failure to meet statutory timeframes will result in fines*	*5/5*	*Ensure that the compliance audit is completed within defined time frame.*
Reputational			
Property			
Environment			
Fraud			

Consultation:	Various staff members

Voting requirement:	Absolute Majority
Officer's Recommendation:	*"That the report of the audit committee under Regulation (3A) of the Local Government (Audit) Regulations be received and the Compliance Audit Return for 2025 as presented in Appendix 1 of the Audit Committee Meeting Agenda be adopted".*

Council Resolution No: 07092026

MOVED:	**CR. A. MCKEOUGH**	**SECONDED:**	**CR. G. WATTERS**

"That the report of the audit committee under Regulation (3A) of the Local Government (Audit) Regulations be received and the Compliance Audit Return for 2025 as presented in Appendix 1 of the Audit Committee Meeting Agenda be adopted".

FOR: **CR J. CAUNT**
CR D. HAMMARQUIST
CR G. WATTERS
CR T. TUBBY
CR L. ROOT
CR A. MCKEOUGH

AGAINST: **CR**

F/A: 6/0

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

Council Resolution No: 08092026

MOVED:	**CR: T. TUBBY**	**SECONDED:**	**CR: . HAMMARQUIST**

That council accept late items;

12.1 – RFT 05 26/27 Dalgety / Glenburgh Sealing Project
12.2 – RFQ 02 26/27 28 B Hatch Street House
12.3 – RFT 01 26/27 Provision of Dozer Services

FOR: **CR J. CAUNT**
CR D. HAMMARQUIST
CR G. WATTERS
CR T. TUBBY
CR L. ROOT
CR A. MCKEOUGH

AGAINST: **CR**

F/A: 6/0

12. MATTERS BEHIND CLOSED DOORS

UNCONFIRMED

Council Resolution No: 09092026			
MOVED:	**CR: G. WATTERS**	**SECONDED:**	**CR: D. HAMMARQUIST**

That the meeting be closed to members of the public in accordance with section 5.23(2) of the Local Government Act 1995 for Council to discuss matters of a confidential nature

FOR: **CR J. CAUNT**
CR D. HAMMARQUIST
CR G. WATTERS
CR T. TUBBY
CR L. ROOT
CR A. MCKEOUGH

AGAINST: **CR**

F/A: 6/0

Record Time: 11:02am

12.1 RFT 05 26/27 Dalgety / Glenburgh Sealing Project

Council Resolution No: 10092026			
MOVED:	**CR: G. WATTERS**	**SECONDED:**	**CR: D. HAMMARQUIST**

That Council:

1. *Reject all tenders for RFT 05-26/27:*
2. *Use the same decision criteria for a new tender to re-sheet the Dalgety Glenburgh Road and segments of Carnarvon Mullewa Road; and*
3. *Authorise the CEO to accept / reject tenders up to a value of $2 million dollars, subject to Benz Mining 100% funding the project.*

FOR: **CR J. CAUNT**
CR D. HAMMARQUIST
CR G. WATTERS
CR T. TUBBY
CR L. ROOT
CR A. MCKEOUGH

AGAINST: **CR**

F/A: 6/0

12.2 RFQ 02 26/27 28B Hatch Street House

Council Resolution No: 11092026			
MOVED:	**CR: L. ROOT**	**SECONDED:**	**CR: G. WATTERS**

UNCONFIRMED

That Council;

1. Reject all tenders and go back to market for direct quotes.

2. Authorise the CEO to accept a quote provided best value for money, within budgetary limitations.

Please refer to ***Appendix 4***.

FOR: **CR J. CAUNT** **AGAINST:** **CR**

CR D. HAMMARQUIST

CR G. WATTERS

CR T. TUBBY

CR L. ROOT

CR A. MCKEOUGH

F/A: 6/0

12.3 RFT 01 26/27 Provision of Dozer Services

Council Resolution No: 12092026			
MOVED:	**CR: G. WATTERS**	**SECONDED:**	**CR: D. HAMMARQUIST**

That based on the evaluation, Council award RFT 01 26-27 – Provision of Bulldozer Hire to THEM Earthmoving. ***Appendix 5***

FOR: **CR J. CAUNT** **AGAINST:** **CR**

CR D. HAMMARQUIST

CR G. WATTERS

CR T. TUBBY

CR L. ROOT

CR A. MCKEOUGH

F/A: 6/0

Council Resolution No: 13092026			
MOVED:	**CR: G. WATTERS**	**SECONDED:**	**CR: D. HAMMARQUIST**

That the meeting be reopened to the members of the public.

FOR: **CR J. CAUNT** **AGAINST:** **CR**

CR D. HAMMARQUIST

CR G. WATTERS

CR T. TUBBY

CR L. ROOT

CR A. MCKEOUGH

F/A: 6/0

UNCONFIRMED

Record Time: 11:29am

13. OUTSTANDING COUNCIL MEETING RESOLUTIONS

Resolution Nº	Subject	Status	Open / Close	Responsible Officer

14. MEETING CLOSURE

The Shire President closed the meeting at 11.30am.

UNCONFIRMED

APPENDIX 1

(List of Accounts and Legal Expenses Paid Report for August 2026)

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		RSM Australia Pty Ltd			
EFT19624	07/08/2026	Accounting and Financial Services for 2026/27 under RFT01-22/23 - July 2026	1		13,540.71
INV	31/07/2026	Accounting and Financial Services for 2026/27 under RFT01-22/23, Rates Services for 2026/27, Travel costs for Budget Meeting 24.07.2026	1	13,540.71	
		Australia Post			
EFT19625	07/08/2026	Postage Costs for July 2026	1		54.78
INV	03/08/2026	Postage and Freight costs for Administration	1	54.78	
		Coolyou Pty Ltd t/a Dust Up Projects			
EFT19626	07/08/2026	Freight from Carnarvon to Gascoyne Junction 15.07.2026 to 31.07.2026	1		1,332.40
INV INV-1230	02/08/2026	Freight from Carnarvon to Gascoyne Junction – Staff Incentive Scheme, Lot 17 Gregory Street - Pool Salt and Accessories, , Community Garden, John McCleary - Packing Boxes (Recovered), Equipment Maintenance: Parks & Gardens and Freight & Postage Costs Admin	1	1,332.40	
		D & E Partners			
EFT19627	07/08/2026	Account Payment	1		472.00
INV 9168	30/07/2026	July council meeting morning tea 10-12 people, July council lunches	1	328.00	
INV 9170	04/08/2026	Toasted Sandwiches x 12	1	144.00	
		Elders Ltd			
EFT19628	07/08/2026	Gallagher Satellite Water Monitoring System - V3	1		398.99
INV	31/07/2026	Gallagher Satellite Water Monitoring System - V3	1	398.99	
		Everywhere Travel			
EFT19629	07/08/2026	Accommodation for Brendan Lathwell to attend HR Driver Training	1		1,166.00
INV	28/07/2026	Accommodation for Brendan Lathwell to attend HR Driver Training checking in 9th and checking out 13th August	1	1,166.00	
		Geraldton Fuel Company T/as Refuel Australia			
EFT19630	07/08/2026	Account Payment	1		21,497.94
INV 31072026	31/07/2026	Fuel Card P131 - Ford Ranger CEO, Fuel Card - P139 - 2023 MAZDA BT - Finance	1	728.18	
INV 03095024	04/08/2026	Diesel - Mt Augustus Tank 7873 litres @ 2.64ex	1	20,769.76	
		Kennedy Vinciullo			
EFT19631	07/08/2026	General legal workplace advice	1		63.80
INV 3134	28/07/2026	General legal workplace advice - THC Prescription	1	63.80	
		Officeworks			
EFT19632	07/08/2026	Account Payment	1		620.90

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Officeworks			
INV 630998687	24/07/2026	Office Supplies, Office Supplies	1	402.70	
INV 631230955	04/08/2026	Lipton Yellow Label Quality Black Tea Bags 1200 Pack, LE67821666, Energizer A23 Alkaline Batteries 2 Pack, ENA23BP2, PPS Standard 48mm x 50m Packaging Tape 6 Pack, PPS39828, Delivery	1	218.20	
		Perfect Computer Solutions Pty Ltd			
EFT19633	07/08/2026	Account Payment	1		4,540.00
INV 30762	30/07/2026	Monthly Fee for Daily Monitoring, Management and Resolution of Disaster Recovery, I.T Support	1	680.00	
INV 30747	30/07/2026	Monthly VOIP Phone Costs - July 2026	1	225.00	
INV 30731	30/07/2026	New Getac, 10.1", Win 11 Pro, 16GB, 256Gb storage, ruggedised Tablet - (Metro-Counters)	1	3,635.00	
		Raw Creative			
EFT19634	07/08/2026	Branding Style Guide for Wander Outback	1		731.50
INV INV-0326	24/07/2026	Branding Style Guide for Wander Outback	1	731.50	
		Repco Pty Ltd			
EFT19635	07/08/2026	BTJ35TA - Borum Truck Jack Air Actuated 35,000kg x 2	1		2,988.80
INV	08/06/2026	BTJ35TA - Borum Truck Jack Air Actuated 35,000kg	1	2,988.80	
		Vanguard Print			
EFT19636	07/08/2026	Storage and Distribution of Tourism Brochures - July 2026	1		95.25
INV 51613	29/07/2026	Storage and Distribution of Tourism Brochures - July 2026	1	95.25	
		Westrac Pty Ltd			
EFT19637	07/08/2026	Account Payment	1		16,321.60
INV PI	22/07/2026	7D-1158 - Cutting Edge	1	6,216.87	
INV PI	22/07/2026	7D-1158 - Cutting Edge	1	6,216.87	
INV PI	23/07/2026	Freight	1	32.67	
INV PI	23/07/2026	446-1526 Strip-wear, 276-1319 Strip-wear, 276-1319 Strip-wear	1	1,017.48	
INV PI	23/07/2026	446-1526 Strip-wear, 276-1319 Strip-wear, 276-1319 Strip-wear	1	2,837.71	
		Woof Media Pty Ltd			
EFT19638	07/08/2026	Digital Marketing Account Set Up wtih July/August Campaigns	1		6,820.00
INV INV-9028	30/07/2026	Digital Marketing Account Set Up with July/August Campaigns	1	6,820.00	
		Greenfield Technical Services			
EFT19639	07/08/2026	Account Payment	1		38,267.50
INV INV-5249	29/07/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 13.07.2026 to 26.07.2026	1	5,909.48	
INV INV-5233	31/07/2026	C3403 - Pells Creek Crossing Upgrade to Seal - Project Management 01.06.2026 to 30.06.2026	1	29,122.50	
INV INV-5252	04/08/2026	C3403 - Pells Creek Crossing Upgrade to Seal - Project Management 01.07.2026 to 31.07.2026,	1	3,235.52	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Cockburn Cement Limited			
EFT19640	07/08/2026	Account Payment	1		11,679.80
INV 96755358	15/06/2026	IHL1000KW 1000kg cement bag	1	11,446.60	
INV 96770422	26/06/2026	IHL1000KW 1000kg cement bag, Production Cost Levy	1	10,406.00	
INV 96770422	26/06/2026	Provide pallets for bulker bags of cement.	1	1,100.00	
		Them Earth Moving			
EFT19641	07/08/2026	C3400 - R2R - Landor Meekatharra Road SLK 48 to 62 - Resheeting 19.07.2026 to 21.07.2026	1		11,134.13
INV 00001646	03/08/2026	C3400 - R2R - Landor Meekatharra Road SLK 48 to 62 - Resheeting 19.07.2026 to 21.07.2026	1	11,134.13	
		Barndon Haulage Pty Ltd			
EFT19642	07/08/2026	C3407 - RRG Resheeting Cobra - Gifford Rd. SLK 0 to 20 - Labour Hire 20.07.2026 to 29.07.2026	1		9,680.00
INV INV-0105	04/08/2026	C3407 - RRG Resheeting Cobra - Gifford Rd. SLK 0 to 20 - Labour Hire 20.07.2026 to 29.07.2026	1	9,680.00	
		Them Earth Moving			
EFT19643	07/08/2026	C3407 - RRG Resheeting Cobra - Gifford Rd. SLK 0 to 20 24.07.2026	1		17,494.83
INV 00001647	03/08/2026	C3407 - RRG Resheeting Cobra - Gifford Rd. SLK 0 to 20 24.07.2026	1	17,494.83	
		ABBL Contracting & Maintenance			
EFT19644	07/08/2026	Insurance - Hatch/Scott St Replace 3 solar lights and straighten 2 solar lights	1		2,005.30
INV INV-1672	29/07/2026	Hatch/Scott St Replace 3 solar lights and straighten 2 solar lights - with Shire of Upper Gascoyne to supply lights	1	2,005.30	
		Totally Workwear Geraldton			
EFT19645	14/08/2026	Staff Uniforms - Paul Robertson	1		61.75
INV	23/07/2026	1x CATJJT NNT COTTON LS SHIRT, 9x EMB01 Shire Logo	1	61.75	
		ABBL Contracting & Maintenance			
EFT19646	14/08/2026	Lyndon - Minnie Creek Road - Grid cleanout Lyndon Minnie Creek Road boundary	1		3,850.00
INV INV-1675	08/08/2026	Grid cleanout Lyndon Minnie Creek Road boundary as per attached quote.	1	3,850.00	
		Gascoyne Traders			
EFT19647	14/08/2026	Bedding Supplies for Pavilion	1		2,522.00
INV	14/08/2026	Bedding supplies as per quote 26-00004107	1	2,522.00	
		Brendan Lathwell			
EFT19648	14/08/2026	Brendan Lathwell - HR Driver Training Course in Geraldton 09.08.2026 to 13.08.2026	1		517.05
INV TRAVEL	09/08/2026	Brendan Lathwell - HR Driver Training Course in Geraldton 09.08.2026 to 13.08.2026 - Meal Allowance	1	517.05	
		Carnarvon Timber & Hardware			
EFT19649	14/08/2026	Community Garden - Seedlings and assorted tools.	1		140.40
INV 11016107	02/08/2026	Gascoyne Junction Community Garden - Supplies	1	140.40	
		Deptartment Of ThePremier and Cabinet			
EFT19650	14/08/2026	Local Planning Scheme No.1 Amendment TPS/3136 Publish in Government Gazette 69	1		79.95
INV 1013625	28/07/2026	Local Planning Scheme No.1 Amendment TPS/3136 Publish in Government Gazette 69	1	79.95	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		D & E Partners			
EFT19651	14/08/2026	Accommodation for Returning Officer Jim Williams	1		296.00
INV 9175	11/08/2026	Accommodation for Returning Officer Jim Williams checking in Monday 10th and checking out Wednesday 12th August in a single man cabin	1	296.00	
		Gascoyne Office Equipment			
EFT19652	14/08/2026	Satking kits and accessories.	1		3,312.82
INV	31/07/2026	Satking QUAD LNB, 10.7, LINDY LEAD CAT 6, PATCH 2M BLUE, Home Satellite, SatKing TV House, Kit, Altech UEC, DSD5000RV VAST, Cert	1	3,312.82	
		Geraldton Fuel Company T/as Refuel Australia			
EFT19653	14/08/2026	Account Paid	1		18,559.03
INV 03097068	04/08/2026	Bulk fuel to P79 & P53 Camp Trailer - 3700 litres of diesel @ 2.40ex,	1	9,760.97	
INV 03097075	04/08/2026	Diesel - Minnie Creek Tank 2500 litres @ 2.40ex	1	6,595.25	
INV 03097074	04/08/2026	Bulk fuel to P50 Camp Trailer - 835 litres of diesel @ 2.40ex	1	2,202.81	
		Geraldton Lock & Key Pty Ltd			
EFT19654	14/08/2026	12 x Secure restricted padlocks and freight	1		1,221.00
INV 662	31/07/2026	Lockwood 334B45/119 Secure 6 Restricted Padlock, Auspost parcel/satchel	1	1,221.00	
		Geraldton Trophy & Engraving Centre			
EFT19655	14/08/2026	10 Engraved Plates for Councillors	1		378.12
INV	06/08/2026	1x Engraved Rowmark plate for honour board 2023 - 2026 W. BASTON, 1x Engraved Rowmark plate for honour board 2015 - 2026 H. MCTAGGART, 1x Engraved Rowmark plate for honour board 2017 - 2026 B. M. WALKER, 1x Engraved Rowmark plate for honour board 2026 - T. TUBBY, 1x Engraved Rowmark plate for honour board 2026 - D. HAMMARQUIST, , , 1x Wooden Desk Plate , , Line 1: Cr Greg Watters , Line 2: Deputy President , , 1x Wooden Desk Plate , , Line 1: Cr Teresa Tubby , Line 2: Councillor , , 1x Wooden Desk Plate , , Line 1: Cr David Hammarquist , Line 2: Councillor , , 1x Wooden Desk Plate , , Line 1: Sean Walker , Line 2: Executive Manager Works and Services ,	1	378.12	
		Horizon Power (non-energy)			
EFT19656	14/08/2026	Horizon Power Prepaid Electricity - July 2026	1		53.87
INV	01/08/2026	Horizon Power Prepaid Electricity - July 2026	1	53.87	
		Jolly's Tyre Service			
EFT19657	14/08/2026	P130 - CAT 150M Grader - Snap in Valve	1		77.60
INV 172070	30/07/2026	REMA TIP TOP TR415 Snap in valve no cap, O'Ring (thin) tubeless rim earth moving /0R25T, fit new O ring to grader wheel	1	77.60	
		Paul D Kearney - Carpenter & Joiner			
EFT19658	14/08/2026	Account Paid.	1		9,703.30
INV 202	10/08/2026	Replace damaged sections of concrete path.	1	8,465.80	
INV 201	10/08/2026	Installation of Signage on Junction Pub & Tourist Park Petrol Awning	1	1,237.50	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Team Global Express			
EFT19659	14/08/2026	Freight from PCS 05.08.2026 - Tablet	1		35.04
INV	09/08/2026	Freight from PCS 05.08.2026	1	35.04	
		Tropics Hardware			
EFT19660	14/08/2026	54 x 25mm Elbows	1		178.20
INV 199120003	29/07/2026	PVE25 -Elbow Pvc 90deg 25mm, PVE25 -Elbow Pvc 90deg 25mm	1	178.20	
		Greenfield Technical Services			
EFT19661	14/08/2026	Account Paid	1		83,535.03
INV INV-5232	01/08/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 01.01.2026 to 30.06.2026	1	8,802.75	
INV INV-5231	01/08/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 01.06.2026 to 30.06.2026	1	8,140.00	
INV INV-5244	05/08/2026	C3409 -SIP Upgrade to Seal - Carnarvon Mullewa Rod SLK 122 - 136 Construction Management 06.07.2026 to 19.07.2026	1	9,862.90	
INV INV-5251	10/08/2026	C3409 -SIP Upgrade to Seal - Carnarvon Mullewa Road SLK 122 - 136 Construction Management 20.07.2026 to 02.08.2026	1	56,729.38	
		Dean Contracting Pty Ltd			
EFT19662	14/08/2026	C3409 - RFT - 07-25/26 Carnarvon Mullewa Road - Dairy Creek East Upgrade To Seal. Claim 1; 13.07.2026 to 31.07.2026	1		727,234.20
INV INV-0654	11/08/2026	C3409 - Upgrade Carnarvon - Mullewa Rd SLK 122 To 136 Ready For Seal As Per RFT - 07-25/26 , , C3409 - Upgrade Carnarvon - Mullewa Rd SLK 122 To 136 Ready For Seal As Per RFT - 07-25/26 - Retention,	1	727,234.20	
		Greenfield Technical Services			
EFT19663	14/08/2026	AGRN - 1280 - Damage Pickup AGRN1280 Cyclone Narelle 01.05.2026 to 30.06.2026	1		10,164.00
INV INV-5234	01/08/2026	AGRN - 1280 - Damage Pickup AGRN1280 Cyclone Narelle 01.05.2026 to 30.06.2026, AGRN - 1280 - Damage Pickup AGRN1280 Cyclone Narelle 01.05.2026 to 30.06.2026, AGRN - 1280 - Damage Pickup AGRN1280 Cyclone Narelle 01.05.2026 to 30.06.2026, AGRN - 1280 - Damage Pickup AGRN1280 Cyclone Narelle 01.05.2026 to 30.06.2026	1	10,164.00	
		ABBL Contracting & Maintenance			
EFT19664	14/08/2026	Insurance - Repairs to Town Oval Fence.	1		18,700.00
INV INV-1674	07/08/2026	The repairs for the town oval fence are difficult to guarantee longevity. ABBL Contracting will water spear, level and straighten each post required, concrete where necessary and attend to the clip in rails as required.	1	18,700.00	
		Horizon Power			
EFT19665	14/08/2026	Account Paid	1		13,441.51
INV 21 028	31/07/2026	Street Lighting Costs - July 2026	1	430.30	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Horizon Power			
INV AUGUST	07/08/2026	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 75% - Electricity Consumption, Fire Station 25% - Electricity Consumption, Office - Electricity Consumption, Airstrip - Electricity Consumption, Lot 21, 23 Gregory Street - Electricity Consumption, Town Oval Pumps - 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 - 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 Costs 25% - Electricity Consumption, RO Plant 25% - Electricity Consumption	1	13,011.21	
		Landgate			
EFT19666	14/08/2026	Valuation Costs - Mining Tenements Chargeable Schedule M2026/13 19.06.2026 to 16.07.2026	1		57.30
INV 78398352	27/07/2026	Valuation Costs - Mining Tenements Chargeable Schedule M2026/13 19.06.2026 to 16.07.2026	1	57.30	
		Woolworths Limited			
EFT19667	17/08/2026	Account Paid	1		233.39
INV	12/07/2026	Food and Water supplies for Eastern Road Inspection with CEO and President, Food and Water supplies for Eastern Road Inspection with CEO and President	1	107.50	
INV	19/07/2026	Office Supplies GST, Office Supplies GST FREE	1	125.89	
		Greenfield Technical Services			
EFT19668	21/08/2026	Consulting - Blackspot Engineering & Design Congo & Daurie Creeks Floodways Upgrade	1		32,175.00
INV INV-5282	19/08/2026	RFQ 09 25-26 Daurie and Congo Floodway Upgrades on Carnarvon Mullewa Rd – Engineering Design	1	32,175.00	
		ABBL Contracting & Maintenance			
EFT19669	21/08/2026	Account Paid	1		17,421.25
INV INV-1673	03/08/2026	Provide labour 3 - 12 August 2026	1	8,497.50	
INV INV-1678	14/08/2026	Replace/repair damaged signs on Carnarvon- Mullewa @ $3,850 per day.	1	7,700.00	
INV INV-1680	17/08/2026	Clear floodways on Carnarvon - Mulewa Road	1	1,223.75	
		Ainsley Mia Hardie			
EFT19670	21/08/2026	Reimbursement of Expenses for Flanno for a Farmer Morning Tea 14.08.2026	1		69.13
INV	18/08/2026	Reimbursement of Expenses for Flanno for a Farmer Morning Tea 14.08.2026, Reimbursement of Expenses for Flanno for a Farmer Morning Tea 14.08.2026	1	69.13	
		AIT Specialists Pty Ltd			
EFT19671	21/08/2026	Monthly Fee for Determination of fuel Tax Credits 2026/27 - July 2026	1		809.01
INV	12/08/2026	Monthly Fee for Determination of fuel Tax Credits 2026/27 - July 2026	1	809.01	
		Australia's Golden Outback			
EFT19672	21/08/2026	Account Paid	1		7,089.50

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Australia's Golden Outback			
INV	13/08/2026	Full Page Advertisement Visit Upper Gascoyne - Australia's Golden Outback Travel Planner 2027	1	4,284.50	
INV	13/08/2026	Shire Advertising Page for 2027 Australia's Golden Outback Holiday Planner	1	2,805.00	
		Blackwoods Atkins			
EFT19673	21/08/2026	Account Paid	1		1,283.15
INV	06/08/2026	04885229 - bahco adjustable wrench, 04212536- set impact socket 1/2 drive w/nut metric 4pc, 00244549-multimeter electricians combo Fluke, 07208203- plier universal ultimate 200mm/8", 05435117-socket impact 3/4 inchs/d hex 36mm, 05489086- gloves cott latex dip flex tuff XL, 05254605-tie cable 540x7.6mm black ct540bk-hd pk25, 00408939-nylon cable tie 250x4.8mm uv blk pk100	1	1,192.88	
INV	13/08/2026	03842823- RAG CLEANING FLANNEL COLOURED 15KG	1	90.27	
		Barndon Haulage Pty Ltd			
EFT19674	21/08/2026	Mechanical Repairs to Plant and Equipment 15.07.2026 to 13.08.2026	1		12,501.50
INV INV-0107	19/08/2026	P115 - 14 x 7 Flat Top Trailer (Water Wheel Pump) - Remove and rebuild water wheel, P115 - 14 x 7 Flat Top Trailer (Water Wheel Pump) - Remove and rebuild water wheel - Parts, P128 - ISUZU Service Truck - Full Service & Fit Solar battery system, P128 - ISUZU Service Truck - Full Service - Parts, P128 - ISUZU Service Truck - Full Service - Window, P145 - 2008 Kenworth T658 Prime Mover - Full service and repair oil leak., P145 - 2008 Kenworth T658 Prime Mover - Full service and repair oil leak. - Parts and Mobilisation, P131 - Ford Ranger CEO - Full Service, P131 - Ford Ranger CEO - Parts, P110 - Drop Deck Widener Trailer - Replace Brake & Drums, Replace Tyres, P110 - Drop Deck Widener Trailer - Tyres, P110 - Drop Deck Widener Trailer - Mobilise to Geraldton	1	12,501.50	
		Bishop Transport Pty Ltd			
EFT19675	21/08/2026	Freight from Perth to Carnarvon - Sign Here Signs	1		208.96
INV B374558	14/08/2026	Freight from Perth to Carnarvon - Sign Here Signs, Freight from Perth to Carnarvon - Sign Here Signs	1	208.96	
		Carnarvon Electrics			
EFT19676	21/08/2026	Front Office Upgrade - Install new light, power points and other electrical items.	1		14,392.41
INV 15431	18/08/2026	Remove and replace existing power points and data points, supply and install new power and remove and, replace lights and light switches as per plans provided. Install RCD protection to the affected lighting circuit., Supply and install data cabling and outlets, replace the existing data points and outlets. Test and label data, cabling. Test and commission lights and power.	1	14,392.41	
		Carnarvon Auto Service Pty Ltd t/a Carnarvon Tyres & Towing			
EFT19677	21/08/2026	P138 - CAT Loader - Tyres x 2	1		8,854.23
INV 0011630	03/08/2026	26.5R25 CB761, TTS O ring 225 Thin, Freight-earthmover	1	8,854.23	
		Coolyou Pty Ltd t/a Dust Up Projects			
EFT19678	21/08/2026	Freight from Carnarvon to Gascoyne Junction 03.08.2026 to 10.08.2026	1		882.00

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Coolyou Pty Ltd t/a Dust Up Projects			
INV INV-1241	12/08/2026	Freight from Carnarvon to Gascoyne Junction – Staff Incentive Scheme, Workshop Equipment, Depot Minor Equipment, TV, CRC, Insurance, and Admin	1	882.00	
		Everywhere Travel			
EFT19679	21/08/2026	Return flights for Cherie Walker to attend WALGA Training 10th September	1		565.00
INV	19/08/2026	Return flights for Cherie Walker to attend WALGA Training 10th September , ZL 2435 09SEP CVQPER 1415 1625 , ZL 2258 12SEP PERCVQ 0700 0955 ,	1	565.00	
		Hersey's Safety Pty Ltd			
EFT19680	21/08/2026	P55 - Low Loader & P110 - Drop Deck Widener Trailer - Refuelling Pumps	1		1,738.00
INV INV-5556	12/08/2026	AF-FP2250C-A ultra flow 12v Refuelling pump kit auto nozzle, AF-FP2250C-A ultra flow 12v Refueling pump kit auto nozzle	1	1,738.00	
		Jason Morris			
EFT19681	21/08/2026	Conduct gyprock removal, replacement, patching, and repairs.	1		9,999.00
INV	18/08/2026	Conduct gyprock removal, replacement, patching, and repairs.	1	9,999.00	
		Desert to Coast Training & Assessing			
EFT19682	21/08/2026	Additional fees for HR Training - B Lathwell	1		340.00
INV 00026279	14/07/2026	GHRRR1HR-RR - 9 hours of training + theory and assessment, DHR Dept of Transport HR PDA Fee, Brendan Lathwell 10th, 11th and 12th August	1	340.00	
		LGIS			
EFT19683	21/08/2026	Account Paid	1		60,731.33

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		LGIS			
INV	12/08/2026	Admin GEN - Property Adjustment Insurance 30.06.2025 to 30.06.2026, CRC GEN - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Pavilion Operating Costs GEN - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Gym Operating Costs GEN - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Street Lighting Costs GEN - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Killili Bridge Insurance GEN - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Plant Operation GEN - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Airstrip Operating Costs GEN - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Tourist Information Bay Costs GEN - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Tourism Precinct Insurance Expense GEN - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Depot Insurance GEN - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 45B, 15 Gregory Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 51, 24 Hatch Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 17, 31 Gregory Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 19, 27 Gregory Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 21, 23 Gregory Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 23, 19 Gregory Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 45, 15 Gregory Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 40, 3 Gregory Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 39, 1 Gregory Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 48, 18 Hatch Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 49, 20 Hatch Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 52, 26 Hatch Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Lot 50, 22 Hatch Street - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Parks, Gardens & Reserves - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Two Rivers Memorial Park - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Museum Operating Costs - Property Adjustment Insurance 30.06.2025 to 30.06.2026, Old Police Station - Property Adjustment Insurance 30.06.2025 to 30.06.2026	1	60,731.33	
		Officeworks			
EFT19684	21/08/2026	Office Stationary	1		334.46
INV 631429167	13/08/2026	Sharpie Fine Marker Red, 3 Hole Punch Black, On the go mouse and keyboard travel pack, Energizer 2430 battery, Samsonite backpack, Sharpie oil-based bullet paint marker, POSCA PC 7M Paint Markers 8 pack, Delivery	1	334.46	
		Perfect Computer Solutions Pty Ltd			
EFT19685	21/08/2026	Account Paid	1		2,010.00
INV 30788	13/08/2026	I.T Support	1	510.00	
INV 30798	18/08/2026	30 x Trend Micro Anti Virus Annual Licence 26/27	1	1,500.00	
		Raw Creative			
EFT19686	21/08/2026	Account Paid	1		2,965.50
INV INV-0343	13/08/2026	Design and Artwork for Picnic Table Plaques, Production of 20 Picnic Plaque Table Signs & Glue	1	2,465.00	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Raw Creative			
INV INV-0344	14/08/2026	Design & Artwork Half Page Ad Caravan and Camping Advertisement, Design & Artwork Half Page Ad Caravan and Camping Advertisement - Client Amendment	1	500.50	
		Repco Pty Ltd			
EFT19687	21/08/2026	Account Paid	1		574.20
INV	13/08/2026	Drivetech 30Amp solar controller	1	233.20	
INV	18/08/2026	LV recovery kit	1	341.00	
		CMC Partners Pty Ltd			
EFT19688	21/08/2026	Supply screened riversand x 60	1		5,934.06
INV INV-1645	19/08/2026	Supply screened riversand x 60 as per attached quote.	1	5,934.06	
		The Business Social			
EFT19689	21/08/2026	Business and Wellbeing Workshop Community Weekend	1		8,745.00
INV INV-0170	18/08/2026	Business and Wellbeing Workshop Community Weekend	1	8,745.00	
		Team Global Express			
EFT19690	21/08/2026	Fright from Perth the Carnarvon 06.08.2026 to 13.08.2026	1		151.25
INV	16/08/2026	P55 - Low Loader - Herseys, P110 - Drop Deck Widener Trailer - Herseys, Office Equipment - PCS, Depot Repairs - Tyre Changer Board	1	151.25	
		Tropics Hardware			
EFT19691	21/08/2026	Depot and Pool Supplies	1		1,131.50
INV 101001737	11/08/2026	Triple Action Chlorine 10kg Baracuda, Baracuda Small Floating Dispenser, Floodlight Incandescent PAR38 150W Single Black HPM, XL Picture Hanging Strips 9kg Black 8pk, Brush Truck / Caravan Telescopic Handle, Extension Lead Heavy Duty 10A 25M Yellow Detroit, Extension Lead Construction 15 amp 20M HPM	1	1,131.50	
		Truckline			
EFT19692	21/08/2026	P110 - Drop Deck Widener Trailer - Brake Parts	1		3,795.42
INV 11029285	14/08/2026	Parts supplied as per invoice number 11029285.	1	3,795.42	
		WA Local Government (WALGA)			
EFT19693	21/08/2026	Account Paid	1		3,685.00
INV SI-020063	11/08/2026	Module 3: Serving on Council for Cr Alys McKeough	1	539.00	
INV	14/08/2026	Walga Conference registration John McCleary, Walga Conference registration Sean Walker	1	3,146.00	
		Pivotel Satellite Pty Ltd			
EFT19694	21/08/2026	Satellite Phone Charges - Usage 15.07.2026 to 14.08.2026 Service 15.08.2026 to 14.09.2026	1		400.00
INV 4198481	15/08/2026	Satelite Phone Charges for Works Department	1	400.00	
		Telstra Limited			
EFT19695	21/08/2026	Telstra Fixed Line Accounts - Usage Charges - 01.07.2026 to 1.08.2026 Service Charges 02.08.2026 to 01.09.2026	1		207.74
INV K 785 269	09/08/2026	Shire Phones Land Line - Administration, Shire Phones Land Line - CRC, Shire Phones Land Line - Pavilion, Shire Phones Land Line - Solar Plant	1	207.74	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Greenfield Technical Services			
EFT19696	21/08/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 27.07.2026 to 09.08.2026	1		4,457.26
INV INV-5278	17/08/2026	C3396 -SIP - Project Management/Engineering - Landor Realignment 27.07.2026 to 09.08.2026	1	4,457.26	
		Them Earth Moving			
EFT19697	21/08/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Final Claim other than Retention	1		1,060,474.61
INV 00001653	17/08/2026	C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Portion A, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Retention Withheld A, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Release of Retention Withheld, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Fuel Surcharge, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Retention Withheld A, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Release of Retention Withheld, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Portion B, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Retention Withheld B, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Release of Retention Withheld, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Fuel Surcharge, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Retention Withheld B, C3396 - RFT03 25-26 Landor Mt Augustus Rd Upgrades Progress Claim 16 - 21.07.2026 - 11.08.2026. Release of Retention Withheld	1	1,060,474.61	
		ABBL Contracting & Maintenance			
EFT19698	21/08/2026	Account Paid	1		68,186.25
INV INV-1676	13/08/2026	C3407 - Provide 2 x sidetippers with operators at $231 per hour, per truck and operator.	1	9,198.75	
INV INV-1677	14/08/2026	C3407 - Provide 2 x side tippers with operators at $231 per hour, per truck and operator.	1	48,510.00	
INV INV-1679	14/08/2026	Mark Doble, Labour Hire Operator - Kingsly, 17th - 26th August	1	10,477.50	
		ABBL Contracting & Maintenance			
EFT19699	21/08/2026	Cyclone Nerelle Repair Works - DBCA Building (Ex Police Station)	1		6,380.00
INV INV-1682	20/08/2026	Cyclone Nerelle Repair Works - DBCA Building (Ex Police Station), Repair and replace hardware to driveway gates and replace corner flashing to gate fence, Straighten rear fence	1	6,380.00	
		DEPUTY COMMISSIONER OF TAXATION			
EFT19700	21/08/2026	August 2026 BAS Payment	1		86,025.00
INV BAS	21/08/2026	GST Collected GEN, GST Paid GEN, PAYG Tax Deducted From Pays GEN, Diesel Fuel Rebates GEN, Diesel Fuel Rebates GEN	1	86,025.00	
		Commonwealth Mastercard			
EFT19701	25/08/2026	Credit Card Payment	1		3,930.35
INV	07/05/2026	NICT -Domain Website Hosting Fee junctiontouristpark.com 24 Month Plan Renewal Date 07/06/2026, Domain Website Renewal Fee junctiontouristpark.com 1 Year Plan Renewal Date 10/03/2026, Credit Card Processing Fee	1	122.40	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Commonwealth Mastercard			
INV	03/08/2026	Canva: Upgrade of Canva Subscription	1	92.64	
INV	07/08/2026	BCF GERALDTON - XTM Tilted Fridge Slide Small	1	199.99	
INV	10/08/2026	Farm Angels - West Coast Long Drive Donation Shire of Upper Gascoyne	1	1,100.00	
INV 702039804	12/08/2026	SEEK - Plant Operator / Serviceman Job Advert	1	638.00	
INV 702039817	12/08/2026	SEEK - Experienced Maintenance Grader Job Advert	1	533.50	
INV 702039834	12/08/2026	SEEK - Accountant / Finance Officer Job Advert	1	726.00	
INV 15082026	15/08/2026	SPOT - Annual 12 Month Subscription - August 2026	1	359.83	
INV	17/08/2026	JB HIFI - Microphone for IPhone for Social Media, JB HIFI - Microphone for IPhone for Social Media Postage	1	157.99	
		Bonds Administrator			
EFT19708	26/08/2026	Payroll deductions	1		500.00
INV	12/08/2026	Payroll Deduction for House Bond 12/08/2026		250.00	
INV	26/08/2026	Payroll Deduction for House Bond 26/08/2026		250.00	
		ABBL Contracting & Maintenance			
EFT19709	27/08/2026	Insurance - Repairs to Communication hut Fascia - Airstrip	1		4,950.00
INV INV-1684	20/08/2026	Communication hut Fascia replace and repair to 4 sides	1	4,950.00	
		Them Earth Moving			
EFT19710	27/08/2026	Account Paid	1		118,114.53
INV 00001657	25/08/2026	Bulldozer Hire Cobra-Gifford Resheeting 26/27	1	69,716.44	
INV 00001658	25/08/2026	C3407 - RRG Resheeting Cobra - Gifford Rd. SLK 0 to 20 - 02.08.2026 to 12.08.026	1	48,398.09	
		Greenfield Technical Services			
EFT19711	27/08/2026	Account Paid	1		40,091.89
INV INV-5279	18/08/2026	AGRN - 1280 - Damage Pickup AGRN1280 Cyclone Narelle - 20.07.2026 to 02.08.2026	1	10,557.22	
INV INV-5292	19/08/2026	C3409 -SIP Upgrade to Seal - Carnarvon Mullewa Rod SLK 122 - 136 Construction Management 03.08.2026 to 16.08.2026	1	2,671.90	
INV INV-5268	21/08/2026	AGRN-1062 - Construction Management 27.07.2026 to 09.08.2026	1	26,862.77	
		Telstra Limited			
EFT19712	27/08/2026	Shire Mobile Phones - Usage Charges - 20.07.2026 to 19.08.2026 Service Charges 20.08.2026 to 19.09.2026	1		520.92
INV TELSTRA	20/08/2026	Shire Mobile Sims - Administration, Shire Mobile Sims - Works, Message Boards, Road Cameras and Fuel Bowser, Shire Mobile Sims - CRC, Shire Mobile Sims - RO Plant	1	520.92	
		Gregory James Watters			
EFT19713	27/08/2026	Monthly Councillor Fees & Allowances - August 2026	1		1,694.77
INV COUNCIL	27/08/2026	Monthly councillor fee for Greg Watters, Monthly ICT Allowance, Allowances: Deputy President	1	1,694.77	
		Leanne Alys McKeough			
EFT19714	27/08/2026	Monthly Councillor Fees & Allowances - August 2026	1		1,210.25

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Leanne Alys McKeough			
INV COUNCIL	27/08/2026	Meeting Fee for A McKeough, I.T Allowance	1	1,210.25	
		Afgri Equipment			
EFT19715	27/08/2026	Account Paid	1		1,958.07
INV 3118138	28/07/2026	JD RE539761 Fuel Pump, JD RE525523 Filter Element	1	5,059.64	
INV 3125270	21/08/2026	JD RE539761 Fuel Pump, JD RE525523 Filter Element	1	-3,101.57	
		John Leslie Mccleary			
EFT19716	27/08/2026	BUPA - Reimbursement for Health Insurance - August 2026	1		452.94
INV	24/08/2026	BUPA - Reimbursement for Health Insurance - August 2026	1	452.94	
		ABBL Contracting & Maintenance			
EFT19717	27/08/2026	P138 - CAT Loader Tyres and Cutting Edge - Freight from Carnarvon	1		2,310.00
INV INV-1681	20/08/2026	Pick up and Delivery of Loader tyres from CAST Carnarvon., Grader cutting Edges	1	2,310.00	
		Carnarvon Auto Electrics			
EFT19718	27/08/2026	P54 - Camp Trailer - Batteries	1		449.04
INV 40006129	24/08/2026	S56220- AC/DELCO Battery, S56220- AC/DELCO Battery	1	449.04	
		Jim Caunt			
EFT19719	27/08/2026	Monthly Councillor Fees & Allowances - August 2026	1		4,210.01
INV COUNCIL	27/08/2026	Meeting Fee for J Caunt, Travel Allowance for J Caunt, Monthly IT Allowance, Monthly President Allowance	1	4,210.01	
		Corsign WA Pty Ltd			
EFT19720	27/08/2026	TC-R710 Traffic Cone Orange 710mm with White Reflective Sleeve	1		3,410.00
INV 00105729	18/08/2026	TC-R710 Traffic Cone Orange 710mm with White Reflective Sleeve	1	3,410.00	
		Cynthia Wright			
EFT19721	27/08/2026	Craft Payment - August 2026	1		10.00
INV CRAFT	25/08/2026	Craft Payment - August 2026, Craft Payment - August 2026 - Commission	1	10.00	
		David Hammarquist			
EFT19722	27/08/2026	Monthly Councillor Fees & Allowances - August 2026	1		1,803.42
INV COUNCIL	27/08/2026	Meeting Fee for D Hammarquist, Travel Allowance, I.T Allowance	1	1,803.42	
		D & E Partners			
EFT19723	27/08/2026	Accommodation for Westrac Mechanic 26.08.2026 to 28.08.2026	1		444.00
INV 9178	19/08/2026	Westrac Field mechanic accommodation	1	444.00	
		Gascoyne Office Equipment			
EFT19724	27/08/2026	Printing and Photocopying cost - July 2026	1		1,398.67
INV	15/08/2026	Printing, Stationery & Consumables: Admin -, Printing, Stationery & Consumables: CRC -	1	1,398.67	
		Geraldton Fuel Company T/as Refuel Australia			
EFT19725	27/08/2026	Account Paid	1		2,844.89

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		Geraldton Fuel Company T/as Refuel Australia			
INV 03106812	20/08/2026	Mobile Super 300 Oil 208L	1	2,150.00	
INV 03107711	24/08/2026	F10 Fuel Treatment 20ltr	1	694.89	
		Perfect Computer Solutions Pty Ltd			
EFT19726	27/08/2026	I.T. Support 12.08.2026 to 18.0.2026	1		467.50
INV 30812	25/08/2026	I.T. Support 12.08.2026 to 18.0.2026	1	467.50	
		Repco Pty Ltd			
EFT19727	27/08/2026	30T Snatch strap + freight	1		474.00
INV	20/08/2026	30T Snatch strap + freight	1	474.00	
		Sign Here Signs Pty Ltd			
EFT19728	27/08/2026	Road Signes	1		1,273.80
INV I047358	11/08/2026	200BLADE-Council - Street Name Sign with Council Logo (AS) - , 200mm Blade - Double Sided, Square Cut, 200Slat - Length to Suit , (LTS), CL400 Refl. - UV Overlay, G5-1B(R) - Street Name Sign (AS) - 200mm Blade - Right Justified , Text - Single Sided, Square Cut, 200Slat - Length to Suit (LTS), , CL400 Refl. - UV Overlay	1	1,273.80	
		Teresa Tubby			
EFT19729	27/08/2026	Monthly Councillor Fees & Allowances - August 2026	1		1,299.17
INV COUNCIL	27/08/2026	Meeting Fee for Theresa Tubby, I.T Allowance, Travel Allowance	1	1,299.17	
		Team Global Express			
EFT19730	27/08/2026	Account Paid	1		68.92
INV	23/08/2026	Freight from Perth to Carnarvon - AFLO WA	1	137.67	
INV 942932	25/08/2026	Credit for Remote Area Delivery	1	-68.75	
		Valentine's Painting Service			
EFT19731	27/08/2026	Front Office Upgrade - Painting	1		7,557.00
INV 14843	21/08/2026	Office - Prepare and repaint admin office walls, ceilings, skirtings and 2x doors and frames. , This includes the door to unisex toilet ,	1	7,557.00	
		Peter Windie			
EFT19732	27/08/2026	Monthly Councillor Fees & Allowances - August 2026	1		1,210.25
INV COUNCIL	27/08/2026	Meeting Fee for P Windie, I.T Allowance	1	1,210.25	
		Major Motors Pty Ltd			
EFT19733	28/08/2026	Gardeners Truck	1		212,471.15
INV 1964573	27/08/2026	Supply, register, and deliver tipper truck as per attached quote and specification. Inclusive of the following optional extras;, - 60L water tank with soap dispenser. , - 3000w inverter with dual 240v outlets in toolbox., Heavy Vehicle Inspection GST FREE, Registration costs GST FREE	1	212,471.15	
		The Trustee For Aware Super			
EFT19738	28/08/2026	Councillor Superannuation - August 2026	1		667.34
INV	27/08/2026	Alys McKeough Superannuation, Jim Caunt Superannuation, Peter Windie Superannuation, Teresa Tubby, David Hammarquist	1	667.34	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		The Trustee For Aware Super			
DD12552.1	12/08/2026	Payroll deductions	1		3,506.75
INV SUPER	12/08/2026	Superannuation Contributions Staff.	1	2,709.76	
INV	12/08/2026	Staff Payroll Deductions	1	796.99	
		The Trustee for Hesta			
DD12552.2	12/08/2026	Superannuation contributions	1		323.08
INV SUPER	12/08/2026	Superannuation Contributions Staff.	1	323.08	
		Australian Super			
DD12552.3	12/08/2026	Payroll deductions	1		923.25
INV SUPER	12/08/2026	Superannuation Contributions Staff.	1	461.54	
INV	12/08/2026	Staff Payroll Deductions	1	144.40	
INV	12/08/2026	Staff Payroll Deductions	1	317.31	
		Australian Retirement Trusts			
DD12552.4	12/08/2026	Superannuation contributions	1		947.70
INV	12/08/2026	Staff Payroll Deductions	1	215.39	
INV SUPER	12/08/2026	Superannuation Contributions Staff.	1	732.31	
		MLC Masterkey Super			
DD12552.5	12/08/2026	Superannuation contributions	1		1,503.03
INV	12/08/2026	Staff Payroll Deductions	1	288.46	
INV SUPER	12/08/2026	Superannuation Contributions Staff.	1	1,214.57	
		NGS Super			
DD12552.6	12/08/2026	Superannuation contributions	1		913.84
INV	12/08/2026	Staff Payroll Deductions	1	207.69	
INV SUPER	12/08/2026	Superannuation Contributions Staff.	1	706.15	
		CBUS			
DD12552.7	12/08/2026	Superannuation contributions	1		1,088.46
INV	12/08/2026	Staff Payroll Deductions	1	500.00	
INV SUPER	12/08/2026	Superannuation Contributions Staff.	1	588.46	
		Colonial First State			
DD12552.8	12/08/2026	Superannuation contributions	1		1,064.80

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Colonial First State			
INV	12/08/2026	Staff Payroll Deductions	1	242.00	
INV SUPER	12/08/2026	Superannuation Contributions Staff.	1	822.80	
		Retail Employees Superannuation Trust			
DD12552.9	12/08/2026	Superannuation contributions	1		635.36
INV	12/08/2026	Staff Payroll Deductions	1	144.40	
INV SUPER	12/08/2026	Superannuation Contributions Staff.	1	490.96	
		The Trustee For Aware Super			
DD12587.1	26/08/2026	Payroll deductions	1		3,691.55
INV SUPER	26/08/2026	Superannuation Contributions Staff.	1	2,852.56	
INV	26/08/2026	Staff Payroll Deductions	1	838.99	
		The Trustee for Hesta			
DD12587.2	26/08/2026	Superannuation contributions	1		323.08
INV SUPER	26/08/2026	Superannuation Contributions Staff.	1	323.08	
		Australian Super			
DD12587.3	26/08/2026	Payroll deductions	1		923.25
INV SUPER	26/08/2026	Superannuation Contributions Staff.	1	461.54	
INV	26/08/2026	Staff Payroll Deductions	1	144.40	
INV	26/08/2026	Staff Payroll Deductions	1	317.31	
		Australian Retirement Trusts			
DD12587.4	26/08/2026	Superannuation contributions	1		947.70
INV	26/08/2026	Staff Payroll Deductions	1	215.39	
INV SUPER	26/08/2026	Superannuation Contributions Staff.	1	732.31	
		MLC Masterkey Super			
DD12587.5	26/08/2026	Superannuation contributions	1		1,498.78
INV	26/08/2026	Staff Payroll Deductions	1	288.46	
INV SUPER	26/08/2026	Superannuation Contributions Staff.	1	1,210.32	
		NGS Super			
DD12587.6	26/08/2026	Superannuation contributions	1		913.84
INV	26/08/2026	Staff Payroll Deductions	1	207.69	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		NGS Super			
INV SUPER	26/08/2026	Superannuation Contributions Staff.	1	706.15	
		CBUS			
DD12587.7	26/08/2026	Superannuation contributions	1		1,088.46
INV	26/08/2026	Staff Payroll Deductions	1	500.00	
INV SUPER	26/08/2026	Superannuation Contributions Staff.	1	588.46	
		Colonial First State			
DD12587.8	26/08/2026	Superannuation contributions	1		1,064.80
INV	26/08/2026	Staff Payroll Deductions	1	242.00	
INV SUPER	26/08/2026	Superannuation Contributions Staff.	1	822.80	
		Retail Employees Superannuation Trust			
DD12587.9	26/08/2026	Superannuation contributions	1		635.36
INV	26/08/2026	Staff Payroll Deductions	1	144.40	
INV SUPER	26/08/2026	Superannuation Contributions Staff.	1	490.96	
		Brighter Super			
DD12552.10	12/08/2026	Superannuation contributions	1		1,939.90
INV	12/08/2026	Staff Payroll Deductions	1	1,000.00	
INV SUPER	12/08/2026	Superannuation Contributions Staff.	1	939.90	
		Australian Super			
DD12552.11	12/08/2026	Superannuation contributions	1		1,886.76
INV SUPER	12/08/2026	Superannuation Contributions Staff.	1	1,886.76	
		Brighter Super			
DD12587.10	26/08/2026	Superannuation contributions	1		1,939.90
INV	26/08/2026	Staff Payroll Deductions	1	1,000.00	
INV SUPER	26/08/2026	Superannuation Contributions Staff.	1	939.90	
		Australian Super			
DD12587.11	26/08/2026	Superannuation contributions	1		1,569.81
INV SUPER	26/08/2026	Superannuation Contributions Staff.	1	1,569.81	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	29,329.46
EFT	2,895,567.39

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	**2,924,896.85**
TOTAL		**2,924,896.85**

TOTAL CREDIT NOTES	**0.00**
TOTAL PAYMENTS LESS CREDIT NOTES	**2,924,896.85**

APPENDIX 2

(Monthly Financial Report for July and August 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 31 July 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: 17 September 2026

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 July 2026
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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 July 2026

EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 31 July 2026 of $10,628,227

Significant Revenue and Expenditure

	Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects	%	$	$	$
Indigenous Access Rd/Sip Funded Landor Realignmen	71%	1,496,226	1,496,226	1,067,774
SIP #1230180 Project 30002190 Resheeting / Sealing (	0%	4,848,021	-	-
Lot 53,28 Hatch Street New Housing Development	0%	870,000	-	-
	15%	7,214,247	1,496,226	1,067,774
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	0%	5,007,409	562,558	11,836
Capital Grants, Subsidies and Contributions	25%	8,850,288	1,938,655	2,210,503
	16%	13,857,697	2,501,213	2,222,340
Rates Levied	0%	2,384,927	(417)	(439)

% - Compares current YTD actuals to the Annual Budget

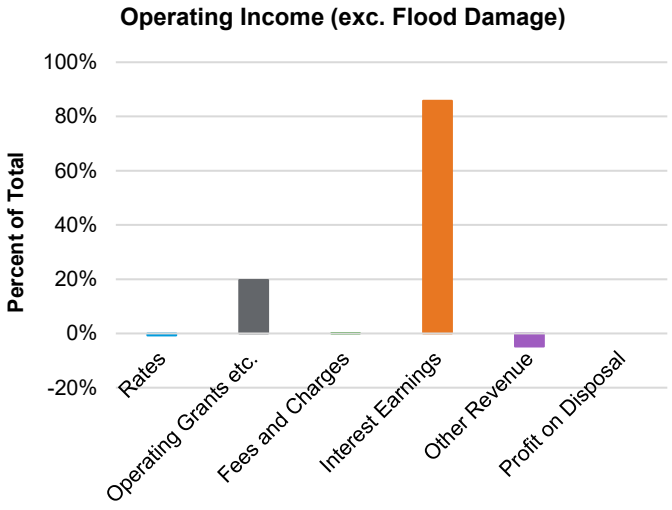
Financial Position

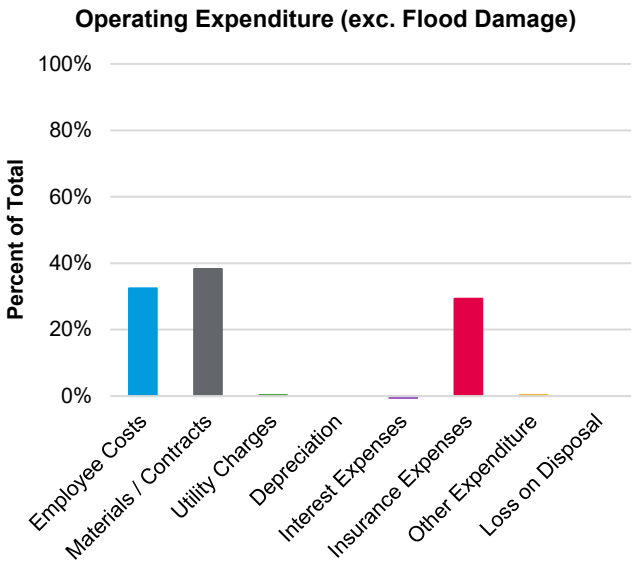
	Difference to Prior Year	Current Year 31 Jul 26	Prior Year 31 Jul 25
Account	%	$	$
Adjusted Net Current Assets	187%	10,628,227	5,698,766
Cash and Equivalent - Unrestricted	172%	10,956,628	6,378,643
Cash and Equivalent - Restricted	160%	3,593,074	2,245,229
Receivables - Rates	108%	400,433	370,405
Receivables - Other	493%	3,216,468	651,795
Payables	139%	(5,017,309)	(3,614,964)

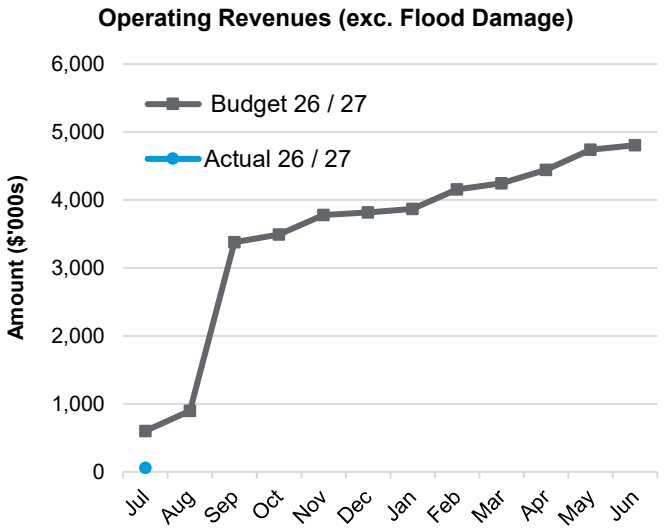
% - Compares current YTD actuals to prior year actuals

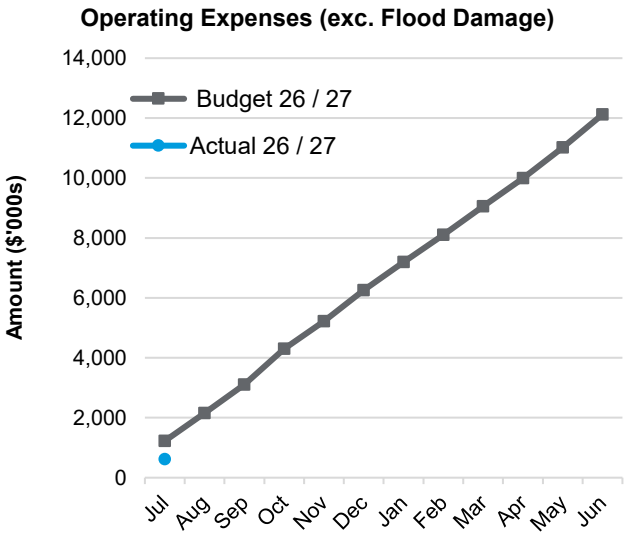
SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 July 2026

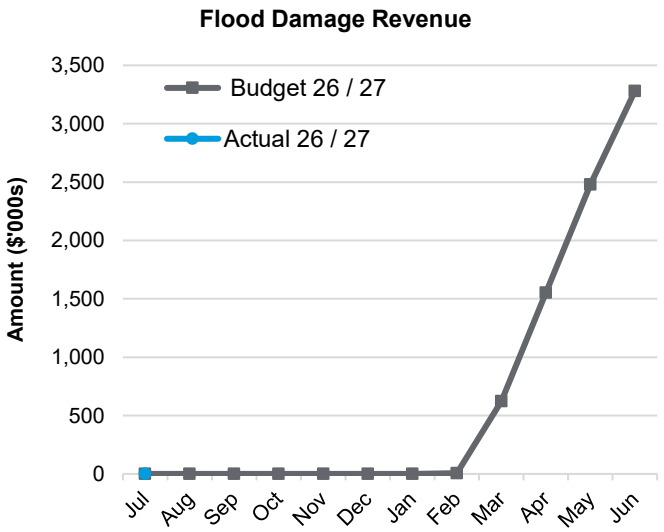
SUMMARY GRAPHS - OPERATING

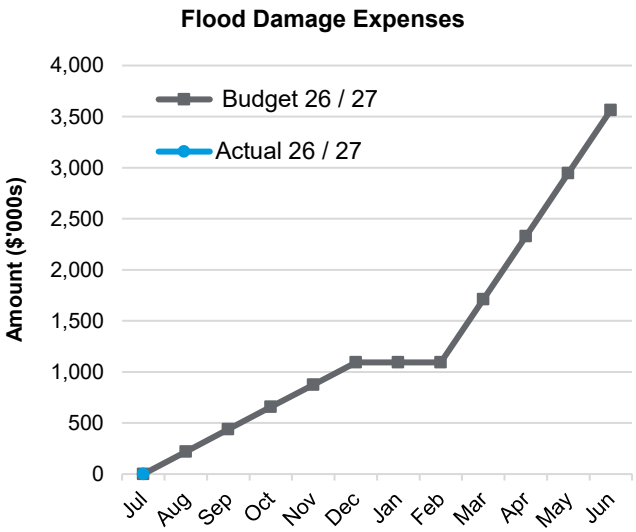








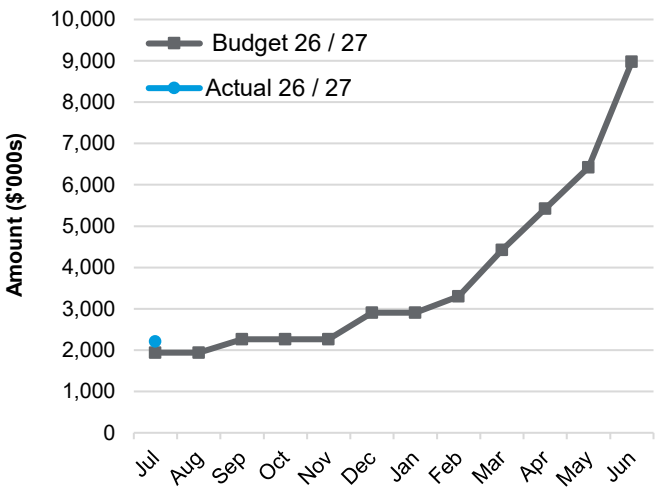




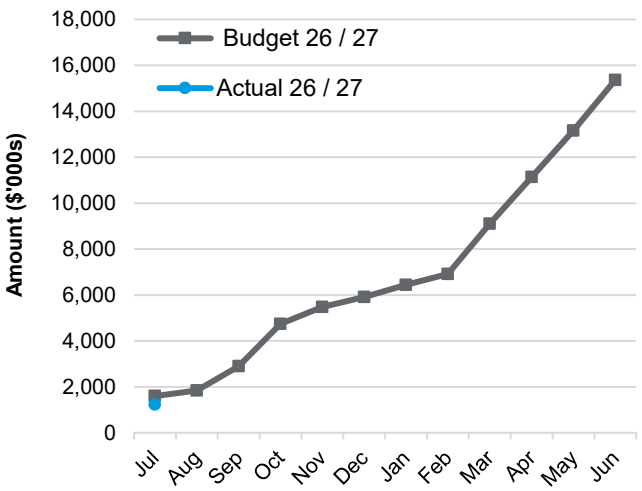
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 July 2026
SUMMARY GRAPHS - CAPITAL

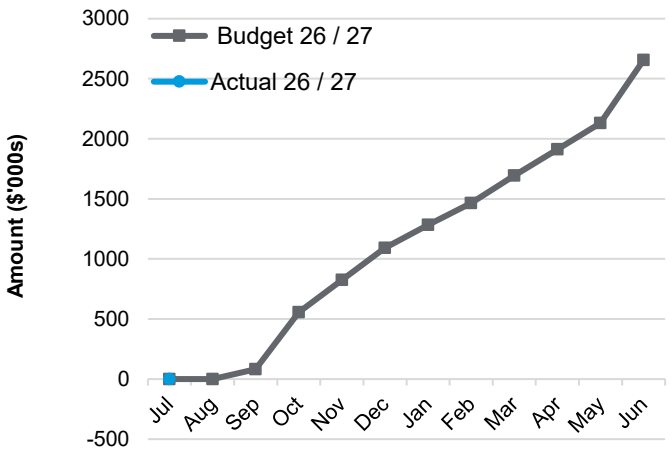
Capital Revenue



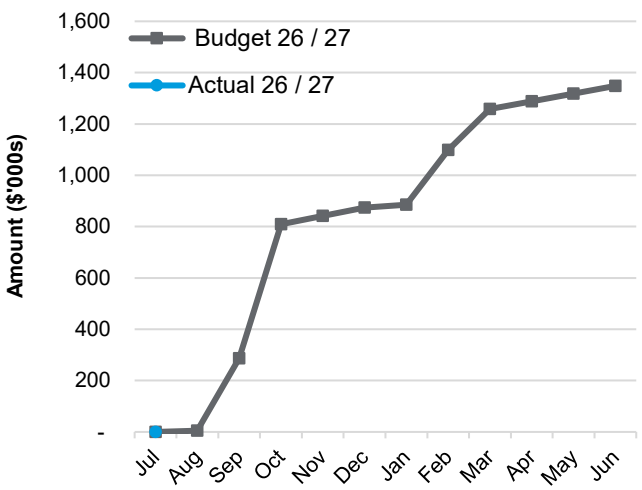
Capital Expenditure



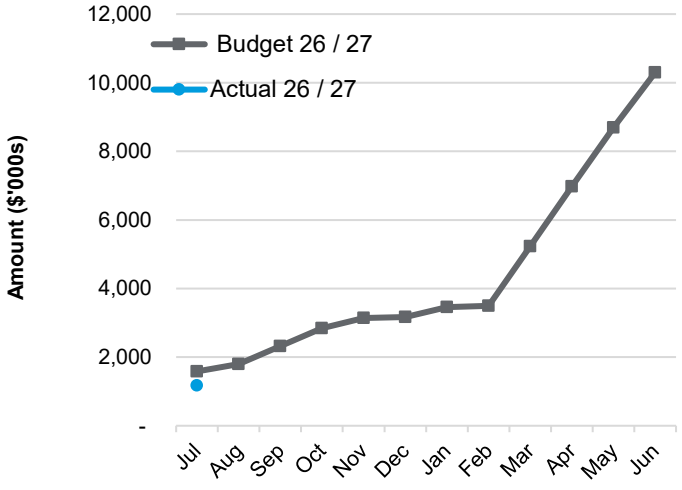
Land and Buildings



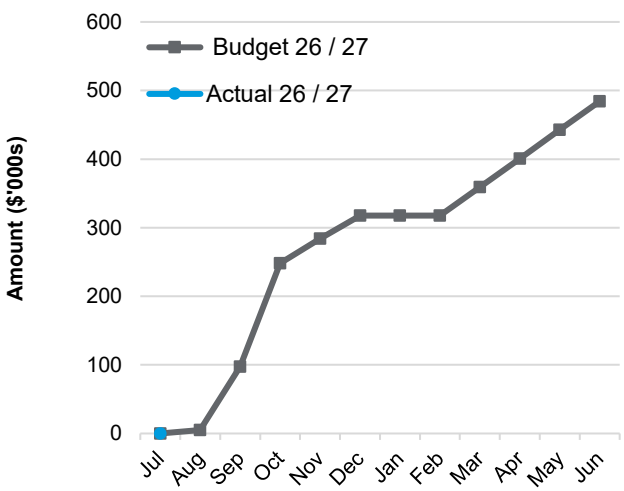
Plant and Equipment



Roads



Other Infrastructure



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 31 July 2026

NATURE OR TYPE	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %	Var
Revenue							
Rates	10	2,384,927	(417)	**(439)**	(22)	5%	
Grants, Subsidies and Contributions	12(a)	1,727,634	562,558	**11,836**	(550,722)	(98%)	▼
Fees and Charges		116,396	4,413	**23**	(4,390)	(99%)	
Interest Earnings		337,000	27,084	**51,546**	24,462	90%	
Other Revenue		179,825	8,676	**(2,887)**	(11,563)	(133%)	
		4,745,782	**602,314**	**60,078**			
			-				
Expenses							
Employee Costs		(2,018,620)	(174,410)	**(199,901)**	(25,491)	(15%)	▼
Materials and Contracts		(3,870,767)	(387,697)	**(235,808)**	151,889	39%	▲
Utility Charges		(223,864)	(10,394)	**(1,831)**	8,563	82%	
		(5,345,808)	(453,990)	-	453,990	100%	
Depreciation on Non-current Assets							▲
Finance Cost		(89,361)	2,103	**3,869**	1,766	(84%)	
Insurance Expenses		(395,375)	(189,532)	**(180,624)**	8,908	5%	
Other Expenditure		(173,800)	(10,834)	**(2,094)**	8,740	81%	
		(12,117,595)	**(1,224,754)**	**(616,390)**			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	8,850,288	1,938,655	**2,210,503**	271,848	14%	▲
Profit on Disposal of Assets	8	59,583		-			
(Loss) on Disposal of Assets	8	(5,000)		-	-		
		8,904,871	**1,938,655**	**2,210,503**			
Flood Damage							
Reimbursements	12(c)	3,279,775	-	-	-		
Materials and Contracts		(3,563,775)	-	-	-		
		(284,000)	**-**	**-**			
Net Result		**1,249,058**	**1,316,215**	**1,654,191**			

* - 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 31 July 2026

REPORTING PROGRAM	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %
Revenue						
Governance		105,000	83	**-**	(83)	(100%)
General Purpose Funding		3,436,436	26,667	**51,106**	24,439	92%
Law, Order and Public Safety		33,590	5,123	**6,050**	927	18%
Health		500	-	**-**	-	
Education and Welfare		145,325	15,443	**5,825**	(9,618)	(62%)
Housing		-	-	**-**	-	
Community Amenities		11,596	-	**4**	4	
Recreation and Culture		41,450	42	**-**	(42)	(100%)
Transport		865,385	543,081	**-**	(543,081)	(100%)
Economic Services		46,500	6,875	**(5,768)**	(12,643)	(184%)
Other Property and Services		60,000	5,000	**2,861**	(2,139)	(43%)
		4,745,782	**602,314**	**60,078**		
Expenses						
Governance		(740,542)	(113,138)	**55,556**	168,694	149%
General Purpose Funding		(310,943)	(24,344)	**(49,609)**	(25,265)	(104%)
Law, Order and Public Safety		(175,978)	(11,780)	**(19,112)**	(7,332)	(62%)
Health		(107,941)	(7,329)	**(14,592)**	(7,263)	(99%)
Education and Welfare		(571,100)	(48,955)	**(67,892)**	(18,937)	(39%)
Housing		(685,691)	(64,090)	**(46,763)**	17,327	27%
Community Amenities		(242,311)	(15,827)	**(13,203)**	2,624	17%
Recreation and Culture		(784,515)	(73,437)	**(59,776)**	13,661	19%
Transport		(7,281,185)	(654,920)	**(265,450)**	389,470	59%
Economic Services		(1,157,389)	(155,348)	**(98,511)**	56,837	37%
Other Property and Services		(60,000)	(55,587)	**(37,098)**	18,489	33%
		(12,117,595)	**(1,224,755)**	**(616,451)**		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	8,850,288	1,938,655	**2,210,503**	271,848	14%
Profit on Disposal of Assets		59,583		**-**		
(Loss) on Disposal of Assets	8	(5,000)		**-**	-	
		8,904,871	**1,938,655**	**2,210,503**		
Flood Damage - Transport						
Reimbursements	12(c)	3,279,775	-	**-**	-	
Materials and Contracts		(3,563,775)	-	**-**	-	
		(284,000)	**-**	**-**		
Net Result		**1,249,058**	**1,316,214**	**1,654,131**		

* - 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 31 July 2026

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
		$	$	$	$	%	
Revenue from Operating Activities							
Rates		2,384,927	(417)	**(439)**	(22)	5%	
Grants, Subsidies and Contributions		5,007,409	562,558	**11,836**	(550,722)	(98%)	▼
Fees and Charges		116,396	4,413	**23**	(4,390)	(99%)	
Interest Earnings		337,000	27,084	**51,546**	24,462	90%	
Other Revenue		179,825	8,676	**(2,887)**	(11,563)	(133%)	
Profit on Disposal of Assets		59,583	-	**-**	-		
		8,085,140	**602,314**	**60,078**			
Expenditure from Operating Activities							
Employee Costs		(2,018,620)	(174,410)	**(199,901)**	(25,491)	(15%)	▼
Materials and Contracts		(7,434,542)	(387,697)	**(235,808)**	151,889	39%	▲
Utility Charges		(223,864)	(10,394)	**(1,831)**	8,563	82%	
Depreciation on Non-current Assets		(5,345,808)	(453,990)	**-**	453,990	100%	▲
Finance Cost		(89,361)	2,103	**3,869**	1,766	(84%)	
Insurance Expenses		(395,375)	(189,532)	**(180,624)**	8,908	5%	
Other Expenditure		(173,800)	(10,834)	**(2,094)**	8,740	81%	
(Loss) on Disposal of Assets		(5,000)	-	**-**	-		
		(15,686,370)	**(1,224,754)**	**(616,390)**			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,345,808	453,990	**-**			
(Profit) / Loss on Asset Disposal		(54,583)	-	**-**			
Movement in Employee Leave Provision		-	-	**-**			
Movement in Employee Provision Reserve		-	-	**-**			
Net Amount from Operating Activities		**(2,310,005)**	**(168,450)**	**(556,312)**			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	8,850,288	1,938,655	**2,210,503**	271,848	14%	▲
Proceeds from Disposal of Assets	8	125,000	125,000	**-**	(125,000)	(100%)	▼
		8,975,288	**2,063,655**	**2,210,503**			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(2,655,808)	-	**969**	969		
Payments for Plant and Equipment	9(b)	(1,348,338)	-	**-**	-		
Payments for Furniture and Equipment	9(c)	(581,700)	-	**(59,280)**	(59,280)		▲
Payments for Infrastructure Assets - Roads	9(d)	(10,296,693)	(1,584,010)	**(1,168,735)**	415,275	26%	▲
Payments for Infrastructure Assets - Other	9(e)	(484,266)	-	**-**	-		
		(15,366,805)	**(1,584,010)**	**(1,227,046)**			
Net Amount from Investing Activities		**(6,391,517)**	**479,645**	**983,457**			
Financing Activities							
Inflows from Financing Activities							
Proceeds from New Debentures	11	600,000	600,000	**600,000**	-	0%	
Transfer from Reserves	7	360,000	-	**-**	-		
		960,000	**600,000**	**600,000**			
Outflows from Financing Activities							
Repayment of Debentures	11	(221,847)	(27,127)	**(27,127)**	-	0%	
Transfer to Reserves	7	(1,124,018)	-	**(15,238)**	(15,238)		
		(1,345,865)	**(27,127)**	**(42,365)**			
Net Amount from Financing Activities		**(385,865)**	**572,873**	**557,635**			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	9,087,387	9,087,387	**9,643,447**			
Amount attributable to operating activities		(2,310,005)	(168,450)	**(556,312)**			
Amount attributable to investing activities		(6,391,517)	479,645	**983,457**			
Amount attributable to financing activities		(385,865)	572,873	**557,635**			
Closing Surplus / (Deficit)	3	**-**	**9,971,455**	**10,628,227**			

* - 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 31 July 2026

	2027	2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	14,549,702	16,233,192
Trade and other receivables	3,819,897	2,919,527
Inventories	267,243	267,243
Other assets	24,632	75,511
TOTAL CURRENT ASSETS	**18,661,473**	**19,495,472**
NON-CURRENT ASSETS		
Other financial assets	39,810	39,810
Property, plant and equipment	14,664,131	14,636,115
Infrastructure	180,418,408	179,219,378
TOTAL NON-CURRENT ASSETS	**195,122,349**	**193,895,303**
TOTAL ASSETS	**213,783,822**	**213,390,775**
CURRENT LIABILITIES		
Trade and other payables	1,608,004	4,200,314
Other liabilities	2,637,791	1,879,439
Borrowings	246,836	198,614
Employee related provisions	305,589	305,589
TOTAL CURRENT LIABILITIES	**4,798,220**	**6,583,955**
NON-CURRENT LIABILITIES		
Borrowings	1,251,869	727,219
Employee related provisions	161,525	161,525
TOTAL NON-CURRENT LIABILITIES	**1,413,395**	**888,744**
TOTAL LIABILITIES	**6,211,615**	**7,472,699**
NET ASSETS	**207,572,207**	**205,918,076**
EQUITY		
Retained surplus	92,601,536	90,962,643
Reserve accounts	3,593,074	3,577,836
Revaluation surplus	111,377,597	111,377,597
TOTAL EQUITY	**207,572,207**	**205,918,076**

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 31 July 2026

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget $	YTD Actual Total $	Var $
Land and Buildings	9(a)	2,655,808	**(969)**	(2,656,777)
Plant and Equipment	9(b)	1,348,338	**-**	(1,348,338)
Furniture and Equipment	9(c)	581,700	**59,280**	(522,420)
Infrastructure Assets - Roads	9(d)	10,296,693	**1,168,735**	(9,127,958)
Infrastructure Assets - Other	9(e)	484,266	**-**	(484,266)
Total Capital Expenditure		15,366,805	**1,227,046**	(14,139,759)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		8,850,288	**2,210,503**	(6,639,785)
Borrowings		600,000	**600,000**	-
Other (Disposals and C/Fwd)		125,000	**-**	(125,000)
Council Contribution - Reserves		-	**-**	-
Council Contribution - Operations		5,791,517	**(1,583,457)**	(7,374,974)
Total Capital Acquisitions Funding		15,366,805	**1,227,046**	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2026

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Upper Gascoyne for the 2026/27 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:	15 Sep 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.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2026

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Jul 26 YTD Actual $	YTD Budget $	Budget to Actual YTD %	Budget to Actual YTD $ Favourable / (Unfavourable)	Explanation
Operating Grants, Subsidies and Contributions	11,836	562,558	(98%)	(550,722)	*Timing variance mainly related to flood damage reimbursements and MRWA Direct Grant. Refer note 12 for a breakdown of operating grants.*
Capital Grants, Subsidies and Contributions	2,210,503	1,938,655	14%	271,848	*Primarily related to timing differences between budget profile and actuals for Regional Road Group Funding. Refer to note 12 for further detail.*

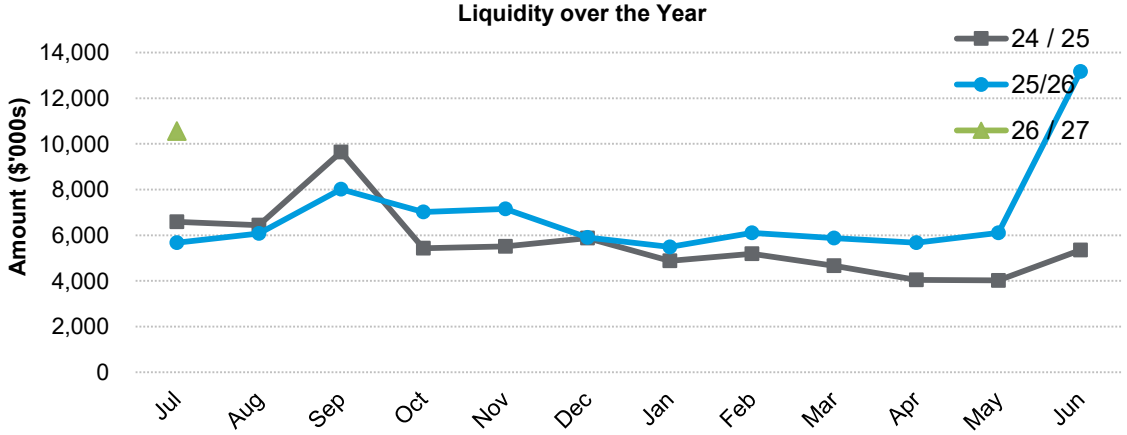
(b) (Expenses) / (Applications)

	31 Jul 26 YTD Actual $	YTD Budget $	Budget to Actual YTD %	Budget to Actual YTD $ Favourable / (Unfavourable)	Explanation
Employee Costs	(199,901)	(174,410)	(15%)	(25,491)	*Lower staff cost due to vacancies and staff compliment lower than budgeted values.*
Materials and Contracts	(235,808)	(387,697)	39%	151,889	*Primarily related to below budget Country Road Maintenance ($92K) and Tourism Precinct Property Management ($48K).*
Depreciation on Non-current Assets	-	(453,990)	100%	453,990	*Deprecation not posted due to finalisation of 30 June 2026 Annual Financial Statements and Audit.*

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2026

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Jul 26	Prior Year Closing 30 Jun 26	This Time Last Year 31 Jul 25
Current Assets		$	$	$
Cash Unrestricted	4	10,956,628	12,655,356	6,378,643
Cash Restricted	4	3,593,074	3,577,836	2,245,229
Receivables - Rates	6(a)	400,433	403,257	370,405
Receivables - Other	6(b)	3,216,468	1,981,878	651,795
Receivables - Pensioner Rebates and Deferre		86	1,985	1,288
Interest / ATO Receivable		204,000	612,971	61,620
Provision for Doubtful Debts		(12,801)	(12,801)	(108,869)
Fringe Benefit Tax		15,088	(6,297)	13,583
Contract Assets		9,432	9,432	1,353,551
Prepayments		15,200	66,079	-
Inventories		267,243	267,243	241,613
Accrued Income		215,711	290,060	26,266
Total Current Assets		**18,880,561**	**19,846,999**	**11,235,125**
Current Liabilities				
Sundry Creditors		(100,390)	(2,181,447)	(201,633)
Deposits and Bonds		(1,291,159)	(1,350,652)	(180)
GST Payable		(247,575)	(357,823)	(255,884)
PAYG Withholding Tax		(46,900)	(42,699)	(54,104)
Loan Liability		(246,836)	(198,614)	(192,991)
Accrued Expenses		(112,347)	(522,352)	(59,498)
Income Received in Advance		-	-	-
Accrued Interest		-	-	-
Accrued Salaries and Wages		-	(63,391)	-
Accrued Time in Lieu		(31,748)	(31,976)	(237)
Suspense		3,026	(1,500)	(53)
Contract Liabilities		(2,253,544)	(1,495,191)	(2,053,693)
Flood Damage Income Received in Advance		(384,248)	(384,248)	(427,270)
Total Payables		(4,711,720)	(6,629,893)	(3,245,543)
Provisions		(305,589)	(305,589)	(369,421)
Total Current Liabilities		**(5,017,309)**	**(6,935,481)**	**(3,614,964)**
Less: Cash Reserves	7	(3,593,073)	(3,577,836)	(2,245,229)
Add: Loan Principal (Current)		246,836	199,590	213,331
Add: Employee Leave Reserve	7	244,503	243,466	186,717
Add: Movement in Employee Leave Reserve		(133,292)	(133,292)	(76,214)
Net Funding Position		**10,628,227**	**9,643,447**	**5,698,766**



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2026

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	258,383	-	-	258,383	CBA	2.85	N/A
Gascoyne River Reserve Account	-	2,593,074	-	2,593,074	CBA	4.00	N/A
Online Saver	10,697,858	-	-	10,697,858	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	**10,956,628**	**3,593,074**	**-**	**14,549,702**			

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 26 $	Amount Received $	Amount Paid $	Closing Balance 31 Jul 26 $
SUG Trust Fund	-	-	-	-
Total Funds in Trust	**-**	**-**	**-**	**-**

Comments / Notes

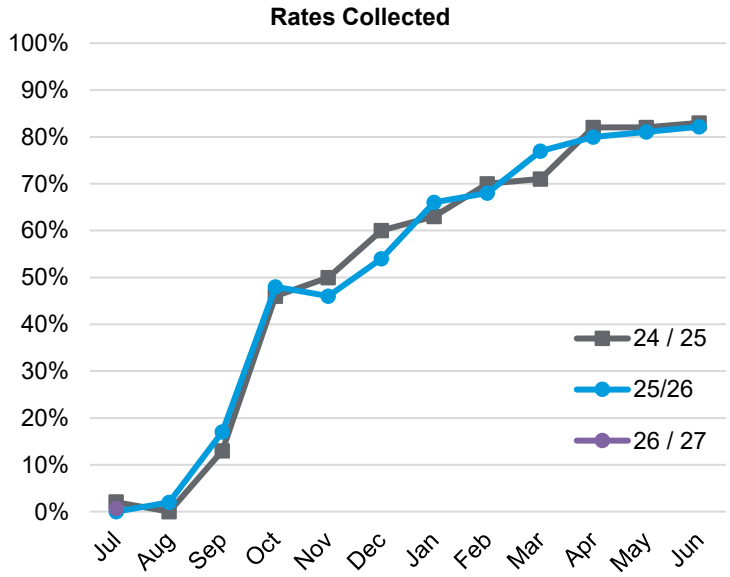
SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2026

6. RECEIVABLES

(a) Rates Receivable

	31 Jul 26
	$
Rates Receivables	400,433
Rates Received in Advance	-
Total Rates Receivable Outstanding	**400,433**

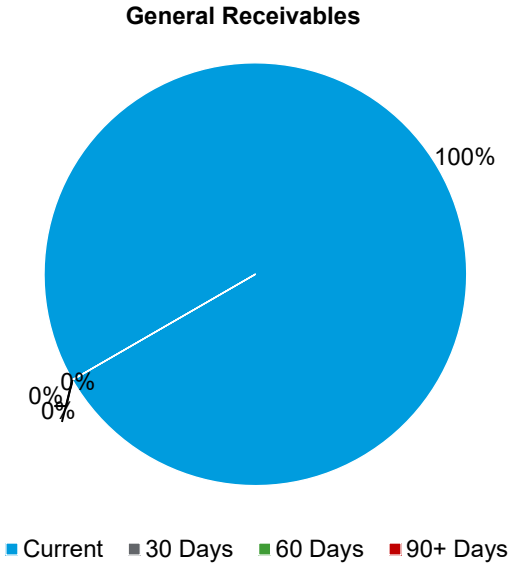
Closing Balances - Prior Year	403,257
Rates Levied this year	-
Service charges levied this year	-
Closing Balances - Current Month	(400,433)
Total Rates Collected to Date	**2,824**
Percentage Collected	*1%*



Comments / Notes

(b) General Receivables

	31 Jul 26
	$
Current	3,216,468
30 Days	-
60 Days	-
90+ Days	-
Total General Receivables Outstanding	**3,216,468**

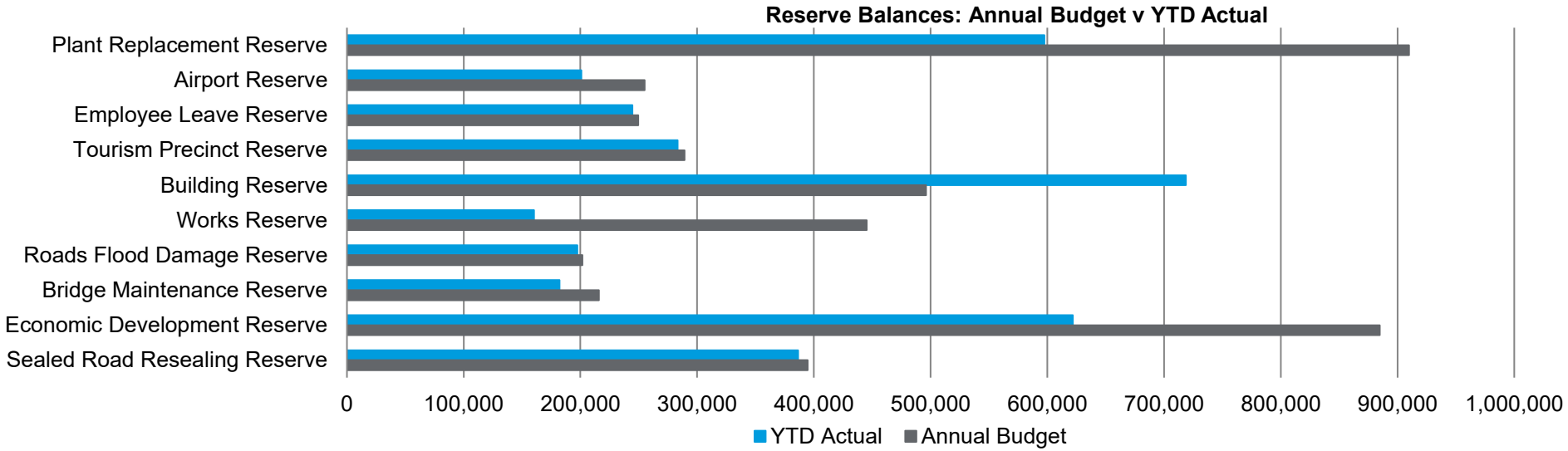


Comments / Notes
Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2026

7. CASH BACKED RESERVES

		Annual Budget				YTD Actual			
Restricted by council:	**Balance 01 Jul 26 $**	**Transfers from $**	**Interest Received $**	**Transfer to $**	**Balance 30 Jun 27 $**	**Transfers from $**	**Interest Received $**	**Transfer to $**	**Balance 31 Jul 26 $**
Reserve Name									
Plant Replacement Reserve	594,836	-	14,963	300,000	909,799	-	2,533	-	597,369
Airport Reserve	200,022	-	5,032	50,000	255,054	-	852	-	200,874
Employee Leave Reserve	243,466	-	6,124	-	249,590	-	1,037	-	244,503
Tourism Precinct Reserve	282,164	-	7,098	-	289,262	-	1,202	-	283,366
Building Reserve	718,017	(360,000)	18,062	120,018	496,097	-	672	-	718,689
Works Reserve	157,226	-	3,955	284,000	445,181	-	3,056	-	160,282
Roads Flood Damage Reserve	196,663	-	4,947	-	201,610	-	838	-	197,501
Bridge Maintenance Reserve	181,292	-	4,560	30,000	215,852	-	772	-	182,064
Economic Development Reserve	619,203	-	15,576	250,000	884,779	-	2,637	-	621,840
Sealed Road Resealing Reserve	384,946	-	9,683	-	394,629	-	1,640		386,586
Total Cash Backed Reserves	**3,577,835**	**(360,000)**	**90,000**	**1,034,018**	**4,341,853**	**-**	**15,238**	**-**	**3,593,073**



8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
Administration	**$**	**$**	**$**	**$**
CEO Vehicle replacement	30,000	30,000	-	-
Plant and Equipment			-	-
FUSO Truck GU 26 (4 x 2 diesel driven tip	10,000	5,000	-	(5,000)
P97 - Case 410 Bobcat	0	10,000	10,000	-
ISUZU 4x4 Crew Man Service Truck GU5	25,000	45,000	20,000	-
P103 - 2019 Ford Ranger Super Cab 3.2	-	15,000	15,000	-
2020 Ford Ranger P114	3,417	15,000	11,583	-
Grid Roller - Tremor Earthmoving P74	2,000	5,000	3,000	-
Total Disposal of Assets	**70,417**	**125,000**	**59,583**	**(5,000)**
Total Profit or (Loss)				**54,583**

YTD Actual

	WDV	Proceeds	Profit	(Loss)
Transport	**$**	**$**	**$**	**$**
Plant and Equipment	-	-	-	-
P113 - 2020 Toyota Hilux 4x4 2.8L DSL	-	-	-	-
Semi-Trailer with Side Tipping tray	-	-	-	-
P118 20' Camp Trailer Accommodation	-	-	-	-
Total Disposal of Assets	**-**	**-**	**-**	**-**
Total Profit or (Loss)				**-**

Comments / Notes

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Housing				
Lot 17 – Paint external steel posts of house, power wash external walls	15,000	-	-	-
Lot 17 – Remove old original Carpet and install vinyl planking	20,000	-	-	-
Lot 17 – Paint inside of house & Patching	24,000	-	-	-
Lot 19 - Replace Damaged Fence	20,000	-	-	-
Lot 19 – Power wash and repaint faded/rusting roof	12,000	-	-	-
Lot 19 – Power wash eaves and repaint	8,000	-	-	-
Lot 19 – Remove unused grass area near pool and install a patio (with slab), extend pool fence	40,000	-	-	-
Lot 19 – Repair main bathroom	10,000	-	-	-
Lot 19 - Paint inside of house & Patching	19,000	-	-	-
Lot 21 - Paint inside of House & Patching	24,000	-	-	-
Purchase 2x2 Home and duplex block	300,000	-	-	-
Residential Development Purchase for Land from the State	73,000	-	-	-
Lot 48 Units - Paint Outside and Redo Decking	20,000	-	-	-
Lot 49 Unit - Paint Outside and Redo Decking	20,000	-	-	-
Lot 48A and B - Carports	3,637	-	-	-
Lot 49 - Carport	3,637	-	-	-
Lot 45B - Lighting and Power to Shed	4,398	-	-	-
Lot 23 -Lighting and Power to Shed	3,742	-	-	-
Lot 19 Carport	22,381	-	-	-
Lot 53,28 Hatch Street New Housing Development	870,000	-	-	-
Lot 53,28B Hatch Street New Housing Development	870,000			
Lot 50 - Patio Shade Blinds	5,700	-	-	-
Recreation and Culture				
Lot 52 -Lighting And Power To Shed	2,306			
Community Amenities				
Rubbish Tip Purchase - From the State	30,000	-	-	-
Transport				
Chemical Laydown Area	11,203	-	156	(156)
Concrete Bay Machinery Workshop	60,000	-	-	-
Workshop Replacement	150,000	-	-	-
Economic Services				
GJPTP - Lighting and Power to Shed	13,804	-	-	-
Pub Signage - Petrol Awning	-	-	(1,125)	1,125
Total Land and Buildings	**2,655,808**	**-**	**(969)**	**969**

9. CAPITAL ACQUISITIONS (Continued)

(b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Transport	**$**	**$**	**$**	**$**
Fuel Pod	16,000	-	-	-
P97 Replace Bobcat - $95,000 (Auction old one $10,000)	120,000	-	-	-
P95 Service/sign truck	220,000	-	-	-
P103 Ranger Space cab	75,000	-	-	-
P114 Ranger Space cab	75,000	-	-	-
P58 Camp Trailer	120,000	-	-	-
P74 Grid Roller	210,000	-	-	-
High Speed Water Transfer Pump	45,000	-	-	-
Tyre Changer for trucks	10,000	-	-	-
Automated Road Closure Signs	60,000	-	-	-
New CEO Work Vehicle	130,000	-	-	-
Gardeners Truck	200,000	-	-	-
Water Wheel Trailer	1,338	-	-	-
Operator Camp	4,000	-	-	-
CCTV Camera's with licence Plate Recognition	62,000	-	-	-
Total Plant and Equipment	**1,348,338**	**-**	**-**	**-**

(c) Furniture and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Governance	**$**	**$**	**$**	**$**
Administration Front Office Upgrade GEN	75,000	-	-	-
Records Management System Software	40,000	-	-	-
Synergy / Accounting Software	100,000	-	-	-
OH&S Reporting System	100,000	-	-	-
CRC, Education and Welfare				
Visitor Information Centre Digital Kiosk	31,500	-	28,985	(28,985)
Furniture Replacement	20,000	-	-	-
Recreation and Culture				
Pavilion – Wifi for Buildings	25,000	-	-	-
Pavillion Airconditioner Wall Units	55,000	-	-	-
Museum Upgrade	30,000	-	-	-
War Memorial Digital Honour Board	40,000	-	30,295	(30,295)
Economic Services				
Visit Upper Gascoyne Website	15,200	-	-	-
Transport				
Workshop - Storage & Shelving Upgrade	30,000	-	-	-
Fleet Management Software	20,000	-	-	-
Total Furniture and Equipment	**581,700**	**-**	**59,280**	**(59,280)**

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

Transport	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
33 River Crossing Floodway Reconstruction	125,000	-	-	-
Pells Creek Crossing Upgrade to Seal	-	-	(2,941)	2,941
Signage 25/26 - Stock	200,000	-	-	-
Grids 25/26 - Stock	75,000	-	-	-
Indigenous Access Rd/Sip Funded Landor Realignment Inclusive Remote Access Road Clearing Portion	1,496,226	1,496,226	1,067,774	428,452
R2R - Landor Meekatharra Road Slk 48 To 62 - Resheeting Various 25/26	87,784	87,784	83,887	3,897
RRG - Resealing Dalgety Downs Landor Rd	348,662	-	-	-
RRG -Cobra Dairy Creek Road SLK 0-20 Reset SLK 0-15	908,000	-	20,015	(20,015)
RRG -Ullawarra Rd Reset Various Sections SLK 90 - 140	908,000	-	-	-
R2R Road Projects -RFQ01 26-27 – Bitumen Seal and Resealing Program - Carnarvon -Mullewa Reseals as per works programme with Greenfield	650,000	-	-	-
R2R - Resheeting 15km Carnarvon - Mullewa (Dairy Creek turnoff to Glenburg turnoff)	650,000	-	-	-
SIP #1230180 Project 30002190 Resheeting / Sealing Carnarvon Mullewa Rd 26/27	4,848,021	-	-	-
Total Infrastructure - Roads	**10,296,693**	**1,584,010**	**1,168,735**	**415,275**

9. CAPITAL ACQUISITIONS (Continued)

(e) Infrastructure - Other	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Law, Order and Public Safety				
Dog Kennel - Holding Pen for Ranger P/Up	7,500	-	-	-
Community Amenities				
Fence - New Rubbish Tip Reserve	150,000	-	-	-
Rehabilitate Old Rubbish Tip Reserve	16,741	-	-	-
Evaporation Pond Compacting and Testing	80,000			
Recreation and Culture				
Reverse Osmosis Plant	15,000	-	-	-
Upgrade River Pumps and Infrastructure	20,000	-	-	-
Town Cemetery Signage and Fencing	10,000	-	-	-
Transport				
Depot Perimeter Fence - Replacement	5,025	-	-	-
New Roadside Bores	180,000	-	-	-
Total Infrastructure - Other	**484,266**	**-**	**-**	**-**
Total Capital Expenditure	**15,366,805**	**1,584,010**	**1,227,046**	**356,964**

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 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	129,278	0.127500	15	16,483	-	-	-	-
UV Rural	1,580,169	0.178398	26	281,899	-	-	-	-
UV Mining	4,436,238	0.356796	160	1,582,832	-	-	-	-
GRV Transient Workforce A	900,000	0.250000	1	225,000	-	-	-	-
Total General Rates				**2,106,214**	**-**	**-**	**-**	**-**
Minimum Rates								
GRV Town	13,395	536	9	4,824	-	-	-	-
UV Rural	22,306	1,632	12	19,584	-	-	-	-
UV Mining	371,823	2,244	132	296,208	-	-	-	-
GRV Transient Workforce A	-	2,200	0	-	-	-	-	-
Total Minimum Rates				**320,616**	**-**	**-**	**-**	**-**
Total General and Minimum Rates				**2,426,830**	**-**	**-**	**-**	**-**
Other Rate Revenue								
Rates Write-off				(5,000)				-
Interim Rates				(50,000)				-
Facilities Fees (Ex Gratia)				11,200				-
Unclaimed Rates Overpaid/Surrendered				-				(439)
Financial Hardship Policy - Rates				-				-
Instalment Charges				-				-
Total Rate Revenue				**2,383,030**				**(439)**
Administration Charges								
Interest Written Off				-				
Administration Charges				1,897				
Total Funds Raised from Rates				**2,384,927**				

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2026

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	Opening Balance 01 Jul 26 $	New Loans YTD Actual $	New Loans Annual Budget $	Principal Repayments YTD Actual $	Principal Repayments Annual Budget $	Principal Outstanding YTD Actual $	Principal Outstanding Annual Budget $	Finance Cost Repayments YTD Actual $	Finance Cost Repayments Annual Budget $
Housing									
Loan 29 Staff Housing	60,192	-	-	-	(39,830)	60,192	20,362	(676)	(1,302)
Loan 30 Staff Housing	208,549	-	-	-	(45,469)	208,549	163,080	(370)	(3,382)
Loan 31 Staff Housing	472,508	-	-	(27,127)	(54,823)	445,381	417,685	110	(21,014)
Loan 32 Staff Housing	-	600,000	600,000	-	(23,233)	600,000	576,767	-	(34,732)
Economic Services									
Loan 28 Tourism Precinct	184,584	-	-	-	(58,492)	184,584	126,092	(2,932)	(8,931)
Total Repayments	**925,833**	**600,000**	**600,000**	**(27,127)**	**(221,847)**	**1,498,706**	**1,303,986**	**(3,869)**	**(69,361)**

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 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	709,509	-	-
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	20,490	5,123	6,050
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	3,000	3,000
Other Community Grants		17,000	10,000	-
Transport				
FAGS Roads	Government of WA	282,200	-	-
MRWA Direct Grant	MRWA	539,435	539,435	-
Economic Services				
Town Planning Schemes and Strategies		-	-	(74)
Other Property and Services				
Diesel Fuel Rebate	ATO	60,000	5,000	2,861
Total Operating Grants, Subsidies and Contributions		**1,727,634**	**562,558**	**11,836**

(b) Capital Grants, Subsidies and Contributions

Recreation & Culture				
Grants - Capital Income		10,000	-	-
Transport				
Roads to Recovery		1,387,784	87,784	83,887
Regional Road Group Funding		1,302,722	521,089	1,065,104
Indigenous Access Roads - Fund Income		-	-	(3,321)
State Initiative Program (Road Projects)		6,099,782	1,329,782	1,064,833
CCTV Cameras		50,000	-	-
Total Non-Operating Grants, Subsidies and Contributions		**8,850,288**	**1,938,655**	**2,210,503**
Total Grants, Subsidies and Contributions		**10,577,922**	**2,501,213**	**2,222,340**

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA - AGRN 1062		2,470,000	-	-
Grants DRFAWA - AGRN 1062		809,775	-	-
Total Flood Damage Reimbursements		**3,279,775**	**-**	**-**

Shire of UPPER GASCOYNE
Shire of Upper Gascoyne
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SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 August 2026

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

RSM Australia Pty Ltd

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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: 17 September 2026

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
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RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2026
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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2026

EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 31 August 2026 of $10,911,893

Significant Revenue and Expenditure

Significant Projects	Collected / Completed %	Annual Budget $	YTD Budget $	YTD Actual $
Indigenous Access Rd/Sip Funded Landor Realignmen	107%	1,496,226	1,496,226	1,595,223
SIP #1230180 Project 30002190 Resheeting / Sealing (	16%	4,848,021	-	798,648
Lot 53,28 Hatch Street New Housing Development	0%	870,000	-	-
	33%	7,214,247	1,496,226	2,393,870
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	42%	5,007,409	815,485	2,097,097
Capital Grants, Subsidies and Contributions	30%	8,850,288	1,938,655	2,636,636
	34%	13,857,697	2,754,140	4,733,733
Rates Levied	0%	2,384,927	(834)	(439)

% - Compares current YTD actuals to the Annual Budget

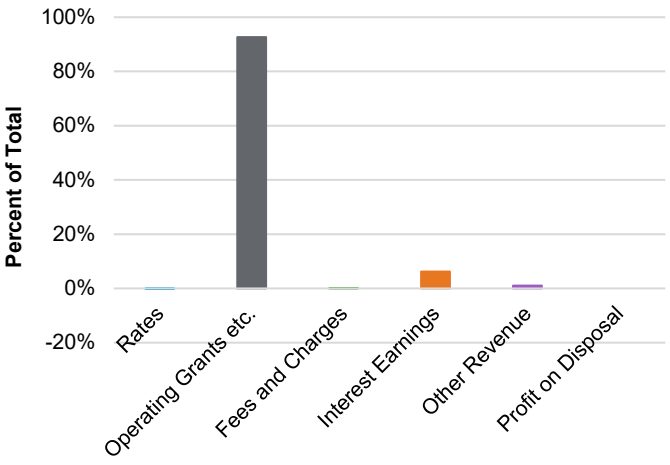
Financial Position

Account	Difference to Prior Year %	Current Year 31 Aug 26 $	Prior Year 31 Aug 25 $
Adjusted Net Current Assets	169%	10,911,893	6,443,548
Cash and Equivalent - Unrestricted	171%	12,020,930	7,012,017
Cash and Equivalent - Restricted	195%	3,602,214	1,845,566
Receivables - Rates	257%	398,508	155,136
Receivables - Other	404%	544,774	134,958
Payables	121%	(3,540,591)	(2,933,076)

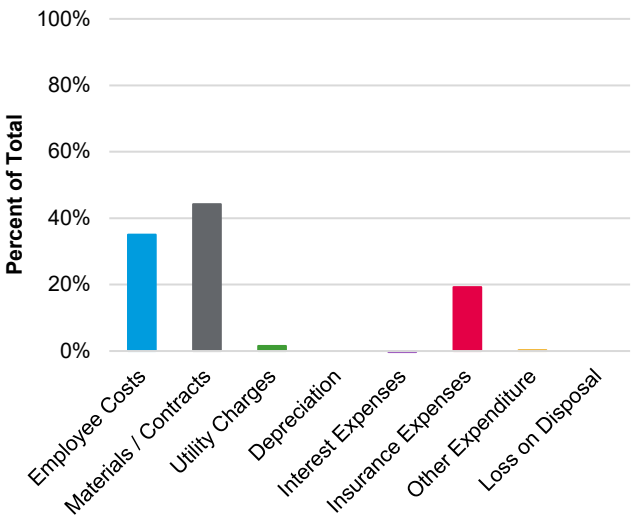
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2026
SUMMARY GRAPHS - OPERATING

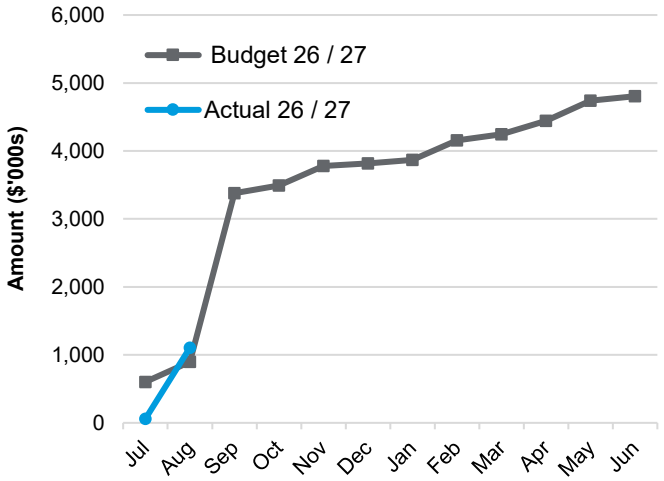
Operating Income (exc. Flood Damage)



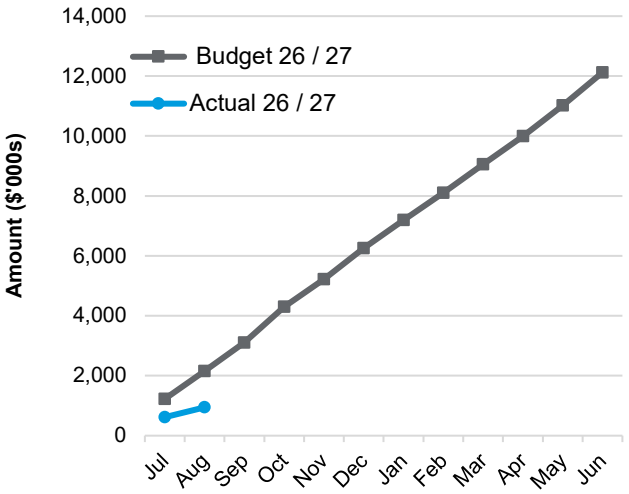
Operating Expenditure (exc. Flood Damage)



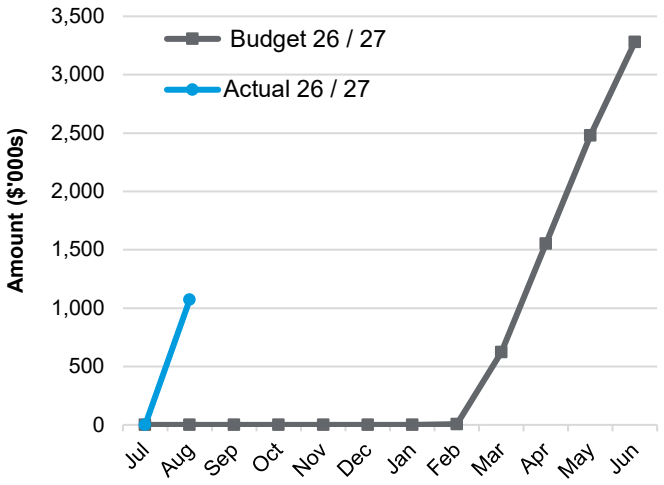
Operating Revenues (exc. Flood Damage)



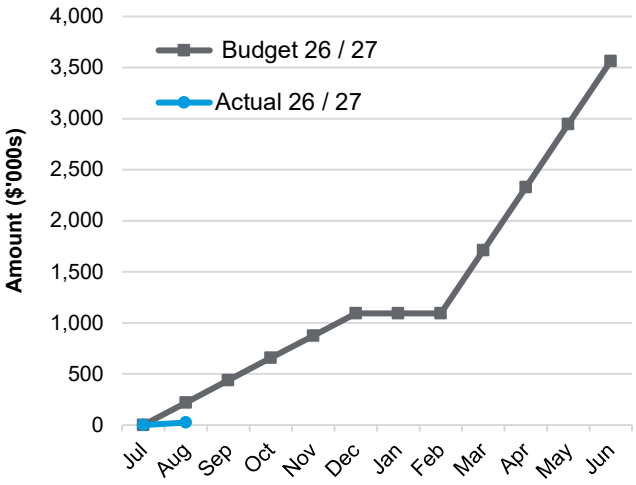
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue



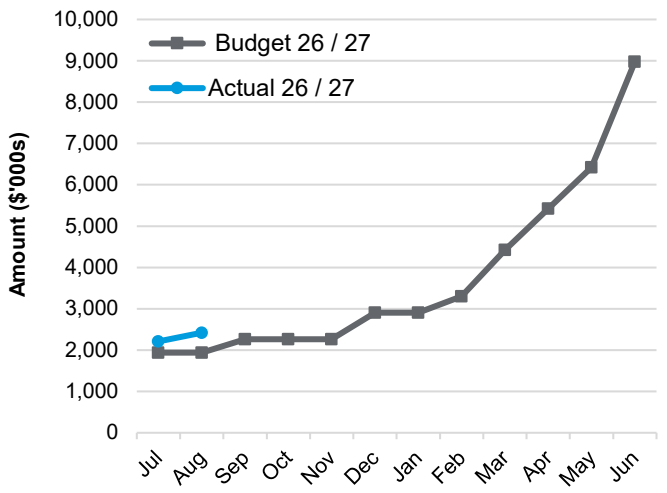
Flood Damage Expenses



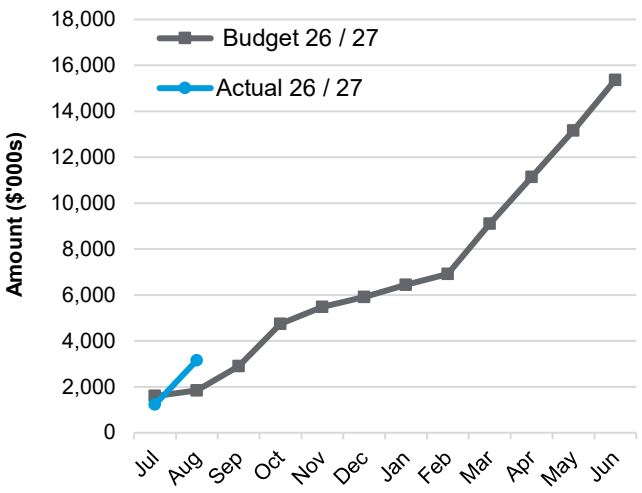
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2026
SUMMARY GRAPHS - CAPITAL

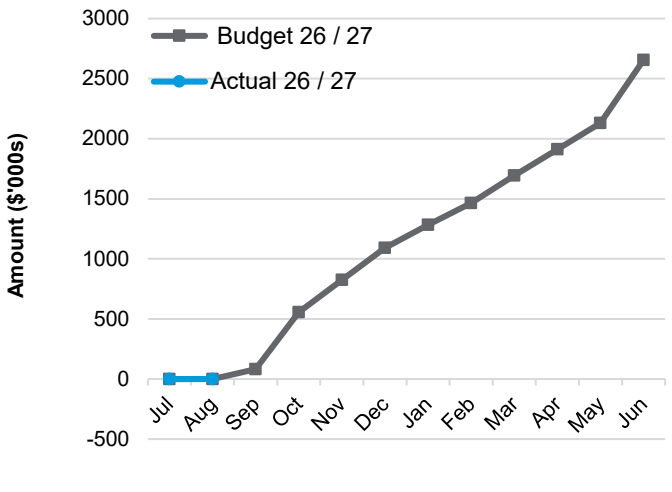
Capital Revenue



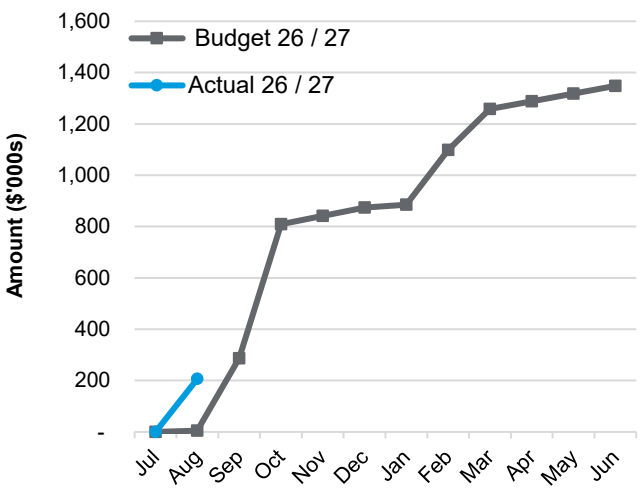
Capital Expenditure



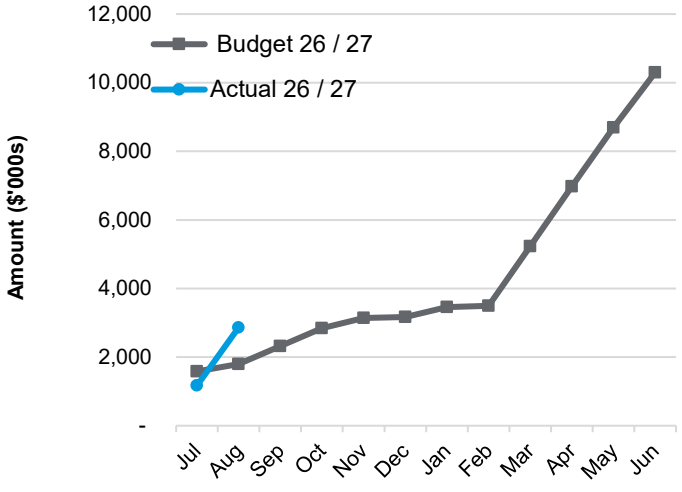
Land and Buildings



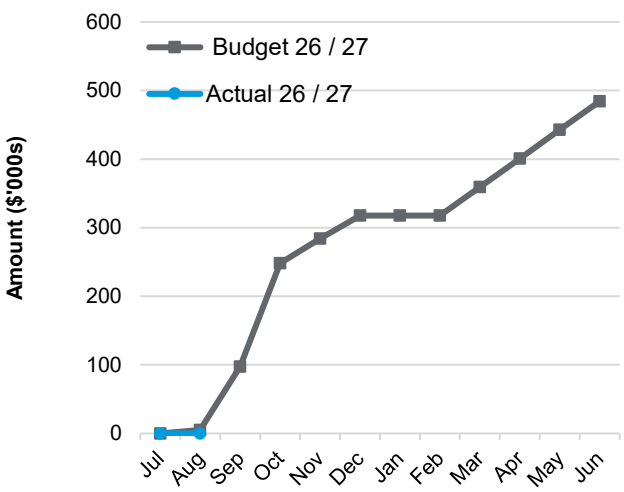
Plant and Equipment



Roads



Other Infrastructure



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 31 August 2026

NATURE OR TYPE	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %	Var
Revenue							
Rates	10	2,384,927	(834)	**(439)**	395	(47%)	
Grants, Subsidies and Contributions	12(a)	1,727,634	815,485	**1,024,330**	208,845	26%	▲
Fees and Charges		116,396	8,896	**1,036**	(7,861)	(88%)	
Interest Earnings		337,000	54,168	**68,835**	14,667	27%	
Other Revenue		179,825	17,352	**11,569**	(5,783)	(33%)	
		4,745,782	**895,067**	**1,105,330**			
			-				
Expenses							
Employee Costs		(2,018,620)	(321,357)	**(330,508)**	(9,151)	(3%)	
Materials and Contracts		(3,870,767)	(682,655)	**(417,027)**	265,628	39%	▲
Utility Charges		(223,864)	(27,189)	**(14,420)**	12,769	47%	
		(5,345,808)	(907,980)	-	907,980	100%	
Depreciation on Non-current Assets							▲
Finance Cost		(89,361)	1,203	**2,969**	1,766	(147%)	
Insurance Expenses		(395,375)	(190,299)	**(181,476)**	8,823	5%	
Other Expenditure		(173,800)	(21,668)	**(2,748)**	18,920	87%	
		(12,117,595)	**(2,149,945)**	**(943,211)**			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	8,850,288	1,938,655	**2,636,636**	697,981	36%	▲
Profit on Disposal of Assets	8	59,583		-			
(Loss) on Disposal of Assets	8	(5,000)		-	-		
		8,904,871	**1,938,655**	**2,636,636**			
Flood Damage							
Reimbursements	12(c)	3,279,775	-	**1,072,767**	1,072,767		▲
Materials and Contracts		(3,563,775)	(218,755)	**(24,421)**	194,334	89%	▲
		(284,000)	**(218,755)**	**1,048,346**			
Net Result		**1,249,058**	**465,022**	**3,847,101**			

* - 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 31 August 2026

REPORTING PROGRAM	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %
Revenue						
Governance		105,000	166	**-**	(166)	(100%)
General Purpose Funding		3,436,436	230,711	**363,603**	132,892	58%
Law, Order and Public Safety		33,590	5,123	**1,272**	(3,851)	(75%)
Health		500	-	**-**	-	
Education and Welfare		145,325	17,886	**56,124**	38,238	214%
Housing		-	-	**-**	-	
Community Amenities		11,596	-	**11**	11	
Recreation and Culture		41,450	154	**604**	450	292%
Transport		865,385	617,277	**669,689**	52,412	8%
Economic Services		46,500	13,750	**6,716**	(7,034)	(51%)
Other Property and Services		60,000	10,000	**7,311**	(2,689)	(27%)
		4,745,782	**895,067**	**1,105,330**		
Expenses						
Governance		(740,542)	(133,116)	**(174,742)**	(41,626)	(31%)
General Purpose Funding		(310,943)	(46,923)	**(37,662)**	9,261	20%
Law, Order and Public Safety		(175,978)	(23,066)	**(17,044)**	6,023	26%
Health		(107,941)	(14,658)	**(11,791)**	2,867	20%
Education and Welfare		(571,100)	(94,065)	**(80,010)**	14,055	15%
Housing		(685,691)	(110,654)	**(57,803)**	52,851	48%
Community Amenities		(242,311)	(33,654)	**(11,411)**	22,243	66%
Recreation and Culture		(784,515)	(132,645)	**(68,283)**	64,362	49%
Transport		(7,281,185)	(1,258,750)	**(384,426)**	874,324	69%
Economic Services		(1,157,389)	(250,352)	**(104,830)**	145,522	58%
Other Property and Services		(60,000)	(52,064)	**4,792**	56,856	109%
		(12,117,595)	**(2,149,947)**	**(943,211)**		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	8,850,288	1,938,655	**2,636,636**	697,981	36%
Profit on Disposal of Assets		59,583		**-**		
(Loss) on Disposal of Assets	8	(5,000)		**-**	-	
		8,904,871	**1,938,655**	**2,636,636**		
Flood Damage - Transport						
Reimbursements	12(c)	3,279,775	-	**1,072,767**	1,072,767	
Materials and Contracts		(3,563,775)	(218,755)	**(24,421)**	194,334	89%
		(284,000)	**(218,755)**	**1,048,346**		
Net Result		**1,249,058**	**465,020**	**3,847,101**		

* - 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 31 August 2026

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
		$	$	$	$	%	
Revenue from Operating Activities							
Rates		2,384,927	(834)	**(439)**	395	(47%)	
Grants, Subsidies and Contributions		5,007,409	815,485	**2,097,097**	1,281,612	157%	▲
Fees and Charges		116,396	8,896	**1,036**	(7,861)	(88%)	
Interest Earnings		337,000	54,168	**68,835**	14,667	27%	
Other Revenue		179,825	17,352	**11,569**	(5,783)	(33%)	
Profit on Disposal of Assets		59,583	-	**-**	-		
		8,085,140	**895,067**	**2,178,097**			
Expenditure from Operating Activities							
Employee Costs		(2,018,620)	(321,357)	**(330,508)**	(9,151)	(3%)	
Materials and Contracts		(7,434,542)	(901,410)	**(441,448)**	459,962	51%	▲
Utility Charges		(223,864)	(27,189)	**(14,420)**	12,769	47%	
Depreciation on Non-current Assets		(5,345,808)	(907,980)	**-**	907,980	100%	▲
Finance Cost		(89,361)	1,203	**2,969**	1,766	(147%)	
Insurance Expenses		(395,375)	(190,299)	**(181,476)**	8,823	5%	
Other Expenditure		(173,800)	(21,668)	**(2,748)**	18,920	87%	
(Loss) on Disposal of Assets		(5,000)	-	**-**	-		
		(15,686,370)	**(2,368,700)**	**(967,631)**			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,345,808	907,980	**-**			
(Profit) / Loss on Asset Disposal		(54,583)	-	**-**			
Movement in Employee Leave Provision		-	-	**-**			
Movement in Employee Provision Reserve		-	-	**(1,659)**			
Net Amount from Operating Activities		**(2,310,005)**	**(565,653)**	**1,208,806**			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	8,850,288	1,938,655	**2,636,636**	697,981	36%	▲
Proceeds from Disposal of Assets	8	125,000	125,000	**-**	(125,000)	(100%)	▼
		8,975,288	**2,063,655**	**2,636,636**			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(2,655,808)	-	**(156)**	(156)		
Payments for Plant and Equipment	9(b)	(1,348,338)	(5,338)	**(206,485)**	(201,147)	(3768%)	▼
Payments for Furniture and Equipment	9(c)	(581,700)	(21,300)	**(88,324)**	(67,024)	(315%)	▼
Payments for Infrastructure Assets - Roads	9(d)	(10,296,693)	(1,800,677)	**(2,863,007)**	(1,062,330)	(59%)	▼
Payments for Infrastructure Assets - Other	9(e)	(484,266)	-	**-**	-		
		(15,366,805)	**(1,827,315)**	**(3,157,972)**			
Net Amount from Investing Activities		**(6,391,517)**	**236,340**	**(521,336)**			
Financing Activities							
Inflows from Financing Activities							
Proceeds from New Debentures	11	600,000	600,000	**600,000**	-	0%	
Transfer from Reserves	7	360,000	-	**-**	-		
		960,000	**600,000**	**600,000**			
Outflows from Financing Activities							
Repayment of Debentures	11	(221,847)	(9,911)	**(9,911)**	-	0%	
Transfer to Reserves	7	(1,124,018)	-	**(24,378)**	(24,378)		
		(1,345,865)	**(9,911)**	**(34,289)**			
Net Amount from Financing Activities		**(385,865)**	**590,089**	**565,711**			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	9,087,387	9,087,387	**9,658,711**			
Amount attributable to operating activities		(2,310,005)	(565,653)	**1,208,806**			
Amount attributable to investing activities		(6,391,517)	236,340	**(521,336)**			
Amount attributable to financing activities		(385,865)	590,089	**565,711**			
Closing Surplus / (Deficit)	3	**-**	**9,348,163**	**10,911,893**			

* - 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 31 August 2026

	2027	2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	15,623,144	16,233,192
Trade and other receivables	1,177,952	2,936,744
Inventories	267,243	267,243
Other assets	555,625	78,511
TOTAL CURRENT ASSETS	**17,623,964**	**19,515,689**
NON-CURRENT ASSETS		
Other financial assets	39,810	39,810
Property, plant and equipment	14,900,785	14,636,115
Infrastructure	182,112,680	179,219,378
TOTAL NON-CURRENT ASSETS	**197,053,275**	**193,895,303**
TOTAL ASSETS	**214,677,238**	**213,410,991**
CURRENT LIABILITIES		
Trade and other payables	1,130,267	4,220,530
Other liabilities	1,835,741	1,879,439
Borrowings	247,432	198,614
Employee related provisions	305,589	305,589
TOTAL CURRENT LIABILITIES	**3,519,029**	**6,604,171**
NON-CURRENT LIABILITIES		
Borrowings	1,231,507	727,219
Employee related provisions	161,525	161,525
TOTAL NON-CURRENT LIABILITIES	**1,393,032**	**888,744**
TOTAL LIABILITIES	**4,912,061**	**7,492,915**
NET ASSETS	**209,765,177**	**205,918,076**
EQUITY		
Retained surplus	94,785,367	90,962,643
Reserve accounts	3,602,214	3,577,836
Revaluation surplus	111,377,597	111,377,597
TOTAL EQUITY	**209,765,177**	**205,918,076**

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 31 August 2026

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget $	YTD Actual Total $	Var $
Land and Buildings	9(a)	2,655,808	**156**	(2,655,652)
Plant and Equipment	9(b)	1,348,338	**206,485**	(1,141,853)
Furniture and Equipment	9(c)	581,700	**88,324**	(493,376)
Infrastructure Assets - Roads	9(d)	10,296,693	**2,863,007**	(7,433,686)
Infrastructure Assets - Other	9(e)	484,266	**-**	(484,266)
Total Capital Expenditure		15,366,805	**3,157,972**	(12,208,833)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		8,850,288	**2,636,636**	(6,213,652)
Borrowings		600,000	**600,000**	-
Other (Disposals and C/Fwd)		125,000	**-**	(125,000)
Council Contribution - Reserves		-	**-**	-
Council Contribution - Operations		5,791,517	**(78,664)**	(5,870,181)
Total Capital Acquisitions Funding		15,366,805	**3,157,972**	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2026

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Upper Gascoyne for the 2026/27 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:	18 Sep 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

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.

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.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2026

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Aug 26 YTD Actual $	YTD Budget $	Budget to Actual YTD %	Budget to Actual YTD $ Favourable / (Unfavourable)	Explanation
Operating Grants, Subsidies and Contributions	2,097,097	815,485	157%	1,281,612	*Timing variance mainly related to flood damage reimbursements. Refer note 12 for a breakdown of operating grants.*
Capital Grants, Subsidies and Contributions	2,636,636	1,938,655	36%	697,981	*Primarily related to timing differences between budget profile and actuals. Refer to note 12 for further detail.*

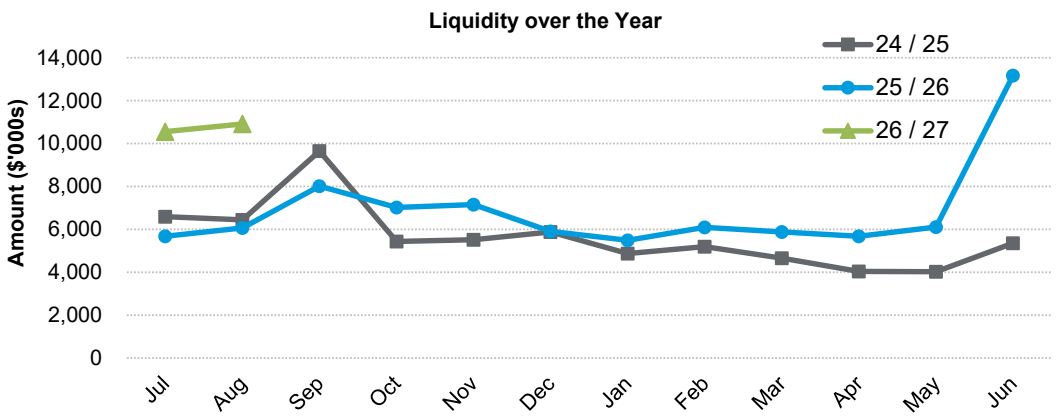
(b) (Expenses) / (Applications)

	31 Aug 26 YTD Actual $	YTD Budget $	Budget to Actual YTD %	Budget to Actual YTD $ Favourable / (Unfavourable)	Explanation
Materials and Contracts	(441,448)	(901,410)	51%	459,962	*Primarily related to below budget Country Road Maintenance ($163K), Flood Damage ($194K), Tourism Precinct Property Management ($48K), Parts and Repairs ($32K) and Tourism Precinct Repairs and Maintenance ($21K).*
Depreciation on Non-current Assets	-	(907,980)	100%	907,980	*Deprecation not posted due to finalisation of 30 June 2026 Annual Financial Statements and Audit.*

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2026

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Aug 26 $	Prior Year Closing 30 Jun 26 $	This Time Last Year 31 Aug 25 $
Current Assets				
Cash Unrestricted	4	12,020,930	12,655,356	7,012,017
Cash Restricted	4	3,602,214	3,577,836	1,845,566
Receivables - Rates	6(a)	398,508	403,257	155,136
Receivables - Other	6(b)	544,774	1,981,878	134,958
Receivables - Pensioner Rebates and Deferr		86	1,985	-
Interest / ATO Receivable		253,860	612,971	138,968
Provision for Doubtful Debts		(12,801)	(12,801)	(114,406)
Fringe Benefit Tax		15,088	(6,297)	-
Contract Assets		537,425	9,432	1,525,192
Prepayments		18,200	69,079	-
Inventories		267,243	267,243	222,507
Accrued Income		-	307,276	-
Total Current Assets		**17,645,526**	**19,867,215**	**10,919,939**
Current Liabilities				
Sundry Creditors		(121,659)	(2,181,447)	(16,004)
Deposits and Bonds		(902,682)	(1,350,652)	(50,180)
GST Payable		(6,474)	(357,823)	(22,242)
PAYG Withholding Tax		(31,780)	(42,699)	(29,897)
Loan Liability		(247,432)	(198,614)	(184,946)
Accrued Expenses		(57,136)	(522,352)	-
Income Received in Advance		(3,000)	(3,000)	-
Accrued Interest		-	(17,216)	-
Accrued Salaries and Wages		-	(63,391)	-
Accrued Time in Lieu		(31,748)	(31,976)	(794)
Lease Liability		-	-	(6,685)
Suspense		2,651	(1,500)	(26,786)
Contract Liabilities		(1,451,494)	(1,495,191)	(1,216,006)
Flood Damage Income Received in Advance		(384,248)	(384,248)	(1,138,935)
Total Payables		(3,235,002)	(6,650,109)	(2,692,475)
Provisions		(305,589)	(305,589)	(240,601)
Total Current Liabilities		**(3,540,591)**	**(6,955,698)**	**(2,933,076)**
Less: Cash Reserves	7	(3,602,213)	(3,577,836)	(1,845,566)
Less: Land Held for Resale		-	-	(2,500)
Less: Unspent Borrowings		-	-	-
Add: Loan Principal (Current)		247,432	214,854	184,946
Add: Employee Leave Reserve	7	245,125	243,466	82,841
Add: Movement in Employee Leave Reserve		(83,386)	(133,292)	30,279
Add: Current Portion of Lease Liability		-	-	6,685
Net Funding Position		**10,911,893**	**9,658,711**	**6,443,548**



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2026

4. CASH AND FINANCIAL ASSETS

Cash and Cash Equivalents	Unrestricted $	Restricted $	Trust $	Total Amount $	Institution	Interest Rate %	Maturity Date
Municipal Fund	222,585	-	-	222,585	CBA	2.85	N/A
Gascoyne River Reserve Account	-	2,602,214	-	2,602,214	CBA	4.00	N/A
Online Saver	11,797,958	-	-	11,797,958	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	**12,020,930**	**3,602,214**	**-**	**15,623,144**			

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 26 $	Amount Received $	Amount Paid $	Closing Balance 31 Aug 26 $
SUG Trust Fund	-	-	-	-
Total Funds in Trust	**-**	**-**	**-**	**-**

Comments / Notes

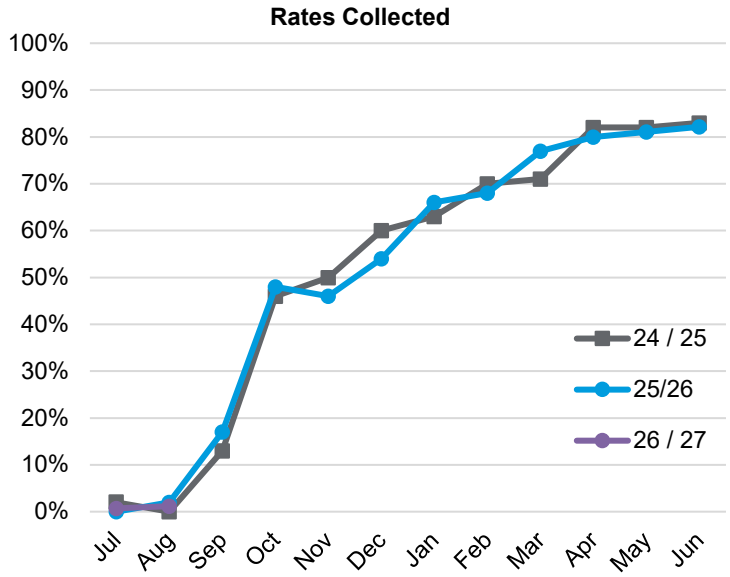
SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2026

6. RECEIVABLES

(a) Rates Receivable

	31 Aug 26 $
Rates Receivables	398,508
Rates Received in Advance	-
Total Rates Receivable Outstanding	**398,508**

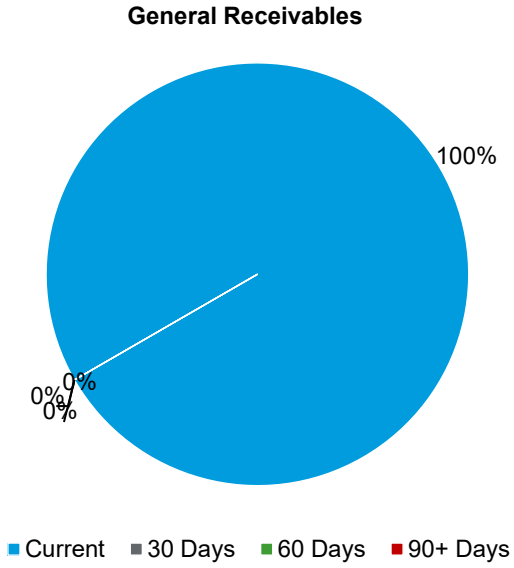
Closing Balances - Prior Year	403,257
Rates Levied this year	-
Service charges levied this year	-
Closing Balances - Current Month	(398,508)
Total Rates Collected to Date	**4,749**
Percentage Collected	*1%*



Comments / Notes

(b) General Receivables

	31 Aug 26 $
Current	544,774
30 Days	-
60 Days	-
90+ Days	-
Total General Receivables Outstanding	**544,774**

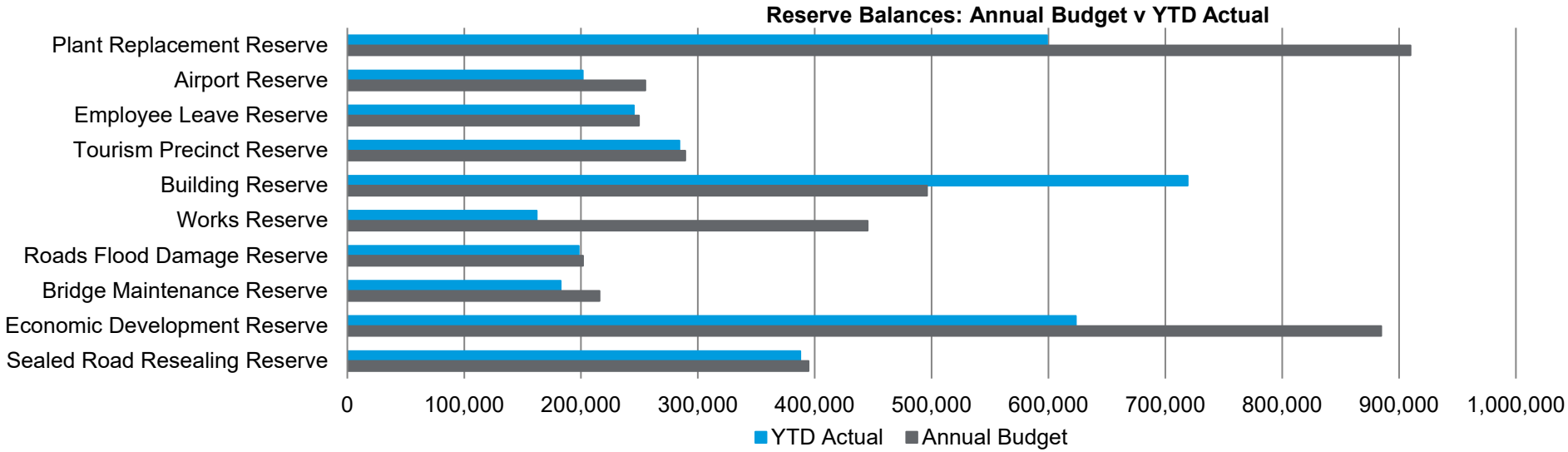


Comments / Notes
Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2026

7. CASH BACKED RESERVES

		Annual Budget				YTD Actual			
Restricted by council:	**Balance 01 Jul 26 $**	**Transfers from $**	**Interest Received $**	**Transfer to $**	**Balance 30 Jun 27 $**	**Transfers from $**	**Interest Received $**	**Transfer to $**	**Balance 31 Aug 26 $**
Reserve Name									
Plant Replacement Reserve	594,836	-	14,963	300,000	909,799	-	4,053	-	598,889
Airport Reserve	200,022	-	5,032	50,000	255,054	-	1,363	-	201,385
Employee Leave Reserve	243,466	-	6,124	-	249,590	-	1,659	-	245,125
Tourism Precinct Reserve	282,164	-	7,098	-	289,262	-	1,923	-	284,087
Building Reserve	718,017	(360,000)	18,062	120,018	496,097	-	1,080	-	719,097
Works Reserve	157,226	-	3,955	284,000	445,181	-	4,884	-	162,110
Roads Flood Damage Reserve	196,663	-	4,947	-	201,610	-	1,340	-	198,003
Bridge Maintenance Reserve	181,292	-	4,560	30,000	215,852	-	1,235	-	182,527
Economic Development Reserve	619,203	-	15,576	250,000	884,779	-	4,219	-	623,422
Sealed Road Resealing Reserve	384,946	-	9,683	-	394,629	-	2,623		387,569
Total Cash Backed Reserves	**3,577,835**	**(360,000)**	**90,000**	**1,034,018**	**4,341,853**	**-**	**24,378**	**-**	**3,602,213**



8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
Administration	**$**	**$**	**$**	**$**
CEO Vehicle replacement	30,000	30,000	-	-
Plant and Equipment			-	-
FUSO Truck GU 26 (4 x 2 diesel driven ti	10,000	5,000	-	(5,000)
P97 - Case 410 Bobcat	0	10,000	10,000	-
ISUZU 4x4 Crew Man Service Truck GU5	25,000	45,000	20,000	-
P103 - 2019 Ford Ranger Super Cab 3.2	-	15,000	15,000	-
2020 Ford Ranger P114	3,417	15,000	11,583	-
Grid Roller - Tremor Earthmoving P74	2,000	5,000	3,000	-
Total Disposal of Assets	**70,417**	**125,000**	**59,583**	**(5,000)**
Total Profit or (Loss)				**54,583**

YTD Actual

	WDV	Proceeds	Profit	(Loss)
Transport	**$**	**$**	**$**	**$**
Plant and Equipment	-	-	-	-
P113 - 2020 Toyota Hilux 4x4 2.8L DSL	-	-	-	-
Semi-Trailer with Side Tipping tray	-	-	-	-
P118 20' Camp Trailer Accommodation	-	-	-	-
Total Disposal of Assets	**-**	**-**	**-**	**-**
Total Profit or (Loss)				**-**

Comments / Notes

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2026

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Housing				
Lot 17 – Paint external steel posts of house, power wash external walls	15,000	-	-	-
Lot 17 – Remove old original Carpet and install vinyl planking	20,000	-	-	-
Lot 17 – Paint inside of house & Patching	24,000	-	-	-
Lot 19 - Replace Damaged Fence	20,000	-	-	-
Lot 19 – Power wash and repaint faded/rusting roof	12,000	-	-	-
Lot 19 – Power wash eaves and repaint	8,000	-	-	-
Lot 19 – Remove unused grass area near pool and install a patio (with slab), extend pool fence	40,000	-	-	-
Lot 19 – Repair main bathroom	10,000	-	-	-
Lot 19 - Paint inside of house & Patching	19,000	-	-	-
Lot 21 - Paint inside of House & Patching	24,000	-	-	-
Purchase 2x2 Home and duplex block	300,000	-	-	-
Residential Development Purchase for Land from the State	73,000	-	-	-
Lot 48 Units - Paint Outside and Redo Decking	20,000	-	-	-
Lot 49 Unit - Paint Outside and Redo Decking	20,000	-	-	-
Lot 48A and B - Carports	3,637	-	-	-
Lot 49 - Carport	3,637	-	-	-
Lot 45B - Lighting and Power to Shed	4,398	-	-	-
Lot 23 -Lighting and Power to Shed	3,742	-	-	-
Lot 19 Carport	22,381	-	-	-
Lot 53,28 Hatch Street New Housing Development	870,000	-	-	-
Lot 53,28B Hatch Street New Housing Development	870,000			
Lot 50 - Patio Shade Blinds	5,700	-	-	-
Recreation and Culture				
Lot 52 -Lighting And Power To Shed	2,306			
Community Amenities				
Rubbish Tip Purchase - From the State	30,000	-	-	-
Transport				
Chemical Laydown Area	11,203	-	156	(156)
Concrete Bay Machinery Workshop	60,000	-	-	-
Workshop Replacement	150,000	-	-	-
Economic Services				
GJPTP - Lighting and Power to Shed	13,804	-	-	-
Total Land and Buildings	**2,655,808**	**-**	**156**	**(156)**

9. CAPITAL ACQUISITIONS (Continued)

(b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Transport	$	$	$	$
Fuel Pod	16,000	-	13,261	(13,261)
P97 Replace Bobcat - $95,000 (Auction old one $10,000)	120,000	-	-	-
P95 Service/sign truck	220,000	-	-	-
P103 Ranger Space cab	75,000	-	-	-
P114 Ranger Space cab	75,000	-	-	-
P58 Camp Trailer	120,000	-	-	-
P74 Grid Roller	210,000	-	-	-
High Speed Water Transfer Pump	45,000	-	-	-
Tyre Changer for trucks	10,000	-	-	-
Automated Road Closure Signs	60,000	-	-	-
New CEO Work Vehicle	130,000	-	-	-
Gardeners Truck	200,000	-	193,223	(193,223)
Water Wheel Trailer	1,338	1,338	-	1,338
Operator Camp	4,000	4,000	-	4,000
CCTV Camera's with licence Plate Recognition	62,000	-	-	-
Total Plant and Equipment	**1,348,338**	**5,338**	**206,485**	**(187,885)**

(c) Furniture and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Governance	$	$	$	$
Administration Front Office Upgrade GEN	75,000	15,000	29,044	(14,044)
Records Management System Software	40,000	-	-	-
Synergy / Accounting Software	100,000	-	-	-
OH&S Reporting System	100,000	-	-	-
CRC, Education and Welfare				
Visitor Information Centre Digital Kiosk	31,500	6,300	28,985	(22,685)
Furniture Replacement	20,000	-	-	-
Recreation and Culture				
Pavilion – Wifi for Buildings	25,000	-	-	-
Pavillion Airconditioner Wall Units	55,000	-	-	-
Museum Upgrade	30,000	-	-	-
War Memorial Digital Honour Board	40,000	-	30,295	(30,295)
Economic Services				
Visit Upper Gascoyne Website	15,200	-	-	-
Transport				
Workshop - Storage & Shelving Upgrade	30,000	-	-	-
Fleet Management Software	20,000	-	-	-
Total Furniture and Equipment	**581,700**	**21,300**	**88,324**	**(67,024)**

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Transport	**$**	**$**	**$**	**$**
33 River Crossing Floodway Reconstruction	125,000	-	-	-
Signage 25/26 - Stock	200,000	-	3,100	(3,100)
Grids 25/26 - Stock	75,000	-	-	-
Indigenous Access Rd/Sip Funded Landor Realignment Inclusive Remote Access Road Clearing Portion	1,496,226	1,496,226	1,595,223	(98,997)
R2R - Landor Meekatharra Road Slk 48 To 62 - Resheeting Various 25/26	87,784	87,784	93,984	(6,200)
RRG - Resealing Dalgety Downs Landor Rd	348,662	-	-	-
RRG -Cobra Dairy Creek Road SLK 0-20 Reset SLK 0-15	908,000	-	366,659	(366,659)
RRG -Ullawarra Rd Reset Various Sections SLK 90 - 140	908,000	-	-	-
R2R Road Projects -RFQ01 26-27 – Bitumen Seal and Resealing Program - Carnarvon -Mullewa Reseals as per works programme with Greenfield	650,000	216,667	5,395	211,272
R2R - Resheeting 15km Carnarvon - Mullewa (Dairy Creek turnoff to Glenburg turnoff)	650,000	-	-	-
SIP #1230180 Project 30002190 Resheeting / Sealing Carnarvon Mullewa Rd 26/27	4,848,021	-	798,648	(798,648)
Total Infrastructure - Roads	**10,296,693**	**1,800,677**	**2,863,007**	**(1,062,330)**

9. CAPITAL ACQUISITIONS (Continued)

(e) Infrastructure - Other	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Law, Order and Public Safety				
Dog Kennel - Holding Pen for Ranger P/Up	7,500	-	-	-
Community Amenities				
Fence - New Rubbish Tip Reserve	150,000	-	-	-
Rehabilitate Old Rubbish Tip Reserve	16,741	-	-	-
Evaporation Pond Compacting and Testing	80,000			
Recreation and Culture				
Reverse Osmosis Plant	15,000	-	-	-
Upgrade River Pumps and Infrastructure	20,000	-	-	-
Town Cemetery Signage and Fencing	10,000	-	-	-
Transport				
Depot Perimeter Fence - Replacement	5,025	5,025	-	5,025
New Roadside Bores	180,000	-	-	-
Total Infrastructure - Other	**484,266**	**-**	**-**	**-**
Total Capital Expenditure	**15,366,805**	**1,827,315**	**3,157,972**	**(1,317,396)**

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 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	129,278	0.127500	15	16,483	-	-	-	-
UV Rural	1,580,169	0.178398	26	281,899	-	-	-	-
UV Mining	4,436,238	0.356796	160	1,582,832	-	-	-	-
GRV Transient Workforce A	900,000	0.250000	1	225,000	-	-	-	-
Total General Rates				**2,106,214**	**-**	**-**	**-**	**-**
Minimum Rates								
GRV Town	13,395	536	9	4,824	-	-	-	-
UV Rural	22,306	1,632	12	19,584	-	-	-	-
UV Mining	371,823	2,244	132	296,208	-	-	-	-
GRV Transient Workforce A	-	2,200	0	-	-	-	-	-
Total Minimum Rates				**320,616**	**-**	**-**	**-**	**-**
Total General and Minimum Rates				**2,426,830**	**-**	**-**	**-**	**-**
Other Rate Revenue								
Rates Write-off				(5,000)				-
Interim Rates				(50,000)				-
Facilities Fees (Ex Gratia)				11,200				-
Unclaimed Rates Overpaid/Surrendered				-				(439)
Financial Hardship Policy - Rates				-				-
Instalment Charges				-				-
Total Rate Revenue				**2,383,030**				**(439)**
Administration Charges								
Interest Written Off				-				
Administration Charges				1,897				
Total Funds Raised from Rates				**2,384,927**				

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2026

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	Opening Balance 01 Jul 26 $	New Loans YTD Actual $	New Loans Annual Budget $	Principal Repayments YTD Actual $	Principal Repayments Annual Budget $	Principal Outstanding YTD Actual $	Principal Outstanding Annual Budget $	Finance Cost Repayments YTD Actual $	Finance Cost Repayments Annual Budget $
Housing									
Loan 29 Staff Housing	60,192	-	-	-	(39,830)	40,425	20,362	224	(1,302)
Loan 30 Staff Housing	208,549	-	-	-	(45,469)	208,549	163,080	(370)	(3,382)
Loan 31 Staff Housing	472,508	-	-	(9,911)	(54,823)	462,597	417,685	110	(21,014)
Loan 32 Staff Housing	-	600,000	600,000	-	(23,233)	600,000	576,767	-	(34,732)
Economic Services									
Loan 28 Tourism Precinct	184,584	-	-	-	(58,492)	184,584	126,092	(2,932)	(8,931)
Total Repayments	**925,833**	**600,000**	**600,000**	**(9,911)**	**(221,847)**	**1,496,155**	**1,303,986**	**(2,969)**	**(69,361)**

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 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	709,509	177,377	295,208
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	20,490	5,123	1,272
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	3,000	51,000
Other Community Grants		17,000	10,000	-
Transport				
FAGS Roads	Government of WA	282,200	70,550	130,254
MRWA Direct Grant	MRWA	539,435	539,435	539,435
Economic Services				
Town Planning Schemes and Strategies		-	-	(149)
Other Property and Services				
Diesel Fuel Rebate	ATO	60,000	10,000	7,311
Total Operating Grants, Subsidies and Contributions		**1,727,634**	**815,485**	**1,024,330**

(b) Capital Grants, Subsidies and Contributions

Recreation & Culture				
Grants - Capital Income		10,000	-	10,000
Transport				
Roads to Recovery		1,387,784	87,784	94,009
Regional Road Group Funding		1,302,722	521,089	521,088
Indigenous Access Roads - Fund Income		-	-	-
State Initiative Program (Road Projects)		6,099,782	1,329,782	2,011,539
CCTV Cameras		50,000	-	-
Total Non-Operating Grants, Subsidies and Contributions		**8,850,288**	**1,938,655**	**2,636,636**
Total Grants, Subsidies and Contributions		**10,577,922**	**2,754,140**	**3,660,966**

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA - AGRN 1062		2,470,000	-	544,774
Grants DRFAWA - AGRN 1062		809,775	-	527,993
Total Flood Damage Reimbursements		**3,279,775**	**-**	**1,072,767**

APPENDIX 3

(2025 Compliance Audit Return (CAR))

2025 Compliance Audit Return

Review

Reponses

Below is a summary of all the information you have entered.

- If changes are required, select either the page navigation or 'Back' button.
- If the information is correct, complete your declaration to progress.

Details

Local Government

Shire of Upper Gascoyne

First name

John

Family name

McCleary

Email address

ceo@uppergascoyne.wa.gov.au

Business phone number

0417107446

Position at Local Government

Save

Submit

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Yes

We only have one local Law and this was promulgated on the 2nd of August 2022

s. 3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

N/A

All disposals valued at over $20,000 were done via public auction through Manheim Auctioneers.

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

N/A

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

N/A

None of our Committees have delegated authority.

s. 5.16 (2)

Were all delegations to committees in writing?

N/A

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

N/A

s. 5.18

Were all delegations to committees recorded in a register of delegations?

N/A

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

N/A

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

No

There are no designated Senior Employees in the Shire of Upper Gascoyne

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Yes

Were all delegations to the CEO in writing?

Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

N/A

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Yes

Adopted by Council on the 27/08/2025 by absolute majority

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Yes

Reviewed on the 27/08/2025

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Yes

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

N/A

No payment over the policy amount was paid.

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Yes

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Yes

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that

person disclose the nature and extent of that interest when giving the advice or report?

Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written

acknowledgment of having received the return?

Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

No

We went for model code as prepared by WALGA

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

N/A

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

N/A

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

N/A

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

N/A

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Yes

Adoption date or the date of the most recent review

05/12/2022

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Yes

We did a desk top review of both the CSP and Business Plan in November and December 2025. We elected not to make any changes as a new CSP and Business plan are scheduled for a complete review in 2026/27 Financial Year.

Date of review

26/11/2025

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

No

Two members are new (June 2026). These members are ready to commence training. One additional member elected in October 2025 who previously served as a councillor and had previously undertaken the training is still required to complete training.

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1)?

Yes

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

No

Our next scheduled review is for the 26/27 financial year

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Yes

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and

30G(2) of the Local Government (Elections) Regulations 1997?

Yes

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Yes

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Yes

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit,

debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Yes

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Yes

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Yes

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Yes

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Yes

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

N/A

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by

the local government? Did the CEO list each person as an acceptable tenderer?

N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

N/A

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Yes

r. 24F

No response required. This is covered by r. 24E.

Download Copy of CAR (Draft – For Review prior to Council adoption)

NOTE:
The final version of your CAR requiring certification will be emailed to you after you click submit. This

copy **must** be the version formally adopted by Council.

☐ I confirm that no further edits are required and that I am ready to receive my CAR by email for certification. I also acknowledge that, once I click Submit, I will not be able to make any changes. If revisions are required, I will need to restart the process from the beginning. I will upload evidence of certification and adoption by 30 September 2026.