

AGENDA

For the Ordinary Council Meeting

To be held on the 27th March 2026

Notice of Meeting

The next Ordinary Council Meeting for the Shire of Yalgoo will be held on Friday 27th March 2026 in the Paynes Find Community Centre, Paynes Find, commencing at 11.00am.



Ian Holland

CHIEF EXECUTIVE OFFICER

6th March 2026

Disclaimer:

The Shire of Yalgoo gives notice to members of the public that any decisions made at the meeting, can be revoked, pursuant to the Local Government Act 1995. Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.

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1 DECLARATION OF OPENING

The Shire President welcomed those in attendance and declared the meeting open at.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

President

Deputy President

Councilors

Chief Executive Officer

Deputy CEO

Executive Assistant

Works Foreman

APOLOGIES

LEAVE OF ABSENCE

3 DISCLOSURE OF INTERESTS

Councilors and Officers are reminded of the requirements of s5.65 of the Local Government Act 1995, to verbally disclose any interest during the meeting before the matter is discussed or to provide in writing the nature of the interest to the CEO before the meeting.

4 PUBLIC QUESTION TIME

REPONSES TO QUESTIONS TAKEN ON NOTICE

QUESTIONS TAKEN WITHOUT NOTICE

5 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

6 NOTICE OF MATTERS TO BE DISCUSSED BEHIND CLOSED DOORS

7 APPLICATIONS FOR LEAVE OF ABSENCE

8 ANNOUNCEMENTS CONCERNING MEETINGS ATTENDED

9 CONFIRMATION OF MINUTES

9.1 Minutes of the Ordinary Council Meeting – 27th February 2026

OFFICERS RECOMMENDATION

That the minutes of the Ordinary Council Meeting held on the 27th February 2026, as attached, be confirmed as a true and correct record.

9.2 MINUTES OF THE AUDIT COMMITTEE MEETING – 27th March 2026

OFFICERS RECOMMENDATION

That the minutes of Audit Committee Meeting held on the 27th March 2026 as attached be confirmed as a true and correct record.

10 AUDIT COMMITTEE RECOMMENDATION

10.1 2022/23 and 2023/24 Annual Reports

Applicant:	Shire of Yalgoo
Date:	23 March 2026
Reporting Officer:	Glenn Boyes Deputy Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	2022/23 Annual Report 2023/24 Annual Report

SUMMARY

As per the recommendation from the Audit Committee. That Council accepts the 2022/23 and 2023/24 Annual Reports including the audited financial statements as presented and setting the date for the general electors meeting.

COMMENT

Council has an obligation under the *Local Government Act 1995* to prepare an Annual Report and to present the report to the community. It is a requirement under the Act that Council accept the Annual Report by 31 December of the year following the report or within two months of the Auditors Report becoming available. It must also hold a general electors' meeting within fifty-six (56) days of accepting the Annual Report.

The 2022/23 and 2023/24 Annual Reports include:

- Shire President's Report
- Chief Executive Officer's Report
- Audited Financial Statements
- Auditor's Report

The report outlines the activities undertaken during 2022/23 and 2023/24 together with the financial position of the Shire as at 30 June 2023 and 30 June 2024.

The proposed Annual Electors Meeting date is Friday 24 April 2026 at 9:30am in the Council Chambers.

STATUTORY ENVIRONMENT

Local Government Act 1995

Subdivision 4 - Electors' meetings

5.26. Term used: electors

In this Subdivision –
"electors" includes ratepayers.

5.27. Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- (3) The matters to be discussed at general electors' meetings are to be those prescribed.

5.29. Convening electors' meetings

- (1) The CEO is to convene an electors' meeting by giving -

- (a) at least 14 days' local public notice; and
 - (b) each council member at least 14 days' notice,
- of the date, time, place and purpose of the meeting.

- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time the notice is first given and is to continue in the prescribed way until the meeting has been held.

5.30. Who presides at electors' meetings

- (1) The mayor or president is to preside at electors' meetings.
- (2) If the circumstances mentioned in section 5.34(a) or (b) apply the deputy mayor or deputy president may preside at an electors' meeting in accordance with that section.
- (3) If the circumstances mentioned in section 5.34(a) or (b) apply and -
 - (a) the office of deputy mayor or deputy president is vacant; or
 - (b) the deputy mayor or deputy president is not available or is unable or unwilling to perform the functions of mayor or president,then the electors present are to choose one of the councillors present to preside at the meeting but if there is no councillor present, able and willing to preside, then the electors present are to choose one of themselves to preside.

5.31. Procedure for electors' meetings

The procedure to be followed at, and in respect of, electors' meetings and the methods of voting at electors' meetings are to be in accordance with regulations.

5.32. Minutes of electors' meetings

The CEO is to -

- (a) cause minutes of the proceedings at an electors' meeting to be kept and preserved; and
- (b) ensure that copies of the minutes are made available for inspection by members of the public before the council meeting at which decisions made at the electors' meeting are first considered.

5.33. Decisions made at electors' meetings

- (1) All decisions made at an electors' meeting are to be considered at the next ordinary council meeting or, if that is not practicable -
 - (a) at the first ordinary council meeting after that meeting; or
 - (b) at a special meeting called for that purpose,whichever happens first.
- (2) If at a meeting of the council a local government makes a decision in response to a decision made at an electors' meeting, the reasons for the decision are to be recorded in the minutes of the council meeting.

Division 5 — Annual reports and planning

5.53. Annual reports

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain -
 - (a) a report from the mayor or president; and
 - (b) a report from the CEO; and
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and

- (f) the financial report for the financial year; and
- (g) such information as may be prescribed in relation to the payments made to employees; and
- (h) the auditor's report for the financial year; and
- (ha) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and
- (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including -
 - i. the number of complaints recorded in the register of complaints; and
 - ii. how the recorded complaints were dealt with; and
 - iii. any other details that the regulations may require; and
 - iv. such other information as may be prescribed.

5.54. Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* Absolute majority required.

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

5.56. Planning for the future

- (1) A local government is to plan for the future of the district.
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

Division 3 — Conduct of audit

7.9. Audit to be conducted

- (1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to -
 - (a) the mayor or president; and
 - (b) the CEO of the local government; and
 - (c) the Minister.
- (2) Without limiting the generality of subsection (1), where the auditor considers that -
 - (a) there is any error or deficiency in an account or financial report submitted for audit; or

- (b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or
 - (c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government,
- details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.
- (3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to -
 - (a) prepare a report thereon; and
 - (b) forward a copy of that report to the Minister,and that direction has effect according to its terms.
- (4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government.

Local Government (Administration) Regulations 1996

Part 3 — Electors' meetings

15. Matters to be discussed at general meeting (Act s. 5.27(3))

For the purposes of section 5.27(3), the matters to be discussed at a general electors' meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.

17. Voting at meeting (Act s. 5.31)

- (1) Each elector who is present at a general or special meeting of electors is entitled to one vote on each matter to be decided at the meeting but does not have to vote.
- (2) All decisions at a general or special meeting of electors are to be made by a simple majority of votes.
- (3) Voting at a general or special meeting of electors is to be conducted so that no voter's vote is secret.

18. Procedure at meeting (Act s. 5.31)

- (4) Subject to regulations 15 and 17, the procedure to be followed at a general or special meeting of electors is to be determined by the person presiding at the meeting.

POLICY IMPLCATIONS

NIL

FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council:

1. Accepts the 2022/23 and 2023/24 Annual Reports as presented, including:
 - 2022/23 and 2023/24 Annual Reports;
 - 2022/23 and 2023/24 Audited Annual Financial Statements;
 - 2022/23 and 2023/24 Independent Audit Reports;
2. Authorise the Chief Executive Officer to give local public notice of the availability of the annual report from 30th March 2026 in accordance with section 5.55 of the Local Government Act 1995; and
3. Conduct the Annual Electors Meeting on Friday 24th April 2026 at 9:45am at Core Stadium Yalgoo, by giving at least 14 days local public notice prior to the meeting.

2022/23



Annual Report



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President's Report

On behalf of the Council I am pleased to present the Shire of Yalgoo Annual Report for 2022/23 to the community. I am extremely proud to be extended the privilege of being elected as the President for the Shire of Yalgoo. Thank you to my family for their unconditional support and thank you to all of my community. I look forward to supporting and working closely with Administration and I hope everyone knows and continues to witness my and the Council's commitment to the community.

Thank you to Greg Payne who was Shire President during the 2021/22 year. Greg chose not to renominate at the end of his term in 2023. As is still the case, Council have enjoyed an excellent relationship with our staff who share the same purpose of creating and promoting an inclusive and resilient community.

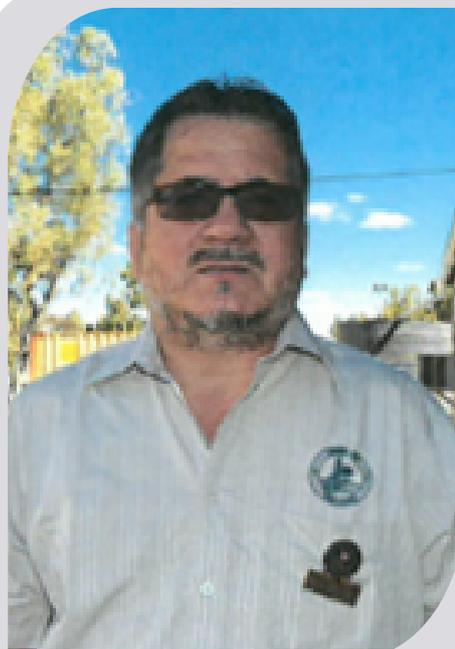
The growth of the district continues to be held back by a lack of services which are the responsibility of State and Federal Government. I encourage those interested to compare the projects Council has planned, funded or completed against the Strategic Community Plan that was majorly reviewed in 2021.

The Shire of Yalgoo is a relatively small team and community, that is expected to meet the same standards and levels of governance as a large city Council. Since the Office of the Auditor General took over auditing local governments our small team has prioritized service delivery over ticking boxes. This, when combined with no year-round capacity due to State Government audits, has resulted in the Shire remaining behind in this process. With some growth of our team we are improving in the eyes of our auditors and are on track to produce our reports and evidence in a more timely manner.

To my fellow Councillors, old and new, your time and commitment is appreciated. There will be a high expectation to work through further training so that the whole organisation can become more transparent and accountable for our ratepayers.

I would like to thank my fellow team of Councillors and Administration for their support and oversight of the district. Together we will continue to advocate for local development, increased health services and fit for purpose infrastructure such as highways in the district, while providing road and amenity improvements to residents and travelers.

Cr Raul Valenzuela
Shire President



Chief Executive Officer's Report

Council

The Yalgoo Shire Council has elected Cr Raul Valenzuela and Cr Gail Trenfield as the Shire President and Deputy Shire President respectively.

Sincere thanks is expressed to Cr Greg Payne for his time as Shire President. He made the call at the October Elections not to renominate for Council. Cr Simpson has also chosen not to be renominated after being successfully hired to bring some new life back to the Yalgoo Art Centre which continues to attract sales for local artwork.

The Shire apologises for the delay of this report. Staffing, contractor availability and scheduling conflicts with the Office of the Auditor General resulted in the Shire falling behind with this reporting process, compounded over subsequent years. At no point has this impacted service delivery to the community. At the time of publication, the Shire is back on track with the current years audit looking to be completed during the timeframe set by the State.

Road and Plant

A Howard Porter trailer combination has just been delivered after a 12 month wait and a Kenworth Prime Mover is still on back order. Due to vehicle availability the Shire has had to move from a trade in/tender model to an auction model once new vehicles have been received.

The Shire is still awaiting approval for flood damage for events AGRN962 and AGRN1021 which occurred in 2021 and 2022 respectively. This hold up is similar to most surrounding Shires and is occurring at a DFES management level.

Regional Road Group (RRG) and Local Roads and Community Infrastructure (LRCI) grant funding will be spent this year to seal the Yalgoo-Ningham Road to within 5km of Great Northern Highway from Geraldton-Mt Magnet Highway.

Projects

Administration is still struggling to attract non modular builders to the region. Stonework on the Yalgoo Railway Hall has been completed and looks excellent. It is lit up at night to draw attention and is regularly yellow representing road safety.

The Shire crew continues to renovate the woodwork and other aspects of the building alongside the courthouse and other Shire building projects. Two new houses have recently been completed, one which is being offered to the WA County Health Service to accommodate their staff.

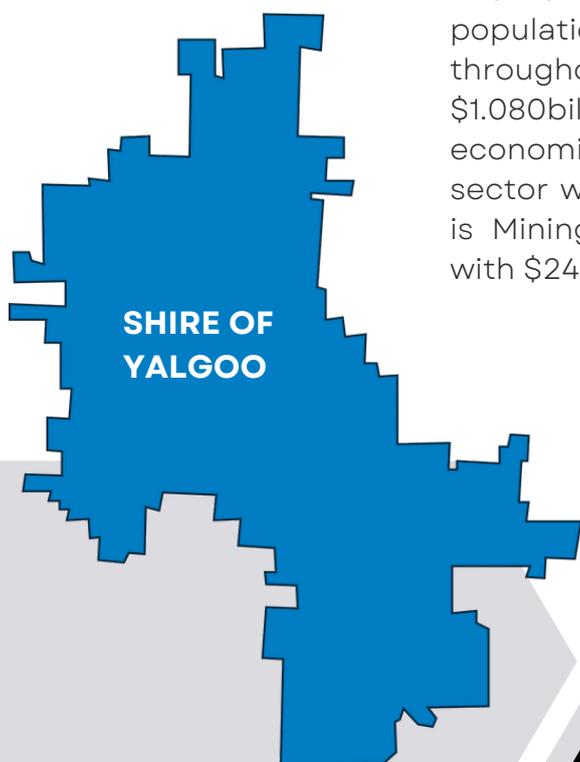
The Shire continues to advocate in many areas:

- Rail Crossing Safety
- Timeliness of Disaster Recovery Funding
- Coordination of Local Emergency Management Arrangements at a District Level
- Cost shifting to other industries for Mining Regulation
- Fit for purpose easily accessible health services – supported nurses, usable dental van
- Sensible electoral boundary reform taking into consideration communities with shared concerns

Ian Holland
Chief Executive Officer

About Yalgoo

The Shire of Yalgoo covers approximately 33,257.9sqkm of Western Australia's Mid West region. Located 497 km north of Perth, Yalgoo is a small settlement on the road from Geraldton to Mount Magnet. Yalgoo's appeal is that it is genuinely historic, after once being a thriving town during the gold rush era of the early 1980s.



The Shire's primary settlement of Yalgoo has a population of around 120 people with 400 people living throughout the Shire. The Shire generates an estimated \$1.080billion in output which accounts for 6.1% of total economic output for the Mid West region. The industry sector with the largest contribution to economic output is Mining with \$1.003 billion, followed by Construction with \$24.1million.



Yalgoo's Community



340
Population



34
Median Age



31
Registered Pets



66
Aboriginal & Torres Strait Islanders

0 to 9 years	3.6%	50 to 59 years	15.6%
10 to 19 years	6.3%	60 to 69 years	10.8%
20 to 29 years	26.2%	70 to 79 years	2.1%
30 to 39 years	19.3%	80+ years	3.3%
40 to 49 years	12.6%		



Top 3 Ancestries

Australian	19.4%
Aboriginal	19.4%
English	16.2%



29 Family Households
20 Single/Lone Households
0 Group Households

Tenure Type

Owned Outright	22.7%
Owned with Mortgage	0%
Rented	36.4%
Other tenure	13.6%



35 Occupied Dwellings

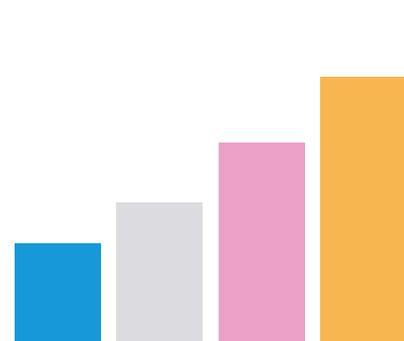
Median house price



Based on sales recorded in the preceding 12 months

HOUSE **\$70,000**

RENT **\$150/week**



Where We Live

2 Public Park

11 State heritage listed places

1 Public Primary School

1 Recreation Facilities

Community & Civic Buildings

1 Sports Stadium

400km of pathways

2 Unsealed runways

130+ Aboriginal Sites

8 Streetlights

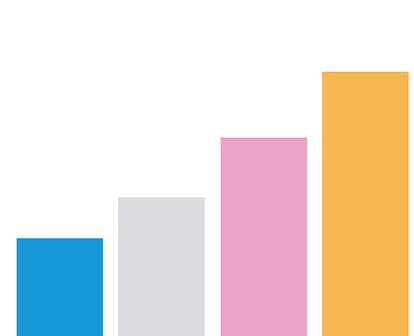
280km Sealed road network

1300km Unsealed road network



2 of 21

Sites of natural and cultural significance as part of the Murchison GeoRegion



Yalgoo's Economy



21

Local businesses



18

FTE Residents Employed

2.4%

Unemployment Rate

Travel to Work By



Car **27.5%**
 Walked **16.7%**
 Bus **6.7%**
 Worked at home **3.3%**



Top 5 Employing Industries

- 1 Mining (79.2%)
- 2 Construction (4.9%)
- 3 Accommodation & Food (3.6%)
- 4 Admin Support Services (2.9%)
- 5 Public Administration & Safety (2.4%)

Annual Economic Output

\$1.08B Yalgoo
\$17.7B Mid West

Gross Regional Product

\$480M Yalgoo
\$8.9B Mid West



Top 5 Industries by Output

- 1 Mining **\$1.01B**
- 2 Construction **\$25M**
- 3 Manufacturing **\$13M**
- 4 Rental, Hiring & Real Estate **\$11.2M**
- 5 Agriculture, Forestry & Fishing **\$7.38M**



Top 5 Tourism Attractions

- 1 Dominican Chapel of St Hyacinth
- 2 Courthouse Museum
- 3 Jokers Tunnel
- 4 Meteorite Crater
- 5 Paynes Find Gold Battery



\$1,575

Median Weekly Household Income



Council Structure



GREGORY PAYNE

PRESIDENT

Term Expires: 2023



GAIL TRENFIELD

DEPUTY/COUNCILLOR

Term Expires: 2025



GAIL SIMPSON

COUNCILLOR

Term Expires: 2023



RAUL VALENZUELA

COUNCILLOR

Term Expires: 2023



STANLEY WILLOCK

COUNCILLOR

Term Expires: 2025



TAMISHA HODDER

COUNCILLOR

Term Expires: 2025

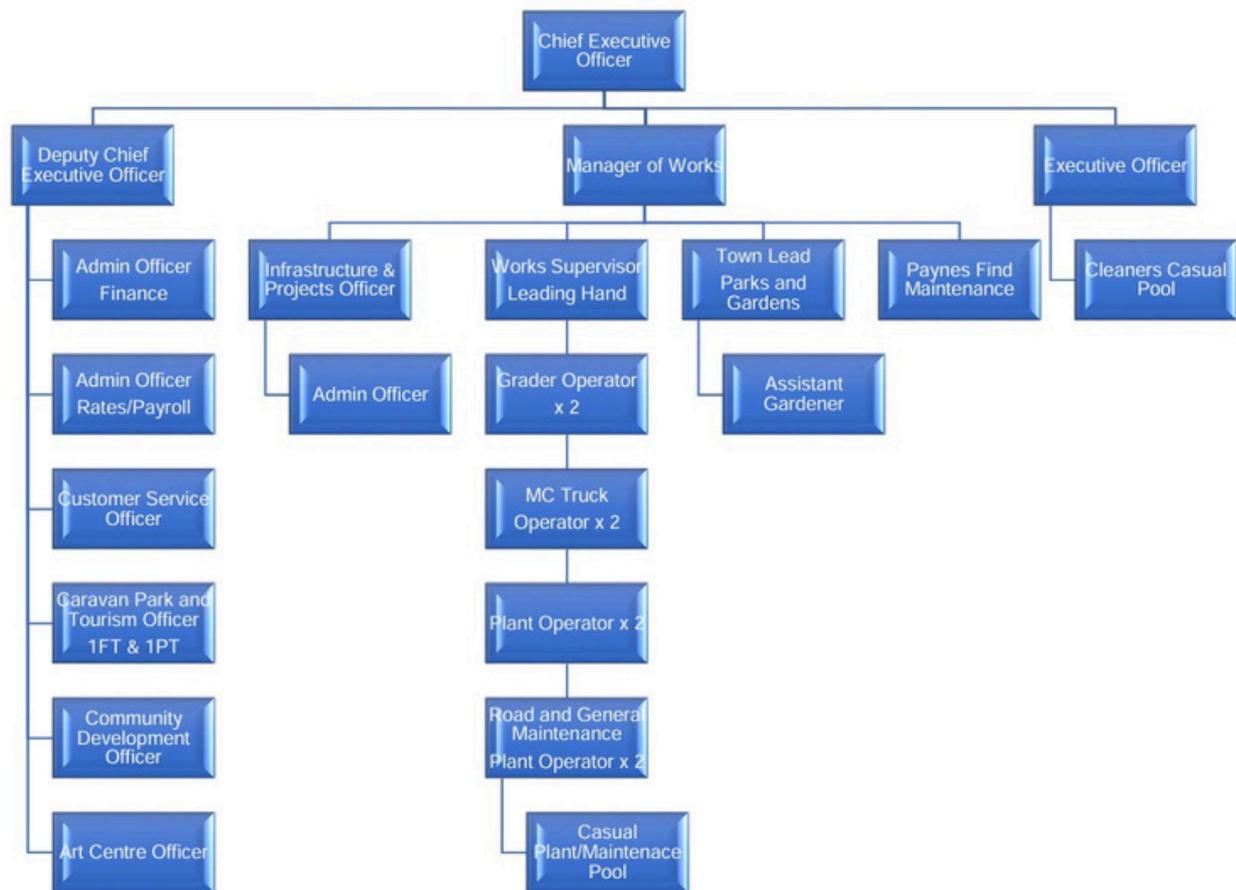
Attendances & Payments

- Attended in Person
- Attended Electronically
- Apology
- Leave of Absence

		Gregory Payne	Gail Trenfield	Gail Simpson	Raul Valenzuela	Stanley Willcock	Tamisha Hodder
Special	15 July	■	■	■	■	■	■
Ordinary	29 July	■	■	■	■	■	■
Special	10 August	■	■	■	■	■	■
Ordinary	26 August	■	■	■	■	■	■
Special	31 August	■	■	■	■	■	■
Special	15 September	■	■	■	■	■	■
Ordinary	30 September	■	■	■	■	■	■
Ordinary	28 October	■	■	■	■	■	■
Ordinary	25 November	■	■	■	■	■	■
Ordinary	16 December	■	■	■	■	■	■
Ordinary	25 January	■	■	■	■	■	■
Ordinary	24 February	■	■	■	■	■	■
Ordinary	31 March	■	■	■	■	■	■
Ordinary	28 April	■	■	■	■	■	■
Ordinary	26 May	■	■	■	■	■	■
Electors	30 June	■	■	■	■	■	■
Ordinary	30 June	■	■	■	■	■	■

Allowances		\$13,193	\$6,500	\$4,437	\$6,567	\$3,762	\$3,900
Sitting Fees		\$4,410	\$2,596	\$3,068	\$4,018	\$2,832	\$3,540

Organisation Structure



Staff Numbers	Men	Women
Full Time	10	4
Casual	1	3



Strategic Direction

Vision

Inclusive and Peaceful, Prosperous and Strong

Mission

To be an honest equitable and efficient Local Government delivering honest, equitable timely and appropriate services to secure economic sustainability and community wellbeing

Objectives

Economy: A modern and sustainable economy that provides for our growing community.

Environment: An environment that is managed well and appreciated by all.

Social: An educated, respectful, and inclusive community - a place where people feel they belong.

Civic Leadership: To be a Shire that serves our community with leadership, accountability, and integrity.

Annual Performance

During 2022/23, the Shire completed a number of projects and initiatives that align with the objectives of our Strategic Community Plan as follows:

Economy

- Installation of two satellite systems and cordless vacuum cleaner in two self-contained accommodation units at the Caravan Park.
- Replacement and renewal of plant and equipment.
- \$471,561 spent on improving our road infrastructure.
- Construction of Nurse Housing Accommodation.
- Sealed Yalgoo/Ninghan Road to width of 4 metres.

Environment

- Updated Heritage Strategy & Built Heritage Management Local Planning Policy.
- Continued involvement in Murchison Regional Vermin Council.



Annual Performance

Social

- Upgraded the Rage Cage by resurfacing the existing softfall, improving the synthetic turf surface and upgrading the tennis hardcourt.
- Participated in National Road Safety Week 2022 by lighting up the Railway Building yellow.
- Community Hall Railway Building restoration and renovation.
- Installation of artwork on the doors at Gibbons Street amenities created in collaboration between the Art Centre the Yalgoo School and local artists.
- Hosted the annual Emu Festival with family fun day.
- Hosted a mosaic workshop with The Serendipity Gallery.

Civic Leadership

- Three Councillors and the CEO attended the Australian Local Government Association AGM in Canberra.
- Six staff undertook specialised training include Forklift, Dogging Course and Enter and Work in Confined Spaces.



Community Engagement

The Shire produces regular publications to promote our successes, services and events to the community and stakeholders. These are published on our website, social media, and a variety of print media which are important tools for engagement. These tools enable the community to stay informed, participate in discussions and provide feedback on Shire initiatives.

WEBSITE

www.yalgoo.wa.gov.au

The Shire's official website includes valuable information for the community and visitors. The website had 27,299 unique visits in 2022/23. Visits were accessed 42.23% via desktop and 53.45% via mobile phones. Google was primarily used to drive traffic to the website.

SOCIAL MEDIA

www.facebook.com/shireofyalgoo

The Shire's official Facebook page communicates what is happening in the community as well as upcoming Council Meeting dates and times.

COMMUNITY NEWSLETTER

The Shire distributes a monthly newsletter, 'Bulletin', via our website and with hard copies distributed to active PO boxes. Hardcopies are also available at our Offices and Caravan Park.

PUBLIC NOTICES

Public notices are a statutory mechanism prescribed under the Western Australian Local Government Act 1995. There are a variety of matters for which the Shire must publish a public notice, including for the review of local laws, disposal of property, and local government elections, among others. The Shire published 23 statutory public notices in 2022/23.

COMMUNITY CONSULTATION

In-person community consultation was held in March 2023 as an opportunity for the community to provide input into upcoming future events in Yalgoo. Six people attended the session at the Yalgoo Arts Centre.

Statutory Information

National Competition Policy

Regarding Council's responsibilities in relation to National Competition Policy the Shire reports that:

- No business enterprise of the Shire has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.
- Competitive neutrality has not applied to any activities undertaken by the Shire in this reporting period.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality were implemented in respect of any relevant activity undertaken during the 2022/23 year.

Competitive Neutrality

This principle deals with ensuring that government business operations have no advantage or disadvantage in comparison with the private sector. This policy dictates that competitive neutrality should apply to all business activities which generate a user pays income of over \$200,000 unless it can be shown that it is not in the public interest. In this regard, no significant new business activities for the purposes of competitive neutrality were initiated or considered during the year and no non-compliance allegations were made. The Shire conducts no activities where the user pays income exceeds \$200,000.

Legislation Review

The Shire reviewed its Local Laws in November 2006, a result of the legislation review requirements. No local laws were reviewed in 2022/23.

Record Keeping

In accordance with legislative requirements, the Shire reviewed and adopted its Record Keeping Plan. This plan was then approved by the State Records Commission. Two staff undertook recordkeeping training in 2022/23.

Freedom of Information

The Freedom of Information Act 1992 gives the public a right to apply for access to documents held by the Shire of Yalgoo. The Shire aims to make information available whenever possible, outside the freedom of information process. The Shire received zero freedom of information applications in 2022/23.

Complaints Register

In accordance with s5.120 of the Local Government Act 1995, the Shire does not have a designated Complaints Officer and the Chief Executive Officer fulfils this role in terms of subsection (2). As required in accordance with s5.121 'Register of certain complaints of minor breaches' of the Act, the Shire maintains an electronic register that is managed by the Executive Office. The Shire reports one complaint that resulted in a finding under section 5.110(2)(a) that a minor breach had occurred, for the period ending 30 June 2023.

Disability Access and Inclusion Plan

In accordance with the Disability Services Act 1993, the following was implemented in 2022/23:

- Town Hall renovations began which includes improving access.
- An updated DAIP will be developed over the next year.

Public Interest Disclosure

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of the disclosures. The Act also provides a system for the matters disclosed to be investigated and for appropriate action to be taken. No disclosures were made during 2022/23 and the Shire declares that all obligations under the Public Interest Disclosure Act 2003 have been complied with.

Capital Grants

GRANTS	20/21	21/22	22/23
Roads to Recovery	377,293	377,293	0
Regional Roads group	200,000	200,000	240,000
LRCI Program	207,055	199,802	414,110
	784,348	777,095	654,110



Employee Remuneration

In accordance with Regulation 19B of the Local Government (Administration) Regulations 1996, the number of Shire employees entitled to an annual salary of \$130,000 or more are:

Salary Range	No. of Employees
\$130,000-\$139,000	0
\$140,000-\$149,000	0
\$150,000-\$159,000	0
\$160,000-\$169,000	0
\$170,000-\$179,000	0
\$180,000-\$189,000	0
\$190,000-\$199,000	1
\$200,000-\$209,000	0
\$210,000-\$219,000	0
\$220,000-\$229,000	0
\$230,000-\$239,000	0

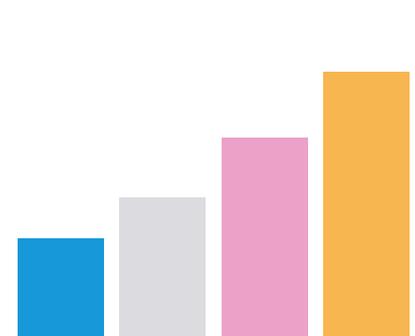
The total remuneration paid to the Chief Executive Officer, including cash salary, superannuation and packaged benefits during 2022/23 was \$198,771.19.

Other information required by legislation is as follows:

- The Shire was not involved in any trading undertakings at reporting date.
- The Shire was not involved in any land transactions during the year.
- The Shire was not involved in any joint venture arrangements at reporting date.
- The Shire did not have any investments in associates at reporting date.
- The Shire did not hold any investment properties at reporting date.

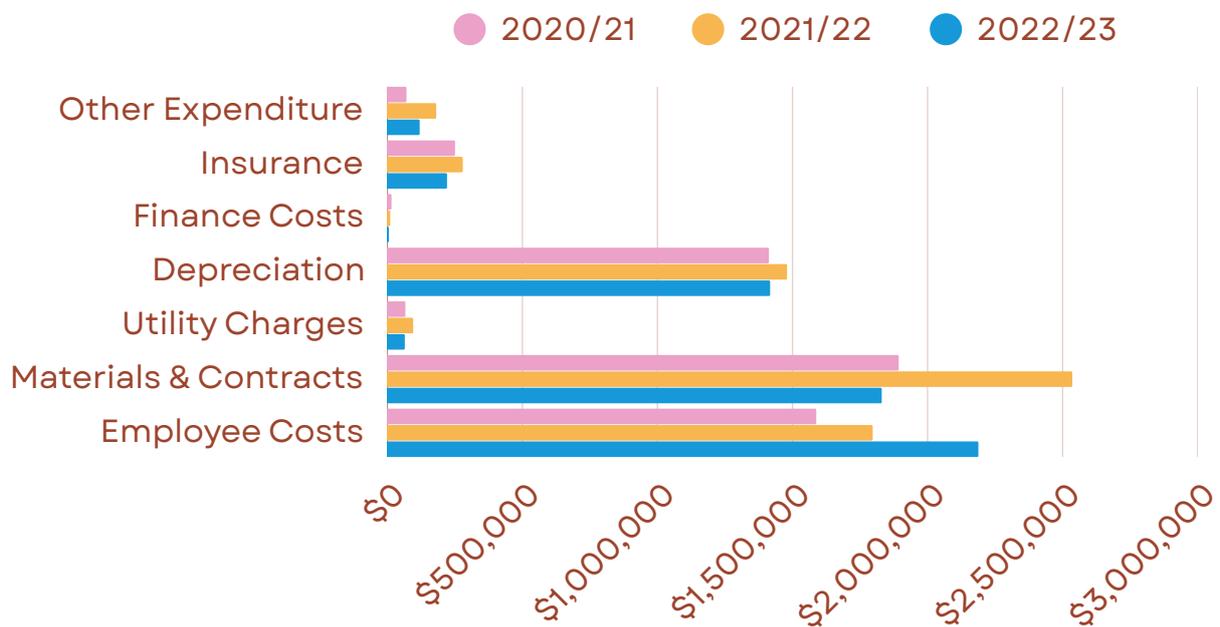
The following provides the future initiatives planned to be undertaken:

- Plant and Equipment replacement
- Road maintenance and construction works
- Renovations to Town Hall
- Purchase Yalgoo Hotel
- Caravan Park Chalets



Financial Comparisons

OPERATING EXPENDITURE

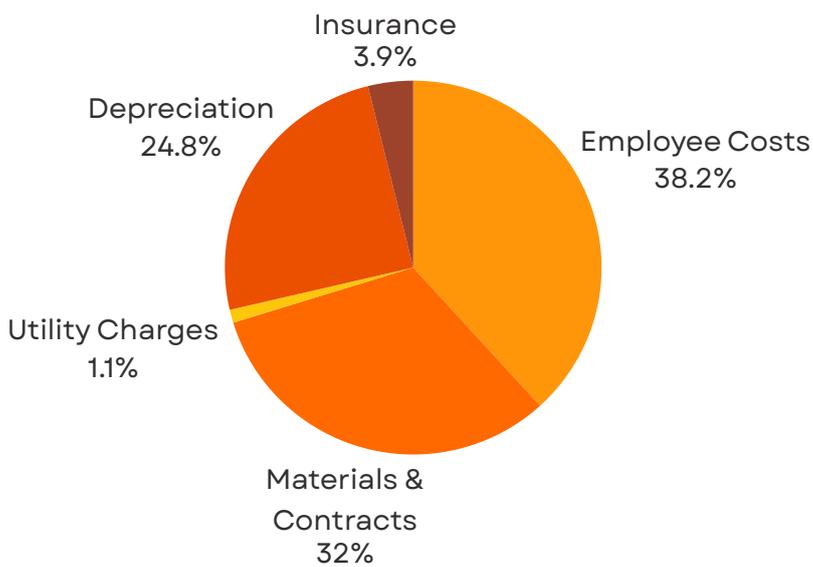


OPERATING REVENUE



This Year At A Glance

TOTAL OPERATING EXPENDITURE



\$1.5m
Capital Works Program



\$4.2m
Total Grant Funding



\$7.6m
Cash & Current Assets



\$2.6m
Income from Rates

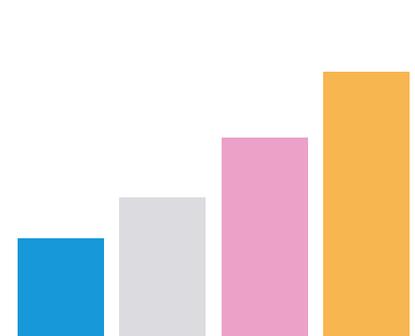
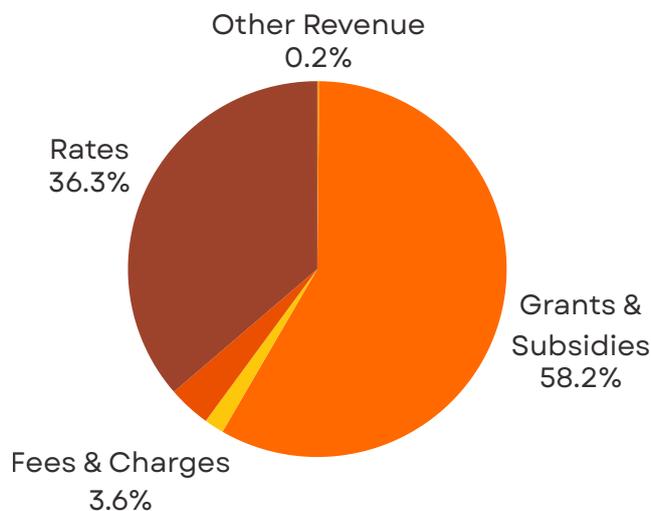


\$2.2m
Cost for 18 Employees



\$46k
Council Borrowings

TOTAL OPERATING REVENUE



Financial Statements



SHIRE OF YALGOO
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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The Shire of Yalgoo conducts the operations of a local government with the following community vision:

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:
37 Gibbons Street
Yalgoo WA 6635

**SHIRE OF YALGOO
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Yalgoo has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

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

Signed on the 19 day of February 2026



Ian Holland
Chief Executive Officer



AMD

SHIRE OF YALGOO
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	22	2,653,618	2,338,485	2,445,375
Grants, subsidies and contributions	2(a)	4,250,135	6,379,121	4,672,769
Fees and charges	2(a)	266,212	234,400	278,322
Interest revenue	2(a)	123,170	86,000	8,103
Other revenue	2(a)	12,261	56,519	11,246
		7,305,396	9,094,525	7,415,815
Expenses				
Employee costs	2(b)	(2,188,128)	(2,327,074)	(1,796,949)
Materials and contracts		(1,830,484)	(6,669,364)	(2,535,907)
Utility charges		(64,811)	(30,800)	(95,840)
Depreciation		(1,417,239)	(809,421)	(1,479,844)
Finance costs	2(b)	(5,739)	(6,012)	(10,727)
Insurance		(221,080)	(285,827)	(279,491)
Other expenditure	2(b)	(119,861)	(259,024)	(181,061)
		(5,847,342)	(10,387,522)	(6,379,819)
		1,458,054	(1,292,997)	1,035,996
Capital grants, subsidies and contributions	2(a)	654,110	2,112,872	777,095
Profit on asset disposals		45,828	48,000	51,697
Loss on asset disposals		-	(45,300)	(500)
FV adjustments to financial assets at fair value through profit or loss	4(b)	420	-	1,921
		700,358	2,115,572	830,213
Net result for the period		2,158,412	822,575	1,866,209
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	14	-	-	(59,208)
Total other comprehensive income for the period		-	-	(59,208)
Total comprehensive income for the period		2,158,412	822,575	1,807,001

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



AMD

SHIRE OF YALGOO
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	7,589,707	4,629,105
Trade and other receivables	5	487,655	236,439
Other financial assets	4(a)	-	2,110,587
Other assets	6	808,811	738,007
TOTAL CURRENT ASSETS		8,886,173	7,714,138
NON-CURRENT ASSETS			
Other financial assets	4(b)	20,792	20,372
Property, plant and equipment	7(a)	12,165,713	11,906,791
Infrastructure	8(a)	74,746,378	74,875,030
TOTAL NON-CURRENT ASSETS		86,932,883	86,802,193
TOTAL ASSETS		95,819,056	94,516,331
CURRENT LIABILITIES			
Trade and other payables	10	594,252	1,435,218
Other liabilities	11	26,433	46,308
Borrowings	12	46,815	82,094
Employee related provisions	13	315,645	235,196
TOTAL CURRENT LIABILITIES		983,145	1,798,816
NON-CURRENT LIABILITIES			
Borrowings	12	-	46,815
Employee related provisions	13	65,461	58,662
TOTAL NON-CURRENT LIABILITIES		65,461	105,477
TOTAL LIABILITIES		1,048,606	1,904,293
NET ASSETS		94,770,450	92,612,038
EQUITY			
Retained surplus		37,431,210	35,347,628
Reserve accounts	25	2,185,417	2,110,587
Revaluation surplus	14	55,153,823	55,153,823
TOTAL EQUITY		94,770,450	92,612,038

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



AMD

SHIRE OF YALGOO
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		33,489,090	2,102,916	55,213,031	90,805,037
Comprehensive income for the period					
Net result for the period		1,866,209	-	-	1,866,209
Other comprehensive income for the period	14	-	-	(59,208)	(59,208)
Total comprehensive income for the period		1,866,209	-	(59,208)	1,807,001
Transfers to reserve accounts	25	(7,671)	7,671	-	-
Balance as at 30 June 2022		35,347,628	2,110,587	55,153,823	92,612,038
Comprehensive income for the period					
Net result for the period		2,158,412	-	-	2,158,412
Other comprehensive income for the period	14	-	-	-	-
Total comprehensive income for the period		2,158,412	-	-	2,158,412
Transfers to reserve accounts	25	(74,830)	74,830	-	-
Balance as at 30 June 2023		37,431,210	2,185,417	55,153,823	94,770,450

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

SHIRE OF YALGOO
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,535,623	2,664,687
Grants, subsidies and contributions		4,232,003	4,231,159
Fees and charges		260,188	289,673
Interest revenue		123,170	8,103
Goods and services tax received		360,000	366,088
Other revenue		12,261	31,166
		7,523,245	7,590,876
Payments			
Employee costs		(2,159,808)	(1,685,149)
Materials and contracts		(2,874,957)	(1,835,340)
Utility charges		(64,811)	(95,840)
Finance costs		(5,739)	(10,727)
Insurance paid		(221,080)	(279,491)
Goods and services tax paid		(251,001)	(368,000)
Other expenditure		(119,861)	(181,061)
		(5,697,257)	(4,455,608)
Net cash provided by (used in) operating activities		1,825,988	3,135,268
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost		-	(7,671)
Payments for purchase of property, plant & equipment	7(a)	(1,049,339)	(623,804)
Payments for construction of infrastructure	8(a)	(499,491)	(1,642,820)
Capital grants, subsidies and contributions		607,802	777,095
Proceeds for financial assets at amortised cost		2,110,587	-
Proceeds from sale of property, plant & equipment		47,149	96,869
Net cash provided by (used in) investing activities		1,216,708	(1,400,331)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	24(a)	(82,094)	(105,421)
Net cash provided by (used In) financing activities		(82,094)	(105,421)
Net increase (decrease) in cash held		2,960,602	1,629,516
Cash at beginning of year		4,629,105	2,999,589
Cash and cash equivalents at the end of the year	3	7,589,707	4,629,105

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

SHIRE OF YALGOO
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	22	2,653,618	2,338,485	2,445,375
Grants, subsidies and contributions		4,250,135	6,379,121	4,672,769
Fees and charges		266,212	234,400	278,322
Interest revenue		123,170	86,000	8,103
Other revenue		12,261	56,519	11,246
Profit on asset disposals		45,828	48,000	51,697
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	420	-	1,921
		<u>7,351,644</u>	<u>9,142,525</u>	<u>7,469,433</u>
Expenditure from operating activities				
Employee costs		(2,188,128)	(2,327,074)	(1,796,949)
Materials and contracts		(1,830,484)	(6,669,364)	(2,535,907)
Utility charges		(64,811)	(30,800)	(95,840)
Depreciation		(1,417,239)	(809,421)	(1,479,844)
Finance costs		(5,739)	(6,012)	(10,727)
Insurance		(221,080)	(285,827)	(279,491)
Other expenditure		(119,861)	(259,024)	(181,061)
Loss on asset disposals		-	(45,300)	(500)
		<u>(5,847,342)</u>	<u>(10,432,822)</u>	<u>(6,380,319)</u>
Non-cash amounts excluded from operating activities	23(a)	1,444,995	806,721	1,554,357
Amount attributable to operating activities		<u>2,949,297</u>	<u>(483,576)</u>	<u>2,643,471</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		654,110	2,112,872	777,095
Proceeds from disposal of assets		47,149	440,000	96,869
		<u>701,259</u>	<u>2,552,872</u>	<u>873,964</u>
Outflows from investing activities				
Purchase of property, plant and equipment	7(a)	(1,049,339)	(2,775,820)	(623,804)
Purchase and construction of infrastructure	8(a)	(499,491)	(1,611,022)	(1,642,820)
		<u>(1,548,830)</u>	<u>(4,386,842)</u>	<u>(2,266,624)</u>
Amount attributable to investing activities		<u>(847,571)</u>	<u>(1,833,970)</u>	<u>(1,392,660)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	25	-	320,000	-
		<u>-</u>	<u>320,000</u>	<u>-</u>
Outflows from financing activities				
Repayment of borrowings	24(a)	(82,094)	(82,095)	(105,421)
Transfers to reserve accounts	25	(74,830)	(1,517,312)	(7,671)
		<u>(156,924)</u>	<u>(1,599,407)</u>	<u>(113,092)</u>
Amount attributable to financing activities		<u>(156,924)</u>	<u>(1,279,407)</u>	<u>(113,092)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		4,200,353	3,596,953	3,062,634
Amount attributable to operating activities		2,949,297	(483,576)	2,643,471
Amount attributable to investing activities		(847,571)	(1,833,970)	(1,392,660)
Amount attributable to financing activities		(156,924)	(1,279,407)	(113,092)
Surplus or deficit after imposition of general rates	23(b)	<u>6,145,155</u>	<u>-</u>	<u>4,200,353</u>

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report of the Shire of Yalgoo, which is a Class 4 local government, comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 of the financial report.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15 Revenue from Contracts with Customers

These amendments have no material impact on the current annual financial report.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

This standard will result in a terminology change for significant accounting policies.

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	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	Output method based on project milestones and/or completion date matched to performance obligations as inputs
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	Output method based on project milestones and/or completion date matched to performance obligations as inputs
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	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	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	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	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Output method Over 12 months matched to access right
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	Output method based on provision of service or completion
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

Consideration from contracts with customers is included in the transaction price.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue Recognition

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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	2,653,618	-	2,653,618
Grants, subsidies and contributions	495,056	-	-	3,755,079	4,250,135
Fees and charges	261,334	-	4,878	-	266,212
Interest revenue	-	-	32,350	90,820	123,170
Other revenue	6,925	-	-	5,336	12,261
Capital grants, subsidies and contributions	-	654,110	-	-	654,110
Total	763,315	654,110	2,690,846	3,851,235	7,959,506

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	2,445,375	-	2,445,375
Grants, subsidies and contributions	662,361	-	-	4,010,408	4,672,769
Fees and charges	64,934	-	11,204	202,184	278,322
Interest revenue	-	-	263	7,840	8,103
Other revenue	8,892	-	-	2,354	11,246
Capital grants, subsidies and contributions	-	777,095	-	-	777,095
Total	736,187	777,095	2,456,842	4,222,786	8,192,910

Note	2023 Actual	2022 Actual
	\$	\$
Interest revenue		
Interest on reserve account funds	74,830	7,671
Trade and other receivables overdue interest	32,350	263
Other interest revenue	15,990	169
	123,170	8,103
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$5,000.		
Fees and charges relating to rates receivable		
Charges on instalment plan	(150)	40
The 2023 original budget estimate in relation to: Charges on instalment plan was \$200.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	43,250	51,800
- Other services – grant acquittals	1,500	1,500
	44,750	53,300
Employee costs		
Employee benefit costs	2,131,771	1,775,146
Other employee costs	56,357	21,803
	2,188,128	1,796,949
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	24(a) 5,739	10,727
	5,739	10,727
Other expenditure		
Impairment losses on rates and statutory receivables	0	11,351
Sundry expenses	119,861	169,710
	119,861	181,061

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	7,589,707	4,629,105
Total cash and cash equivalents	7,589,707	4,629,105
Held as		
- Unrestricted cash and cash equivalents	5,361,090	4,459,272
- Restricted cash and cash equivalents	15 2,228,617	169,833
	7,589,707	4,629,105

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

4. OTHER FINANCIAL ASSETS

	2023	2022
	\$	\$
(a) Current assets		
Financial assets at amortised cost	-	2,110,587
	-	2,110,587
Other financial assets at amortised cost		
Term deposits	-	2,110,587
	-	2,110,587
Held as		
- Restricted other financial assets at amortised cost	15 -	2,110,587
	-	2,110,587
(b) Non-current assets		
Financial assets at fair value through profit or loss	20,792	20,372
	20,792	20,372
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	20,372	18,451
Movement attributable to fair value increment	420	1,921
Units in Local Government House Trust - closing balance	20,792	20,372

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 21 (i)) due to the observable market rates).

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

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables	
Trade receivables	
Other receivables	
GST receivable	
Allowance for credit losses of rates and statutory receivables	

2023	2022
\$	\$
450,951	141,325
33,292	38,890
50,163	-
-	108,999
(46,751)	(52,775)
487,655	236,439

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

6. OTHER ASSETS

Other assets - current

Accrued income

	2023	2022
	\$	\$
	808,811	738,007
	808,811	738,007

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

Accrued income

Other financial assets include income which represents income earned but not yet received.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non-specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$
Balance at 1 July 2021	332,085	1,461,690	7,362,554	9,156,329	19,505	2,013,189	11,189,023
Additions	-	-	339,321	339,321	15,097	269,386	623,804
Disposals	-	-	-	-	-	(45,672)	(45,672)
Revaluation increments / (decrements)	(4,085)	125,690	236,592	358,197	-	-	358,197
Depreciation	-	(47,374)	(239,183)	(286,557)	(7,462)	(524,542)	(818,561)
Transfers	-	5,194	594,806	600,000	-	-	600,000
Balance at 30 June 2022	328,000	1,545,200	8,294,090	10,167,290	27,140	1,712,361	11,906,791
Comprises:							
Gross balance amount at 30 June 2022	328,000	1,545,200	8,294,090	10,167,290	69,243	3,821,335	14,057,868
Accumulated depreciation at 30 June 2022	-	-	-	-	(42,103)	(2,108,974)	(2,151,077)
Balance at 30 June 2022	328,000	1,545,200	8,294,090	10,167,290	27,140	1,712,361	11,906,791
Additions	-	330,243	299,834	630,077	-	419,262	1,049,339
Disposals	-	-	-	-	-	(1,321)	(1,321)
Depreciation	-	(43,461)	(233,357)	(276,818)	(5,443)	(506,835)	(789,096)
Balance at 30 June 2023	328,000	1,831,982	8,360,567	10,520,549	21,697	1,623,467	12,165,713
Comprises:							
Gross balance amount at 30 June 2023	328,000	1,875,443	8,593,924	10,797,367	69,243	4,135,598	15,002,208
Accumulated depreciation at 30 June 2023	-	(43,461)	(233,357)	(276,818)	(47,546)	(2,512,131)	(2,836,495)
Balance at 30 June 2023	328,000	1,831,982	8,360,567	10,520,549	21,697	1,623,467	12,165,713

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	Level 2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2022	Price per hectare/market borrowing rates
Buildings - non-specialised	Level 2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2022	Price per hectare/market borrowing rates
Buildings - specialised	Level 3	Improvements valued using cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Improvements to land using construction costs (level 2),current condition, residual values and remaining useful life assessments (level 3) inputs
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment	N/A	Cost	Cost	N/A	
Plant and equipment	N/A	Cost	Cost	N/A	

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	infrastructure - airport	Other infrastructure	Total Infrastructure
	\$	\$	\$	\$
Balance at 1 July 2021	70,275,172	1,360,764	3,274,962	74,910,898
Additions	1,506,989	-	135,831	1,642,820
Revaluation increments / (decrements) transferred to revaluation surplus	-	(354,975)	(62,430)	(417,405)
Depreciation	(479,666)	(40,789)	(140,828)	(661,283)
Transfers	-	-	(600,000)	(600,000)
Balance at 30 June 2022	71,302,495	965,000	2,607,535	74,875,030
Comprises:				
Gross balance at 30 June 2022	82,713,643	965,000	2,628,330	86,306,973
Accumulated depreciation at 30 June 2022	(11,411,148)	-	(20,795)	(11,431,943)
Balance at 30 June 2022	71,302,495	965,000	2,607,535	74,875,030
Additions	470,561	-	28,930	499,491
Depreciation	(490,358)	(19,300)	(118,485)	(628,143)
Balance at 30 June 2023	71,282,698	945,700	2,517,980	74,746,378
Comprises:				
Gross balance at 30 June 2023	83,184,205	965,000	2,657,260	86,806,465
Accumulated depreciation at 30 June 2023	(11,901,507)	(19,300)	(139,280)	(12,060,087)
Balance at 30 June 2023	71,282,698	945,700	2,517,980	74,746,378

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
infrastructure - airport	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
Other infrastructure	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs

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

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. FIXED ASSETS

Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings - non-specialised	35 years
Buildings - specialised	35 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 10 years
Sealed roads and streets	
construction/road base	41 years
Clearing and earthworks	not depreciated
Seal	
- bituminous seals	20 to 30 years
Gravel roads	
Construction/road base	23 years
Gravel sheet	23 years
Formed roads (unsealed)	
Clearing and earthworks	not depreciated
Construction/road base	14 years
Footpaths - slab	not depreciated
infrastructure - airport	40 to 50 years
Other infrastructure	6 to 67 years

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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.

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

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

They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

10. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued payroll liabilities	
ATO liabilities	
Bonds and deposits held	
Other payables - sundry liabilities	
Other payables - accrued interest on borrowings	

	2023	2022
	\$	\$
	164,300	1,106,659
	213,430	21,799
	64,827	77,797
	42,109	88,067
	16,767	34,098
	92,562	106,267
	257	531
	594,252	1,435,218

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

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 usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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 income for the prepaid rates that have not been refunded.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

11. OTHER LIABILITIES

	2023	2022
	\$	\$
Current		
Contract liabilities	26,433	-
Capital grant/contributions liabilities	-	46,308
	26,433	46,308
Reconciliation of changes in contract liabilities		
Additions	26,433	-
	26,433	-
<p>The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.</p>		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	46,308	61,308
Additions	-	46,308
Revenue from capital grant/contributions held as a liability at the start of the period	(46,308)	(61,308)
	-	46,308
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	-	46,308
	-	46,308

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

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.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

12. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Loans		46,815	-	46,815	82,094	46,815	128,909
Total secured borrowings	24(a)	46,815	-	46,815	82,094	46,815	128,909

Secured liabilities and assets pledged as security

Loans are secured by a floating charge over the assets of the Shire of Yalgoo.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 24(a).

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

13. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	189,721	143,787
Long service leave	86,698	61,633
	276,419	205,420
Employee related other provisions		
Employment on-costs	39,226	29,776
	39,226	29,776
Total current employee related provisions	315,645	235,196
Non-current provisions		
Employee benefit provisions		
Long service leave	59,157	53,141
	59,157	53,141
Employee related other provisions		
Employment on-costs	6,304	5,521
	6,304	5,521
Total non-current employee related provisions	65,461	58,662
Total employee related provisions	381,106	293,858

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

14. REVALUATION SURPLUS

	2023 Opening Balance	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	57,915	57,915	62,000	(4,085)	57,915
Revaluation surplus - Buildings	2,264,130	2,264,130	1,901,848	362,282	2,264,130
Revaluation surplus - Furniture and equipment	25,665	25,665	25,665	-	25,665
Revaluation surplus - Plant and equipment	1,561,098	1,561,098	1,561,098	-	1,561,098
Revaluation surplus - Infrastructure - roads	49,372,768	49,372,768	49,372,768	-	49,372,768
Revaluation surplus - infrastructure - airport	980,809	980,809	1,335,784	(354,975)	980,809
Revaluation surplus - Other infrastructure	891,438	891,438	953,868	(62,430)	891,438
	55,153,823	55,153,823	55,213,031	(59,208)	55,153,823

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

15. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual \$	2022 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		2,228,617	169,833
- Financial assets at amortised cost		-	2,110,587
		2,228,617	2,280,420
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	25	2,185,417	2,110,587
Contract liabilities	11	26,433	-
Capital grant liabilities	11	-	46,308
Bonds and deposits	10	16,767	-
Unspent loans	24(b)	-	123,525
Total restricted financial assets		2,228,617	2,280,420

16. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

Bank overdraft limit		50,000	50,000
Bank overdraft at balance date		-	-
Credit card limit		15,000	15,000
Credit card balance at balance date		(7,241)	(3,295)
Total amount of credit unused		57,759	61,705
Loan facilities			
Loan facilities - current	12	46,815	82,094
Loan facilities - non-current	12	-	46,815
Total facilities in use at balance date		46,815	128,909
Unused loan facilities at balance date		NIL	NIL

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

17. CONTINGENT LIABILITIES

Shire of Yalgoo has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. As at the date of this report the value and timing of remediation has not been ascertained.

Lot 196, 21 Stanley Street, Yalgoo - Shire depot, contaminated with heavy metals and hydrocarbons, investigation of rehabilitation works is required.

18. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	379,682	182,761
- plant & equipment purchases	572,189	-
	951,871	182,761
Payable:		
- not later than one year	951,871	182,761

In 2022 the Shire contracted Modular WA to construct a transportable residence at 21 Campbell St Yalgoo. The outstanding commitment under the contract as at 30 June 2022 was \$182,761.

In 2023 the Shire has uncompleted contracted works for the construction of a duplex housing unit of \$67,682 and construction of the Yalgoo-Ningham Road of \$312,000. The Shire has contractual commitments for plant and equipment purchases of \$572,189, being \$339,953 for a Prime Mover and \$232,236 for a B-Train Trailer.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	14,000	12,000	11,000
President's meeting attendance fees	4,410	7,620	6,458
President's annual allowance for ICT expenses	3,792	3,500	3,208
President's travel and accommodation expenses	1,606	1,667	5,446
	23,808	24,787	26,112
Deputy President's annual allowance	3,000	3,000	3,000
Deputy President's meeting attendance fees	2,478	4,572	3,186
Deputy President's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy President's travel and accommodation expenses	0	1,667	
	8,978	12,739	9,686
All other council member's meeting attendance fees	12,278	18,288	15,104
All other council member's annual allowance for ICT expenses	13,125	14,000	13,709
All other council member's travel and accommodation expenses	10,150	6,666	1,920
	35,553	38,954	30,733
	68,339	76,480	66,531

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	171,946	159,533
Post-employment benefits	26,825	26,492
Employee - other long-term benefits	17,567	29,583
Council member costs	68,339	66,531
	284,677	282,139

Short-term employee benefits

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

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. RELATED PARTY TRANSACTIONS

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

Purchase of goods and services

Amounts outstanding from related parties:

Trade and other receivables

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	580,452	12,367
Amounts outstanding from related parties:		
Trade and other receivables	-	443

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 19(a) and 19(b)

ii. Other Related Parties

During the current year, a company that a council member is an employee of, was awarded a contract under the competitive quotation process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved roadworks in the Shire, and amounted to \$567,703 in the current year.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

20. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire has procured legal services in relation to its flood damage claims. It is expected to be resolved towards the end of 2025.

Council has adopted to begin negotiations for the potential purchase of the Yalgoo Hotel.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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.

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

22. RATING INFORMATION

RATE TYPE Rate Description	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
GRV - Townsites Improved	0.078318	34	374,187	29,305	(441)	28,864	28,547	-	28,547	20,316
GRV - Townsites Improved Vacant	0.078318	-	-	-	-	-	-	-	-	-
GRV - Mining Infrastructure	0.297500	9	1,343,770	399,772	(3,167)	396,605	399,766	-	399,766	732,148
UV - Pastoral / Rural	0.069079	25	1,018,583	70,362	(3,039)	67,323	64,596	-	64,596	60,105
UV - Mining / Mining Tenements	0.320000	139	4,821,788	1,542,972	265,126	1,808,098	1,531,412	-	1,531,412	1,379,115
UV - Exploration / Prospecting	0.069079	184	1,115,746	221,838	89,710	311,548	265,664	5,000	270,664	206,377
Total general rates		391	8,674,074	2,264,249	348,189	2,612,438	2,289,985	5,000	2,294,985	2,398,061
Minimum payment										
GRV - Townsites Improved	290	5	6,462	1,450	-	1,450	870	-	870	1,450
GRV - Townsites Improved Vacant	290	12	1,570	3,480	-	3,480	3,190	-	3,190	2,364
GRV - Mining Infrastructure	290	-	-	-	-	-	-	-	-	-
UV - Pastoral / Rural	290	8	10,008	2,320	-	2,320	2,320	-	2,320	3,480
UV - Mining / Mining Tenements	290	27	18,296	7,830	-	7,830	7,250	-	7,250	11,890
UV - Exploration / Prospecting	290	90	69,679	26,100	-	26,100	29,870	-	29,870	28,130
Total minimum payments		142	106,015	41,180	-	41,180	43,500	-	43,500	47,314
Total general rates and minimum payments		533	8,780,089	2,305,429	348,189	2,653,618	2,333,485	5,000	2,338,485	2,445,375
Total Rates						2,653,618			2,338,485	2,445,375

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

23. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(30 June 2022 Carried Forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
	(45,828)	(48,000)	(51,697)
Less: Profit on asset disposals			
Less: FV adjustments to financial assets at fair value through profit or loss	4(b) (420)	-	(1,921)
Add: Loss on disposal of assets	-	45,300	500
Add: Depreciation	1,417,239	809,421	1,479,844
Non-cash movements in non-current assets and liabilities:			
Accrued salaries and wages	(12,970)	-	61,403
Add: Accrued interest on long term borrowings	(274)	-	(259)
Employee benefit provisions	87,248	-	66,487
Non-cash amounts excluded from operating activities	1,444,995	806,721	1,554,357
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to net current assets			
Less: Reserve accounts	25 (2,185,417)	(3,307,899)	(2,110,587)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	12 46,815	(1)	82,094
- Accrued salaries and wages	10 64,827	22,787	77,797
- Accrued interest on long term borrowings	10 257	531	531
- Employee benefit provisions	13 315,645	222,736	235,196
Total adjustments to net current assets	(1,757,873)	(3,061,846)	(1,714,969)
Net current assets used in the Statement of Financial Activity			
Total current assets	8,886,173	3,888,604	7,714,138
Less: Total current liabilities	(983,145)	(826,758)	(1,798,816)
Less: Total adjustments to net current assets	(1,757,873)	(3,061,846)	(1,714,969)
Surplus or deficit after imposition of general rates	6,145,155	-	4,200,357

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

24. BORROWINGS

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
19a and 19b Stanley Street	WATC*	49,587	-	(18,869)	30,718	-	(20,142)	10,576	30,718	-	(20,143)	10,575
18c and 18d Shamrock Street	WATC*	72,349	-	(22,602)	49,747	-	(24,084)	25,663	49,747	-	(24,083)	25,664
Staff Housing	WATC*	82,534	-	(54,607)	27,927	-	(27,927)	-	27,928	-	(27,928)	-
Public Toilets	WATC*	29,860	-	(9,343)	20,517	-	(9,941)	10,576	20,517	-	(9,941)	10,576
Total		234,330	-	(105,421)	128,909	-	(82,094)	46,815	128,910	-	(82,095)	46,815

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
						\$	\$	\$
19a and 19b Stanley Street		53	WATC*	6.54%	15/12/2023	(1,670)	(1,685)	(2,838)
18c and 18d Shamrock Street		55	WATC*	6.35%	28/06/2024	(2,726)	(2,783)	(4,087)
Staff Housing		56	WATC*	3.04%	2/01/2023	(424)	(424)	(2,093)
Public Toilets		54	WATC*	6.20%	4/03/2024	(919)	(1,120)	(1,709)
Total						(5,739)	(6,012)	(10,727)
Total Finance Cost Payments						(5,739)	(6,012)	(10,727)

* WA Treasury Corporation

(b) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2022	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2023
			\$	\$	\$	\$
Staff Housing - Loan 56	WATC*	31/12/2014	123,525	-	(123,525)	0
			123,525	-	(123,525)	0

* WA Treasury Corporation

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. RESERVE ACCOUNTS	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Actual	Actual	Actual	Actual	
	Opening	Transfer to	Transfer	Closing	Opening	Transfer to	Transfer	Opening	Transfer to	Transfer	Closing	
	Balance		(from)	Balance	Balance		(from)	Balance		(from)	Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Restricted by legislation/agreement												
(a) Leave reserve	49,836	1,767	-	51,603	49,836	1,771	-	51,607	49,655	181	-	49,836
(b) Plant reserve	61,673	2,187	-	63,860	61,673	239,359	(200,000)	101,032	61,449	224	-	61,673
(c) Building reserve	164,119	5,818	-	169,937	164,118	5,832	-	169,950	163,522	597	-	164,119
(d) Yalgoo-Ninghan road reserve	857,088	30,388	-	887,476	857,088	1,062,149	-	1,919,237	853,975	3,113	-	857,088
(e) Sports complex reserve	96,891	3,435	-	100,326	96,891	3,443	-	100,334	96,538	353	-	96,891
(f) Housing maintenance reserve	124,663	4,420	-	129,083	124,663	4,430	-	129,093	124,210	453	-	124,663
(g) General road reserve	130,274	4,619	-	134,893	130,274	4,629	-	134,903	129,800	474	-	130,274
(h) Community amenities maintenance reserve	274,708	9,740	-	284,448	274,708	9,762	-	284,470	273,709	999	-	274,708
(i) HCP reserve	143,388	5,083	-	148,471	143,388	5,095	-	148,483	142,867	521	-	143,388
(j) Yalgoo-Morawa road reserve	182,825	6,482	-	189,307	182,825	179,950	(120,000)	242,775	182,161	664	-	182,825
(k) Superannuation back-pay reserve	24	1	-	25	24	1	-	25	24	-	-	24
(l) Office equipment reserve	3,665	130	-	3,795	3,665	130	-	3,795	3,651	14	-	3,665
(m) Natural disaster trigger point reserve	12,954	459	-	13,413	12,954	460	-	13,414	12,907	47	-	12,954
(n) Emergency road repairs reserve	8,479	301	-	8,780	8,480	301	-	8,781	8,448	31	-	8,479
	2,110,587	74,830	-	2,185,417	2,110,587	1,517,312	(320,000)	3,307,899	2,102,916	7,671	-	2,110,587

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. RESERVE ACCOUNTS (Continued)

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

Name of reserve account	Anticipated date of use	Purpose of the reserve account
Restricted by legislation/agreement		
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	To be used for the purchase of major plant.
(c) Building reserve	Ongoing	To be used for the replacement of council properties including housing and other properties.
(d) Yalgoo-Ninghan road reserve	Ongoing	To be used to maintain the sealed Yalgoo Ninghan Road.
(e) Sports complex reserve	Ongoing	To be used for the development of new recreational facilities.
(f) Housing maintenance reserve	Ongoing	To be used for the maintenance of staff and other housing owned by the Shire.
(g) General road reserve	Ongoing	To be used for the maintenance of grids,etc on roads in the Shire.
(h) Community amenities maintenance reserve	Ongoing	To be used for the maintenance of community amenities.
(i) HCP reserve	Ongoing	To be used for future community projects operating expenditure.
(j) Yalgoo-Morawa road reserve	Ongoing	To be used to maintain the sealed Yalgoo Morawa Road.
(k) Superannuation back-pay reserve	Ongoing	To be used for the purpose of paying any superannuation and back pay costs.
(l) Office equipment reserve	Ongoing	To be used for the purpose of purchase of new office equipment and the maintenance of existing equipment.
(m) Natural disaster trigger point reserve	Ongoing	To be used to fund the Shire mandatory contribution when the Shire receives funding for reparation after natural disaster events.
(n) Emergency road repairs reserve	Ongoing	To be used to fund emergency repairs to roads that are damaged by unfunded events (storm damages,vehicular,etc).

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

26. TRUST FUNDS

There were no funds held in Trust at 30 June 2022 or 30 June 2023.

27. LEASES

Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year
 1 to 2 years
 2 to 3 years
 3 to 4 years

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income

	2023 Actual	2022 Actual
	\$	\$
	6,500	6,500
	3,275	6,500
	-	3,275
	-	-
	9,775	16,275
	7,338	6,776

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Yalgoo

To the Council of the Shire of Yalgoo

Qualified opinion

I have audited the financial report of the Shire of Yalgoo (Shire) which comprises:

- the statement of financial position as at 30 June 2023, and the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for qualified opinion

Infrastructure

The Road Infrastructure asset class at carrying value of \$71,282,698 in Note 8(a) of the financial report as at 30 June 2023 has not been revalued as required by Regulation 17A(4A)(b) of the Local Government (Financial Management) Regulations 1996. Consequently, I was unable to determine the extent to which the carrying amount of Road Infrastructure is misstated, as it was impracticable to do so. Additionally, I am unable to determine whether there may be any consequential impact on revaluation surplus as at 30 June 2023.

Cash and cash equivalents

The Shire's bank reconciliation as at 30 June 2023 included a net unreconciled balance of \$20,430. Management decided to write-off the unreconciled balance as at 30 June 2023 to fees and charges revenue by \$29,417 and materials and contracts expenses by \$8,987. I was unable to obtain sufficient and appropriate audit evidence to support these adjustments. Consequently, I was unable to determine whether any further or alternate adjustments might have been necessary.

Other assets – accrued income

The Shire reported accrued income of \$808,811 in the statement of financial position as at 30 June 2023. Subsequent to year end, a funding party confirmed a lesser amount would be paid to the Shire. As a result, accrued income has been misstated by \$362,118. Consequently, other expenses, net result for the period and retained surplus have been misstated by the same amount.

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

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

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

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

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

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

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Yalgoo for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General For Western Australia
Perth, Western Australia
19 February 2026

Contact Information



37 Gibbons Street, Yalgoo WA 6635



PO Box 40, Yalgoo WA 6635



(08) 9962 8042



shire@yalgoo.wa.gov.au



www.yalgoo.wa.gov.au





2024

Annual Report



YALGOO.WA.GOV.AU



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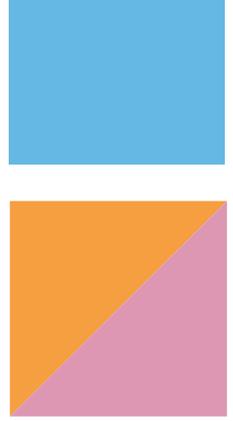
Financial Comparison

This Year At A Glance

Financial Statements



President's Report



The end of year is approaching very fast, only a few more months and we will be in 2025. and we have been quite busy, So let me fill you in.

For those who don't know the WALGA Convention. It is the ultimate event where WALGA (WA Local Government Association) brings together Elected Members, Council Officers, and key industry stakeholders as part of a unique program of professional development, networking and business opportunities. This year's theme 'Innovation Ecosystem' spoke to the ability of WALGA and the sector to foster dynamic change within the fabric of WA through collaboration, promotion and daring to think big. CEO Ian Holland, Cr Willock, Cr Hodder, Cr Payne and myself attended this years convention were we have the privilege to meet with the Minister for Local Government, Hon Hannah Beazley and the Deputy Premier Hon Rita Saffioti, in which we raises the Major issues that affect Yalgoo.

On the 18th October 2024 we met with the Federal Member of Durack Melissa Price MP and Member of North West Central Merome Beard and discussed the opportunities along with some of the challenges we are all facing in the bush, such as a lack of police, health services and volunteers, emergency Helicopter in the region, inadequate roads, and housing.

As the Shire President these are the issues I will continue to fight for to help benefit our community and region. Being said come the 22 November 2024 I will be attending Cue Parliament along with the CEO Ian Holland and once again I will be raising the same issues in hope to see some changes and that our voices are heard.



Cr Raul Valenzuela
Shire President

Chief Executive Officer's Report

Community Hall Renovation

I would like to introduce Peter Chkanaukas and Clayton Lewis. Over the past few months you would have seen Peter and Clayton in and around town, they have started the renovation works on the Community Hall, so far the walls and ceilings, toilets and cabinets have been torn down ready to be replaced, we still have a fair way to go for the community hall to be finished.

Fire Training

On the 10th of October 2024, Rick Ryan from the Department of Fire & Emergency Services came out and conducted fire training. Our depot crew knuckled down, preparing for the bushfire season.

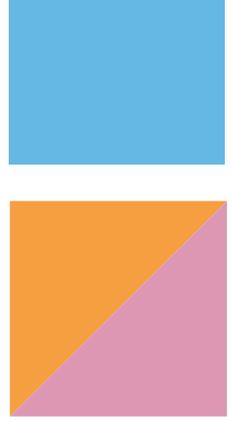
Farewell to Criag

After six years, we are saying farewell to Craig Holland, he came to us as a Plant Operator then moved into the position of Works Foreman. It was a pleasure working with you and we wish you all the best, enjoy your retirement.

Ian Holland
Chief Executive Officer

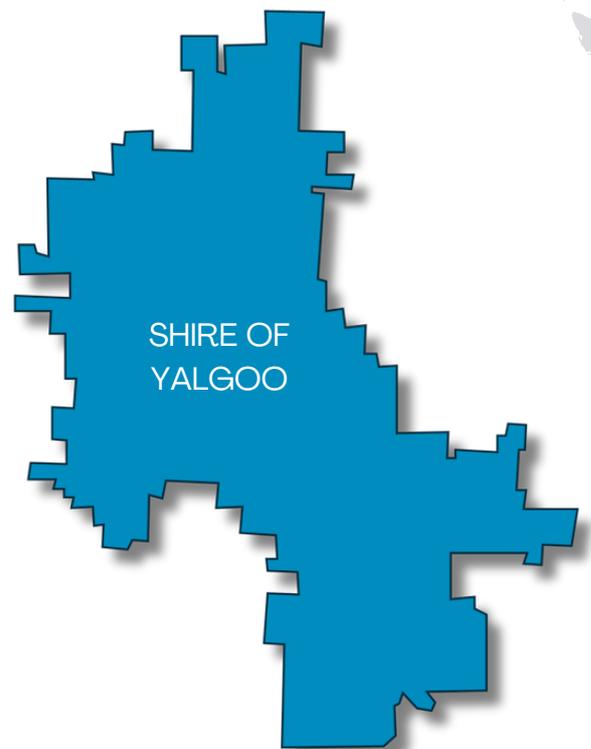


Yalgoo Profile



The Shire of Yalgoo covers approximately 33,257sqkm of Western Australia's Mid West region. Located 497 km north of Perth, Yalgoo is a small settlement on the road from Geraldton to Mount Magnet. Yalgoo's appeal is that it is genuinely historic, after once being a thriving town during the gold rush era of the early 1980s.

The Shire's primary settlement of Yalgoo has a population of around 120 people with 400 people living throughout the Shire. The Shire generates an estimated \$1.080billion in output which accounts for 6.1% of total economic output for the Mid West region. The industry sector with the largest contribution to economic output is Mining with \$1.003billion, followed by Construction with \$24.1million.



Yalgoo Community



340
Population



34
Median Age



Ancestries
19.4% Australian
19.4% Aboriginal
16.2% English



Households
29 Family Households
20 Single/Lone Households
0 Group Households



House Price
Based on sales recorded in the preceding 12 months
HOUSE \$70,000
RENT \$150/week



35 Dwellings
22.7% Owned Outright
0% Owned with Mortgage
36.4% Rented
13.6% Other tenure

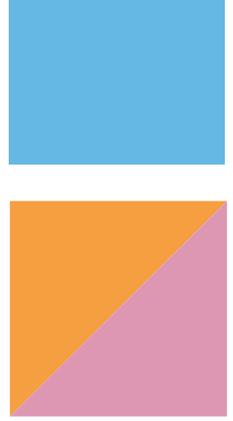


**Registered
Pets**
42



3.6% 0 to 9 years
6.3% 10 to 19 years
26.2% 20 to 29 years
19.3% 30 to 39 years
12.6% 40 to 49 years
15.6% 50 to 59 years
10.8% 60 to 69 years
2.1% 70 to 79 years
3.3% 80+ years

Living in Yalgoo



1

Public Park



1

Public Primary School



1

Recreation Facility



11

State heritage listed places



400km
of pathways



2

Unsealed runways



280km
Sealed road network



1300km

Unsealed road network



2 of 21

Murchison GeoRegion Sites



130+

Aboriginal Sites

Our Livelihood



21
Local
businesses



Travel to Work
Car 27.5%
Walked 16.7%
Bus 6.7%
Worked at home 3.3%



Top Attractions

- 1 Dominican Chapel of St Hyacinth
- 2 Courthouse Museum
- 3 Jokers Tunnel
- 4 Meteorite Crater
- 5 Paynes Find Gold Battery



\$1,575
Median Weekly
Household Income



Top Industries by Output

- 1 Mining \$1.01B
- 2 Construction \$25M
- 3 Manufacturing \$13M
- 4 Rental, Hiring & Real Estate \$11.2M
- 5 Agriculture, Forestry & Fishing \$7.38M



2.4%
Unemployment
Rate



Top Employing Industries

- 1 Mining (79.2%)
- 2 Construction (4.9%)
- 3 Accommodation & Food (3.6%)
- 4 Admin Support Services (2.9%)
- 5 Public Administration & Safety (2.4%)



16
FTE Residents
Employed



Annual Economic Output

\$1.08B Yalgoo
\$17.7B Mid West

Gross Regional Product

\$480M Yalgoo
\$8.9B Mid West

The Council

The Yalgoo Shire Council is one of 139 in Western Australia and its six (6) elected members are responsible for making decisions on behalf of the district.

Local Government Elections are held every two years. An election was held in October 2021 where Cr Willock replaced Cr Lawson. Another election was held in 2023 where two vacancies resulted from Cr Simpson and Cr G Payne not renominating and no other nominations. An extraordinary election was held in March 2024 at which Cr Nichols and Cr K Payne were elected.

Shire Councillors 2023/24

Shire President

Raul Valenzuela

Deputy President

Gail Trenfield

Councillors

Tamisha Hodder
Stanley Willock
Kieran Payne
Angus Nichols



Councillor Demographics

Regulation 19B of the Local Government (Administration) Regulations requires that, if available, a number of Councillor demographics are recorded in the annual report.

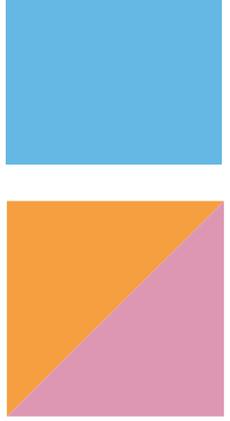
Council Member	Gender	Linguistic Background	Country of Birth
Cr Tamisha Hodder	Female	N/A	Australia
Cr Percy Lawson	Male	N/A	Australia
Cr Greg Payne	Male	N/A	Australia
Cr Gail Simpson	Female	N/A	Australia
Cr Gail Trenfield	Female	N/A	Australia
Cr Raul Valenzuela	Male	N/A	Chile
Cr Stan Willock	Male	N/A	Australia

Councillor Age Bracket	Number of Councillors
18 – 24	0
25 – 34	0
35 – 44	0
45 – 54	1
55 – 64	5
Over 64	1

3 Councillors identifies as Aboriginal or Torres Strait Islander;

If you would like to contact a Shire Councillor please check the Shire of Yalgoo Website www.yalgoo.wa.gov.au or contact the Administration Office.

Council Structure



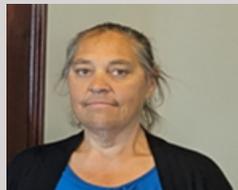
GREGORY PAYNE
PRESIDENT
TERM EXPIRES:
2023



GAIL TRENFIELD
DEPUTY
TERM EXPIRES:
2025



RAUL VALENZUELA
TERM EXPIRES:
2027



TAMISHA HODDER
TERM EXPIRES:
2025



GAIL SIMPSON
TERM EXPIRES:
2023



STANLEY WILLOCK
TERM EXPIRES:
2025



ANGUS NICHOLS
TERM EXPIRES:
2027



KIERAN PAYNE
TERM EXPIRES:
2027

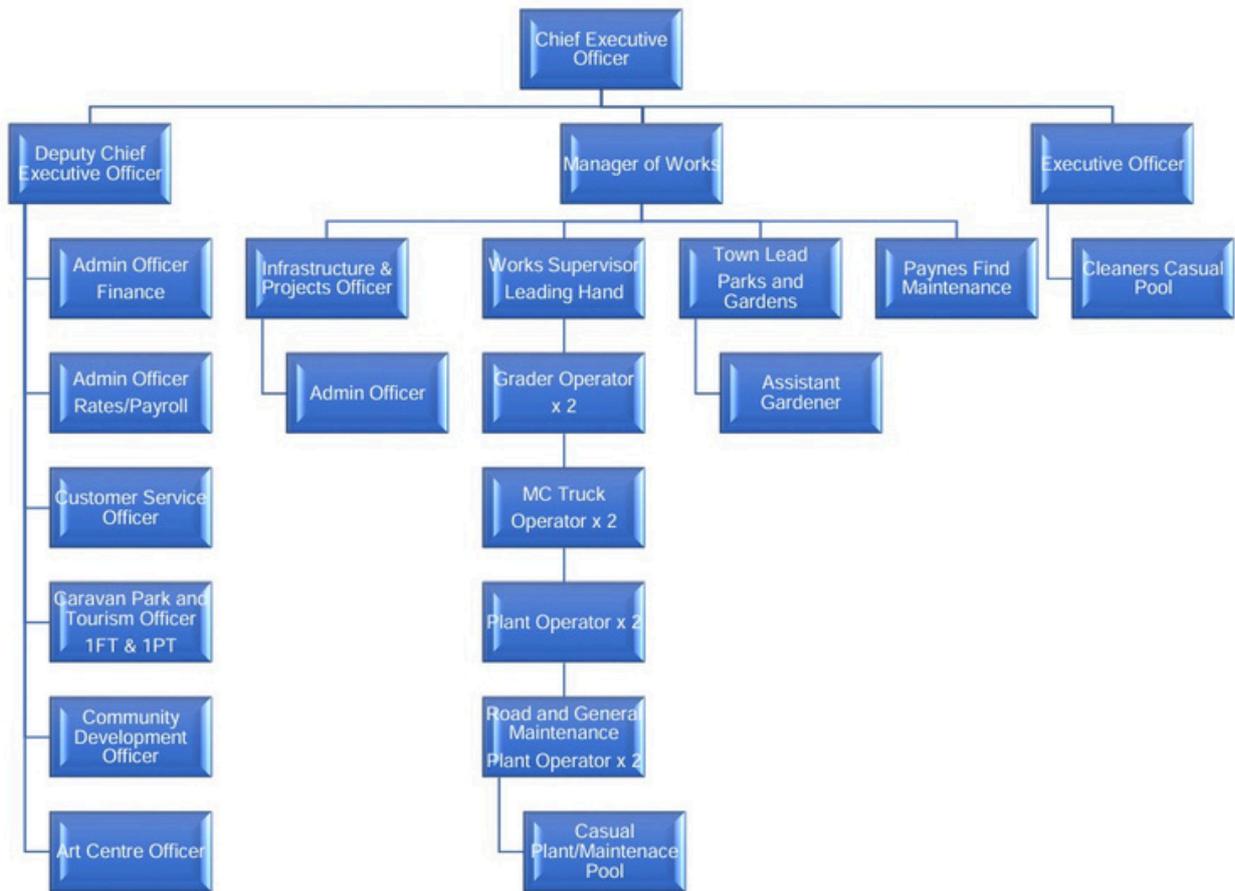
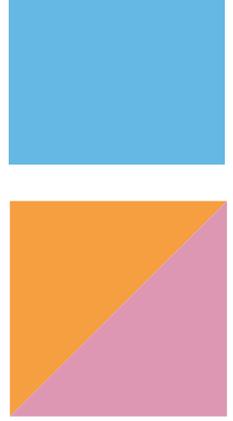
Attendances & Payments

Councillor	Attended	Apology	Leave	Fees	Allowances
Cr Gregory Payne	3	0	0	\$2,000	\$1,814
Cr Gail Trenfield	16	1	0	\$3,110	\$4,000
Cr Raul Valenzuela	17	0	0	\$6,820	\$4,805
Cr Tamisha Hodder	16	1	0	\$3,610	\$3,500
Cr Gail Simpson	3	0	0	\$750	\$875
Cr Stanley Willock	11	6	0	\$2,610	\$3,986
Cr Angus Nichols	5	2	0	\$990	\$1,568
Cr Kieran Payne	6	1	0	\$1,240	\$1,467

COUNCILLOR FEES

PRESIDENTS ALLOWANCE \$14,000
 DEPUTY PRESIDENTS ALLOWANCE \$3,500
 COUNCIL MEETING FEE (PRESIDENT) \$500
 COUNCIL MEETING FEE \$250
 COMMITTEE MEETING FEE (PRESIDENT) \$120
 COMMITTEE OR OTHER MEETING FEE \$120
 MONTHLY COMMUNICATION ALLOWANCE \$291.67

Organisation Structure



Staff	Full Time	Part Time	Casual
Male	12	0	3
Female	4	6	1

Strategic Direction

Vision

Inclusive and Peaceful, Prosperous and Strong

Mission

To be an honest equitable and efficient Local Government delivering honest, equitable timely and appropriate services to secure economic sustainability and community wellbeing

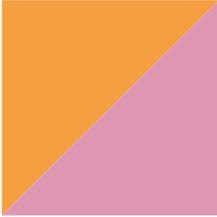
Objectives

Economy: A modern and sustainable economy that provides for our growing community.

Environment: An environment that is managed well and appreciated by all.

Social: An educated, respectful, and inclusive community - a place where people feel they belong.

Civic Leadership: To be a Shire that serves our community with leadership, accountability, and integrity.



Annual Performance

During 2023/24, the Shire completed a number of projects and initiatives that align with the objectives of our Strategic Community Plan as follows:

Economy

- Ninghan road widening continued
- Replacement of plant and equipment
- Works to Railway Building
- Works on Town Hall

Environment

- Continued work with Murchison Regional Vermin Council
- Contribution to Southern Rangelands Pastoral association

Annual Performance

Social

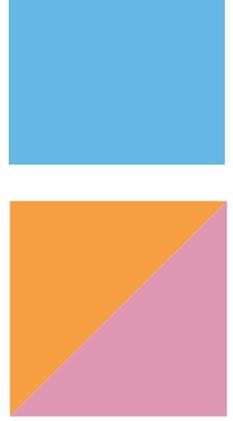
- The Carey Right Track Foundation visited and hosted 10 workshops.
- A circus workshop was held by Soda Sessions.
- A seniors morning tea and geology session was held at Golden Grove 29 Metals.
- Hosted the annual Emu Festival with family fun day.

Civic Leadership

- Two Councillors attended the Australian Local Government Association AGM in Canberra.
- Five staff undertook specialised training including Health & Safety and Training & Assessment.
- An SMS Notification Platform was established to communicate emergencies, road closures, fire bans, harvest movements and community events.
- New logo branding was created to reflect our community and culture. Our fleet were branded with decals.



Community Engagement



The Shire produces regular publications to promote our successes, services and events to the community and stakeholders. These are published on our website, social media, and a variety of print media which are important tools for engagement. These tools enable the community to stay informed, participate in discussions and provide feedback on Shire initiatives.

WEBSITE

www.yalgoo.wa.gov.au

The Shire's official website includes valuable information for the community and visitors. The website had 20,216 users with 55,590 views. The engagement rate for the website was 94.85%.

SOCIAL MEDIA

www.facebook.com/shireofyalgoo

The Shire's official Facebook page communicates what is happening in the community as well as upcoming Council Meeting dates and times. There were 923 followers as at 30 June 2024.

COMMUNITY NEWSLETTER

The Shire distributes a Bi-Monthly newsletter, 'Bulldust' via our website and with hard copies distributed to active PO boxes. Hardcopies are also available at Shire Offices, General Store and Caravan Park.

PUBLIC NOTICES

Public notices are a statutory mechanism prescribed under the Western Australian Local Government Act 1995. There are a variety of matters for which the Shire must publish a public notice, including for the review of local laws, disposal of property, and local government elections, among others. The Shire published 15 statutory public notices in 2023/24.

SMS NOTIFICATION PLATFORM

An SMS Notification Platform was established in 2023/24 to communicate important information to the community. As at 30 June 2024, there were 43 registered community members.

Statutory Information

National Competition Policy

Regarding Council's responsibilities in relation to National Competition Policy the Shire reports that:

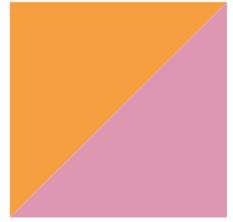
- No business enterprise of the Shire has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.
- Competitive neutrality has not applied to any activities undertaken by the Shire in this reporting period.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality were implemented in respect of any relevant activity undertaken during the 2023/24 year.

Competitive Neutrality

This principle deals with ensuring that government business operations have no advantage or disadvantage in comparison with the private sector. This policy dictates that competitive neutrality should apply to all business activities which generate a user pays income of over \$200,000 unless it can be shown that it is not in the public interest. In this regard, no significant new business activities for the purposes of competitive neutrality were initiated or considered during the year and no non-compliance allegations were made. The Shire of Yalgoo conducts no activities where the user pays income exceeds \$200,000.

Disability Access & Inclusion Plan

Under the Disability Services Act 1993, the Shire must include a report about DAIP implementation in its annual report each year. In 2023/24, the Yalgoo Emu Festival was held in accordance with Disability Access & Inclusion regulations.



Complaints Register

In accordance with s5.120 of the Local Government Act 1995, the Shire does not have a designated Complaints Officer and the Chief Executive Officer fulfils this role in terms of subsection (2). As required in accordance with s5.121 'Register of certain complaints of minor breaches' of the Act, the Shire maintains an electronic register that is managed by the Executive Office. The Shire reports no complaints for the period ending 30 June 2024.

Freedom of Information

The Freedom of Information Act 1992 gives the public a right to apply for access to documents held by the Shire of Yalgoo. The Shire aims to make information available whenever possible, outside the freedom of information process. No Freedom of Information applications were received in 2023/24.

Legislation Review

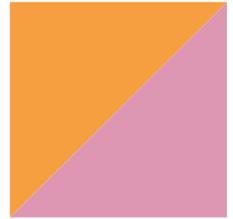
The Shire reviewed its Local Laws in November 2006. No local laws were reviewed in 2023/24.

Record Keeping

In accordance with legislative requirements, the Shire reviewed and adopted its Record Keeping Plan. This plan was then approved by the State Records Commission. There were 28 incoming records registered and 83 outgoing records registered.

Capital Grants

GRANT	21/22	22/23	23/24
Roads to Recovery	377,293	0	754,587
Regional Roads Group	200,000	240,000	300,000
LRCI Program	199,802	414,110	0
Lotterywest	0	0	143,940
CSRFF	0	0	16,327



Employee Remuneration

In accordance with Regulation 19B of the Local Government (Administration) Regulations 1996, the number of Shire employees entitled to an annual salary of \$130,000 or more are:

Salary Range	No. of Employees
\$130,000-\$139,000	0
\$140,000-\$149,000	0
\$150,000-\$159,000	0
\$160,000-\$169,000	0
\$170,000-\$179,000	0
\$180,000-\$189,000	1
\$190,000-\$199,000	0
\$200,000-\$209,000	0
\$210,000-\$219,000	0
\$220,000-\$229,000	0
\$230,000-\$239,000	1

CEO remuneration for 23/24 was \$232,633

Other Information

Other information required by legislation is as follows

- The Shire was not involved in any trading undertakings at reporting date.
- The Shire was not involved in any land transactions during the year.
- The Shire was not involved in any joint venture arrangements at reporting date.
- The Shire did not have any investments in associates at reporting date.
- The Shire did not hold any investment properties at reporting date.

The following provides the future initiatives planned to be undertaken

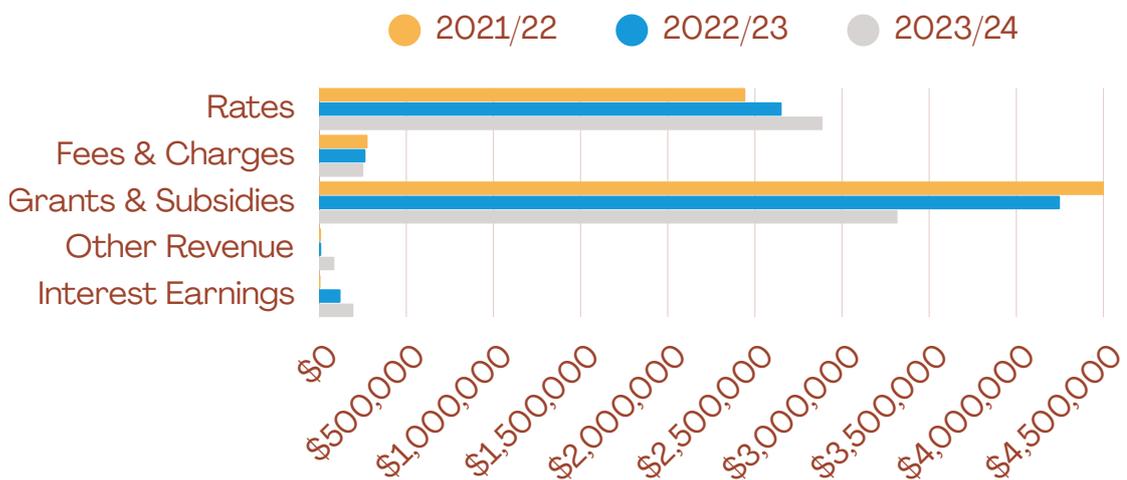
- Plant and Equipment replacement
- Road maintenance and construction works
- Renovations to Town Hall
- Purchase Yalgoo Hotel
- Caravan Park Chalets

Financial Comparisons

Operating Expenditure

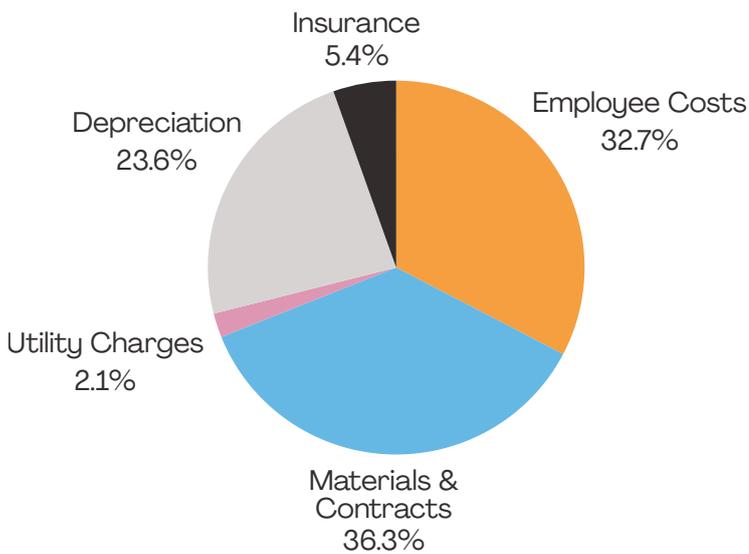


Operating Income



This Year at a Glance

Total Operating Expenditure



\$3.9m
Capital Works Program

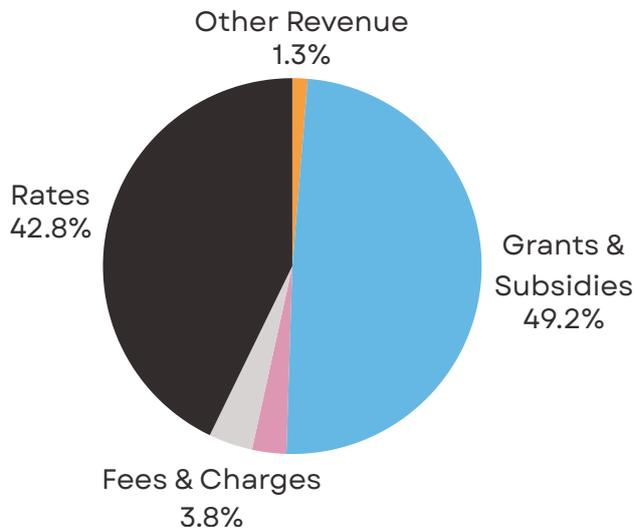


\$4.4m
Total Grant Funding



\$8.1m
Cash & Current Assets

Total Operating Revenue

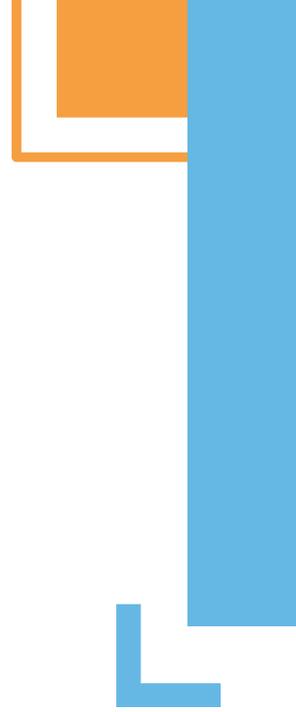


\$2.9m
Income from Rates



\$1.8m
Cost for 18 Employees

Financial Statements



SHIRE OF YALGOO
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Statement by Chief Executive Officer	2
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The Shire of Yalgoo conducts the operations of a local government with the following community vision:

The Shire is inclusive and peaceful, prosperous and strong

Principal place of business:
37 Gibbons Street
Yalgoo WA 6635

**SHIRE OF YALGOO
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Yalgoo has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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

Signed on the 19th day of February 2026



Ian Holland
CEO



AMD

SHIRE OF YALGOO
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	22	2,888,041	2,853,774	2,653,618
Grants, subsidies and contributions	2(a)	3,318,175	5,686,553	4,250,135
Fees and charges	2(a)	253,680	242,150	266,212
Interest revenue	2(a)	196,868	184,474	123,170
Other revenue	2(a)	87,834	7,500	12,261
		6,744,598	8,974,451	7,305,396
Expenses				
Employee costs	2(b)	(1,828,400)	(2,613,809)	(2,188,128)
Materials and contracts		(2,030,382)	(6,779,653)	(1,830,484)
Utility charges		(117,010)	(112,399)	(64,811)
Depreciation		(1,318,691)	(1,494,620)	(1,417,239)
Finance costs		(1,811)	(2,069)	(5,739)
Insurance		(302,854)	(303,297)	(221,080)
Other expenditure	2(b)	(132,300)	(210,442)	(119,861)
		(5,731,448)	(11,516,289)	(5,847,342)
		1,013,150	(2,541,838)	1,458,054
Capital grants, subsidies and contributions	2(a)	1,070,914	1,920,388	654,110
Profit on asset disposals		395,189	140,937	45,828
Loss on asset disposals		0	(10,300)	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	420
		1,466,103	2,051,025	700,358
Net result for the period		2,479,253	(490,813)	2,158,412
Total comprehensive income for the period		2,479,253	(490,813)	2,158,412

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



AMD

SHIRE OF YALGOO
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024	2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	3,674,424	7,589,707
Trade and other receivables	5	245,622	487,655
Other financial assets	4(a)	4,420,623	0
Other assets	6	997,023	808,811
TOTAL CURRENT ASSETS		9,337,692	8,886,173
NON-CURRENT ASSETS			
Other financial assets	4(b)	20,792	20,792
Property, plant and equipment	7(a)	12,907,024	12,165,713
Infrastructure	8(a)	76,301,079	74,746,378
TOTAL NON-CURRENT ASSETS		89,228,895	86,932,883
TOTAL ASSETS		98,566,587	95,819,056
CURRENT LIABILITIES			
Trade and other payables	10	829,251	594,252
Other liabilities	11	154,025	26,433
Borrowings	12	0	46,815
Employee related provisions	13	253,667	315,645
TOTAL CURRENT LIABILITIES		1,236,943	983,145
NON-CURRENT LIABILITIES			
Employee related provisions	13	79,941	65,461
TOTAL NON-CURRENT LIABILITIES		79,941	65,461
TOTAL LIABILITIES		1,316,884	1,048,606
NET ASSETS		97,249,703	94,770,450
EQUITY			
Retained surplus		37,621,553	37,431,210
Reserve accounts	25	4,474,327	2,185,417
Revaluation surplus	14	55,153,823	55,153,823
TOTAL EQUITY		97,249,703	94,770,450

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



AMD

SHIRE OF YALGOO
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		35,347,628	2,110,587	55,153,823	92,612,038
Comprehensive income for the period					
Net result for the period		2,158,412	0	0	2,158,412
Total comprehensive income for the period		2,158,412	0	0	2,158,412
Transfers to reserve accounts	25	(74,830)	74,830	0	0
Balance as at 30 June 2023		37,431,210	2,185,417	55,153,823	94,770,450
Comprehensive income for the period					
Net result for the period		2,479,253	0	0	2,479,253
Total comprehensive income for the period		2,479,253	0	0	2,479,253
Transfers to reserve accounts	25	(2,288,910)	2,288,910	0	0
Balance as at 30 June 2024		37,621,553	4,474,327	55,153,823	97,249,703

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

SHIRE OF YALGOO
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,044,194	2,535,623
Grants, subsidies and contributions		3,485,117	4,232,003
Fees and charges		253,680	260,188
Interest revenue		196,868	123,170
Goods and services tax received		0	360,000
Other revenue		87,834	12,261
		<u>7,067,693</u>	<u>7,523,245</u>
Payments			
Employee costs		(1,890,306)	(2,159,808)
Materials and contracts		(1,786,756)	(2,874,957)
Utility charges		(117,010)	(64,811)
Finance costs		(1,811)	(5,739)
Insurance paid		(302,854)	(221,080)
Goods and services tax paid		(135,901)	(251,001)
Other expenditure		(132,300)	(119,861)
		<u>(4,366,938)</u>	<u>(5,697,257)</u>
Net cash provided by (used in) operating activities		2,700,755	1,825,988
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(1,670,606)	(1,049,339)
Payments for construction of infrastructure	8(a)	(2,260,428)	(499,491)
Capital grants, subsidies and contributions		1,070,914	607,802
Proceeds for financial assets at amortised cost		0	2,110,587
Payments for financial assets at amortised cost		(4,420,623)	0
Proceeds from sale of property, plant & equipment		711,520	47,149
Net cash provided by (used in) investing activities		(6,569,223)	1,216,708
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	24(a)	(46,815)	(82,094)
Net cash (used in) financing activities		(46,815)	(82,094)
Net increase (decrease) in cash held		(3,915,283)	2,960,602
Cash at beginning of year		7,589,707	4,629,105
Cash and cash equivalents at the end of the year	3	<u>3,674,424</u>	<u>7,589,707</u>

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

SHIRE OF YALGOO
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	22	2,888,041	2,853,774	2,653,618
Grants, subsidies and contributions		3,318,175	5,686,553	4,250,135
Fees and charges		253,680	242,150	266,212
Interest revenue		196,868	184,474	123,170
Other revenue		87,834	7,500	12,261
Profit on asset disposals		395,189	140,937	45,828
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	420
		<u>7,139,787</u>	<u>9,115,388</u>	<u>7,351,644</u>
Expenditure from operating activities				
Employee costs		(1,828,400)	(2,613,809)	(2,188,128)
Materials and contracts		(2,030,382)	(6,779,653)	(1,830,484)
Utility charges		(117,010)	(112,399)	(64,811)
Depreciation		(1,318,691)	(1,494,620)	(1,417,239)
Finance costs		(1,811)	(2,069)	(5,739)
Insurance		(302,854)	(303,297)	(221,080)
Other expenditure		(132,300)	(210,442)	(119,861)
Loss on asset disposals		0	(10,300)	0
		<u>(5,731,448)</u>	<u>(11,526,589)</u>	<u>(5,847,342)</u>
Non cash amounts excluded from operating activities	23(a)	862,731	1,363,983	1,444,995
Amount attributable to operating activities		<u>2,271,070</u>	<u>(1,047,218)</u>	<u>2,949,297</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,070,914	1,920,388	654,110
Proceeds from disposal of assets		711,520	1,049,202	47,149
		<u>1,782,434</u>	<u>2,969,590</u>	<u>701,259</u>
Outflows from investing activities				
Purchase of property, plant and equipment	7(a)	(1,670,606)	(3,263,295)	(1,049,339)
Purchase and construction of infrastructure	8(a)	(2,260,428)	(2,674,425)	(499,491)
		<u>(3,931,034)</u>	<u>(5,937,720)</u>	<u>(1,548,830)</u>
Amount attributable to investing activities		<u>(2,148,600)</u>	<u>(2,968,130)</u>	<u>(847,571)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	25	0	200,000	0
		<u>0</u>	<u>200,000</u>	<u>0</u>
Outflows from financing activities				
Repayment of borrowings	24(a)	(46,815)	(46,815)	(82,094)
Transfers to reserve accounts	25	(2,288,910)	(2,278,725)	(74,830)
		<u>(2,335,725)</u>	<u>(2,325,540)</u>	<u>(156,924)</u>
Amount attributable to financing activities		<u>(2,335,725)</u>	<u>(2,125,540)</u>	<u>(156,924)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	23(b)	6,145,155	6,140,888	4,200,353
Amount attributable to operating activities		2,271,070	(1,047,218)	2,949,297
Amount attributable to investing activities		(2,148,600)	(2,968,130)	(847,571)
Amount attributable to financing activities		(2,335,725)	(2,125,540)	(156,924)
Surplus or deficit after imposition of general rates	23(b)	<u>3,931,900</u>	<u>0</u>	<u>6,145,155</u>

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the Shire of Yalgoo which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the Shire to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
 - infrastructure; or
 - vested improvements that the local government controls ;
- and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Critical accounting estimates and judgements (Continued)

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 7
 - Infrastructure - Note 8
- Expected credit losses on financial assets - note 5
- Impairment losses of non-financial assets - note
- Measurement of employee benefits - Note 13

Fair value heirarchy information can be found in Note 21

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2021-2 Amendments to Australian Accounting Standards - *Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
 - AASB 2020-1 Amendments to Australian Accounting Standards - *Classification of Liabilities as Current or Non-Current*
 - AASB 2021-7c Amendments to Australian Accounting Standards - *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
 - AASB 2022-5 Amendments to Australian Accounting Standards - *Lease Liability in a Sale and Leaseback*
 - AASB 2022-6 Amendments to Australian Accounting Standards - *Non-current Liabilities with Covenants*
- These amendments are not expected to have any material impact on the financial report on initial application.
- AASB 2022-10 Amendments to Australian Accounting Standards - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 Amendments to Australian Accounting Standards - *Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	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	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Rates	General Rates	Over Time	Payment Dates adopted by council during the year	None	When Rates notice is issued
License/Registration/Approvals	Building Planning, Development and animal management.	Single Point in Time	Full payment prior to issue	None	On payment and issue of license, registration or approval.
Property hire and entry	Use of Halls and facilities	Single Point in Time	In advance in full.	None	On entry or at conclusion of hire.
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,888,041	0	2,888,041
Grants, subsidies and contributions	370,009	0	0	2,948,166	3,318,175
Fees and charges	246,482	0	7,198	0	253,680
Interest revenue	0	0	18,037	178,831	196,868
Other revenue	0	0	0	87,834	87,834
Capital grants, subsidies and contributions	0	1,070,914	0	0	1,070,914
Total	616,491	1,070,914	2,913,276	3,214,831	7,815,512

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,653,618	0	2,653,618
Grants, subsidies and contributions	495,056	0	0	3,755,079	4,250,135
Fees and charges	261,334	0	4,878	0	266,212
Interest revenue	0	0	32,350	90,820	123,170
Other revenue	6,925	0	0	5,336	12,261
Capital grants, subsidies and contributions	0	654,110	0	0	654,110
Total	763,315	654,110	2,690,846	3,851,235	7,959,506

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	2024	2023
	Actual	Actual
Interest revenue	\$	\$
Interest on reserve account	173,159	74,830
Trade and other receivables overdue interest	18,082	32,350
Other interest revenue	5,627	15,990
	<u>196,868</u>	<u>123,170</u>
Fees and charges relating to rates receivable		
Charges on instalment plan	1,950	(150)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	62,500	43,250
- Other services – grant acquittals	0	1,500
	<u>62,500</u>	<u>44,750</u>

Employee Costs

Employee benefit costs	1,783,363	2,131,771
Other employee costs	45,037	56,357
	<u>1,828,400</u>	<u>2,188,128</u>

Other expenditure

Sundry expenses	132,300	119,861
	<u>132,300</u>	<u>119,861</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

	Note	2024 \$	2023 \$
Cash at bank and on hand		3,674,424	7,589,707
Total cash and cash equivalents		3,674,424	7,589,707
Held as			
- Unrestricted cash and cash equivalents		3,449,373	5,361,090
- Restricted cash and cash equivalents	15	225,051	2,228,617
		3,674,424	7,589,707

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

	Note	2024 \$	2023 \$
(a) Current assets			
Financial assets at amortised cost		4,420,623	0
		4,420,623	0
Other financial assets at amortised cost			
Term deposits		4,420,623	0
		4,420,623	0
Held as			
- Restricted other financial assets at amortised cost	15	4,420,623	0
		4,420,623	0
(b) Non-current assets			
Financial assets at fair value through profit or loss		20,792	20,792
		20,792	20,792
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		20,792	20,372
Movement in fair value		0	420
Units in Local Government House Trust - closing balance		20,792	20,792

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 21 (i)) due to the observable market rates).

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

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables
Trade receivables
ATO receivables
Receivables for employee related provisions
Allowance for credit losses of receivables
Other receivables

	2024	2023
	\$	\$
	132,477	450,951
	31,904	33,292
	115,791	0
	12,201	0
	(46,751)	(46,751)
	0	50,163
	245,622	487,655

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

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

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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.

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

6. OTHER ASSETS

Other assets - current

Accrued income

2024	2023
\$	\$
997,023	808,811
997,023	808,811

MATERIAL ACCOUNTING POLICIES

Other current assets

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non-specialised	Buildings - specialised	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	328,000	1,214,957	8,624,333	27,140	1,712,361	11,906,791
Additions	0	330,243	299,834	0	419,262	1,049,339
Disposals	0	0	0	0	(1,321)	(1,321)
Depreciation	0	(43,461)	(233,357)	(5,443)	(506,835)	(789,096)
Balance at 30 June 2023	328,000	1,501,739	8,690,810	21,697	1,623,467	12,165,713
Comprises:						
Gross balance amount at 30 June 2023	328,000	1,545,200	8,924,167	69,243	4,135,598	15,002,208
Accumulated depreciation at 30 June 2023	0	(43,461)	(233,357)	(47,546)	(2,512,131)	(2,836,495)
Balance at 30 June 2023	328,000	1,501,739	8,690,810	21,697	1,623,467	12,165,713
Additions	0	3,051	150,127	22,984	1,494,444	1,670,606
Disposals	0	0	0	0	(316,331)	(316,331)
Depreciation	0	(43,460)	(238,200)	(4,448)	(326,856)	(612,964)
Transfers	0	(134,635)	134,635	0	0	0
Balance at 30 June 2024	328,000	1,326,695	8,737,372	40,233	2,474,724	12,907,024
Comprises:						
Gross balance amount at 30 June 2024	328,000	1,413,615	9,208,930	92,227	4,894,320	15,937,092
Accumulated depreciation at 30 June 2024	0	(86,920)	(471,558)	(51,994)	(2,419,596)	(3,030,068)
Balance at 30 June 2024	328,000	1,326,695	8,737,372	40,233	2,474,724	12,907,024

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	Level 2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2022	Price per hectare/market borrowing rates
Buildings - non-specialised	Level 2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2022	Price per hectare/market borrowing rates
Buildings - specialised	Level 3	Improvements valued using cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Improvements to land using construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.					
(ii) Cost					
Furniture and equipment	N/A	Cost	Cost	N/A	
Plant and equipment	N/A	Cost	Cost	N/A	

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - airport	Infrastructure - other	Total infrastructure
	\$	\$	\$	\$
Balance at 1 July 2022	71,302,495	965,000	2,607,535	74,875,030
Additions	470,561	0	28,930	499,491
Depreciation	(490,358)	(19,300)	(118,485)	(628,143)
Balance at 30 June 2023	<u>71,282,698</u>	<u>945,700</u>	<u>2,517,980</u>	<u>74,746,378</u>
Comprises:				
Gross balance at 30 June 2023	83,184,205	965,000	2,657,260	86,806,465
Accumulated depreciation at 30 June 2023	(11,901,507)	(19,300)	(139,280)	(12,060,087)
Balance at 30 June 2023	<u>71,282,698</u>	<u>945,700</u>	<u>2,517,980</u>	<u>74,746,378</u>
Additions	2,253,078	0	7,350	2,260,428
Depreciation	(567,850)	(19,300)	(118,577)	(705,727)
Balance at 30 June 2024	<u>72,967,926</u>	<u>926,400</u>	<u>2,406,753</u>	<u>76,301,079</u>
Comprises:				
Gross balance at 30 June 2024	85,437,283	965,000	2,664,610	89,066,893
Accumulated depreciation at 30 June 2024	(12,469,357)	(38,600)	(257,857)	(12,765,814)
Balance at 30 June 2024	<u>72,967,926</u>	<u>926,400</u>	<u>2,406,753</u>	<u>76,301,079</u>

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
Infrastructure - airport	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
Infrastructure - other	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs

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

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Airport	50 years
Other Infrastructure	8 - 40 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

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

Revaluation (Continued)

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

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

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

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

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

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

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

Gains or losses on disposal

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

10. TRADE AND OTHER PAYABLES

	2024	2023
	\$	\$
Current		
Sundry creditors	571,586	164,300
Prepaid rates	51,109	213,430
Accrued payroll liabilities	50,419	64,827
ATO liabilities	21,999	42,109
Bonds and deposits held	17,322	16,767
Other payables	116,816	92,562
Accrued interest on borrowings	0	257
	829,251	594,252

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

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 usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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 income for the prepaid rates that have not been refunded.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER LIABILITIES

	2024	2023
	\$	\$
Current		
Contract liabilities	154,025	26,433
	154,025	26,433
Reconciliation of changes in contract liabilities		
Opening balance	26,433	0
Additions	154,025	26,433
Revenue from contracts with customers included as a contract liability at the start of the period	(26,433)	0
	154,025	26,433
Reconciliation of changes in capital grant/contributions liabilities		
Opening balance	0	46,308
Additions	0	0
Revenue from contracts with customers included as a contract liability at the start of the period	0	(46,308)
	0	0
Expected satisfaction of contract liabilities		
Less than 1 year	154,025	26,433
	154,025	26,433

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

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.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

12. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		0	0	0	46,815	0	46,815
Total secured borrowings	24(a)	0	0	0	46,815	0	46,815

Secured liabilities and assets pledged as security

MATERIAL ACCOUNTING POLICIES

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 amounts, 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 discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 24(a).

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

13. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	157,231	214,362
Long service leave	96,436	101,283
Total current employee related provisions	253,667	315,645
Non-current provisions		
Employee benefit provisions		
Long service leave	79,941	65,461
Total non-current employee related provisions	79,941	65,461
Total employee related provisions	333,608	381,106

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

14. REVALUATION SURPLUS

	2024	2024	2023	2023
	Opening	Closing	Opening	Closing
	Balance	Balance	Balance	Balance
	\$	\$	\$	\$
Land - freehold land	57,915	57,915	57,915	57,915
Buildings	2,264,130	2,264,130	2,264,130	2,264,130
Furniture and equipment	25,665	25,665	25,665	25,665
Plant and equipment	1,561,098	1,561,098	1,561,098	1,561,098
Infrastructure - roads	49,372,768	49,372,768	49,372,768	49,372,768
Infrastructure - airport	980,809	980,809	980,809	980,809
Infrastructure - parks and ovals	891,438	891,438	891,438	891,438
	55,153,823	55,153,823	55,153,823	55,153,823

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

15. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	3,674,424	7,589,707
- Financial assets at amortised cost	4(a)	4,420,623	0
		8,095,047	7,589,707
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	25	4,474,327	2,185,417
Contract liabilities	11	154,025	26,433
Bonds & Deposits	10	17,322	16,767
Total restricted financial assets		4,645,674	2,228,617

**16. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Bank overdraft limit		50,000	50,000
Bank overdraft at balance date		0	0
Credit card limit		15,000	15,000
Credit card balance at balance date		(186)	(7,241)
Total amount of credit unused		64,814	57,759
Loan facilities			
Loan facilities - current		0	46,815
Total facilities in use at balance date		0	46,815
Unused loan facilities at balance date		NIL	NIL

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

17. CONTINGENT LIABILITIES

Shire of Yalgoo has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. As at the date of this report the value and timing of remediation has not been ascertained.

Lot 196, 21 Stanley Street, Yalgoo - Shire depot, contaminated with heavy metals and hydrocarbons. Rehabilitation works will be performed when the Depot is no longer in operation which is not foreseeable in the near future.

18. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	0	379,682
- plant & equipment purchases	0	572,189
	0	951,871
Payable:		
- not later than one year	0	951,871

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
President's annual allowance	12,833	14,000	14,000
President's meeting attendance fees	8,070	7,620	4,410
President's annual allowance for ICT expenses	3,792	3,500	3,792
President's travel and accommodation expenses	2,767	2,000	1,606
	27,462	27,120	23,808
Deputy President's annual allowance	3,500	3,500	3,000
Deputy President's meeting attendance fees	3,610	4,572	2,478
Deputy President's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy President's travel and accommodation expenses	0	2,000	0
	10,610	13,572	8,978
All other council member's meeting attendance fees	9,936	18,288	12,278
All other council member's annual allowance for ICT expenses	10,500	14,000	13,125
All other council member's travel and accommodation expenses	5,677	8,000	10,150
	26,113	40,288	35,553
	64,185	80,980	68,339

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:	2024 Actual	2023 Actual
	\$	\$
Short-term employee benefits	436,549	171,946
Post-employment benefits	56,800	26,825
Employee - other long-term benefits	100,666	17,567
Council member costs	64,185	68,339
	658,200	284,677

Short-term employee benefits

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

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

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

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

19. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

Purchase of goods and services

2024 Actual	2023 Actual
\$ 426,758	\$ 580,452
18,906	0

Amounts payable to related parties:

Trade and other payables

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 19(a) and 19(b).

ii. Other related parties

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

20. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire has procured legal services in relation to its flood damage claims. It is expected to be resolved towards the end of 2025.

The Shire began negotiations to purchase the Yalgoo Hotel which was settled in October 2025.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

21. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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.

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	2024						Budget Rate Revenue	2024 Budget Interim Rate	Budget Total Revenue	2023 Actual Total Revenue
	Rate in \$	Number of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue				
GRV - Townsites Improved	7.831818	36	389,032	30,468	0	30,468	30,468	0	30,468	28,864
GRV - Townsites Improved Vacant	7.831818	0	0	0	0	0	0	0	0	0
GRV - Mining Infrastructure	29.750000	8	1,343,750	399,766	19,180	418,946	399,766	0	399,766	396,605
UV - Pastoral / Rural	6.907870	23	926,573	64,006	2,763	66,769	67,323	0	67,323	67,323
UV - Mining / Mining Tenements	32.000000	139	6,253,153	2,001,009	46,203	2,047,212	2,000,657	0	2,000,657	1,808,098
UV - Exploration / Prospecting	19.882530	203	1,551,477	308,473	(24,427)	284,046	310,830	5,000	315,830	311,548
Total general rates		409	10,463,985	2,803,722	43,719	2,847,441	2,809,044	5,000	2,814,044	2,612,438
Minimum payment										
GRV - Townsites Improved	290	5	6,463	1,450	0	1,450	1,450	0	1,450	1,450
GRV - Townsites Improved Vacant	290	12	1,570	3,480	0	3,480	3,480	0	3,480	3,480
GRV - Mining Infrastructure	290	1	20	290	0	290	0	0	0	0
UV - Pastoral / Rural	290	8	10,018	2,320	0	2,320	2,320	0	2,320	2,320
UV - Mining / Mining Tenements	290	12	7,604	3,480	0	3,480	3,770	0	3,770	7,830
UV - Exploration / Prospecting	290	102	79,711	29,580	0	29,580	28,710	0	28,710	26,100
Total minimum payments		140	105,386	40,600	0	40,600	39,730	0	39,730	41,180
Total general rates and minimum payments		549	10,569,371	2,844,322	43,719	2,888,041	2,848,774	5,000	2,853,774	2,653,618
Total Rates						2,888,041			2,853,774	2,653,618

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

23. DETERMINATION OF SURPLUS OR DEFICIT

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	2024 (30 June 2024 Carried Forward)	2024 Budget (30 June 2024 Carried Forward)	2023 (30 June 2023 Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals	(395,189)	(140,937)	(45,828)
Less: Fair value adjustments to financial assets at fair value through profit or loss	0	0	(420)
Add: Loss on disposal of assets	0	10,300	0
Add: Depreciation	1,318,691	1,494,620	1,417,239
Non-cash movements in non-current assets and liabilities:			
Accrued salaries and wages	(13,016)	0	(12,970)
Employee benefit provisions	(47,498)	0	87,248
Accrued interest on borrowings	(257)	0	(274)
Non-cash amounts excluded from operating activities	862,731	1,363,983	1,444,995
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	25 (4,474,327)	(4,264,142)	(2,185,417)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	12 0	0	46,815
- Accrued salaries and wages	51,811	77,797	64,827
- Accrued interest on borrowings	10 0	532	257
- Employee benefit provisions	253,667	100,656	315,645
Total adjustments to net current assets	(4,168,849)	(4,085,157)	(1,757,873)
Net current assets used in the Statement of Financial Activity			
Total current assets	9,337,692	4,549,823	8,886,173
Less: Total current liabilities	(1,236,943)	(464,666)	(983,145)
Less: Total adjustments to net current assets	(4,168,849)	(4,085,157)	(1,757,873)
Surplus or deficit after imposition of general rates	3,931,900	0	6,145,155

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

24. BORROWINGS

(a) Borrowings

Purpose	Actual						Budget				
	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
19A & 19B Stanley St	\$ 30,718	\$ 0	\$ (20,142)	\$ 10,576	\$ 0	\$ (10,576)	\$ 0	\$ 10,576	\$ 0	\$ (10,576)	\$ 0
18C & 18D Shamrock St	49,747	0	(24,084)	25,663	0	(25,663)	0	25,663	0	(25,663)	0
Staff Housing	27,927	0	(27,927)	0	0	0	0	0	0	0	0
Public Toilets	20,517	0	(9,941)	10,576	0	(10,576)	0	10,576	0	(10,576)	0
Total	128,909	0	(82,094)	46,815	0	(46,815)	0	46,815	0	(46,815)	0

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
19A & 19B Stanley St	53	WATC*	6.54%	15/12/2023	\$ (346)	\$ (346)	\$ (1,670)
18C & 18D Shamrock St	55	WATC*	6.35%	28/06/2023	(1,229)	(1,229)	(2,726)
Staff Housing	56	WATC*	3.04%	2/01/2023	0	0	(424)
Public Toilets	54	WATC*	6.20%	4/03/2024	(494)	(494)	(919)
Total					(2,069)	(2,069)	(5,739)
Total Finance Cost Payments					(2,069)	(2,069)	(5,739)

* WA Treasury Corporation

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

25. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	51,603	3,015	0	54,618	51,603	3,848	0	55,451	49,836	1,767	0	51,603
(b) Plant replacement reserve	63,860	758,977	0	822,837	63,860	744,121	(200,000)	607,981	61,673	2,187	0	63,860
(c) Sports Complex reserve	100,326	5,862	0	106,188	100,326	7,482	0	107,808	96,891	3,435	0	100,326
(d) Building Reserve	169,937	9,931	0	179,868	169,937	12,673	0	182,610	164,119	5,818	0	169,937
(e) Yalgoo Ningham Rd Reserve	887,476	1,214,873	0	2,102,349	887,476	1,204,735	0	2,092,211	857,088	30,388	0	887,476
(f) Housing Reserve	129,083	7,543	0	136,626	129,083	9,626	0	138,709	124,663	4,420	0	129,083
(g) General Roads Reserve	134,893	7,883	0	142,776	134,893	10,059	0	144,952	130,274	4,619	0	134,893
(h) Community Amenities Reserve	284,448	16,622	0	301,070	284,448	21,212	0	305,660	274,708	9,740	0	284,448
(i) Happy Community Program Reserve	148,471	8,676	0	157,147	148,471	11,072	0	159,543	143,388	5,083	0	148,471
(j) Yalgoo Moraa Rd Reserve	189,307	254,008	0	443,315	189,307	251,956	0	441,263	182,825	6,482	0	189,307
(k) Superannuation Back Pay Reserve	25	1	0	26	25	3	0	28	24	1	0	25
(l) Office Equipment Reserve	3,795	222	0	4,017	3,795	283	0	4,078	3,665	130	0	3,795
(m) Natural Disaster Reserve	13,413	784	0	14,197	13,413	1,000	0	14,413	12,954	459	0	13,413
(n) Emergency Road Repairs Reserve	8,780	513	0	9,293	8,780	655	0	9,435	8,479	301	0	8,780
	2,185,417	2,288,910	0	4,474,327	2,185,417	2,278,725	(200,000)	4,264,142	2,110,587	74,830	0	2,185,417

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

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

25. RESERVE ACCOUNTS (Continued)

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

Name of reserve account Restricted by Council	Anticipated date of use	Purpose of the reserve account
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant replacement reserve	Ongoing	To be used for the purchase of major plant.
(c) Sports Complex reserve	Ongoing	To be used for the replacement of council properties including housing and other properties.
(d) Building Reserve	Ongoing	To be used to maintain the sealed Yalgoo Ninghan Road.
(e) Yalgoo Ningham Rd Reserve	Ongoing	To be used for the development of new recreational facilities.
(f) Housing Reserve	Ongoing	To be used for the maintenance of staff and other housing owned by the Shire.
(g) General Roads Reserve	Ongoing	To be used for the maintenance of grids,etc on roads in the Shire.
(h) Community Amenities Reserve	Ongoing	To be used for the maintenance of community amenities.
(i) Happy Community Program Reserve	Ongoing	To be used for future community projects operating expenditure.
(j) Yalgoo Moraa Rd Reserve	Ongoing	To be used to maintain the sealed Yalgoo Morawa Road.
(k) Superannuation Back Pay Reserve	Ongoing	To be used for the purpose of paying any superannuation and back pay costs.
(l) Office Equipment Reserve	Ongoing	To be used for the purpose of purchase of new office equipment and the maintenance of existing equipment.
(m) Natural Disaster Reserve	Ongoing	To be used to fund the Shire mandatory contribution when the Shire receives funding for reparation after natural disaster events.
(n) Emergency Road Repairs Reserve	Ongoing	To be used to fund emergency repairs to roads that are damaged by unfunded events (storm damages,vehicular,etc).

SHIRE OF YALGOO
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

26. TRUST FUNDS

There were no funds held in Trust at 30 June 2024 or 30 June 2023.

27. LEASES

Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year
 1 to 2 years
 2 to 3 years
 3 to 4 years

	2024 Actual	2023 Actual
	\$	\$
	3,275	6,500
	0	3,275
	0	0
	0	0
	3,275	9,775
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Rental income	7,605	7,338

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2024 Shire of Yalgoo

To the Council of the Shire of Yalgoo

Qualified opinion

I have audited the financial report of the Shire of Yalgoo (Shire) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for qualified opinion

Infrastructure

The Road Infrastructure asset class at the carrying value of \$72,967,926 (2023: \$71,282,698) in Note 8(a) of the financial report has not been revalued as required by Regulation 17A(4A)(b) of the Local Government (Financial Management) Regulations 1996. Consequently, I was unable to determine the extent to which the carrying amount of Road Infrastructure is misstated, as it was impracticable to do so. Additionally, I am unable to determine whether there may be any consequential impact on revaluation surplus as at 30 June 2024 and 30 June 2023 as well as Depreciation, Net Result for the Period and Retained Surplus as at 30 June 2024.

Comparability of current period figures and corresponding figures

During 2022-23, I was unable to obtain sufficient and appropriate audit evidence for a net amount of \$20,430 of unreconciled items in the bank reconciliation which was written off as at 30 June 2023 to fees and charges revenue by \$29,417 and materials and contracts expenses by \$8,987. Consequently, I was unable to determine whether any further or alternate adjustments might have been necessary. My audit opinion on the current year financial report is modified because of the possible effect of this matter on the comparability of fees and charges revenue and materials and contracts expenses for the current period.

Other assets – accrued income

The Shire reported other assets of \$997,023 in the statement of financial position as at 30 June 2024 (2023: \$808,811). Subsequent to year end, a funding party confirmed a lesser amount would be paid to the Shire. As a result, accrued income has been overstated by \$362,118 (2023: \$362,118). Consequently, retained surplus has been misstated by the same amount for both financial years ended 30 June 2024 and 2023 respectively.

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Yalgoo for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
19 February 2026



Annual Report

23/24



FOR MORE INFORMATION

-  (08) 9962 8042
-  www.yalgoo.wa.gov.au
-  37 Gibbons Street,
YALGOO WA 6635

11 TECHNICAL REPORTS

11.1 ADMINISTRATION REPORT

Applicant:	Shire of Yalgoo
Date:	11 March 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council receive the Administration Report to 28 February 2026.

COMMENT

The 2024/25 audit began towards the end of February and has progressed into March. I am hopeful it will be finalised by the end of March. I have requested dates be set for the interim audit for 2025/26 which will hopefully be complete in April or May.

2022, 2023 and 2024 RTR acquittals have been completed and the 2025 RTR is in progress. I believe the LRCI Phases 1 – 3 are in review and will be completed soon. Phase 4 funds have been received, and the audit will hopefully occur over the next few months.

We are now working in the new Record Keeping System and started work on implementing the finance modules.

OFFICERS RECOMMENDATION

That Council receive the Administration Report to 28 February 2026.

11.2 TECHNICAL SERVICES REPORT

Applicant:	Shire of Yalgoo
Date:	11 March 2026
Reporting Officer:	Luke O'Shaughnessy – Works Foreman
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council receive the Technical Services Report to 28 February 2026.

COMMENT

Road Construction

- Profiling and North RD flood mitigation complete
- Grid installation on Morawa Rd complete and sealed
- RTR underway
- Culvert installation 70% completed
- North RD reshaping underway

Road Maintenance

- Focus on R2R work for the rest of the year

Other – Yalgoo

- Re-keying of shire property and building are underway
- Pub mostly rewired
- Plumbing completed at the pub
- Speed signs for the highway booked in for August through Roadwies road safety initiative.

Other – Paynes Find

- General clean and tidy of the tip

Staff

- No staff movements

Upcoming Projects for 2026

- Streets Alive grant application is being worked on by myself and Elisha this grant will be for our town revamp project. Hopefully we will have painted islands and landscaping done throughout town.

OFFICERS RECOMMENDATION

That Council receive the Technical Services Report to 28 February 2026.

12 DEVELOPMENT, PLANNING AND ENVIRONMENTAL HEALTH REPORTS NIL

13 FINANCIAL REPORTS

13.1 LIST OF ACCOUNTS

Applicant:	Shire of Yalgoo
Date:	11 March 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	Nil
Attachments:	List of Accounts

SUMMARY

The attached list of accounts paid during the month of February 2026, under Delegated Authority, is provided for Council's information and endorsement.

COMMENT

The Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 requires the Chief Executive Officer to present a list of accounts paid and/or payable to Council and to record those accounts in the minutes of the meeting.

STATUTORY ENVIRONMENT

Local Government Act 1995

6.10 Financial Management regulations

Regulations may provide for –

- a. The security and banking of money received by a local government' and
- b. The keeping of financial records by a local government; and
- c. The management by a local government of its assets, liabilities and revenue; and
- d. The general management of, and the authorisation of payments out of –
 - I. The municipal fund; and
 - II. The trust fund, of a local government.

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 –
 - I. The payee's name; and
 - II. The amount of the payment; and
 - III. The date of the payment; and
 - IV. 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.

13A. Payments by employees via purchasing cards

- (1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment;
 - (d) sufficient information to identify the payment.
- (2) A list prepared under sub regulation (1) must 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/FINANCIAL IMPLICATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the list of accounts paid during February 2026 totalling \$760,447.61 from the municipal bank accounts.

List of Accounts Paid
Credit Cards
February 2026

CEO Credit Card

#	Reference	Date	Supplier	Description	Amount	Bank	Type
1	DD6279.1	02/01/26	Adobe Software	3 x monthly subscriptions to Adobe software	(113.98)	1	CSH
2	DD6279.1	12/01/26	Microsoft	Monthly subscription to Microsoft Co-Pilot	(33.00)	1	CSH
3	DD6279.1	23/01/26	Starlink	2 x monthly subscriptions to Starlink for Yalgoo and Paynes Find tender vehicles	(160.00)	1	CSH
4	DD6279.1	23/01/26	Remarkable Software	Monthly subscription to Remarkable software	(6.68)	1	CSH
5	DD6279.1	24/01/26	Adobe Software	Cancellation fee for Adobe software	(113.98)	1	CSH
6	DD6279.1	30/01/26	Bendigo Bank	Card fee for January 2026	(4.00)	1	CSH
					(431.64)		

List of Accounts Paid
Credit Cards (Continued)
February 2026

DCEO Credit Card (for office use)

#	Reference	Date	Supplier	Description	Amount	Bank	Type
7	DD6281.1	07/01/26	Yalgoo General Store	2 x 15L Water for Depot 1 x 15L for Admin	(65.70)	1	CSH
8	DD6281.1	08/01/26	Yalgoo General Store	Refreshments for Admin	(24.00)	1	CSH
9	DD6281.1	08/01/26	Yalgoo General Store	Refreshments for School Holiday Program Pool Trip to Mullewa on 7/01/2026	(248.60)	1	CSH
10	DD6281.1	09/01/26	Yalgoo General Store	Refreshments for Admin	(7.90)	1	CSH
11	DD6281.1	10/01/26	Yalgoo General Store	Aluminium Foil for Office	(10.90)	1	CSH
12	DD6281.1	13/01/26	Bendigo Bank	Top up balance for DCEO Credit Card	500.00	1	CSH
13	DD6281.1	15/01/26	Yalgoo General Store	Refreshments for Depot and Admin	(189.20)	1	CSH
14	DD6281.1	15/01/26	Yalgoo General Store	Newspapers for January 2026	(70.10)	1	CSH
15	DD6281.1	15/01/26	DMIRS	3 x annual mining tenement lease payments	(2,580.00)	1	CSH
16	DD6281.1	17/01/26	Yalgoo General Store	Refreshments for School Holiday Program Pool Trip to Mullewa on 15/01/2026 and refreshments for Art Centre	(257.35)	1	CSH
17	DD6281.1	19/01/26	Bendigo Bank	Top up balance for DCEO Credit Card	2,500.00	1	CSH
18	DD6281.1	21/01/26	Yalgoo General Store	Refreshments for Admin	(28.20)	1	CSH
19	DD6281.1	21/01/26	JB Hi-Fi	1 x GoPro Hero 13 camera and power pack for road pickups	(598.99)	1	CSH
20	DD6281.1	24/01/26	Yalgoo General Store	Refreshments for Admin	(11.10)	1	CSH
21	DD6281.1	24/01/26	JB Hi-Fi	Keyboard and mouse for new employees computer	(64.99)	1	CSH
22	DD6281.1	29/01/26	Yalgoo General Store	Refreshments for Depot and Admin	(74.40)	1	CSH
23	DD6281.1	29/01/26	Yalgoo General Store	Refreshments for Depot	(135.30)	1	CSH
24	DD6281.1	30/01/26	Yalgoo General Store	Refreshments for School Holiday Program Pool Trip to Mullewa on 20/01/2026 and Australia Day Event	(443.42)	1	CSH

List of Accounts Paid
Credit Cards (Continued)
February 2026

DCEO Credit Card (for office use) (Continued)

#	Reference	Date	Supplier	Description	Amount	Bank	Type
25	DD6281.1	30/01/26	Bendigo Bank	Bendigo Bank card fee	(4.00)	1	CSH
26	DD6281.1	31/01/26	Yalgoo General Store	Refreshments for School Holiday Program Pool Trip to Mullewa on 29/01/2026	(38.55)	1	CSH
27	DD6281.1	31/01/26	Yalgoo General Store	Water for BFB volunteers	(65.70)	1	CSH
28	DD6281.1	31/01/26	Yalgoo General Store	Refreshments for Council	(93.75)	1	CSH
					(2,012.15)		

List of Accounts Paid
Direct Debit and Bpay
February 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
29	11	27/02/26	NAB	Bank Fees	(10.00)	3	FEE
30	96	28/02/26	Bendigo Bank	Bank Fees	(300.36)	1	FEE
31	DD6230.1	04/02/26	Bendigo Bank - Municipal	Payrun #158 (19/01/2026 to 01/02/2026) and Superannuation Paid Payrun #158 (19/01/2026 to 01/02/2026)	(83,758.86)	1	CSH
32	DD6253.1	23/02/26	ELGAS	Service charges for 45kg LPG cylinders at 21A and 21B Campbell St and Core Stadium	(352.00)	1	CSH
33	DD6254.1	17/02/26	Horizon Power	Street light charges for January 2026	(1,110.37)	1	CSH
34	DD6255.1	20/02/26	Telstra Corporation Ltd	Mobile phone charges from 25/01/26 - 24/02/26	(927.53)	1	CSH
35	DD6256.1	20/02/26	Telstra Corporation Ltd	Vehicle tracking charges from 25/12/25 - 24/01/26	(1,149.50)	1	CSH
36	DD6259.1	20/02/26	Telstra Corporation Ltd	Vehicle tracking charges from 25/01/26 - 24/02/26	(1,149.50)	1	CSH
37	DD6263.1	18/02/26	Bendigo Bank - Municipal	Superannuation paid in pay run #159 (02/02/2026 to 15/02/2026)	(67,456.76)	1	CSH
38	DD6271.1	25/02/26	Bendigo Bank - Municipal	Pay run #162 (16/02/26 - 01/03/26)	(19,374.06)	1	CSH
39	DD6272.1	26/02/26	Bendigo Bank - Municipal	Superannuation paid in pay run #162	(8,299.97)	1	CSH
					(183,888.91)		

List of Accounts Paid**EFT****February 2026**

#	Reference	Date	Supplier	Description	Amount	Bank	Type
40	EFT3801	06/02/26	Integrated ICT	Azure storage plan for October and November 2025 and Monthly managed IT service for January 2026	(5,406.72)	1	CSH
41	EFT3802	06/02/26	Kieran Thomas Payne	Members fees for January 2026	(808.42)	1	CSH
42	EFT3803	06/02/26	Angus Troup Nichols	Members fees for January 2026	(626.68)	1	CSH
43	EFT3804	06/02/26	Raelene Kroon	Members fees for January 2026	(527.67)	1	CSH
44	EFT3805	06/02/26	Raul Valenzuela	Members fees for January 2026	(1,598.67)	1	CSH
45	EFT3806	06/02/26	Cloud Payment Group	Debt collection expenses for January 2026	(2,625.70)	1	CSH
46	EFT3807	06/02/26	Url Networks Pty Ltd	Monthly VoIP charges for January 2026	(105.95)	1	CSH
47	EFT3808	06/02/26	Batavia Furniture & Bedding	1 x bed, mattress, couch, coffee table and tv unit for 21A Campbell St	(6,275.00)	1	CSH
48	EFT3809	06/02/26	Veolia Environmental Services	Domestic and commercial waste collection for December 2025	(3,302.52)	1	CSH
49	EFT3810	06/02/26	Cekas Asset Maintenance	Renovations to Town Hall from 27/01/26 - 30/01/26	(3,957.72)	1	CSH
50	EFT3811	11/02/26	A Agapitidi & C Houlis Stati Co Electrical	Upgrade two switch boards and electrical inspection for the Yalgoo Hotel	(11,725.76)	1	CSH
51	EFT3812	11/02/26	Beachlands Plumbing	Replace septic pump at staff units and investigate septics at 19 Campbell St	(3,968.47)	1	CSH

List of Accounts Paid
EFT (Continued)
February 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
52	EFT3813	11/02/26	Levanta	2026 Ascenta 8T 4 Post Hoist with 3.5T Jacking Beam, Ascenta 24in Tyre Changer and Ascenta Wheel Balancer	(42,658.00)	1	CSH
53	EFT3814	11/02/26	Freemans Liquid Waste	Pump out septic tank at Shamrock Rd	(3,656.00)	1	CSH
54	EFT3815	11/02/26	M & B Sales P/L	Fencing supplies and replace hallway roof at the Yalgoo Hotel	(1,694.43)	1	CSH
55	EFT3816	11/02/26	Nick Stevenson	Renovations to doors and windows at the Railway Building	(9,968.20)	1	CSH
56	EFT3817	17/02/26	McSporran AR	Fencing and gate installation at the Pub	(7,150.00)	1	CSH
57	EFT3818	19/02/26	Gero Cool Airconditioning & Refrigeration	Supply and install new 2.5Kw Fujitsu at 12B Shamrock Rd and regas fridge at Hotel	(3,156.00)	1	CSH
58	EFT3819	19/02/26	Fleet Complete Australia Pty Ltd	Vehicle tracking charges for December 2025	(569.94)	1	CSH
59	EFT3820	19/02/26	Paywise Pty Ltd	Novated lease charges for pay run #158 and Novated lease charges for pay run #159	(3,824.20)	1	CSH
60	EFT3821	19/02/26	Leisk Hydraulics Pty Ltd	Inspect septics, supply and install new toilet and replace 12 x shower heads at Hotel	(4,125.00)	1	CSH
61	EFT3822	19/02/26	Australian Taxation Office	BAS lodgement for January 2026	(15,163.00)	1	CSH
62	EFT3823	19/02/26	GNC Building and Construction Group	Final payment for heavy duty culverts with traffic tops on Ninghan Rd and North Rd	(99,440.00)	1	CSH
63	EFT3824	19/02/26	Prompt Safety Solutions	Prepare traffic management plan for Ninghan Rd culvert works	(2,750.00)	1	CSH
64	EFT3825	20/02/26	Veolia Environmental Services	Domestic and commercial waste collection for January 2026	(3,302.51)	1	CSH

List of Accounts Paid
EFT (Continued)
February 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
65	EFT3826	20/02/26	Nick Stevenson	Progress payment on paving around house at 21A Campbell St	(2,000.00)	1	CSH
66	EFT3827	20/02/26	Greymach Pty Ltd T/as Agwest Machinery	Replacement parts for P844 - Kubota Mower YA844	(723.20)	1	CSH
67	EFT3828	20/02/26	ATOM Supply	2 x GME UHF hand held radios and 10 x traffic cones for Depot	(2,008.61)	1	CSH
68	EFT3829	20/02/26	BOC Limited	Container service from 28/11/25 - 28/12/2025, Container service from 29/10/25 - 27/11/25 and Container service from 29/12/25 - 28/1/2026	(390.56)	1	CSH
69	EFT3830	20/02/26	Pemco Diesel Pty Ltd	Service and replace PTO pump on P1GDR637 Kenworth Prime Mover, Service and replace damaged beacon and mirror on P660 JD Grader and Repair air conditioner on P3080 Cat Grader YA 860	(20,419.39)	1	CSH
70	EFT3831	20/02/26	Abrolhos Steel	8 x lengths of flashing for Town Hall	(429.45)	1	CSH
71	EFT3832	20/02/26	M & B Sales P/L	5 x Rondo 28mm furring channel for the Railway Building and 4 x 1200mm x 2400mm x 10mm plasterboard for Railway Building	(248.69)	1	CSH
72	EFT3833	20/02/26	Integrated ICT	Monthly managed IT service for January 2026	(5,409.48)	1	CSH
73	EFT3834	20/02/26	LG Best Practices	Rates service for January 2026 and Assist with creditors and debtors in January 2026	(3,608.00)	1	CSH
74	EFT3835	20/02/26	Message4U Pty Ltd t/as Sinch MessageMedia	SMS messaging services for February 2026	(126.50)	1	CSH
75	EFT3836	20/02/26	Fleet Complete Australia Pty Ltd	Vehicle tracking charges for January 2026	(569.94)	1	CSH

List of Accounts Paid
EFT (Continued)
February 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
76	EFT3837	20/02/26	Trophy Brothers Pty Ltd T/AS Geraldton Trophy Centre	Engrave brass plate and desk plaque for Deputy President	(444.00)	1	CSH
77	EFT3838	20/02/26	Bridged Group Pty Ltd	Monthly SOPHOS subscription for February 2026	(201.30)	1	CSH
78	EFT3839	20/02/26	David Rocke	Annual subscription to Adobe software for Paynes Find Fire Brigade	(383.86)	1	CSH
79	EFT3840	20/02/26	Pivotel Satellite Pty Limited	Satellite phone charges for February 2026	(291.00)	1	CSH
80	EFT3841	20/02/26	Datacom Solutions (AU) Pty Ltd	EasiPay payroll services for January 2026	(151.33)	1	CSH
81	EFT3842	20/02/26	Shire Of Mt Magnet	EHO contracting services from 27/01/26 - 28/01/26	(3,234.00)	1	CSH
82	EFT3843	20/02/26	Refuel Australia	Monthly fuel usage for January 2026	(6,994.59)	1	CSH
83	EFT3844	20/02/26	Access Electrical Contracting	Install new oven at 43 Gibbons St	(154.00)	1	CSH
84	EFT3845	20/02/26	CMI Group (WA) Pty Ltd	86 x colourbond sheets and 48 x posts and rails for fencing at Hotel	(3,349.60)	1	CSH
85	EFT3846	20/02/26	Derek Jones	Refund for council nomination bond	(100.00)	1	CSH
86	EFT3847	20/02/26	Civic Legal	Legal fees for matter number DTC/151605 and Legal fees for matter number SF/151816	(64,043.55)	1	CSH
87	EFT3848	20/02/26	Winc Australia Pty Limited	Stationary and cleaning products for Admin	(754.88)	1	CSH
88	EFT3849	20/02/26	WA Electoral Commission	Local Government Election Services for 10/02/2026	(3,639.75)	1	CSH

List of Accounts Paid
EFT (Continued)
February 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
89	EFT3850	20/02/26	Bunnings Building Supplies Pty Ltd	10 x wide brim hats for Depot, Estilo shower screens for 18A and 18B Shamrock Rd and other materials, 1 x AEG combo power tool kit for Depot and 2 x shade sails for 1 Stanley St, 5 x HPM power boards for Admin, 12 x various artificial plants for Admin and Estilo shower screen for 1 Stanley St	(3,029.96)	1	CSH
90	EFT3851	20/02/26	Abrolhos Steel	2 x 2.5m wide gates for Hotel	(657.10)	1	CSH
91	EFT3852	20/02/26	Bitutek Pty Ltd	Sealing works on road widening at SLK 36 to 40 for Ninghan Rd	(178,618.88)	1	CSH
92	EFT3853	20/02/26	The Rigtters Group	Catering for staff Christmas event on 19/12/25	(315.13)	1	CSH
93	EFT3854	20/02/26	Southern Cross Broadband	Internet service for March 2026	(550.00)	1	CSH
94	EFT3855	20/02/26	AIT Specialists Pty Ltd	Fuel tax credit calculation for January 2026	(96.36)	1	CSH
95	EFT3856	20/02/26	Battery Mart	2 x ACDelco batteries for P929 - Hilux 11EE929	(462.18)	1	CSH
96	EFT3857	20/02/26	Freemans Liquid Waste	Pump out septic tanks at the Hotel	(3,071.00)	1	CSH
97	EFT3858	20/02/26	M & B Sales P/L	6 x lengths of pine for the Railway Building	(791.80)	1	CSH
98	EFT3859	20/02/26	Cekas Asset Maintenance	Replace hallway ceiling at Hotel from 09/02/26 - 14/02/26	(7,003.50)	1	CSH

List of Accounts Paid
EFT (Continued)
February 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
99	EFT3860	20/02/26	Mitchell & Brown Retravision	Samsung 65in QN70F TV and Westinghouse 9.0kg washing machine for 21A Campbell St	(2,308.00)	1	CSH
100	EFT3861	27/02/26	Cekas Asset Maintenance	Replace hallway ceiling at Hotel from 16/02/26 - 20/02/26	(6,157.96)	1	CSH
101	EFT3862	27/02/26	Western Communications	6 monthly fire extinguisher servicing for all buildings and vehicles in Yalgoo and 6 monthly fire extinguisher servicing for all buildings and vehicles in Paynes Find	(1,705.00)	1	CSH
102	EFT3863	27/02/26	Nick Stevenson	Paving work around 21A Campbell St from 15/02/26 - 27/02/26	(11,285.80)	1	CSH
					(574,114.91)		
				Total Accounts Paid			
				CEO Credit Card	(431.64)		
				DCEO Credit Card (for office use)	(2,012.15)		
				Direct Debit and Bpay	(183,888.91)		
				EFT	(574,114.91)		
					(760,447.61)		

13.2 INVESTMENT REPORT

Applicant:	Shire of Yalgoo
Date:	11 March 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Investment Register

SUMMARY

That Council receive the investment report as at 28 February 2026.

COMMENT

Money held in the Municipal Fund of the Shire of Yalgoo that is not required for the time being may be invested under the Trustee Act 1962 Part III.

STATUTORY ENVIRONMENT

Local Government Act 1995.

6.14 Power To Invest.

Local Government (Financial Management) Regulations 1996

19 Investments, control procedures for

19C Investment of money, restrictions on (Act s6.14(2)(a))

Shire Delegated Authority

POLICY/FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council Receive the Investment Report as at 28 February 2026.

Shire of Yalgoo
Investment Register
 2025 - 2026

Month 28 Feb 2026
 Interest Earned 416.08

Reserve #	Description	Opening	Opening Interest	Feb-26 Interest	Transfers In	Transfers Out	Closing
9673101	Employee Entitlement (Leave) Reserve	56,747.13	91.00	0.00	0.00	(56,838.13)	0.00
9673201	Plant Replacement Reserve	854,911.53	1,371.00	0.00	0.00	(856,282.53)	0.00
9673301	Sports Complex Reserve	110,328.89	177.00	0.00	0.00	(110,505.89)	0.00
9673401	Buildings Construction Reserve	186,878.17	300.00	0.00	0.00	(187,178.17)	0.00
9673501	Yalgoo Ninghan Road Reserve	1,059,393.96	5,904.04	218.00	0.00	0.00	1,065,516.00
9673601	Buildings Maintenance Reserve	141,953.71	228.00	0.00	0.00	(142,181.71)	0.00
9673801	Community Amenities Reserve	312,804.53	502.00	0.00	0.00	(313,306.53)	0.00
9673901	HCP Reserve	163,273.44	262.00	0.00	0.00	(163,535.44)	0.00
9674001	Yalgoo Morawa Road Reserve	335,250.39	1,940.61	73.00	0.00	0.00	337,264.00
9674201	Office Equipment & ICT Reserve	4,199.62	6.00	0.00	0.00	(4,205.62)	0.00
9674301	Natural Disaster Triggerpoint Reserve	14,749.63	24.00	0.00	0.00	(14,773.63)	0.00
9674404	General Purpose Reserve	0.00	2,405.44	125.08	0.00	1,848,807.65	1,851,338.17
		<u>3,240,491.00</u>	<u>13,211.09</u>	<u>416.08</u>	<u>0.00</u>	<u>0.00</u>	<u>3,254,118.17</u>

Reference	Amount	Bank	Opening	Interest	Maturity	Interest at Maturity	Total
5307005	2,500,000.00	Bendigo	28/11/2025	4.15%	31/03/2026	34,962.33	2,534,962.33
	<u>2,500,000.00</u>					<u>34,962.33</u>	

Transfers

Reserves

Opening	3,253,702.09
Withdrawals	0.00
Deposits	0.00
Interest	<u>416.08</u>
Closing	3,254,118.17

Check 0.00

13.3 MONTHLY FINANCIAL STATEMENTS

Applicant:	Shire of Yalgoo
Date:	11 March 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Monthly Report

SUMMARY

The Financial Statements for the month ended 28 February 2026 is presented to Council in accordance with *Regulation 34 of the Local Government (Financial Management) Regulations 1996*.

COMMENT

The transfers to and from reserves were not entered correctly on the Statement of Financial Activity. This caused the closing surplus for the Annual Budget to show \$9,045,202. The transfers have been corrected and the closing surplus now shows \$0.

The Financial Statements for the period ending 28 February 2026 includes the following statements and notes:

- Statement of Financial Activity
- Statement of Financial Position
- Net Funding Position
- Cash Position
- Reserves
- Receivables
- Asset Disposals
- Capital Acquisitions
- Rates
- Grants, Subsidies and Contributions
- Variance Reporting

STATUTORY ENVIRONMENT

Local Government Act 1995 - Section 6.4

Local Government (Financial Management) Regulations 1996 - Regulation 34

POLICY/FINANCIAL IMPLICATIONS

The adoption of the Statements of Financial Activity is retrospective. Accordingly, the financial implications associated with adopting this are nil.

VOTING REQUIREMENT

Simple Majority

RISK IMPLICATIONS

The Financial Activity report is presented monthly and provides a retrospective picture of the activities at the Shire. Contained within the report is information pertaining to the financial cost and delivery of strategic initiatives and key projects.

To mitigate the risk of budget over-runs or non-delivery of projects, the Chief Executive Officer (CEO) has implemented internal control measures such as regular Council and Management reporting and a quarterly process to monitor financial performance against budget estimates.

Materiality reporting thresholds have been established by Council of \$10,000 and 10% for budget operating and capital items to alert management prior to there being irreversible impacts.

It should be noted that there is an inherent level of risk of misrepresentation of the financials through either human error or potential fraud.

The establishment of control measures through a series of efficient systems, policies and procedures, which fall under the control of the CEO as laid out in the *Local Government (Financial Management) Regulations 1996 regulation 5*, seek to mitigate the possibility of this occurring.

These controls are set in place to provide daily, weekly and monthly checks to ensure that the integrity of the data provided is reasonably assured.

OFFICERS RECOMMENDATION

That Council receive the Statement of Financial Activity for the period ended 28 February 2026 in accordance with *Regulation 34 of the Local Government FM Regs 1996*.



SHIRE OF YALGOO

MONTHLY FINANCIAL REPORT

For the Period Ending 28 February 2026

Shire of Yalgoo
Statement of Financial Activity
For the Period Ending 28 February 2026

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Surplus / (Deficit)	1	7,136,089	7,136,089	7,187,649		
Operating Revenue						
Rates	7	3,312,501	3,316,176	3,289,732	(26,444)	(1%)
Grants, Subsidies and Contributions	8(a)	4,921,000	1,356,975	1,615,675	258,700	19%
Fees and Charges	9(a)	306,220	208,892	216,934	8,042	4%
Interest Earnings	9(b)	51,000	33,992	30,350	(3,642)	(11%)
Other Revenue	9(c)	35,500	24,983	32,220	7,237	29%
Profit on Asset Disposals	5	244,500	163,000	85,183	(77,817)	(48%)
		8,870,721	5,104,018	5,270,095		
Operating Expenditure						
Employee Costs	10(a)	(2,496,030)	(1,610,464)	(1,255,621)	354,843	(22%)
Materials and Contracts	10(b)	(5,368,710)	(1,569,751)	(1,339,208)	230,543	(15%)
Utility Charges	10(c)	(119,550)	(79,632)	(63,664)	15,968	(20%)
Depreciation	10(d)	(1,325,400)	(883,512)	(3,266,832)	(2,383,320)	270%
Insurance	10(e)	(260,000)	(173,272)	(233,744)	(60,472)	35%
Other Expenditure	10(f)	(179,500)	(119,624)	(77,695)	41,929	(35%)
Loss on Asset Disposals	5	(39,900)	(26,600)	(657)	25,943	(98%)
		(9,789,090)	(4,462,855)	(6,237,421)		
Excluded Non-cash Activities						
Depreciation		1,325,400	883,512	3,266,832		
(Profit) / Loss on Asset Disposals		(204,600)	(136,400)	(84,527)		
Net Amount from Operating Activities		202,431	1,388,275	2,214,980		
Capital Revenue and Expenditure						
Grants, Subsidies and Contributions	8(b)	1,900,450	1,266,960	1,057,194	(209,766)	(17%)
Proceeds from Disposal of Assets	5	403,000	268,664	199,753	(68,911)	(26%)
Land and Buildings	6(a)	(1,030,000)	(686,640)	(863,977)	(177,337)	26%
Plant and Equipment	6(b)	(951,000)	(634,000)	(285,549)	348,451	(55%)
Furniture and Equipment	6(c)	(30,000)	(20,000)	0	20,000	(100%)
Road Infrastructure	6(d)	(2,185,000)	(1,456,640)	(1,947,984)	(491,344)	34%
Other Infrastructure	6(e)	(235,000)	(156,656)	(87,243)	69,413	(44%)
Net Amount from Capital Activities		(2,127,550)	(1,418,312)	(1,927,806)		
Financing Revenue and Expenditure						
Transfers from Reserves	3	1,854,030	1,854,030	1,848,808	(5,222)	(0%)
Transfers to Reserves	3	(7,065,000)	(7,065,000)	(1,862,435)	5,202,565	(74%)
Net Amount from Financing Activities		(5,210,970)	(5,210,970)	(13,627)		
Closing Surplus / (Deficit)	1	0	1,895,082	7,461,196		

* - the material variance adopted by Council for 2025 - 2026 is \$10,000 and 10% whichever is greater.

Shire of Yalgoo
Statement of Financial Position
As at 28 February 2026

	28 Feb 26	30 Jun 25
Current Assets	\$	\$
Cash and Cash Equivalents	1,679,581	1,930,864
Cash Reserves	3,254,118	3,240,491
Rates Receivables	378,261	118,274
Other Receivables	5,996,872	6,175,928
	11,308,833	11,465,557
Non-current Assets		
Receivables and Other Assets	36,801	36,801
Property, Plant and Equipment	14,008,779	13,534,440
Infrastructure	86,751,891	87,422,970
	100,797,471	100,994,211
Total Assets	112,106,303	112,459,768
Current Liabilities		
Trade and Other Liabilities	(207,467)	(402,405)
Income Received in Advance	(87,034)	(58,735)
Contract Liabilities	0	(276,004)
Employee Related Provisions	(299,017)	(300,274)
	(593,518)	(1,037,417)
Non-current Liabilities		
Employee Related Provisions	(75,704)	(75,704)
	(75,704)	(75,704)
Total Liabilities	(669,222)	(1,113,121)
Net Assets	111,437,081	111,346,647
Equity		
Accumulated Surplus	(43,107,628)	(43,030,821)
Cash Reserves	(3,254,118)	(3,240,491)
Revaluation Surplus	(65,075,334)	(65,075,334)
	(111,437,081)	(111,346,647)

Shire of Yalgoo
Statement of Cash Flows
For the Period Ending 28 February 2026

Cash Flows from Operating Activities

Receipts

	YTD Actual \$
Rates	3,057,923
Grants, subsidies and contributions	1,636,129
Fees and charges	417,269
Interest	30,350
Other revenue	32,220
GST receipts	0
	<hr/>
	5,173,891

Payments

Employee costs	(1,320,713)
Materials and contracts	(1,451,809)
Utility charges	(63,664)
Insurance	(233,744)
Other expenditure	(77,695)
GST payments	(60,112)
	<hr/>
	(3,207,737)

Net cash provided by (used in) operating activities **1,966,153**

Cash Flows from Investing Activities

Capital grants, subsidies and contributions	781,190
Proceeds from sale of property, plant and equipment	199,753
Purchase of property, plant and equipment	(1,149,526)
Purchase of infrastructure	(2,035,227)
	<hr/>
Net cash provided by (used in) investing activities	(2,203,809)

Cash Flows from Financing Activities

Proceeds/(Payments) from financial assets at amortised cost	(13,627)
	<hr/>
Net cash provided by (used in) financing activities	(13,627)

Net increase / (decrease) in cash held **(251,283)**

Cash at beginning of year **1,930,864**

Cash and cash equivalents at the end of the period **1,679,581**

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

1. Financial Position

	28 Feb 26	30 Jun 25
Current Assets	\$	\$
Cash and Cash Equivalents	1,679,581	1,930,864
Cash Reserves	3,254,118	3,240,491
Rates Receivables	378,261	118,274
Other Receivables	5,996,872	6,175,928
	11,308,833	11,465,557
Current Liabilities		
Trade and Other Liabilities	(207,467)	(402,405)
Income Received in Advance	(87,034)	(334,738)
Contract Liabilities	0	0
Employee Related Provisions	(299,017)	(300,274)
	(593,518)	(1,037,417)
Less: Cash Reserves	(3,254,118)	(3,240,491)
Net Funding Position	7,461,196	7,187,649

2. Cash and Financial Assets

(a) Cash and Cash Equivalents

	As at 28 Feb 26	Interest Rate	Maturity Date
Unrestricted	\$	%	
Municipal Account	1,548,415	0.00% - 0.95%	N/A
Cash on Hand	849	N/A	N/A
	1,549,263		
Restricted			
Municipal Account	130,318	0.00% - 0.95%	N/A
Reserves Cash	3,254,118	0.95%	N/A
	3,384,436		
Total Cash and Cash Equivalents	4,933,699		

(b) Trust Funds

There are currently no funds held in Trust.

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

3. Cash Reserves

	Balance 01 Jul 25 \$	Transfer from \$	Interest Received \$	Transfer to \$	Balance 28 Feb 26 \$
YTD Actual					
Employee Entitlement (Leave) Reserve	56,747	(56,838)	91	0	0
Plant Replacement Reserve	854,912	(856,283)	1,371	0	0
Sports Complex Reserve	110,329	(110,506)	177	0	0
Buildings Construction Reserve	186,878	(187,178)	300	0	0
Yalgoo Ninghan Road Reserve	1,059,394	0	7,279	0	1,066,673
Buildings Maintenance Reserve	141,954	(142,182)	228	0	0
Community Amenities Reserve	312,805	(313,307)	502	0	0
HCP Reserve	163,273	(163,535)	262	0	0
Yalgoo Morawa Road Reserve	335,250	0	1,587	0	336,837
Office Equipment and ICT Reserve	4,200	(4,206)	6	0	0
Natural Disaster Triggerpoint Reserve	14,750	(14,774)	24	0	0
General Purpose	0	0	1,800	1,848,808	1,850,608
	3,240,491	(1,848,808)	13,627	1,848,808	3,254,118

4. Receivables

	28 Feb 26 \$		28 Feb 26 \$
Rates Receivable		General Receivables	
Current	299,409	Current	2,900
Previous Year	34,758	30 Days	1,584
Second Previous Year	24,466	60 Days	0
Third Previous Year or Greater	19,628	90+ Days	24,309
	378,261		28,794

5. Disposal of Assets

	Annual Budget Profit \$	Annual Budget Loss \$	YTD Proceeds on Disposal \$	YTD Actual Profit \$	YTD Actual Loss \$
Plant and Equipment					
John Deere Grader	150,000	0	0	0	0
Mitsubishi Pajero	13,000	0	30,000	7,016	0
Hino Truck - Works Manager	0	(22,000)	88,396	9,243	0
Toyota Single Cab Ute (YA 894)	0	(17,000)	0	0	0
Toyota Single Cab Ute (YA 804)	11,500	0	0	0	0
Hino Dual Cab Truck - Road Crew	22,000	0	31,691	21,297	0
Cement Truck	15,000	0	13,070	13,070	0
Cement Batching Plant	30,000	0	34,557	34,557	0
Kubota Generator	0	(900)	2,039	0	(657)
Airman Trailer Mounted Generator	2,000	0	0	0	0
2 x Framed Water Pumps	1,000	0	0	0	0
	244,500	(39,900)	199,753	85,183	(657)

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

6. Capital Acquisitions

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	Var \$	Var %	Explanation of Variance and Project Update
	\$	\$	\$	\$	%	
Yalgoo Hotel / Pub	650,000	433,328	586,867	153,539	35%	Electrical and keying work to do. Budget profile
Town Hall	250,000	166,664	195,586	28,922	17%	Quote being obtained to complete works
Staff Housing	80,000	53,320	65,719	12,399	23%	Pavers for 21A Campbell St in progress
Chapel Renovations	0	0	15,804	15,804	0%	Chimney works and tower. Include in budget review
Fireproof Storage Shed	50,000	33,328	0	(33,328)	(100%)	Not started
	1,030,000	686,640	863,977			

(b) Plant and Equipment

Grader	500,000	333,333	0	(333,333)	(100%)	Not purchased
12T Excavator	160,000	106,667	0	(106,667)	(100%)	Not purchased
Hino Dual Cab Truck (Road Crew)	110,000	73,333	99,845	26,512	36%	Cost less than expected. Budget profile
Toyota SR Dual Cab Ute (Road / Fire)	73,000	48,667	65,317	16,650	34%	Cost less than expected. Budget profile
Toyota SR5 Dual Cab Ute (WM)	68,000	45,333	70,983	25,650	57%	Final cost more than expected. Budget profile
Other Town and Road Equipment	40,000	26,667	49,403	22,736	85%	Spitwater washer, hoist, tyre balancer and changer
	951,000	634,000	285,549			

(c) Furniture and Equipment

Internet / Conference / Admin Monitor	30,000	20,000	0	(20,000)	(100%)	Not purchased
	30,000	20,000	0			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

6. Capital Acquisitions (Continued)

(d) Road Infrastructure

	Annual Budget	YTD Budget	YTD Actual	Var \$	Var %	Explanation of Variance and Project Update
	\$	\$	\$	\$	%	
Regional Roads Group	900,000	600,000	905,987	305,987		51% Completed. Budget profile
Roads to Recovery	600,000	400,000	210,076	(189,924)	(47%)	Works commenced
LRCI - Yalgoo Ninghan Rd Sealing	440,000	293,333	530,708	237,375		81% Completed in December. EBA backpay. Budget profile
Other Road Construction - Council	150,000	100,000	179,526	79,526		80% Additional 1km of road widening. EBA backpay
LRCI - Morawa - Yalgoo Rd Grids	60,000	39,987	72,588	32,601		82% Cost higher than expected
Grids and Seal Approaches	35,000	23,320	49,099	25,779		111% Cost higher than expected
	2,185,000	1,456,640	1,947,984			

(e) Other Infrastructure

CCTV and WiFi Network	150,000	100,000	0	(100,000)	(100%)	Planning and quoting commenced
Tennis Court	80,000	53,328	87,243	33,915		64% Completed. Budget profile
Paynes Find Entry Statements	5,000	3,328	0	(3,328)	(100%)	Not started
	235,000	156,656	87,243			

Total Capital Expenditure	4,431,000	2,953,936	3,184,753			
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Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

7. Rating Information

	Rate in	Rateable	Number of	Annual	YTD	Var	Var	Explanation of Variance
	\$	Value	Properties	Budget	Actual	\$	%	
General Rates		\$	\$	Revenue	Revenue			
GRV - Townsites Improved	0.087121	392,673	37	34,210	34,210	0	0%	
GRV - Townsites Improved Vacant	0.087121	0	0	0	0	0	0%	
GRV - Mining Infrastructure	0.330944	1,473,400	8	487,612	487,613	1	0%	
UV - Mining / Mining Tenements	0.355968	7,003,999	146	2,493,200	2,493,200	(0)	(0%)	
UV - Exploration / Prospecting	0.234058	1,483,112	220	347,134	347,134	0	0%	
UV - Pastoral / Rural	0.076843	937,583	23	72,047	72,047	(0)	(0%)	
				3,434,203	3,434,203			
Minimum Payment								
GRV - Townsites Improved	300	2,654	3	900	900	0	0%	
GRV - Townsites Improved Vacant	300	1,810	14	4,200	4,200	0	0%	
GRV - Mining Infrastructure	300	44	1	300	300	0	0%	
UV - Mining / Mining Tenements	300	3,785	7	2,100	2,100	0	0%	
UV - Exploration / Prospecting	300	80,359	98	29,400	29,400	0	0%	
UV - Pastoral / Rural	300	9,996	8	2,400	2,400	0	0%	
				39,300	39,300			
Total General and Minimum Rates				3,473,503	3,473,503			
Other Rate Revenue								
Rates Written-off				(10,003)	(1,784)	8,219	(82%)	
Discounts				(155,999)	(161,667)	(5,668)	4%	
Interim and Back Rates				5,000	(20,320)	(25,320)	(506%)	
Total Funds Raised from Rates				3,312,501	3,289,732			
YTD Budget	3,316,176							
YTD Actual	3,289,732							
Variance \$	26,444							
Variance %	(1%)							

The variance is caused by the budget profile, discounts higher than expected, rates write-off less than expected and interim rates less than expected

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

8. Grants, Subsidies and Contributions

(a) Operating Revenue

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
Financial Assistance Grant - General	1,050,000	700,000	961,085	261,085	37%	Higher than expected
Financial Assistance Grant - Roads	375,000	250,000	308,927	58,927	24%	Higher than expected
Bush Fire grants	38,000	25,328	39,021	13,693	54%	Budget profile
Event Contributions	5,000	3,328	9,545	6,217	187%	
Road Use Agreement - 29 Metals	120,000	80,000	0	(80,000)	(100%)	Mine pays end of year
Road Use Agreement - Rothsay Deflector	80,000	53,328	54,219	891	2%	
Flood Damage reimbursements	3,000,000	0	0	0	0%	
MRWA Direct Road grant	229,000	228,999	229,282	283	0%	
Healthy Community Projects grant - Silverlake	4,000	2,664	3,000	336	13%	
Fuel Tax Credits	20,000	13,328	10,596	(2,732)	(20%)	
	4,921,000	1,356,975	1,615,675			

(b) Capital Revenue

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
LRCIP funding	260,000	173,336	457,194	283,858	164%	Final amount received in 25/26 but expected in 26/27
Lotterywest Town Hall grant	20,450	13,632	0	(13,632)	(100%)	Recognised in 24/25. Remove in budget review
Regional Roads Group	520,000	346,664	600,000	253,336	73%	Fully received. Budget amount and profile
Roads to Recovery	1,100,000	733,328	0	(733,328)	(100%)	Projects uploaded. Part payment expected in April
	1,900,450	1,266,960	1,057,194			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

9. Operating Revenue

(a) Fees and Charges

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
3030120	RATES - Instalment Admin Fee	2,000	1,328	3,960	2,632	198%	
3030121	RATES - Account Enquiry Charges	500	328	227	(101)	(31%)	
3030220	GEN PUR - Charges - Photocopying / Faxing	0	0	6	6	0%	
3050221	ANIMAL - Animal Registration Fees	250	160	250	90	56%	
3050240	ANIMAL - Fines and Penalties	740	488	0	(488)	(100%)	
3070421	HEALTH - Health Regulatory Licenses	180	120	0	(120)	(100%)	
3090101	STF HOUSE - Staff Rental Reimbursements	18,250	12,160	10,800	(1,360)	(11%)	
3090235	OTH HOUSE - Other Income	25,200	16,800	18,486	1,686	10%	
3100120	SAN - Domestic Refuse Collection Charges	11,000	11,000	12,350	1,350	12%	
3100200	SAN OTH - Commercial Collection Charge	3,500	3,500	3,850	350	10%	
3100321	SEW - Septic Tank Inspection Fees	500	328	0	(328)	(100%)	
3100623	PLAN - Fees & Charges	2,000	1,328	1,018	(310)	(23%)	
3100720	COM AMEN - Cemetery Fees	3,000	2,000	2,891	891	45%	
3100723	COM AMEN - Community Bus Fees	1,000	664	0	(664)	(100%)	
3110120	HALLS - Town Hall Hire	0	0	73	73	0%	
3110321	REC - Core Stadium Hire	500	328	73	(255)	(78%)	
3110324	REC - Mens Shed Hire Fees	200	128	73	(55)	(43%)	
3110620	HERITAGE - Sale of History Books	100	64	15	(49)	(76%)	
3110720	OTH CUL - Sales Arts and Cultural Centre	500	328	370	42	13%	
3110721	OTH CUL - Chapel and Museum Fees	250	160	120	(40)	(25%)	
3130221	TOUR - Caravan Park Tourism Sales	50	32	0	(32)	(100%)	
3130222	TOUR - Caravan Park Revenue	200,000	133,328	137,106	3,778	3%	
3130223	TOUR - Caravan Park Shop Sales	5,000	3,328	1,638	(1,690)	(51%)	
3130224	TOUR - Prospecting Permits	1,000	664	218	(446)	(67%)	
3130228	TOUR - Tourism Sales	0	0	74	74	0%	
3130320	BUILD - Fees & Charges (Licences)	500	328	100	(228)	(70%)	
3140120	PRIVATE - Private Works Income	30,000	20,000	23,208	3,208	16%	
3140235	ADMIN - Other Admin Income	0	0	27	27	0%	
		306,220	208,892	216,934			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

9. Operating Revenue (Continued)

(b) Interest Earnings

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
3030145	RATES - Penalty Interest Received	15,000	10,000	7,620	(2,380)	(24%)	
3030146	RATES - Instalment Interest Received	6,000	4,000	4,325	325	8%	
3030245	GEN PUR - Interest Earned - Reserves	20,000	13,328	13,627	299	2%	
3030246	GEN PUR - Interest Earned - Municipal	10,000	6,664	4,778	(1,886)	(28%)	
		51,000	33,992	30,350			

(c) Other Revenue

3030122	RATES - Reimbursement of Debt Collection	2,700	1,800	0	(1,800)	(100%)	
3050502	ESL BFB - Admin Fee/Commission	4,000	3,999	4,000	1	0%	
3070701	OTH HEALTH - Reimbursements	2,000	1,336	0	(1,336)	(100%)	
3110702	OTH CUL - Commissions	500	328	0	(328)	(100%)	
3130235	TOUR - Other Income Relating to Tourism	10,000	6,664	0	(6,664)	(100%)	
3120502	LICENSING - Transport Commissions	4,500	3,000	1,360	(1,640)	(55%)	
3130302	BUILD - Commissions - BSL & CTF	300	200	0	(200)	(100%)	
3130835	OTH ECON - Sundry Revenue (No GST)	0	0	15,644	15,644	0%	Include in budget review
3140201	ADMIN - Reimbursements	2,500	1,664	0	(1,664)	(100%)	
3140401	POC - Reimbursements	3,000	2,000	412	(1,588)	(79%)	
3140235	ADMIN - Other Administration Income	6,000	3,992	10,804	6,812	171%	
		35,500	24,983	32,220			

(d) Profit on Asset Disposals

3120390	PLANT - Profit on Disposal of Assets	244,500	163,000	85,183	(77,817)	(48%)	Timing of disposals
		244,500	163,000	85,183			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

10. Operating Expenditure

(a) Employee Costs

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2050165	FIRE - Maintenance/Operations	0	0	(1,205)	(1,205)	0%	
2050189	FIRE - Building Maintenance	0	0	(317)	(317)	0%	
2050188	FIRE - Building Operations	0	0	(96)	(96)	0%	
2090189	STF HOUSE - Building Maintenance	(10,000)	(6,664)	(6,298)	366	(5%)	
2100117	SAN - General Tip Maintenance	(3,000)	(2,000)	(1,652)	348	(17%)	
2100711	COM AMEN - Cemetery Maintenance	(2,500)	(1,664)	(1,027)	637	(38%)	
2100789	COM AMEN - Public Conveniences Mtce	(40,000)	(26,664)	(14,945)	11,719	(44%)	Expenditure less than expected
2110189	HALLS - Town Halls Maintenance	(4,000)	(2,664)	(6,545)	(3,881)	146%	
2110300	REC - Employee Costs	0	0	(12)	(12)	0%	
2110360	REC - Recreation Grounds Maintenance	(111,400)	(74,264)	(62,575)	11,689	(16%)	Expenditure less than expected
2110365	REC - Parks & Gardens Maintenance	0	0	(13)	(13)	0%	
2110389	REC - Other Rec Building Maintenance	(57,000)	(38,000)	(44,473)	(6,473)	17%	
2110689	HERITAGE - Building Maintenance	(1,800)	(1,200)	(679)	521	(43%)	
2110700	OTH CUL - Community Events	(166,020)	(110,672)	(90,746)	19,926	(18%)	Timing of events
2110789	OTH CUL - Building Maintenance	(7,000)	(4,664)	(1,998)	2,666	(57%)	
2120211	ROADM - Road Maintenance	(300,000)	(200,000)	(83,015)	116,985	(58%)	Expenditure less than expected
2120215	ROADM - Roads to Recovery RTR	(150,000)	(100,000)	0	100,000	(100%)	Started in March
2120221	ROADM - Road Maintenance Flood Damage	(40,000)	0	(15)	(15)	0%	
2120236	ROADM - Street Trees and Watering	(1,200)	(800)	0	800	(100%)	
2120288	ROADM - Depot Building Operations	(27,200)	(18,128)	(1,141)	16,987	(94%)	Expenditure less than expected
2120289	ROADM - Depot Building Maintenance	(3,500)	(2,328)	(72,618)	(70,290)	3,019%	Expenditure higher than expected
2120504	LICENSING - Training & Development	(500)	(328)	0	328	(100%)	
2120665	AERO - Airstrip & Grounds Maintenance	(6,000)	(4,000)	(1,488)	2,512	(63%)	
2120689	AERO - Building Maintenance	(7,000)	(4,664)	(927)	3,737	(80%)	
2130200	TOUR - Employee Costs	(152,570)	(101,704)	(89,194)	12,510	(12%)	Expenditure less than expected
2130213	TOUR - Jokers Tunnel Maintenance	(750)	(496)	(1,188)	(692)	140%	
2130214	TOUR - Yalgoo Lookout Maintenance	(500)	(328)	0	328	(100%)	
2130266	TOUR - Caravan Park General Maintenance	0	0	(8)	(8)	0%	
2130267	TOUR - Caravan Park General Operation	(3,500)	(2,328)	(98)	2,230	(96%)	
2130288	TOUR - Building Operations	0	0	(15)	(15)	0%	
2130289	TOUR - Building Maintenance	(20,000)	(13,328)	(6,469)	6,859	(51%)	
2130855	OTH ECON - Community Bus	(1,000)	(664)	0	664	(100%)	
2130889	OTH ECON - Building Maintenance	0	0	(988)	(988)	0%	
2140187	PRIVATE - Other Expenses	(7,000)	(4,664)	(4,551)	113	(2%)	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

10. Operating Expenditure (Continued)

(a) Employee Costs (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2140200	ADMIN - Employee Costs	(748,500)	(498,992)	(415,229)	83,763	(17%)	Expenditure less than expected
2140202	ADMIN - Superannuation	(137,000)	(91,328)	(68,733)	22,595	(25%)	Expenditure less than expected
2140204	ADMIN - Training & Development	0	0	(400)	(400)	0%	
2140206	ADMIN - Fringe Benefits Tax (FBT)	(40,000)	(26,664)	(16,704)	9,960	(37%)	
2140208	ADMIN - Other Employee Expenses	0	0	(35,919)	(35,919)	0%	LSL cash out
2140263	ADMIN - Courses Seminars & Conference	(15,000)	(10,000)	(221)	9,779	(98%)	
2140289	ADMIN - Building Maintenance	(20,000)	(13,328)	(10,207)	3,121	(23%)	
2140300	PWO - Employee Costs	(322,280)	(214,840)	(97,418)	117,422	(55%)	Expenditure less than expected
2140304	PWO - Training & Development	(20,000)	(13,328)	(8,998)	4,330	(32%)	
2140308	PWO - Other Employee Expenses	(3,500)	(2,328)	(4,380)	(2,052)	88%	
2140309	PWO - Travel & Accommodation	(3,500)	(2,328)	(1,259)	1,069	(46%)	
2140323	PWO - Sick Pay	(28,600)	(19,064)	(16,715)	2,349	(12%)	
2140324	PWO - Annual Leave	(108,800)	(72,528)	(73,465)	(937)	1%	
2140325	PWO - Public Holidays	(65,000)	(43,328)	(40,778)	2,550	(6%)	
2140327	PWO - RDO's	0	0	(245)	(245)	0%	
2140328	PWO - Supervision	(40,000)	(26,664)	(36,753)	(10,089)	38%	More supervision expenses than budgeted for
2140330	PWO - OHS and Toolbox Meetings	0	0	(375)	(375)	0%	
2140344	PWO - Superannuation	(175,000)	(116,664)	(93,363)	23,301	(20%)	Expenditure less than expected
2140362	PWO - Asset Management	0	0	(61)	(61)	0%	
2140400	POC - Internal Plant Repairs	(1,500)	(1,000)	(9,788)	(8,788)	879%	
Multiple	Allocations	356,090	264,136	169,686	(94,450)	(36%)	Allocations less than expected
		(2,496,030)	(1,610,464)	(1,255,621)			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

10. Operating Expenditure (Continued)

(b) Materials and Contracts

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2030112	RATES - Valuation Expenses	(7,500)	(5,000)	(196)	4,804	(96%)	
2030113	RATES - Title/Company Searches	(500)	(328)	0	328	(100%)	
2030114	RATES - Debt Collection Expenses	(5,000)	(3,328)	(2,963)	365	(11%)	
2030152	RATES - Consultants	(60,000)	(40,000)	(15,360)	24,640	(62%)	Expenditure less than expected
2030187	RATES - Other Expenses Relating To Rates	(500)	(328)	0	328	(100%)	
2040101	MEMBERS - Conferences/Accommodation	(20,000)	(13,336)	(16,801)	(3,465)	26%	
2040104	MEMBERS - Training & Development	(21,500)	(14,328)	0	14,328	(100%)	No training done
2040116	MEMBERS - Election Expenses	(20,000)	(13,328)	0	13,328	(100%)	Allocated to other expenditure
2040141	MEMBERS - Subscriptions & Publications	(28,000)	(28,000)	(25,992)	2,008	(7%)	
2040187	MEMBERS - Other Expenses	(5,000)	(3,328)	(1,822)	1,506	(45%)	
2040193	MEMBERS - Receptions & Refreshments	(11,500)	(7,664)	(4,026)	3,638	(47%)	
2050109	FIRE - Travel & Accommodation	0	0	(666)	(666)	0%	
2050113	FIRE - Fire Prevention and Planning	0	0	(2,085)	(2,085)	0%	
2050117	FIRE - CESM	(27,500)	(18,328)	(8,295)	10,033	(55%)	Expenditure less than expected
2050165	FIRE - Maintenance/Operations	(24,120)	(16,080)	(2,670)	13,410	(83%)	Expenditure less than expected
2050189	FIRE - Building Maintenance	0	0	(393)	(393)	0%	
2050266	ANIMAL - Contract Ranger Services	(42,000)	(28,000)	(18,156)	9,844	(35%)	
2050269	ANIMAL - Sterilisation Program.	(5,000)	(3,328)	(5,802)	(2,474)	74%	
2050287	ANIMAL - Other Expenditure	(1,000)	(664)	(60)	604	(91%)	
2070411	HEALTH - Contract EHO	(18,000)	(12,000)	(21,938)	(9,938)	83%	
2070412	HEALTH - Analytical Expenses	(1,000)	(664)	(377)	287	(43%)	
2070487	HEALTH - Other Expenses	(1,000)	(664)	0	664	(100%)	
2070554	PEST - Mosquito Control Expenses	(3,500)	(2,328)	0	2,328	(100%)	
2070766	OTH HEALTH - Dental Services Expenses	(500)	(328)	0	328	(100%)	
2080254	OTHER ED - Community Development Fund	(2,280)	(1,520)	0	1,520	(100%)	
2090189	STF HOUSE - Building Maintenance	(70,500)	(46,992)	(64,662)	(17,670)	38%	Furniture purchased for 21A Campbell
2100111	SAN - Waste Collection	(40,000)	(26,664)	(22,818)	3,846	(14%)	
2100117	SAN - General Tip Maintenance	(4,000)	(2,672)	(2,100)	572	(21%)	
2100118	SAN - Purchase of Bins (Sulo and Other)	(2,000)	(1,328)	0	1,328	(100%)	
2100211	SAN OTH - Waste Collection	0	0	(1,501)	(1,501)	0%	
2100650	PLAN - Contract Town Planning	(5,000)	(3,328)	0	3,328	(100%)	
2100652	PLAN - Consultants	(2,000)	(1,328)	0	1,328	(100%)	
2100711	COM AMEN - Cemetery Maintenance	(2,500)	(1,672)	(3,127)	(1,455)	87%	
2100789	COM AMEN - Public Conveniences Mtce	(5,000)	(3,328)	(3,297)	31	(1%)	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2110189	HALLS - Town Halls Maintenance	(7,000)	(4,664)	(1,604)	3,060	(66%)	
2110360	REC - Recreation Grounds Maintenance	(23,250)	(15,488)	(2,420)	13,068	(84%)	Expenditure less than expected
2110389	REC - Other Rec Building Maintenance	(40,500)	(26,992)	(33,872)	(6,880)	25%	
2110465	TV RADIO - Re-Broadcasting Maintenance	(6,000)	(4,000)	(1,900)	2,100	(52%)	
2110516	LIBRARY - Postage and Freight	(700)	(464)	(222)	242	(52%)	
2110587	LIBRARY - Other Expenses	(1,500)	(1,000)	(10)	990	(99%)	
2110689	HERITAGE - Building Maintenance	(11,750)	(7,824)	(2,554)	5,270	(67%)	
2110700	OTH CUL - Community Events	(94,050)	(62,696)	(77,738)	(15,042)	24%	Fund Day. Budget profile
2110717	OTH CUL - Seniors Teas	(6,000)	(4,000)	(105)	3,895	(97%)	
2110789	OTH CUL - Building Maintenance	(2,500)	(1,664)	(1,620)	44	(3%)	
2120212	ROADM - Road Maintenance	(200,000)	(133,328)	(145,653)	(12,325)	9%	Seal repairs on Ninghan and Morawa Roads and gravel pushup for North Road
2120215	ROADM - Roads to Recovery RTR	(50,000)	(33,328)	0	33,328	(100%)	Started in March
2120221	ROADM - Road Maintenance Flood Damage	(3,000,000)	0	(54,800)	(54,800)	0%	2 claims paid to Core to be submitted to DFES
2120231	ROADM - Small Plant and Equipment	(50,000)	(33,328)	(15,133)	18,195	(55%)	Expenditure less than expected
2120236	ROADM - Street Trees and Watering	(2,500)	(1,664)	0	1,664	(100%)	
2120237	ROADM - Signs Repaired /Replaced	(2,500)	(1,664)	0	1,664	(100%)	
2120239	ROADM - Vegetation & Weed Control	(5,000)	(3,328)	0	3,328	(100%)	
2120242	ROADM - Roman Expenses	(8,500)	(5,664)	(8,366)	(2,702)	48%	
2120252	ROADM - Consultants	(110,000)	(73,328)	(82,778)	(9,450)	13%	
2120289	ROADM - Depot Building Maintenance	(11,750)	(7,824)	(9,448)	(1,624)	21%	
2120516	LICENSING - Postage and Freight	(500)	(328)	0	328	(100%)	
2120665	AERO - Airstrip & Grounds Maintenance	0	0	(5,724)	(5,724)	0%	
2120687	AERO - Other Expenses	(1,500)	(1,000)	0	1,000	(100%)	
2120689	AERO - Building Maintenance	(1,000)	(664)	0	664	(100%)	
2130211	TOUR - Tourism Promotion	(67,350)	(44,896)	(31,333)	13,564	(30%)	Expenditure less than expected
2130213	TOUR - Jokers Tunnel Maintenance	(2,000)	(1,328)	(219)	1,109	(84%)	
2130214	TOUR - Yalgoo Lookout Maintenance	(1,000)	(664)	0	664	(100%)	
2130266	TOUR - Caravan Park General Maintenance	0	0	(220)	(220)	0%	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2130267	TOUR - Caravan Park General Operation	(66,500)	(44,328)	(17,206)	27,122	(61%)	Expenditure less than expected
2130289	TOUR - Building Maintenance	(5,000)	(3,328)	(268)	3,060	(92%)	
2130296	TOUR - Healthy Community Projects	0	0	(218)	(218)	0%	
2130640	ECON DEV - Advertising & Promotion	(5,000)	(3,328)	(250)	3,078	(92%)	
2130810	OTH ECON - Motor Vehicle Expenses	0	0	(15,666)	(15,666)	0%	Was posting to Balance Sheet. Assign budget in review
2130856	OTH ECON - Commercial Property Lease	0	0	(3,096)	(3,096)	0%	
2130889	OTH ECON - Building Maintenance	0	0	(8,102)	(8,102)	0%	
2140187	PRIVATE - Other Expenses	(2,000)	(1,328)	0	1,328	(100%)	
2140204	ADMIN - Training & Development	(5,200)	(3,456)	(87)	3,369	(97%)	
2140205	ADMIN - Recruitment	(5,000)	(3,328)	(6,642)	(3,314)	100%	
2140209	ADMIN - Travel & Accommodation	(15,000)	(10,000)	0	10,000	(100%)	No expenditure yet
2140215	ADMIN - Printing and Stationery	(6,000)	(4,000)	(4,235)	(235)	6%	
2140216	ADMIN - Postage and Freight	(3,000)	(1,992)	(300)	1,692	(85%)	
2140217	ADMIN - Computer Maintenance	(83,000)	(55,328)	(41,419)	13,909	(25%)	Expenditure less than expected
2140220	ADMIN - Communication Expenses	0	0	(814)	(814)	0%	
2140223	ADMIN - Bank Charges	(7,000)	(4,664)	(4,087)	577	(12%)	
2140226	ADMIN - Office Equipment Mtce	(30,000)	(28,335)	(31,628)	(3,293)	12%	
2140227	ADMIN - Records Management	(20,000)	(13,328)	0	13,328	(100%)	No expenditure yet
2140229	ADMIN - Software Licencing	(60,000)	(60,000)	(52,119)	7,881	(13%)	
2140240	ADMIN - Advertising and Promotion	(2,000)	(1,328)	(374)	954	(72%)	
2140241	ADMIN - Subscriptions and Memberships	(3,000)	(2,000)	(16,087)	(14,087)	704%	Councilconnect not in WALGA cost now
2140252	ADMIN - Consultants	(117,000)	(77,992)	(69,072)	8,920	(11%)	
2140263	ADMIN - Courses Seminars & Conference	0	0	(13,948)	(13,948)	0%	Employee WALGA and LG Pro conferences
2140264	ADMIN - License & Permits	(1,500)	(1,000)	(36)	964	(96%)	
2140265	ADMIN - Maintenance/Operations	(5,000)	(3,328)	(2,580)	748	(22%)	
2140279	ADMIN - Telephone & Internet	(75,000)	(50,000)	(21,454)	28,546	(57%)	Reduced internet bills with new provider
2140284	ADMIN - Audit Fees	(150,000)	(100,000)	0	100,000	(100%)	Not paid yet
2140285	ADMIN - Legal Expenses	(300,000)	(200,000)	(188,944)	11,056	(6%)	
2140287	ADMIN - Other Expenses	(7,000)	(4,656)	(1,248)	3,408	(73%)	
2140289	ADMIN - Building Maintenance	(25,000)	(16,664)	(19,831)	(3,167)	19%	
2140304	PWO - Training & Development	(20,000)	(13,328)	(10,841)	2,487	(19%)	
2140305	PWO - Recruitment	(5,000)	(3,328)	(3,850)	(522)	16%	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2140307	PWO - Protective Clothing	(15,000)	(10,000)	(9,202)	798	(8%)	
2140309	PWO - Travel & Accommodation	(7,500)	(5,000)	(1,197)	3,803	(76%)	
2140316	PWO - Postage and Freight	(500)	(328)	0	328	(100%)	
2140330	PWO - OHS and Toolbox Meetings	(30,000)	(19,992)	(14,182)	5,810	(29%)	
2140364	PWO - Satellite Phone & Tracking Expenses	(12,000)	(8,000)	(6,014)	1,986	(25%)	
2140387	PWO - Other Expenses	(5,000)	(3,328)	(1,433)	1,895	(57%)	
2140401	POC - Blades & Tynes	(10,000)	(6,664)	0	6,664	(100%)	
2140411	POC - External Parts & Repairs	(140,000)	(93,328)	(107,327)	(13,999)	15%	PTO on Kenworth
2140412	POC - Fuels and Oils	(205,000)	(136,664)	(90,089)	46,575	(34%)	Expenditure less than expected
2140413	POC - Tyres and Tubes	(30,000)	(20,000)	(1,189)	18,811	(94%)	Expenditure less than expected
2140415	POC - Tools and Supplies	(10,000)	(6,664)	(9,496)	(2,832)	42%	
2140416	POC - Licences/Registrations	(15,000)	(10,000)	(11,541)	(1,541)	15%	
2140418	POC - Minor Tools and Equipment	(5,000)	(3,328)	(964)	2,364	(71%)	
Multiple	Plant Recoveries (exc Capex)	282,740	235,224	148,653	(86,572)	(37%)	Allocations less than expected
		(5,368,710)	(1,569,751)	(1,339,208)			

(c) Utility Charges

2050189	FIRE - Building Maintenance	0	0	(696)	(696)	0%	
2090189	STF HOUSE - Staff Housing Building Mtce	(34,500)	(22,984)	(16,031)	6,953	(30%)	
2100789	COM AMEN - Public Conveniences Mtce	(3,500)	(2,328)	(1,553)	775	(33%)	
2110189	HALLS - Town Halls and Public Bldg Mtce	(550)	(360)	(2,398)	(2,038)	566%	
2110360	REC - Recreation Grounds Maintenance	(7,250)	(4,824)	(1,053)	3,771	(78%)	
2110388	REC - Building Operations	0	0	(133)	(133)	0%	
2110389	REC - Other Rec Facilities Building Mtce	(15,200)	(10,128)	(7,434)	2,694	(27%)	
2110689	HERITAGE - Building Maintenance	(4,050)	(2,696)	(778)	1,918	(71%)	
2120234	ROADM - Street Lighting	(12,000)	(8,000)	(7,007)	993	(12%)	
2120289	ROADM - Depot Building Maintenance	(4,850)	(3,232)	(6,658)	(3,426)	106%	
2130267	TOUR - Caravan Park General Operation	(30,000)	(19,992)	(1,556)	18,436	(92%)	Expenses allocated below to 2130289
2130289	TOUR - Building Maintenance	(1,000)	(664)	(13,620)	(12,956)	1,951%	Allocate above to 2130267
2130889	OTH ECON - Building Maintenance	0	0	(1,883)	(1,883)	0%	
2140280	ADMIN - Water	(1,500)	(1,000)	0	1,000	(100%)	
2140289	ADMIN - Building Maintenance	(5,150)	(3,424)	(2,865)	559	(16%)	
		(119,550)	(79,632)	(63,664)			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

10. Operating Expenditure (Continued)

(d) Depreciation

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2040192 MEMBERS - Depreciation	(500)	(328)	(1,232)	(904)	276%	
2050192 FIRE - Depreciation	(1,700)	(1,128)	(4,190)	(3,062)	271%	
2050292 ANIMAL - Depreciation	(100)	(64)	(246)	(182)	285%	
2050392 OLOPS - Depreciation	(800)	(528)	(1,972)	(1,444)	273%	
2070692 PREV OTH - Depreciation	(1,500)	(1,000)	(3,697)	(2,697)	270%	
2090192 STF HOUSE - Depreciation	(40,200)	(26,800)	(99,085)	(72,285)	270%	Fix in budget review
2090292 OTH HOUSE - Depreciation	(4,600)	(3,064)	(11,338)	(8,274)	270%	
2100792 COM AMEN - Depreciation	(21,500)	(14,328)	(52,993)	(38,665)	270%	Fix in budget review
2110192 HALLS - Depreciation	(14,500)	(9,656)	(35,739)	(26,083)	270%	Fix in budget review
2110392 REC - Depreciation	(75,900)	(50,592)	(187,078)	(136,486)	270%	Fix in budget review
2110692 HERITAGE - Depreciation	(10,500)	(6,992)	(25,880)	(18,888)	270%	Fix in budget review
2110792 OTH CUL - Depreciation	(91,300)	(60,864)	(225,035)	(164,171)	270%	Fix in budget review
2120292 ROADM - Depreciation	(640,100)	(426,728)	(1,577,712)	(1,150,984)	270%	Fix in budget review
2120692 AERO - Depreciation	(24,600)	(16,392)	(60,634)	(44,242)	270%	Fix in budget review
2130292 TOUR - Depreciation	(85,100)	(56,720)	(209,754)	(153,034)	270%	Fix in budget review
2140292 ADMIN - Depreciation	(35,500)	(23,664)	(87,500)	(63,836)	270%	Fix in budget review
2140492 POC - Depreciation	(277,000)	(184,664)	(682,747)	(498,083)	270%	Fix in budget review
	(1,325,400)	(883,512)	(3,266,832)			

(e) Insurance

2040130 MEMBERS - Insurance Expenses	(1,000)	(664)	(1,000)	(336)	51%	
2050130 FIRE - Insurance Expenses	(3,200)	(2,128)	(3,172)	(1,044)	49%	
2050189 FIRE - Building Maintenance	(2,000)	(1,328)	(1,358)	(30)	2%	
2090189 STF HOUSE - Staff Housing Building Mtce	(15,000)	(10,000)	(12,359)	(2,359)	24%	
2100117 SAN - General Tip Maintenance	0	0	(158)	(158)	0%	
2100123 SAN - Refuse Site Maintenance - Yalgoo	(500)	(328)	(500)	(172)	52%	
2100711 COM AMEN - Cemetery Maintenance	(500)	(328)	(500)	(172)	52%	
2100789 COM AMEN - Public Conveniences Mtce	(1,000)	(664)	(1,174)	(510)	77%	
2110189 HALLS - Town Halls and Public Bldg Mtce	(10,000)	(6,664)	(10,097)	(3,433)	52%	
2110360 REC - Recreation Grounds Maintenance	(2,000)	(1,328)	(2,797)	(1,469)	111%	
2110389 REC - Other Rec Facilities Building Mtce	(15,000)	(10,000)	(18,541)	(8,541)	85%	
2110487 TV RADIO - Other Expenses	(500)	(328)	(147)	181	(55%)	
2110689 HERITAGE - Building Maintenance	(6,000)	(4,000)	(4,232)	(232)	6%	
2110789 OTH CUL - Building Maintenance	(3,000)	(2,000)	(1,054)	946	(47%)	
2120289 ROADM - Depot Building Maintenance	(5,000)	(3,328)	(3,996)	(668)	20%	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 28 February 2026

10. Operating Expenditure (Continued)

(e) Insurance (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2120665	AERO - Airstrip & Grounds Maintenance	(3,000)	(2,000)	(2,135)	(135)	7%	
2120689	AERO - Building Maintenance	0	0	(4,002)	(4,002)	0%	
2130213	TOUR - Jokers Tunnel Maintenance	0	0	(38)	(38)	0%	
2130267	TOUR - Caravan Park General Operation	(2,000)	(1,328)	(2,000)	(672)	51%	
2130289	TOUR - Building Maintenance	(9,000)	(6,000)	(4,814)	1,186	(20%)	
2130602	ECON DEV - Fuel Station Maintenance	(500)	(328)	0	328	(100%)	
2140230	ADMIN - Insurance Expenses (Other)	(54,800)	(36,528)	(55,412)	(18,884)	52%	Budget profile
2140289	ADMIN - Building Maintenance	(9,000)	(6,000)	(4,963)	1,037	(17%)	
2140417	POC - Insurance Expenses	(117,000)	(78,000)	(99,294)	(21,294)	27%	Budget profile
		(260,000)	(173,272)	(233,744)			

(f) Other Expenditure

2040109	MEMBERS - Members Travel and Accom	(19,000)	(12,664)	(5,904)	6,760	(53%)	
2040111	MEMBERS - Presidents Allowance	(15,500)	(10,328)	(2,466)	7,862	(76%)	
2040112	MEMBERS - Deputy Presidents Allowance	(4,000)	(2,664)	(1,439)	1,226	(46%)	
2040113	MEMBERS - Members Sitting Fees	(35,000)	(23,328)	(7,709)	15,619	(67%)	Some forms not received. Expenditure less than expected
2040114	MEMBERS - Communications Allowance	(21,000)	(14,000)	(9,625)	4,375	(31%)	
2040116	MEMBERS - Election Expenses	0	0	(3,309)	(3,309)	0%	
2040129	MEMBERS - Donations to Community Groups	(2,000)	(1,328)	(100)	1,228	(92%)	
2040194	MEMBERS - Contribution to Murchison Zone	(3,500)	(2,328)	0	2,328	(100%)	
2130101	RURAL - Contribution - Southern Rangelands	(10,000)	(6,664)	0	6,664	(100%)	
2130112	RURAL - Dog Bounty	(2,000)	(1,328)	0	1,328	(100%)	
2130165	RURAL - MRVC	(55,000)	(36,664)	(46,027)	(9,363)	26%	
2130187	RURAL - Other Expenses	(10,000)	(6,664)	0	6,664	(100%)	
2130289	TOUR - Building Maintenance	(2,500)	(1,664)	(1,117)	547	(33%)	
		(179,500)	(119,624)	(77,695)			

(g) Loss on Asset Disposals

2120391	PLANT - Loss on Disposal of Assets	(39,900)	(26,600)	(657)	25,943	(98%)	Timing of disposals
		(39,900)	(26,600)	(657)			

13.4 MID YEAR BUDGET REVIEW

Applicant:	Shire of Yalgoo
Date:	23 March 2026
Reporting Officer:	Glenn Boyes
Disclosure of Interest:	NIL
Attachments:	2025/26 Budget Review

SUMMARY

Between January 01 and March 31 each financial year a local government is required to review its annual budget for the year.

COMMENT

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* require a review of the annual budget to be undertaken no earlier than 31 December. Council can consider whether to adopt the review, parts of the review and any recommendations made in that review.

A review of the Shire of Yalgoo's budget as at 28 February 2026 was undertaken and the amendments are shown in the attachment. The budget amendment column shows the change from the annual budget to the budget review figures. Each amendment has a brief explanation as to why the change was allocated.

Some of the major changes to the budget include:

- The grader and excavator were deferred to the next budget
- Replacement of the RAV4 and Fortuner
- Additional expenditure on roads
- Recognition of RUA funds
- Movement in Reserves due to RUA funds

STATUTORY ENVIRONMENT

Local Government Act 1995 - Section 6.4

Local Government (Financial Management) Regulations 1996 - Regulation 33A

POLICY/FINANCIAL IMPLICATIONS

The adoption of the Statements of Financial Activity is retrospective. Accordingly, the financial implications associated with adopting this are nil.

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council

1. Approve the 2025/26 Budget Review and authorise the amendments as detailed in the review, and
2. In accordance with regulation 33A of the *Local Government (Financial Management) Regulations 1996* provide a copy of the 2025/26 budget review and determinations to the Department of Local Government.



SHIRE OF YALGOO

BUDGET REVIEW

For the Period Ending 30 June 2026

Shire of Yalgoo
Statement of Financial Activity
For the Period Ending 30 June 2026

	Note	Annual Budget \$	Budget Amendment \$	Budget Review \$	YTD Actual 28 Feb 26 \$
Opening Surplus / (Deficit)	1	7,136,089	51,560	7,187,649	7,187,649
Operating Revenue					
Rates	2	3,312,501	0	3,312,501	3,289,732
Grants, Subsidies and Contributions	6(a)	4,921,000	2,023,000	6,944,000	1,615,675
Fees and Charges	7(a)	306,220	700	306,920	216,934
Interest Earnings	7(b)	51,000	(10,000)	41,000	30,350
Other Revenue	7(c)	35,500	29,000	64,500	32,220
Profit on Asset Disposals	4(a)	244,500	(114,500)	130,000	85,183
		8,870,721	1,928,200	10,798,921	5,270,095
Operating Expenditure					
Employee Costs	8(a)	(2,496,030)	268,140	(2,227,890)	(1,255,621)
Materials and Contracts	8(b)	(5,368,710)	(486,420)	(5,855,130)	(1,339,208)
Utility Charges	8(c)	(119,550)	(1,900)	(121,450)	(63,664)
Depreciation	8(d)	(1,325,400)	(3,565,700)	(4,891,100)	(3,266,832)
Insurance	8(e)	(260,000)	26,200	(233,800)	(233,744)
Other Expenditure	8(f)	(179,500)	5,500	(174,000)	(77,695)
Loss on Asset Disposals	4(b)	(39,900)	39,250	(650)	(657)
		(9,789,090)	(3,714,930)	(13,504,020)	(6,237,421)
Excluded Non-cash Activities					
Depreciation		1,325,400	3,565,700	4,891,100	3,266,832
(Profit) / Loss on Asset Disposals		(204,600)	75,250	(129,350)	(84,527)
Net Amount from Operating Activities		202,431	1,854,220	2,056,651	2,214,980
Capital Revenue and Expenditure					
Grants, Subsidies and Contributions	6(b)	1,900,450	256,550	2,157,000	1,057,194
Proceeds from Disposal of Assets	4	403,000	(123,000)	280,000	199,753
Land and Buildings	3(a)	(1,030,000)	(65,000)	(1,095,000)	(863,977)
Plant and Equipment	3(b)	(951,000)	499,000	(452,000)	(285,549)
Furniture and Equipment	3(c)	(30,000)	30,000	0	0
Road Infrastructure	3(d)	(2,185,000)	(445,000)	(2,630,000)	(1,947,984)
Other Infrastructure	3(e)	(235,000)	(7,000)	(242,000)	(87,243)
Net Amount from Capital Activities		(2,127,550)	145,550	(1,982,000)	(1,927,806)
Financing Revenue and Expenditure					
Transfers from Reserves	5	1,854,030	(0)	1,854,030	1,848,808
Transfers to Reserves	5	(7,065,000)	(2,051,330)	(9,116,330)	(1,862,435)
Net Amount from Financing Activities		(5,210,970)	(2,051,330)	(7,262,300)	(13,627)
Closing Surplus / (Deficit)	1	0	0	0	7,461,196

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

1. Financial Position

	Annual Budget	Budget Review	YTD Actual 28 Feb 26
Current Assets	\$		\$
Cash and Cash Equivalents	451,168	451,168	1,679,581
Cash Reserves	8,451,461	8,451,461	3,254,118
Rates Receivables	121,129	121,129	378,261
Other Receivables	15,878	15,878	5,996,872
	9,039,637	9,039,637	11,308,833
Current Liabilities			
Trade and Other Liabilities	(267,955)	(267,955)	(207,467)
Income Received in Advance	(41,185)	(41,185)	(87,034)
Contract Liabilities	0	0	0
Employee Related Provisions	(279,036)	(279,036)	(299,017)
	(588,175)	(588,175)	(593,518)
Less: Cash Reserves	(8,451,461)	(8,451,461)	(3,254,118)
Net Funding Position	0	0	7,461,196

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

2. Rating Information

There are no budget amendments related to rate revenue. The figures below are the same as the Annual Budget.

	Rate in	Rateable Value	Number of Properties	Annual Budget Revenue	YTD Actual 28 Feb 26
	\$	\$	\$	\$	\$
General Rates					
GRV - Townsites Improved	0.087121	392,673	37	34,210	34,210
GRV - Townsites Improved Vacant	0.087121	0	0	0	0
GRV - Mining Infrastructure	0.330944	1,473,400	8	487,612	487,613
UV - Mining / Mining Tenements	0.355968	7,003,999	146	2,493,200	2,493,200
UV - Exploration / Prospecting	0.234058	1,483,112	220	347,134	347,134
UV - Pastoral / Rural	0.076843	937,583	23	72,047	72,047
				3,434,203	3,434,203
Minimum Payment					
GRV - Townsites Improved	300	2,654	3	900	900
GRV - Townsites Improved Vacant	300	1,810	14	4,200	4,200
GRV - Mining Infrastructure	300	44	1	300	300
UV - Mining / Mining Tenements	300	3,785	7	2,100	2,100
UV - Exploration / Prospecting	300	80,359	98	29,400	29,400
UV - Pastoral / Rural	300	9,996	8	2,400	2,400
				39,300	39,300
Total General and Minimum Rates				3,473,503	3,473,503
Other Rate Revenue					
Rates Written-off				(10,003)	(1,784)
Discounts				(155,999)	(161,667)
Interim and Back Rates				5,000	(20,320)
Total Funds Raised from Rates				3,312,501	3,289,732

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

3. Capital Acquisitions

(a) Land and Buildings

	Annual Budget	Budget Amendment	Budget Review	YTD Actual 28 Feb 26	Explanation
	\$	\$	\$	\$	
Yalgoo Hotel / Pub	650,000	0	650,000	586,867	
Town Hall	250,000	50,000	300,000	195,586	Completion time higher than expected
Staff Housing	80,000	40,000	120,000	65,719	Paving work and top up
Chapel Renovations	0	25,000	25,000	15,804	Chimney and tower works
Fireproof Storage Shed	50,000	(50,000)	0	0	No longer needed
	1,030,000	65,000	1,095,000	863,977	

(b) Plant and Equipment

Grader	500,000	(500,000)	0	0	Defer to 26/27
12T Excavator	160,000	(160,000)	0	0	Defer to 26/27
Hino Dual Cab Truck (Road Crew)	110,000	(10,000)	100,000	99,845	Matched to actual
Toyota SR Dual Cab Ute (Road / Fire)	73,000	(7,000)	66,000	65,317	Matched to actual
Toyota SR5 Dual Cab Ute (WM)	68,000	3,000	71,000	70,983	Matched to actual
Other Town and Road Equipment	40,000	25,000	65,000	49,403	Hoist, tyre changer and balancer
Ford Everest	0	80,000	80,000	0	Current Fortuna kms over 130,000
Toyota Fortuna	0	70,000	70,000	0	Replace RAV4 with 4wd for safety
	951,000	(499,000)	452,000	285,549	

(c) Furniture and Equipment

Internet / Conference / Admin Monitor	30,000	(30,000)	0	0	
	30,000	(30,000)	0	0	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

3. Capital Acquisitions (Continued)

(d) Road Infrastructure

	Annual Budget	Budget Amendment	Budget Review	YTD Actual 28 Feb 26	Explanation
	\$	\$	\$	\$	
Regional Roads Group	900,000	0	900,000	905,987	
Roads to Recovery	600,000	300,000	900,000	210,076	Re-allocated from maintenance account
LRCI - Yalgoo Ninghan Rd Sealing	440,000	90,000	530,000	530,708	Matched to actual
Other Road Construction - Council	150,000	35,000	185,000	179,526	Matched to actual
LRCI - Morawa - Yalgoo Rd Grids	60,000	10,000	70,000	72,588	Matched to actual
Grids and Seal Approaches	35,000	10,000	45,000	49,099	Matched to actual
	2,185,000	445,000	2,630,000	1,947,984	

(e) Other Infrastructure

CCTV and WiFi Network	150,000	0	150,000	0	
Tennis Court	80,000	7,000	87,000	87,243	Matched to actual
Paynes Find Entry Statements	5,000	0	5,000	0	
	235,000	7,000	242,000	87,243	

Total Capital Expenditure	4,431,000	(12,000)	4,419,000	3,184,753	
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Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

4. Disposal of Assets

(a) Profit on Disposal of Assets

There are no budget amendments related to profit on disposal. The figures below are the same as the Annual Budget.

Asset	Annual Budget			Budget	Budget Review		YTD Actual	
	Net Book Value	Sale Proceeds	Profit / (Loss) on Disposal	Profit / (Loss) Amendment	Sale Proceeds	Profit / (Loss) on Disposal	Profit / (Loss) 28 Feb 26	Explanation
	\$	\$	\$	\$	\$	\$	\$	
John Deere Grader	0	150,000	150,000	(150,000)	0	0	0	Defer to 26/27
Mitsubishi Pajero	25,000	38,000	13,000	(6,000)	30,000	7,000	7,016	Matched to actual
Hino Truck - Works Manager	102,000	80,000	(22,000)	31,200	88,000	9,200	9,243	Matched to actual
Toyota Ute (YA 894)	52,000	35,000	(17,000)	17,000	0	0	0	Not being sold
Toyota Ute (YA 804)	3,500	15,000	11,500	(11,500)	0	0	0	Not being sold
Hino Truck - Road Crew	13,000	35,000	22,000	(700)	32,000	21,300	21,297	Matched to actual
Cement Truck	0	15,000	15,000	(2,000)	13,000	13,000	13,070	Matched to actual
Cement Batching Plant	0	30,000	30,000	5,000	35,000	35,000	34,557	Matched to actual
Kubota Generator	2,900	2,000	(900)	250	2,000	(650)	(657)	Matched to actual
Airman Generator	0	2,000	2,000	(2,000)	0	0	0	Defer to 26/27
2 x Framed Water Pumps	0	1,000	1,000	(1,000)	0	0	0	Defer to 26/27
RAV 4	0	0	0	19,500	35,000	19,500	0	Dispose in 25/26
Toyota Fortuna	0	0	0	10,000	30,000	10,000	0	Dispose in 25/26
Hotel Furniture and Equipment	0	0	0	15,000	15,000	15,000	0	Dispose in 25/26
	198,400	403,000	204,600	(75,250)	280,000	129,350	84,527	

Shire of Yalgoo

Notes to the Statement of Financial Activity

For the Period Ending 30 June 2026

5. Cash Reserves

	Balance 01 Jul 25	Transfer from	Interest Received	Transfer to	Balance 30 Jun 26	Explanation
	\$	\$	\$	\$	\$	
Budget Review						
Employee Entitlement (Leave) Reserve	56,747	(56,747)	0	0	0	
Plant Replacement Reserve	854,912	(854,912)	0	0	0	
Sports Complex Reserve	110,329	(110,329)	0	0	0	
Buildings Construction Reserve	186,878	(186,878)	0	0	0	
Yalgoo Ninghan Road Reserve	1,059,394	(8,183)	10,500	0	1,061,711	
Buildings Maintenance Reserve	141,954	(141,954)	0	0	0	
Community Amenities Reserve	312,805	(312,805)	0	0	0	
HCP Reserve	163,273	(163,273)	0	0	0	
Yalgoo Morawa Road Reserve	335,250	0	3,500	150,000	488,750	Maintenance on Morawa Rd
Office Equipment and ICT Reserve	4,200	(4,200)	0	0	0	
Natural Disaster Triggerpoint Reserve	14,750	(14,750)	0	0	0	
General Purpose	0	0	6,000	8,946,330	8,952,330	Additional capital works and revenue raised
	3,240,491	(1,854,030)	20,000	9,096,330	10,502,791	

	Balance 01 Jul 25	Transfer from	Interest Received	Transfer to	Balance 30 Jun 26	Explanation
	\$	\$	\$	\$	\$	
Annual Budget						
Employee Entitlement (Leave) Reserve	56,747	(56,747)	0	0	0	
Plant Replacement Reserve	854,912	(854,912)	0	0	0	
Sports Complex Reserve	110,329	(110,329)	0	0	0	
Buildings Construction Reserve	186,878	(186,878)	0	0	0	
Yalgoo Ninghan Road Reserve	1,059,394	(8,183)	10,500	0	1,061,711	
Buildings Maintenance Reserve	141,954	(141,954)	0	0	0	
Community Amenities Reserve	312,805	(312,805)	0	0	0	
HCP Reserve	163,273	(163,273)	0	0	0	
Yalgoo Morawa Road Reserve	335,250	0	3,500	200,000	538,750	
Office Equipment and ICT Reserve	4,200	(4,200)	0	0	0	
Natural Disaster Triggerpoint Reserve	14,750	(14,750)	0	0	0	
General Purpose	0	0	6,000	6,845,000	6,851,000	
	3,240,491	(1,854,030)	20,000	7,045,000	8,451,461	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

5. Cash Reserves (Continued)

	Balance 01 Jul 25 \$	Transfer from \$	Interest Received \$	Transfer to \$	Balance 28 Feb 26 \$	Explanation
YTD Actual						
Employee Entitlement (Leave) Reserve	56,747	(56,838)	91	0	0	
Plant Replacement Reserve	854,912	(856,283)	1,371	0	0	
Sports Complex Reserve	110,329	(110,506)	177	0	0	
Buildings Construction Reserve	186,878	(187,178)	300	0	0	
Yalgoo Ninghan Road Reserve	1,059,394	0	7,279	0	1,066,673	
Buildings Maintenance Reserve	141,954	(142,182)	228	0	0	
Community Amenities Reserve	312,805	(313,307)	502	0	0	
HCP Reserve	163,273	(163,535)	262	0	0	
Yalgoo Morawa Road Reserve	335,250	0	1,587	0	336,837	
Office Equipment and ICT Reserve	4,200	(4,206)	6	0	0	
Natural Disaster Triggerpoint Reserve	14,750	(14,774)	24	0	0	
General Purpose	0	0	1,800	1,848,808	1,850,608	
	3,240,491	(1,848,808)	13,627	1,848,808	3,254,118	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

6. Grants, Subsidies and Contributions

(a) Operating Revenue

	Annual Budget	Budget Amendment	Budget Review	YTD Actual 28 Feb 26	Explanation
	\$	\$	\$	\$	
Financial Assistance Grant - General	1,050,000	0	1,050,000	961,085	
Financial Assistance Grant - Roads	375,000	(25,000)	350,000	308,927	Revenue less than expected
Bush Fire grants	38,000	0	38,000	39,021	
Event Contributions	5,000	4,000	9,000	9,545	Matched to actuals
Road Use Agreement - 29 Metals	120,000	0	120,000	0	
Road Use Agreement - Rothsay Deflector	80,000	(6,000)	74,000	54,219	Revenue less than expected
Road Use Agreement - Terra Mining	0	50,000	50,000	0	RUA completed
Road Use Agreement - Fenix Resources	0	2,000,000	2,000,000	0	RUA in negotiations
Flood Damage reimbursements	3,000,000	0	3,000,000	0	
MRWA Direct Road grant	229,000	0	229,000	229,282	
Healthy Community Projects grant - Silverlake	4,000	0	4,000	3,000	
Fuel Tax Credits	20,000	0	20,000	10,596	
	4,921,000	2,023,000	6,944,000	1,615,675	

(b) Capital Revenue

	Annual Budget	Budget Amendment	Budget Review	YTD Actual 28 Feb 26	Explanation
	\$	\$	\$	\$	
LRCIP funding	260,000	197,000	457,000	457,194	Final claim received in 25/26
Lotterywest Town Hall grant	20,450	(20,450)	0	0	Recognised in 24/25
Regional Roads Group	520,000	80,000	600,000	600,000	Matched to actuals
Roads to Recovery	1,100,000	0	1,100,000	0	
	1,900,450	256,550	2,157,000	1,057,194	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

7. Operating Revenue

(a) Fees and Charges

COA	Description	Annual Budget \$	Budget Amendment \$	Budget Review \$	YTD Actual 28 Feb 26 \$	Explanation
3030120	RATES - Instalment Admin Fee	2,000	2,500	4,500	3,960	Revenue higher than expected
3030121	RATES - Account Enquiry Charges	500	0	500	227	
3030220	GEN PUR - Charges - Photocopying / Faxing	0	50	50	6	Added to budget
3050221	ANIMAL - Animal Registration Fees	250	0	250	250	
3050240	ANIMAL - Fines and Penalties	740	0	740	0	
3070421	HEALTH - Health Regulatory Licenses	180	0	180	0	
3090101	STF HOUSE - Staff Rental Reimbursements	18,250	(3,250)	15,000	10,800	Decrease in rents
3090235	OTH HOUSE - Other Income	25,200	0	25,200	18,486	
3100120	SAN - Domestic Refuse Collection Charges	11,000	1,000	12,000	12,350	Matched to actuals
3100200	SAN OTH - Commercial Collection Charge	3,500	0	3,500	3,850	
3100321	SEW - Septic Tank Inspection Fees	500	0	500	0	
3100623	PLAN - Fees & Charges	2,000	0	2,000	1,018	
3100720	COM AMEN - Cemetery Fees	3,000	0	3,000	2,891	
3100723	COM AMEN - Community Bus Fees	1,000	0	1,000	0	
3110120	HALLS - Town Hall Hire	0	200	200	73	Added to budget
3110321	REC - Core Stadium Hire	500	0	500	73	
3110324	REC - Mens Shed Hire Fees	200	0	200	73	
3110620	HERITAGE - Sale of History Books	100	0	100	15	
3110720	OTH CUL - Sales Arts and Cultural Centre	500	0	500	370	
3110721	OTH CUL - Chapel and Museum Fees	250	0	250	120	
3130221	TOUR - Caravan Park Tourism Sales	50	0	50	0	
3130222	TOUR - Caravan Park Revenue	200,000	0	200,000	137,106	
3130223	TOUR - Caravan Park Shop Sales	5,000	0	5,000	1,638	
3130224	TOUR - Prospecting Permits	1,000	0	1,000	218	
3130228	TOUR - Tourism Sales	0	100	100	74	Added to budget
3130320	BUILD - Fees & Charges (Licences)	500	0	500	100	
3140120	PRIVATE - Private Works Income	30,000	0	30,000	23,208	
3140235	ADMIN - Other Admin Income	0	100	100	27	Added to budget
		306,220	700	306,920	216,934	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

7. Operating Revenue (Continued)

(b) Interest Earnings

COA	Description	Annual Budget \$	Budget Amendment \$	Budget Review \$	YTD Actual 28 Feb 26 \$	Explanation
3030145	RATES - Penalty Interest Received	15,000	(5,000)	10,000	7,620	Revenue less than expected
3030146	RATES - Instalment Interest Received	6,000	0	6,000	4,325	
3030245	GEN PUR - Interest Earned - Reserves	20,000	0	20,000	13,627	
3030246	GEN PUR - Interest Earned - Municipal	10,000	(5,000)	5,000	4,778	Revenue less than expected
		51,000	(10,000)	41,000	30,350	

(c) Other Revenue

3030122	RATES - Reimbursement of Debt Collection	2,700	0	2,700	0	
3050502	ESL BFB - Admin Fee/Commission	4,000	0	4,000	4,000	
3070701	OTH HEALTH - Reimbursements	2,000	0	2,000	0	
3110702	OTH CUL - Commissions	500	0	500	0	
3130235	TOUR - Other Income Relating to Tourism	10,000	0	10,000	0	
3120502	LICENSING - Transport Commissions	4,500	(1,000)	3,500	1,360	Revenue less than expected
3130302	BUILD - Commissions - BSL & CTF	300	0	300	0	
3130835	OTH ECON - Sundry Revenue (No GST)	0	25,000	25,000	15,644	Salary Sacrifice received
3140201	ADMIN - Reimbursements	2,500	0	2,500	0	
3140401	POC - Reimbursements	3,000	0	3,000	412	
3140235	ADMIN - Other Administration Income	6,000	5,000	11,000	10,804	Revenue higher than expected
		35,500	29,000	64,500	32,220	

(d) Profit on Asset Disposals

3120390	PLANT - Profit on Disposal of Assets	244,500	(114,500)	130,000	85,183	Adjusted to actuals and new disposals
		244,500	(114,500)	130,000	85,183	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

8. Operating Expenditure

(a) Employee Costs

COA	Description	Annual Budget \$	Budget Amendment \$	Budget Review \$	YTD Actual 28 Feb 26 \$	Explanation
2050165	FIRE - Maintenance/Operations	0	(10,000)	(10,000)	(1,205)	Added to budget
2050189	FIRE - Building Maintenance	0	(500)	(500)	(317)	Added to budget
2050188	FIRE - Building Operations	0	(500)	(500)	(96)	Added to budget
2090189	STF HOUSE - Building Maintenance	(10,000)	(2,000)	(12,000)	(6,298)	Expenditure higher than expected
2100117	SAN - General Tip Maintenance	(3,000)	0	(3,000)	(1,652)	
2100711	COM AMEN - Cemetery Maintenance	(2,500)	0	(2,500)	(1,027)	
2100789	COM AMEN - Public Conveniences Mtce	(40,000)	20,200	(19,800)	(14,945)	Expenditure lower than expected
2110189	HALLS - Town Halls Maintenance	(4,000)	(5,000)	(9,000)	(6,545)	Expenditure higher than expected
2110300	REC - Employee Costs	0	0	0	(12)	EBA backpay. Journal required once completed
2110360	REC - Recreation Grounds Maintenance	(111,400)	(20,000)	(131,400)	(62,575)	Expenditure higher than expected
2110365	REC - Parks & Gardens Maintenance	0	0	0	(13)	EBA backpay. Journal required once completed
2110389	REC - Other Rec Building Maintenance	(57,000)	(25,000)	(82,000)	(44,473)	Expenditure higher than expected
2110689	HERITAGE - Building Maintenance	(1,800)	(30,000)	(31,800)	(679)	Railway Building repairs
2110700	OTH CUL - Community Events	(166,020)	30,000	(136,020)	(90,746)	Expenditure lower than expected
2110789	OTH CUL - Building Maintenance	(7,000)	0	(7,000)	(1,998)	
2120211	ROADM - Road Maintenance	(300,000)	138,000	(162,000)	(83,015)	Expenditure lower than expected
2120215	ROADM - Roads to Recovery RTR	(150,000)	130,000	(20,000)	0	Moved to capital works
2120221	ROADM - Road Maintenance Flood Damage	(40,000)	0	(40,000)	(15)	
2120236	ROADM - Street Trees and Watering	(1,200)	0	(1,200)	0	
2120288	ROADM - Depot Building Operations	(27,200)	20,000	(7,200)	(1,141)	Expenditure lower than expected
2120289	ROADM - Depot Building Maintenance	(3,500)	(146,500)	(150,000)	(72,618)	Original budget allocation insufficient
2120504	LICENSING - Training & Development	(500)	0	(500)	0	
2120665	AERO - Airstrip & Grounds Maintenance	(6,000)	(4,000)	(10,000)	(1,488)	Runway cleanup
2120689	AERO - Building Maintenance	(7,000)	2,000	(5,000)	(927)	Expenditure lower than expected
2130200	TOUR - Employee Costs	(152,570)	(180)	(152,750)	(89,194)	Budget balancing amount
2130213	TOUR - Jokers Tunnel Maintenance	(750)	(1,750)	(2,500)	(1,188)	Expenditure higher than expected
2130214	TOUR - Yalgoo Lookout Maintenance	(500)	0	(500)	0	
2130266	TOUR - Caravan Park General Maintenance	0	0	0	(8)	EBA backpay. Journal required once completed
2130267	TOUR - Caravan Park General Operation	(3,500)	0	(3,500)	(98)	
2130288	TOUR - Building Operations	0	0	0	(15)	EBA backpay. Journal required once completed
2130289	TOUR - Building Maintenance	(20,000)	5,000	(15,000)	(6,469)	Expenditure lower than expected
2130855	OTH ECON - Community Bus	(1,000)	0	(1,000)	0	
2130889	OTH ECON - Building Maintenance	0	(2,000)	(2,000)	(988)	Hotel expenses

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

8. Operating Expenditure (Continued)

(a) Employee Costs (Continued)

COA	Description	Annual Budget \$	Budget Amendment \$	Budget Review \$	YTD Actual 28 Feb 26 \$	Explanation
2140187	PRIVATE - Other Expenses	(7,000)	0	(7,000)	(4,551)	
2140200	ADMIN - Employee Costs	(748,500)	72,000	(676,500)	(415,229)	Expenditure higher than expected
2140202	ADMIN - Superannuation	(137,000)	(10,000)	(147,000)	(68,733)	Matched to wages budget
2140204	ADMIN - Training & Development	0	(400)	(400)	(400)	Matched to actuals
2140206	ADMIN - Fringe Benefits Tax (FBT)	(40,000)	(20,000)	(60,000)	(16,704)	Additional FBT charges expected
2140208	ADMIN - Other Employee Expenses	0	(45,000)	(45,000)	(35,919)	LSL and AL cashouts
2140263	ADMIN - Courses Seminars & Conference	(15,000)	0	(15,000)	(221)	
2140289	ADMIN - Building Maintenance	(20,000)	0	(20,000)	(10,207)	
2140300	PWO - Employee Costs	(322,280)	161,580	(160,700)	(97,418)	Expenditure lower than expected
2140304	PWO - Training & Development	(20,000)	4,600	(15,400)	(8,998)	Expenditure lower than expected. More training in 26/27
2140308	PWO - Other Employee Expenses	(3,500)	(1,000)	(4,500)	(4,380)	Matched to actuals
2140309	PWO - Travel & Accommodation	(3,500)	0	(3,500)	(1,259)	
2140323	PWO - Sick Pay	(28,600)	(1,400)	(30,000)	(16,715)	Expenditure higher than expected
2140324	PWO - Annual Leave	(108,800)	(25,000)	(133,800)	(73,465)	Expenditure higher than expected
2140325	PWO - Public Holidays	(65,000)	0	(65,000)	(40,778)	
2140327	PWO - RDO's	0	0	0	(245)	EBA backpay. Journal required once completed
2140328	PWO - Supervision	(40,000)	(20,000)	(60,000)	(36,753)	Expenditure higher than expected
2140330	PWO - OHS and Toolbox Meetings	0	(1,000)	(1,000)	(375)	Added to budget
2140344	PWO - Superannuation	(175,000)	(15,000)	(190,000)	(93,363)	Expenditure higher than expected
2140362	PWO - Asset Management	0	0	0	(61)	EBA backpay. Journal required once completed
2140400	POC - Internal Plant Repairs	(1,500)	(18,500)	(20,000)	(9,788)	Expenditure higher than expected
Multiple	Allocations	356,090	89,490	445,580	169,686	Adjustments to allocations
		(2,496,030)	268,140	(2,227,890)	(1,255,621)	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

8. Operating Expenditure (Continued)

(b) Materials and Contracts

COA	Description	Annual Budget \$	Budget Amendment \$	Budget Review \$	YTD Actual 28 Feb 26 \$	Explanation
2030112	RATES - Valuation Expenses	(7,500)	2,500	(5,000)	(196)	Expenditure lower than expected
2030113	RATES - Title/Company Searches	(500)	0	(500)	0	
2030114	RATES - Debt Collection Expenses	(5,000)	0	(5,000)	(2,963)	
2030152	RATES - Consultants	(60,000)	10,000	(50,000)	(15,360)	Expenditure lower than expected
2030187	RATES - Other Expenses Relating To Rates	(500)	0	(500)	0	
2040101	MEMBERS - Conferences/Accommodation	(20,000)	(10,500)	(30,500)	(16,801)	ALGA conference
2040104	MEMBERS - Training & Development	(21,500)	0	(21,500)	0	
2040116	MEMBERS - Election Expenses	(20,000)	3,500	(16,500)	0	Expenditure lower than expected
2040141	MEMBERS - Subscriptions & Publications	(28,000)	0	(28,000)	(25,992)	
2040187	MEMBERS - Other Expenses	(5,000)	0	(5,000)	(1,822)	
2040193	MEMBERS - Receptions & Refreshments	(11,500)	0	(11,500)	(4,026)	
2050109	FIRE - Travel & Accommodation	0	(1,000)	(1,000)	(666)	Added to budget
2050113	FIRE - Fire Prevention and Planning	0	(5,000)	(5,000)	(2,085)	Added to budget
2050117	FIRE - CESM	(27,500)	7,500	(20,000)	(8,295)	Expenditure lower than expected
2050165	FIRE - Maintenance/Operations	(24,120)	9,000	(15,120)	(2,670)	Expenditure lower than expected
2050189	FIRE - Building Maintenance	0	(1,000)	(1,000)	(393)	Added to budget
2050266	ANIMAL - Contract Ranger Services	(42,000)	2,000	(40,000)	(18,156)	Expenditure lower than expected
2050269	ANIMAL - Sterilisation Program	(5,000)	(2,000)	(7,000)	(5,802)	Expenditure higher than expected
2050287	ANIMAL - Other Expenditure	(1,000)	0	(1,000)	(60)	
2070411	HEALTH - Contract EHO	(18,000)	(19,500)	(37,500)	(21,938)	Expenditure higher than expected
2070412	HEALTH - Analytical Expenses	(1,000)	0	(1,000)	(377)	
2070487	HEALTH - Other Expenses	(1,000)	500	(500)	0	Expenditure lower than expected
2070554	PEST - Mosquito Control Expenses	(3,500)	0	(3,500)	0	
2070766	OTH HEALTH - Dental Services Expenses	(500)	0	(500)	0	
2080254	OTHER ED - Community Development Fund	(2,280)	1,000	(1,280)	0	Expenditure lower than expected
2090189	STF HOUSE - Building Maintenance	(70,500)	(22,000)	(92,500)	(64,662)	Expenditure higher than expected
2100111	SAN - Waste Collection	(40,000)	0	(40,000)	(22,818)	
2100117	SAN - General Tip Maintenance	(4,000)	(2,000)	(6,000)	(2,100)	Additional works planned
2100118	SAN - Purchase of Bins (Sulo and Other)	(2,000)	0	(2,000)	0	
2100211	SAN OTH - Waste Collection	0	0	0	(1,501)	
2100650	PLAN - Contract Town Planning	(5,000)	(5,000)	(10,000)	0	Additional work planned
2100652	PLAN - Consultants	(2,000)	0	(2,000)	0	
2100711	COM AMEN - Cemetery Maintenance	(2,500)	(3,200)	(5,700)	(3,127)	Expenditure higher than expected

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

8. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	Budget Amendment \$	Budget Review \$	YTD Actual 28 Feb 26 \$	Explanation
2100789	COM AMEN - Public Conveniences Mtce	(5,000)	(2,000)	(7,000)	(3,297)	Expenditure higher than expected
2110189	HALLS - Town Halls Maintenance	(7,000)	0	(7,000)	(1,604)	
2110360	REC - Recreation Grounds Maintenance	(23,250)	10,000	(13,250)	(2,420)	Expenditure lower than expected
2110389	REC - Other Rec Building Maintenance	(40,500)	(5,000)	(45,500)	(33,872)	Expenditure higher than expected
2110465	TV RADIO - Re-Broadcasting Maintenance	(6,000)	0	(6,000)	(1,900)	
2110516	LIBRARY - Postage and Freight	(700)	0	(700)	(222)	
2110587	LIBRARY - Other Expenses	(1,500)	500	(1,000)	(10)	Expenditure lower than expected
2110689	HERITAGE - Building Maintenance	(11,750)	(25,000)	(36,750)	(2,554)	Railway Building repairs
2110700	OTH CUL - Community Events	(94,050)	(22,900)	(116,950)	(77,738)	Additional funding for events
2110717	OTH CUL - Seniors Teas	(6,000)	5,900	(100)	(105)	Moved budget to events
2110724	OTH CUL - Artwork Purchases	0	(610)	(610)	0	Added to budget
2110789	OTH CUL - Building Maintenance	(2,500)	(1,000)	(3,500)	(1,620)	Expenditure higher than expected
2120212	ROADM - Road Maintenance	(200,000)	40,000	(160,000)	(145,653)	Expenditure lower than expected
2120215	ROADM - Roads to Recovery RTR	(50,000)	(100,000)	(150,000)	0	Moved to capital works
2120221	ROADM - Road Maintenance Flood Damage	(3,000,000)	(90,000)	(3,090,000)	(54,800)	Several new claims from Core
2120231	ROADM - Small Plant and Equipment	(50,000)	10,000	(40,000)	(15,133)	Expenditure lower than expected
2120236	ROADM - Street Trees and Watering	(2,500)	0	(2,500)	0	
2120237	ROADM - Signs Repaired /Replaced	(2,500)	0	(2,500)	0	
2120239	ROADM - Vegetation & Weed Control	(5,000)	0	(5,000)	0	
2120242	ROADM - Roman Expenses	(8,500)	0	(8,500)	(8,366)	
2120252	ROADM - Consultants	(110,000)	10,000	(100,000)	(82,778)	Expenditure lower than expected
2120289	ROADM - Depot Building Maintenance	(11,750)	(15,000)	(26,750)	(9,448)	Original budget allocation insufficient
2120516	LICENSING - Postage and Freight	(500)	0	(500)	0	
2120665	AERO - Airstrip & Grounds Maintenance	0	(10,000)	(10,000)	(5,724)	Runway works planned
2120687	AERO - Other Expenses	(1,500)	0	(1,500)	0	
2120689	AERO - Building Maintenance	(1,000)	0	(1,000)	0	
2130211	TOUR - Tourism Promotion	(67,350)	21,980	(45,370)	(31,333)	Expenditure lower than expected
2130213	TOUR - Jokers Tunnel Maintenance	(2,000)	(500)	(2,500)	(219)	Work planned if required
2130214	TOUR - Yalgoo Lookout Maintenance	(1,000)	0	(1,000)	0	
2130266	TOUR - Caravan Park General Maintenance	0	0	0	(220)	Journal to account 2130267

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

8. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	Budget Amendment \$	Budget Review \$	YTD Actual 28 Feb 26 \$	Explanation
2130267	TOUR - Caravan Park General Operation	(66,500)	21,500	(45,000)	(17,206)	Expenditure lower than expected
2130289	TOUR - Building Maintenance	(5,000)	0	(5,000)	(268)	
2130296	TOUR - Healthy Community Projects	0	(500)	(500)	(218)	Added to budget
2130640	ECON DEV - Advertising & Promotion	(5,000)	500	(4,500)	(250)	Expenditure lower than expected
2130810	OTH ECON - Motor Vehicle Expenses	0	(25,000)	(25,000)	(15,666)	Salary Sacrifice expenditure
2130856	OTH ECON - Commercial Property Lease	0	(7,000)	(7,000)	(3,096)	Added to budget
2130889	OTH ECON - Building Maintenance	0	(14,500)	(14,500)	(8,102)	Hotel
2140187	PRIVATE - Other Expenses	(2,000)	0	(2,000)	0	
2140204	ADMIN - Training & Development	(5,200)	0	(5,200)	(87)	
2140205	ADMIN - Recruitment	(5,000)	(1,500)	(6,500)	(6,642)	Matched to actuals
2140209	ADMIN - Travel & Accommodation	(15,000)	0	(15,000)	0	
2140215	ADMIN - Printing and Stationery	(6,000)	(3,000)	(9,000)	(4,235)	Expenditure higher than expected
2140216	ADMIN - Postage and Freight	(3,000)	500	(2,500)	(300)	Expenditure lower than expected
2140217	ADMIN - Computer Maintenance	(83,000)	1,700	(81,300)	(41,419)	Moved to account below 2140220
2140220	ADMIN - Communication Expenses	0	(1,700)	(1,700)	(814)	Added to budget
2140223	ADMIN - Bank Charges	(7,000)	(550)	(7,550)	(4,087)	Expenditure higher than expected
2140226	ADMIN - Office Equipment Mtce	(30,000)	(15,000)	(45,000)	(31,628)	Expenditure higher than expected
2140227	ADMIN - Records Management	(20,000)	20,000	0	0	No spending required
2140229	ADMIN - Software Licencing	(60,000)	(30,000)	(90,000)	(52,119)	New accounting system subscription
2140240	ADMIN - Advertising and Promotion	(2,000)	0	(2,000)	(374)	
2140241	ADMIN - Subscriptions and Memberships	(3,000)	(18,000)	(21,000)	(16,087)	Matched to actuals
2140252	ADMIN - Consultants	(117,000)	(45,000)	(162,000)	(69,072)	More consultant work planned, e.g. Strategic Plans
2140263	ADMIN - Courses Seminars & Conference	0	(20,500)	(20,500)	(13,948)	Expenditure higher than expected
2140264	ADMIN - License & Permits	(1,500)	0	(1,500)	(36)	
2140265	ADMIN - Maintenance/Operations	(5,000)	4,000	(1,000)	(2,580)	3 x mining licences. Journal to 2140241
2140279	ADMIN - Telephone & Internet	(75,000)	33,500	(41,500)	(21,454)	Change in internet provider
2140284	ADMIN - Audit Fees	(150,000)	(75,000)	(225,000)	0	Matched to actuals
2140285	ADMIN - Legal Expenses	(300,000)	(130,000)	(430,000)	(188,944)	Expenditure higher than expected
2140287	ADMIN - Other Expenses	(7,000)	2,000	(5,000)	(1,248)	Expenditure lower than expected
2140289	ADMIN - Building Maintenance	(25,000)	(10,000)	(35,000)	(19,831)	Expenditure higher than expected
2140304	PWO - Training & Development	(20,000)	0	(20,000)	(10,841)	
2140305	PWO - Recruitment	(5,000)	0	(5,000)	(3,850)	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

8. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	Budget Amendment \$	Budget Review \$	YTD Actual 28 Feb 26 \$	Explanation
2140307	PWO - Protective Clothing	(15,000)	(5,000)	(20,000)	(9,202)	Expenditure higher than expected
2140309	PWO - Travel & Accommodation	(7,500)	4,500	(3,000)	(1,197)	Expenditure lower than expected
2140316	PWO - Postage and Freight	(500)	0	(500)	0	
2140330	PWO - OHS and Toolbox Meetings	(30,000)	0	(30,000)	(14,182)	
2140364	PWO - Satellite Phone & Tracking Expenses	(12,000)	(500)	(12,500)	(6,014)	Expenditure higher than expected
2140387	PWO - Other Expenses	(5,000)	2,000	(3,000)	(1,433)	Expenditure lower than expected
2140401	POC - Blades & Tynes	(10,000)	0	(10,000)	0	
2140411	POC - External Parts & Repairs	(140,000)	20,000	(120,000)	(107,327)	Only minor servicing expected until 26/27
2140412	POC - Fuels and Oils	(205,000)	0	(205,000)	(90,089)	
2140413	POC - Tyres and Tubes	(30,000)	10,000	(20,000)	(1,189)	Expenditure lower than expected
2140415	POC - Tools and Supplies	(10,000)	(15,000)	(25,000)	(9,496)	Expenditure higher than expected
2140416	POC - Licences/Registrations	(15,000)	2,000	(13,000)	(11,541)	Matched to actuals
2140418	POC - Minor Tools and Equipment	(5,000)	3,000	(2,000)	(964)	Expenditure lower than expected
Multiple	Plant Recoveries (exc Capex)	282,740	14,960	297,700	148,653	Adjustments to allocations
		(5,368,710)	(486,420)	(5,855,130)	(1,339,208)	
(c) Utility Charges						
2050189	FIRE - Building Maintenance	0	(1,500)	(1,500)	(696)	Added to budget
2090189	STF HOUSE - Staff Housing Building Mtce	(34,500)	0	(34,500)	(16,031)	
2100789	COM AMEN - Public Conveniences Mtce	(3,500)	500	(3,000)	(1,553)	Expenditure lower than expected
2110189	HALLS - Town Halls and Public Bldg Mtce	(550)	(2,750)	(3,300)	(2,398)	Expenditure higher than expected
2110360	REC - Recreation Grounds Maintenance	(7,250)	5,000	(2,250)	(1,053)	Expenditure lower than expected
2110388	REC - Building Operations	0	(500)	(500)	(133)	Added to budget
2110389	REC - Other Rec Facilities Building Mtce	(15,200)	2,000	(13,200)	(7,434)	Expenditure lower than expected
2110689	HERITAGE - Building Maintenance	(4,050)	1,000	(3,050)	(778)	Expenditure lower than expected
2120234	ROADM - Street Lighting	(12,000)	0	(12,000)	(7,007)	
2120289	ROADM - Depot Building Maintenance	(4,850)	(2,500)	(7,350)	(6,658)	Expenditure higher than expected
2130267	TOUR - Caravan Park General Operation	(30,000)	23,000	(7,000)	(1,556)	Expenditure being allocated to account below
2130289	TOUR - Building Maintenance	(1,000)	(20,150)	(21,150)	(13,620)	Expenditure being allocated here from account above
2130889	OTH ECON - Building Maintenance	0	(6,000)	(6,000)	(1,883)	Added to budget
2140280	ADMIN - Water	(1,500)	0	(1,500)	0	
2140289	ADMIN - Building Maintenance	(5,150)	0	(5,150)	(2,865)	
		(119,550)	(1,900)	(121,450)	(63,664)	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

8. Operating Expenditure (Continued)

	Annual Budget	Budget Amendment	Budget Review	YTD Actual 28 Feb 26	Explanation
	\$	\$	\$	\$	
(d) Depreciation					
2040192 MEMBERS - Depreciation	(500)	500	0	0	Aligned to actuals
2050192 FIRE - Depreciation	(1,700)	(92,900)	(94,600)	(63,233)	Aligned to actuals. New fire trucks
2050292 ANIMAL - Depreciation	(100)	0	(100)	(100)	Aligned to actuals
2050392 OLOPS - Depreciation	(800)	0	(800)	(478)	Aligned to actuals
2070692 PREV OTH - Depreciation	(1,500)	0	(1,500)	(1,033)	Aligned to actuals
2090192 STF HOUSE - Depreciation	(40,200)	(400)	(40,600)	(27,111)	Aligned to actuals
2090292 OTH HOUSE - Depreciation	(4,600)	100	(4,500)	(3,040)	Aligned to actuals
2100792 COM AMEN - Depreciation	(21,500)	100	(21,400)	(14,357)	Aligned to actuals
2110192 HALLS - Depreciation	(14,500)	(4,500)	(19,000)	(12,675)	Aligned to actuals
2110392 REC - Depreciation	(75,900)	(2,800)	(78,700)	(52,621)	Aligned to actuals
2110692 HERITAGE - Depreciation	(10,500)	0	(10,500)	(6,962)	Aligned to actuals
2110792 OTH CUL - Depreciation	(91,300)	(1,300)	(92,600)	(61,926)	Aligned to actuals
2120292 ROADM - Depreciation	(640,100)	(3,297,800)	(3,937,900)	(2,632,506)	Aligned to actuals. Road revaluation
2120692 AERO - Depreciation	(24,600)	100	(24,500)	(16,367)	Aligned to actuals
2130292 TOUR - Depreciation	(85,100)	200	(84,900)	(56,736)	Aligned to actuals
2140292 ADMIN - Depreciation	(35,500)	1,500	(34,000)	(22,716)	Aligned to actuals
2140492 POC - Depreciation	(277,000)	(168,500)	(445,500)	(294,970)	Aligned to actuals
	(1,325,400)	(3,565,700)	(4,891,100)	(3,266,832)	
(e) Insurance					
2040130 MEMBERS - Insurance Expenses	(1,000)	0	(1,000)	(1,000)	
2050130 FIRE - Insurance Expenses	(3,200)	0	(3,200)	(3,172)	
2050189 FIRE - Building Maintenance	(2,000)	650	(1,350)	(1,358)	Matched to actuals
2090189 STF HOUSE - Staff Housing Building Mtce	(15,000)	2,600	(12,400)	(12,359)	Matched to actuals
2100117 SAN - General Tip Maintenance	0	(150)	(150)	(158)	Matched to actuals
2100123 SAN - Refuse Site Maintenance - Yalgoo	(500)	0	(500)	(500)	
2100711 COM AMEN - Cemetery Maintenance	(500)	0	(500)	(500)	
2100789 COM AMEN - Public Conveniences Mtce	(1,000)	(200)	(1,200)	(1,174)	Matched to actuals
2110189 HALLS - Town Halls and Public Bldg Mtce	(10,000)	(100)	(10,100)	(10,097)	Matched to actuals
2110360 REC - Recreation Grounds Maintenance	(2,000)	(800)	(2,800)	(2,797)	Matched to actuals
2110389 REC - Other Rec Facilities Building Mtce	(15,000)	(3,500)	(18,500)	(18,541)	Matched to actuals
2110487 TV RADIO - Other Expenses	(500)	350	(150)	(147)	Matched to actuals
2110689 HERITAGE - Building Maintenance	(6,000)	1,800	(4,200)	(4,232)	Matched to actuals
2110789 OTH CUL - Building Maintenance	(3,000)	1,900	(1,100)	(1,054)	Matched to actuals
2120289 ROADM - Depot Building Maintenance	(5,000)	1,000	(4,000)	(3,996)	Matched to actuals

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 June 2026

8. Operating Expenditure (Continued)

(e) Insurance (Continued)

COA	Description	Annual Budget \$	Budget Amendment \$	Budget Review \$	YTD Actual 28 Feb 26 \$	Explanation
2120665	AERO - Airstrip & Grounds Maintenance	(3,000)	900	(2,100)	(2,135)	Matched to actuals
2120689	AERO - Building Maintenance	0	(4,000)	(4,000)	(4,002)	Matched to actuals
2130213	TOUR - Jokers Tunnel Maintenance	0	(50)	(50)	(38)	Matched to actuals
2130267	TOUR - Caravan Park General Operation	(2,000)	0	(2,000)	(2,000)	
2130289	TOUR - Building Maintenance	(9,000)	4,200	(4,800)	(4,814)	Matched to actuals
2130602	ECON DEV - Fuel Station Maintenance	(500)	500	0	0	Matched to actuals
2140230	ADMIN - Insurance Expenses (Other)	(54,800)	(600)	(55,400)	(55,412)	Matched to actuals
2140289	ADMIN - Building Maintenance	(9,000)	4,000	(5,000)	(4,963)	Matched to actuals
2140417	POC - Insurance Expenses	(117,000)	17,700	(99,300)	(99,294)	Matched to actuals
		(260,000)	26,200	(233,800)	(233,744)	

(f) Other Expenditure

2040109	MEMBERS - Members Travel and Accom	(19,000)	0	(19,000)	(5,904)	
2040111	MEMBERS - Presidents Allowance	(15,500)	0	(15,500)	(2,466)	
2040112	MEMBERS - Deputy Presidents Allowance	(4,000)	0	(4,000)	(1,439)	
2040113	MEMBERS - Members Sitting Fees	(35,000)	0	(35,000)	(7,709)	
2040114	MEMBERS - Communications Allowance	(21,000)	0	(21,000)	(9,625)	
2040116	MEMBERS - Election Expenses	0	(3,500)	(3,500)	(3,309)	Added to budget. Can journal to services
2040129	MEMBERS - Donations to Community Groups	(2,000)	0	(2,000)	(100)	
2040194	MEMBERS - Contribution to Murchison Zone	(3,500)	0	(3,500)	0	
2130101	RURAL - Contribution - Southern Rangelands	(10,000)	0	(10,000)	0	
2130112	RURAL - Dog Bounty	(2,000)	0	(2,000)	0	
2130165	RURAL - MRVC	(55,000)	9,000	(46,000)	(46,027)	Matched to actuals
2130187	RURAL - Other Expenses	(10,000)	0	(10,000)	0	
2130289	TOUR - Building Maintenance	(2,500)	0	(2,500)	(1,117)	
		(179,500)	5,500	(174,000)	(77,695)	

(g) Loss on Asset Disposals

2120391	PLANT - Loss on Disposal of Assets	(39,900)	39,250	(650)	(657)	Adjusted to actuals and new disposals
		(39,900)	39,250	(650)	(657)	

14 ADMINISTRATION REPORTS

14.1 GENERAL REPORT

Applicant:	Shire of Yalgoo
Date:	16/3/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	- Inquiry into the implications of severe weather events on the national regional, rural, and remote road network - Correspondence from the Office of the Hon Hannah Beazley MLA - Miscellaneous Mining Licenses - Letter to the Minister for Local Government

SUMMARY

That Council consider the Chief Executive Officers general operation report.

COMMENT

Federal Inquiry – Road Network

On the 5th March 2026 the Australian Government released a response to the House of Representatives Standing Committee on Regional Development, Infrastructure and Transport - Inquiry into the implications of severe weather events on the national regional, rural, and remote road network. Council attended a hearing on this matter in June 2023.

Of particular interest are recommendations 5 and 9 which accept that review is needed of local government funding and Disaster Recovery Funding Arrangements. Unfortunately any actionable changes have been passed onto the outcomes of the currently reopened Inquiry into Local Government Sustainability and the Colvin Review. The full Government response is attached.

Mining Activity

The Department of Water and Environment Regulation (DWER) have released a decision/approval for mining activities at the Western Queen Mine. Approval is for the processing of 1,000,000 tonnes per annum of ore, Mine dewatering up to 2,700 Mega litres per annum and a landfill site. After an initial meeting with the gold project no proposal has yet been received for the use of remote unsealed roads by necessary heavy vehicles.

Health Advocacy

A letter of support has been provided on behalf of the Shire to the Earbus Foundation and Teach Speech Hear. These organisations are currently seeking grant funding to introduce in person speech, language and occupational therapy screenings and assessments to the Mid West/Murchison Region.

WALGA

Minutes for the Western Australian Local Government Association State Council Meeting held on the 4th March 2026 can be viewed on the following link.

[WALGA website](#)

The next meeting of the Murchison Zone of WALGA will be held in Cue on Friday the 17th April 2026.

The next meeting of the Mid West Regional Road Group will be held in Geraldton on Monday the 13th April 2026.

Ministerial Correspondence

A response has been received from the Minister for Local Government (attached) in relation to the Local Government Amendment (Rating of Certain Mining Licenses) Bill 2025. It is a generic response identical to a letter received by the Shire of Mt Magnet which does not speak to any of the Shire's concerns raised in November's correspondence (attached).

Local Emergency Management

The 22nd April has been tentatively chosen for the next Local Emergency Management Committee Meeting in Yalgoo. The Paynes Find Bushfire Brigade have nominated the 22nd May for their Annual General Meeting.

While there is some uncertainty and high commercial pricing, locally based retailers and Horizon Power currently hold no concerns regarding fuel supply to the district. With recent conflict/war in Iran fuel supply is something the State and Federal Government have rolled out plans to mitigate and agencies are still assessing new trends in demand around harvest and panic buying.

As described by public notice the Yalgoo and Paynes Find Brigades successfully controlled a bushfire within 2km of town. Thanks is also extended to all parties that assisted in mitigating a bushfire which burnt a large portion of Mt Singleton on Ninghan Station. Capricorn Metals, Brigades, Volunteers and Ninghan Station have all assisted in this joint responsibility and it is great to see the cooperation.

Employee Code of Conduct

The Shire CEO will shortly be updating the employee Code of Conduct via memo to introduce changes required by Local Government Act Amendments. Similar to the Elected Member Code of Conduct adopted by Council last month.

Delegated Authority

Under Policy the use of the Community Bus has been provided free of charge to the Yalgoo Primary School.

Assorted temporary road closures described by notice or on the Shire website were enacted due to rainfall from Cyclone Mitchell and a local bushfire.

Use of Core Stadium for a community meeting was provided to MEEDAC free of charge and use of the Art Centre is being provided free of charge for legal services outreach (Knowledge Legal Services).

As per longstanding arrangement the Paynes Find Community Centre is utilised free of charge on a regular basis by the Royal Flying Doctor Service who land on the Paynes Find Airstrip.

Duties of local government with respect to audits

Under Section 7.12A part 4 of the Local Government Act 1995 a local government is to prepare a report addressing any matter identified as significant by the auditor in the audit report. This report is to be published and provided to the Minister within 3 months after the audit report is received by the local government. This agenda sees the tabling to the 2022/23 and 2023/24 audit report. A response to the findings will be tabled at the April 2026 Ordinary Meeting along with the current progress of the 2024/25 and 2025/26 Audits.

Compliance Audit Return (CAR)

Ordinarily the Audit Committee and Local Government would be requested to review and approve a Compliance Audit Return prior to the end of March for the previous calendar year. As a result of amendments and the introduction of the Local Government Inspector this years compliance return has been delayed until September by the Department of Local Government.

External CEO Movements February/March

16-18 Feb – Warden Court Jokers Tunnel

20 March – LGPro CEO Connections Forum

26 March – McLeods Local Government Legal Workshop Geraldton

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the Chief Executive Officers General Report.



**Office of Hon Hannah Beazley MLA
Minister for Local Government; Disability Services;
Volunteering; Youth; Gascoyne**

Our Ref: 84-08018

Mr Raul Valenzuela
Shire President

Mr Ian Holland
Chief Executive Officer
Shire of Yalgoo

Email: ceo@yalgoo.wa.gov.au

Dear Mr Valenzuela and Mr Holland

Thank you for your correspondence with my office regarding the Local Government Amendment (Rating of Certain Mining Licences) Bill 2025 (the Bill).

The Bill confirms that standalone miscellaneous licences and small prospecting licences on Crown land are not rateable, consistent with longstanding practice. Other mining tenements will remain rateable, including those tenements where they overlap with a miscellaneous licence or small prospecting licence.

The intent of the Bill is to provide certainty and consistency following the recent Supreme Court decision, ensuring that the legislative framework reflects the original policy position regarding the rating of miscellaneous licences and small prospecting licences. This approach seeks to avoid ongoing disputes and deliver clarity for both local governments and the resources sector.

As outlined in my second reading speech on the Bill:

"The Bill clarifies that mining tenements, permits, drilling reservations, leases or other types of licences subject to the imposition of rates will continue to be rateable, including where they coexist with a miscellaneous licence or small prospecting licence on the same parcel of Crown land."

It is important to note that land held under miscellaneous licences has not historically been considered rateable under the Act. This position was reaffirmed by the Salaries and Allowances Tribunal in its 2024 determination and was communicated by the Department at the time. Reliance on these licences for revenue has contributed to the current challenges, and the Bill seeks to restore clarity and prevent further uncertainty.

The Bill provides a balanced approach to rating within the mining sector by restoring the long-standing policy intent and practice. Mining companies already construct and maintain these assets at significant cost and remain subject to substantial rates on their primary licences.

Yours sincerely

**Hon Hannah Beazley MLA
MINISTER FOR LOCAL GOVERNMENT; DISABILITY SERVICES;
VOLUNTEERING; YOUTH; GASCOYNE**

10 MAR 2026

37 Gibbons St
Yalgoo WA 6635
Telephone: (08) 9962 8042
Fax : (08) 9962 8020
Email: pa@yalgoo.wa.gov.au



The Hon Hannah Beazley
Minister for Local Government, Disability Services, Volunteering, Youth, Gascoyne
and Acting Minister for Mines and Petroleum
Hannah.Beazley@mp.wa.gov.au
Minister.Beazley@dpc.wa.gov.au

Dear Minister Beazley

The Association of Mining and Exploration Companies believe that rating of miscellaneous licenses could cost their sector upwards of \$50 million a year. As you are so opposed to the local government sector rating miscellaneous licenses, I present a counter proposal.

Considering that \$50 million is 1.7% of the State Governments operating surplus and half a percent of Western Australia's total mining royalty revenue, would the State Government consider providing this amount to affected or band 4 local governments? The state government could even control it's spending on road improvements and therefore road safety. Longer term, more thoroughly considered reforms could consider the various inequities and double handling of everything within the State Governments remit such as rates, mining licenses, ESL, charitable exemptions, royalties and valuation methodology.

Like you I have spent a solid amount of my life living in Victoria Park. In that environment I would never have understood the challenges and adversity of living in regional WA without experiencing it first hand for the past decade. Without studying biology in high school I found myself volunteering as an Ambulance Officer because if I didn't no one else would. As an office worker I have found myself fighting bushfires and as a parent I see every day missed educational and health opportunities that my parents took for granted in Perth.

In stark contrast to Northern WA the Mid West does not have companies with the scale and resources of Rio Tinto and BHP. In this part of regional WA some mining companies are fantastic corporate citizens contributing to emergency services, schools and sometimes local governments. This is however the exception and not the rule. \$5000 of community benefit here and there when combined with Council rates rarely ever makes up for the first impact on the following list let alone the other impacts:

- damage to public infrastructure from extraordinary use
- noise, light and dust pollution
- health impacts
- water security impacts
- local service strain of transient FIFO/DIDO workforces
- land degradation and despite more modern legislation, toxic unrehabilitated sites
- loss of traditional land use - cultural, farming and tourism

With respect to the Yalgoo LGA I provide the following examples:

From hundreds of prospectors, explorers and mining companies operating in the district not a single one has registered to participate in or vote in local government elections for more than a decade. Even with our local outreach the FIFO employees of these organisations have little interest in the goings on of neighbouring communities. Some even prefer for “community contributions” to be spent in regional centres far away from the impacts they cause as it works better for recruitment and ESG reporting (i.e. a leadership program reaching more children at a high school hundreds of kilometres away rather than a program for the small local school).

At present I am only aware of 1 resident of the district being employed by a mining company. The 5 largest mines in the LGA would collectively employ more than a thousand people.

The overwhelming majority of Yalgoo Shire’s current and historical budgets directly or indirectly funds road maintenance, renewal or capital improvements (only required due to mining activity or natural disasters). This is despite half of the Shires funding coming from Commonwealth Financial Assistance Grants that provide higher amounts to the local government for factors such as Location, Socio-Economic Disadvantage, Population Dispersion, Climate, Aboriginality, Fire Mitigation, Off-road drainage and Medical Facilities.

For a road network of 1500km, each ratepayer is comparatively responsible for 2km of road. Differential rating becomes important when some ratepayers use a small truck a few times a month and others are hauling 4000 tonnes of iron ore with a fleet of trucks every single day. Annual incomes are also widely different ranging from tens of thousands of dollars per year to hundreds of millions of dollars per year.

The only noncompetitive funding received by the local government from the State Government is a direct grant from Main Roads WA which equates to \$150 per kilometre of road. Even when Regional Road Group funding is included this only goes up to \$280 per kilometre.

Collectively State Government expenditure in the district for police, teachers, nurses, water, utilities etc is a miniscule percentage of the royalties and taxes generated within the district.

The wealth generated by Western Australia’s natural resources should be shared by all West Australians but at the same time that wealth should be used to address the negative impacts of mining felt in regional WA. Our communities should not have to use their Federal Financial Assistance Grants to subsidise mining haulage operations. Enough funds are spent on mitigating mining impacts to community amenity as is.

Our natural resources are the real cash cow not the mining industry and whether they are exploited now or a decade from now we should be using that wealth to sustainably and uniformly improve the whole of Western Australia for everyone who lives here.

The Amendment you have proposed maintains the status quo of mining companies and their metropolitan based workforces riding roughshod over small regional towns, widening the divide between those that live day to day with the impacts of mining and those that benefit from royalties. The appearance of double dipping wouldn’t exist if

there was measured, debated conversation about taxation in Western Australia much like the recent unbiased, well considered decision from the Supreme Court.

Your initial lack of consultation and investigation is evident in your recent Media Statement. You have stated that no local governments are currently collecting rates on land held under miscellaneous license. This is a blatantly false statement. The reason there was a Supreme Court ruling is because our neighbouring local government raised existing rates on miscellaneous licenses. This is information you could have obtained through the Department of Local Government and shows just how rushed or party room political your decision making has been in this issue.

In recent history WA local governments and their communities did receive benefit from State royalties and were able to use those funds with self determination for better or for worse. If the program was more like the Federal Assistance Grants it could have provided for much better resourced sustainable local governments but became too politicised and short term with many remembering "use it or lose it".

It is extremely unfair to keep calling local governments unsustainable and then remove opportunities for them to become financially sustainable. The only certainty that your media statement and bill has provided is that you and the current government do not have the interests of regional WA at heart. If someone is generating profit from land it should be rateable and I don't see why a mining company would object to royalties being spent on making rural roads safer for their workers and the wider WA community.

Yours sincerely

Ian Holland
Chief Executive Officer

&

Raul Valenzuela
Shire President

Reforms to provide certainty for local governments, resources sector

<https://www.wa.gov.au/government/media-statements/Cook%20Labor%20Government/Reforms-to-provide-certainty-for-local-governments,-resources-sector-20250802>

Diane Hodder

From: Ian Yalgoo
Sent: March 24, 2026 9:33 AM
To: Diane Hodder
Subject: FW: An item you are tracking has been updated

From: noreply@aph.gov.au <noreply@aph.gov.au>
Sent: Thursday, March 5, 2026 5:20 PM
To: Ian Yalgoo <ian.holland@yalgoo.wa.gov.au>
Subject: An item you are tracking has been updated

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PARLIAMENT of AUSTRALIA

aph.gov.au

Hi Ian Holland,

The following Inquiry you are tracking has been updated.

[Inquiry into the implications of severe weather events on the national regional, rural, and remote road network](#)

A new [government response](#) has been added - Government Response tabled 5 March 2026

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14.2 Rural Landholder Feedback

Applicant:	Shire of Yalgoo
Date:	17/3/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Draft Letter to Ratepayers

SUMMARY

That Council endorse the attached budget consultation correspondence.

COMMENT

In preparation for the next statutory budget and long-term planning for the district feedback is proposed to be sought from ratepayers.

Four key projects/proposals are provided for consideration along with a general call for projects or feedback on Council spending.

Weather Station Network – A potential weather station network consisting of approximately 10 sites could be accomplished for \$50,000 to \$70,000. Less with partnerships or grant funding. This would provide benefit to agricultural enterprises, off road activities such as exploration and drilling and notably bushfire volunteers.

Community feedback on external bodies that support Pastoral activities is encouraged along with existing dog control funding.

The Shire is seeking locations for future emergency water supplies for stock or firefighting.

The correspondence also aims to identify the risks of a potentially unsustainable large road network.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council endorse for distribution the as drafted Budget Consultation correspondence.

Dear Stakeholder

For the 2026/27 Annual Budget the Shire of Yalgoo is investigating a range of projects and your input would be greatly appreciated.

Department of Water and Environmental Regulation Grant Program

In 2025 the Shire was successful in adding a readily available supply tank and solar pump to the Yalgoo Dam. This has made the dam much faster and safer to access during bushfire response.

The Community Water Supplies Partnerships (CWSP) program provides grants of up to \$100,000 for community water supply improvements in dryland agricultural areas receiving fewer than 600 mm average annual rainfall.

The program aims to encourage the planning and establishment of reliable non-potable water supplies to meet emergency farmland and firefighting water needs and reduce scheme water use.

Provided there are future funding rounds the Shire is seeking the location of bores or dams that could be developed for emergency use. Please provide any suggestions to the Shires Community Emergency Services Manager richard.ryan@dfes.wa.gov.au

Local Weather

The Shire is investigating a local weather network to provide near instant (15min) accurate weather information. 6 meter masts operating through the Telstra Internet of Things (IOT) could provide wind, rainfall and temperature information. This information along with area specific Fire Behaviour Index levels could be made publicly available. While not radar it could provide a better indication of rainfall coverage over the district.

The Shire is looking to partner with Stations, Mine Sites and other land holders to place at least 10 stations across the district. If you or your organisation are interested in this project, please reach out to ceo@yalgoo.wa.gov.au or 0417 484 840

Pastoral Associations

The Meekatharra Rangelands Biosecurity Association (MRBA) is seeking a Council contribution of \$25,000 per annum to support their declared pest control program.

Further information on their activities can be obtained from the associations website mrba.asn.au

In recent years the Shire has allocated approximately \$62,000 to pastoral bodies and station pest control.

Feedback is sought from ratepayers in removing dog bounty and policy driven funds in favour of supporting the Murchison Regional Vermin Council (MRVC), Meekatharra Rangelands Biosecurity Association (MRBA) and the Southern Rangelands Pastoral Alliance to approximately \$80,000. This equates to 107% of all rates collected from UV Pastoral and Rural properties. Feedback can be provided to Council by emailing president@yalgoo.wa.gov.au

While there has been low uptake of the Shires Dog Bounty in recent years an MRBA contribution could be reduced to maintain this incentive.

Feedback will also be considered with respect to a potential UV Pastoral and Rural Rate increase above CPI to match these contributions. Road, grid, fire response and other spending stems from federal taxation and other ratepayers.

Road Network Reduction

The Shire of Yalgoo's Road network is significantly longer than the majority of neighbouring local government areas and almost twice the length of State controlled roads in the entire Mid West Region.

Almost a third of these roads support Department of Biodiversity, Conservation and Attraction assets with near zero financial support from the State Government. The risk of operating these thoroughfares has been exacerbated in recent years by the State Governments refusal to support the local government under Disaster Recovery Funding Arrangements (DRFA). All of these state servicing assets were damaged by storms either side of Cyclone Seroja in events AGRN962 and AGRN1021. To date all repairs have been conducted using ratepayer funds.

While mapping, risk assessments and further investigation will be required – Community sentiment is sought to request a number of these minor unsealed roads be incorporated into the State Parks that they service. Comments from all landholders will be incorporated

into a qualitative and quantitative assessment of this proposal. Please convey any comments, suggestions or concerns to the CEO on ceo@yalgoo.wa.gov.au or 0417 484 840.

Initial feedback will be key to exploring a network reduction and further consultation will take place should this project progress.

If you would prefer to respond in writing please direct correspondence to:

Chief Executive Officer
Shire of Yalgoo
37 Gibbons Street
Yalgoo WA 6635

Feedback on any of these proposed items or Council spending more generally would be appreciated prior to the end of the Financial Year 30th June 2026.

Yours faithfully

Ian Holland
Chief Executive Officer

14.3 Road Grid Maintenance and Replacement – Meeting and Community Event

Applicant:	Shire of Yalgoo
Date:	17/3/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider alternatives to a stock grid replacement program.

COMMENT

Two stock grids have recently been replaced on the Morawa Yalgoo Road to a standard suitable for modern heavy vehicles, two more grids have been ordered and are on their way. Administration intends to prioritize replacement of repeatedly damaged grids on heavy vehicle routes (still in use, ie maintained fencing).

Depending on road surface, traffic management and road width it was determined that the average cost to replace grids is in the vicinity of \$35,000 each.

Council have previously resolved to remove and not replace failed or damaged Stock Grids within land that is managed by DBCA (due to no stock). Over 50 individual grids or 150 sections exist across the LGA. Most are steel that have been relied on since the 70s. The cost to implement a grid replacement program could be upwards of \$1.5million. Even across 10 years this is twice the yearly rate income from pastoral properties.

Council could consider virtual or electronic barriers which have been effective in other jurisdictions for dog control. A lottery process could be considered for the replacement of a few more remote grids per year or Council/Administration could develop a prioritization process. As part of a prioritization process Council may determine that they will be financially responsible for only the grids on the external boundaries of operational stock carrying pastoral stations.

Maintenance and construction work throughout the year is primarily focused on safety and the longevity of the road network. It is for this reason that two requests for grid maintenance were not actioned during the 2025 year. One request was for sand removal from under a stock grid where an unregistered gate exists and is in use (negating the need for a functioning grid). The second request described the age and wear of wings (which does not impact the grids use by vehicles).

Stock Grids on public roads are a historical and long-standing feature of Outback Western Australia. Direction is sought from Council whether to proactively replace or remove this infrastructure or assume the risk of future failures.

It is proposed that a community event be held during the 2026 year (at the Yalgoo Hall) to celebrate the 125th anniversary of the District and the International Year of Rangeland Pastoralism.

As a lead into this event Council could facilitate a workshop for pastoralists and invite presentations from groups in the goldfields or further north experiencing similar

legacy issues. It could also be an opportunity to host another local mining forum presenting an opportunity for networking and community building.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council:

1. Supports in principal the inclusion of two major community events in the 2026/27 Annual Budget being a children focused fun day in Sep/October and a celebration of the District/Pastoralism on a date yet to be determined;
2. Engages administration to contact the Southern Rangelands Pastoral Alliance or similar organisation to help facilitate a Pastoral based workshop or presentations alongside the second event as described; and
3. Suggests that \$70,000 be included in the draft 2026/27 Annual Budget for Stock Grid Replacement.

14.4 Freedom of Information Statement

Applicant:	Shire of Yalgoo
Date:	17/3/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Freedom of Information Statement

SUMMARY

That Council adopts the reviewed Freedom of Information Statement.

COMMENT

In prior years the Shires Freedom of Information (FOI) Statement has been included in its entirety within the Shires Annual Report.

Due to this process falling behind and not occurring on a yearly basis the document is presented for review.

The FOI Statement outlines the costs and process for applicants wishing to submit a request to the Shire of Yalgoo under the Freedom of Information Act 1992.

STATUTORY ENVIRONMENT

Local Government Act 1995

Freedom of Information Act 1992

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council adopts the reviewed Freedom of Information Statement for publication on the Shires Website.

Freedom of Information Statement

This information statement is published by the Shire of Yalgoo in accordance with the requirements of the Freedom of Information Act 1992.

It is intended that the information statement be included as part of the Annual Report and received each year as part of the Annual Electors meeting.

1. Structure and Functions of Council

a) *Establishment*

The Shire of Yalgoo is established under the *Local Government Act 1995*, which governs how the administration for the Shire is carried out. Other major legislation which creates a duty or an authority for Council to act includes –

- Local Government Act (Miscellaneous Provisions) Act 1960
- Town Planning and Development 1928
- Bush Fires Act 1954
- Dog Act 1976
- Cat Act 2011
- Cemeteries Act 1986
- Health Act 1911
- Freedom of Information Act 1992
- Disabilities and Amendment Act 1999
- Occupational Health and Safety Act 1994
- Equal Opportunities Act 1984

In addition, there is a wide range of other legislative responsibilities.

b) *Council*

Council's affairs are managed by six people elected from the community who represent the whole Shire. Council acts as a "community board", establishing policies and making decisions within the Local Government Act on a wide range of issues affecting the community, in keeping with legislation requirements to:

- determine policies to be applied by Council in exercising its discretionary powers;
- determine the type, range and scope of projects to be undertaken by Council;
- develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operations of Council.

Council makes decisions which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken and the allocation of resources to such works and services.

Decisions are also made to determine whether or not approvals are to be granted for applications for residential and commercial development.

Meetings of Council and Committees are advertised at least once each year. Ordinary meetings of Council will be held on the last Friday of each month commencing at 10.00 am. All members of the public are welcome to attend. Two meetings per year are held at Paynes Find in recognition that the Shire district covers an extensive geographic area with remote populations. Meeting at Paynes Find offers members of this remote locality the opportunity to attend a Council meeting without a 310 kilometre round trip on gravel roads.

Local public notice is given before any change of date of a meeting.

c) Regional Involvement

Elected members are involved with many organisations within the community, and also actively represent the community at a regional or state level. Council's nominations include –

- Murchison Country Zone of the WA Local Government Association (regional)
- Murchison Vermin Regional Council (regional)
- State Road Funds for Local Roads Sub-Group (regional)
- Gundawa Conservation Association (GCA)

d) Committees

Council utilises occasional committees as and when required. An Audit Committee meets as needed, in accordance with the requirements of the Local Government Act.

e) Agendas

To ensure that all items are included in the agenda, matters for consideration should reach the Council office at least 12 days before the Council meeting date as agendas are prepared for distribution at least 3 days in advance. A copy of the agenda is available to the public before the meetings.

f) Minutes

The Minutes are available for inspection after the meeting (usually about one week). Please note that all Minutes are subject to confirmation by Council at the following meeting.

g) Delegated Authority

The Chief Executive Officer and other officers of Council have delegated authority to make decisions on a number of specified administration and policy matters. These delegations are listed in the Delegations Register and are reviewed annually by Council.

2. Service to the Community

Council provides an extensive variety of services for the community under authority of a wide range of legislation. Services provided include –

- building control
- cemetery
- bush fire control
- citizenship ceremonies
- dog and cat control
- community bus
- environmental health
- demolition permits
- litter bins
- drainage
- parks & reserves
- fire prevention
- playground equipment
- library services
- public toilets
- media releases
- planning control
- rubbish collection
- public health services
- stormwater drainage
- public buildings for hire
- recreational /sporting facilities
- street lighting
- roads / footpaths /kerbing
- street tree planting
- vehicle licencing agency

3. Public Participation

Members of the public have a number of opportunities to put forward their views on particular issues before Council. These include:

- Deputations – With the permission of the President, a member of the public may address Council personally, on behalf of another or on behalf of an organisation.
- Submissions – Some development applications do not require special approval of Council. Where special approval is required, residents are notified by advertising in the local newspaper, and in some instances they may also be notified individually by Council or the developer. When an application is publicly notified, residents have the opportunity to make a written submission to Council expressing their views regarding the application.
- Petitions – Written petitions can be addressed to Council on any issue within the Council's jurisdiction.
- Written request – Members of the public can write to Council on any Council policy, activity or service.
- Elected members – Members of the public can contact any of the elected members to discuss any issue relevant to Council.
- Council meetings – public question time.

4. Access to Council Documents

Many documents are available for public inspection free of charge at the Council office. Copies of some documents can be made available, although some will incur a charge to cover photocopying. Information that is available includes –

- Committee Agendas
- Council Agendas
- Minutes of Committee Meetings
- Minutes of Council Meetings
- Delegations Manual
- Policy Manual
- Annual Budget
- Annual Report
- Annual Financial Statement
- Council Local Laws
- Town Planning Scheme
- Electoral Rolls
- Plan for the Future
- Disability and Inclusion Plan

Requests for other information will be considered in accordance with the Freedom of Information Act. Under this legislation, an application fee and search fee must be submitted with the completed request form unless the information required is personal or an exemption is granted.

5. Amending Personal Information

Applications for information or to view / amend personal information should be made to the CEO.

6. Procedures and Access Arrangements

a) *FOI Operations*

It is the aim of the agency to make information available promptly and at the lowest cost. Documents will therefore be provided outside the FOI process where possible.

If information is not routinely available, the *Freedom of Information Act* 1992 provides the right to apply for documents held by the agency and to enable the public to ensure that personal information in documents is accurate, complete, up to date and not misleading.

b) *Freedom of Information Applications*

Access applications have to -

- be in writing;
- give enough information so that the documents requested can be identified;
- give an Australian address to which notices can be sent; and
- be lodged at the agency with any application fee payable.

Applications and enquiries should be addressed to the CEO.

Applications will be acknowledged in writing and you will be notified of the decision within 45 days.

c) *Freedom of Information Charges*

The scale of fees and charges is set under the FOI Act Regulations. Apart from the application fee for non-personal information all charges are discretionary. The charges are as follows.

- | | |
|---|--------------------|
| • <i>Personal information about the applicant</i> | <i>No fee</i> |
| • <i>Application fee (for non-personal information)</i> | <i>\$30.00</i> |
| • <i>Charge for time dealing with the application (per hour, or pro rata)</i> | <i>\$30.00</i> |
| • <i>Access time supervised by staff (per hour, or pro rata)</i> | <i>\$30.00</i> |
| • <i>Photocopying staff time (per hour, or pro rata)</i> | <i>\$30.00</i> |
| • <i>Per photocopy</i> | <i>\$0.30</i> |
| • <i>Transcribing from tape, film or computer (per hour, or pro rata)</i> | <i>\$30.00</i> |
| • <i>Duplicating a tape, film or computer information</i> | <i>Actual Cost</i> |
| • <i>Delivery, packaging and postage</i> | <i>Actual Cost</i> |

d) *Deposits*

- | | |
|---|------------|
| • <i>Advance deposit may be required of the estimated charges</i> | <i>25%</i> |
| • <i>Further advance deposit may be required to meet the charges for dealing with the application</i> | <i>75%</i> |

For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the charge payable is reduced by 25%.

e) *Access Arrangements*

Access to documents can be granted by way of inspection, a copy of a document, a copy of an audio or video tape, a computer disk, a transcript of a recorded, shorthand or encoded document from which words can be reproduced.

f) *Notice of Decision*

As soon as possible but in any case within 45 days you will be provided with a notice of decision which will include details such as -

- the date which the decision was made
- the name and the designation of the officer who made the decision
- if the document is an exempt document the reasons for classifying the matter exempt; or the fact that access is given to an edited document
- information on the right to review and the procedures to be followed to exercise those rights.

f) *Refusal of Access*

Applicants who are dissatisfied with a decision of the agency are entitled to ask for an internal review by the agency. Application should be made in writing within 30 days of receiving the notice of decision.

You will be notified of the outcome of the review within 15 days.

If you disagree with the result you then can apply to the Information Commissioner for an external review, and details would be advised to applicants when the internal review decision is issued.

Enquiries, applications for information or to view / amend personal information, should be made to –

**Chief Executive Officer
Shire of Yalgoo
37 Gibbons Street
YALGOO WA 6635**

Enquiries can also be made to –

**Office of the Information Commissioner
Albert Facey House
469 Wellington St
PERTH WA 6000**

Phone: 6551 7888 or 1800 621 244 Fax: 6551 7889

Email: info@foi.wa.gov.au

Web site: www.foi.wa.gov.au

14.5 Australian Local Government Association NGA

Applicant:	Shire of Yalgoo
Date:	17/3/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider attendance at the 2026 National General Assembly of Local Government.

COMMENT

National General Assembly of Local Government (NGA)

In prior years Council has resolved to send representatives to Canberra to pursue national motions, learn and engage with Federal Ministers. This years program can be found on the following link.

<https://conferenceco-nga2026.eventsair.site/program>

Australian Council of Local Government (ACLG)

The Albanese Government will strengthen its close partnership with local government at the Australian Council of Local Government (ACLG) in June this year. Representatives from councils nationwide will have the opportunity to meet Federal ministers and discuss shared priorities.

The event will take place on the afternoon of Monday 22 June at the Great Hall of Australian Parliament House.

To maximise participation, the 2026 ACLG will align with the annual Australian Local Government Association's (ALGA) National General Assembly, which will take place from 23 -25 June 2026 in Canberra.

<https://www.infrastructure.gov.au/territories-regions-cities/local-government/australian-council-of-local-government>

Should Council representatives resolve to attend in 2026 it is suggested that a meeting be arranged with the Federal Minister for Local Government and Emergency Management to discuss the Shires ongoing concerns around Disaster Recovery Funding Arrangements and that attending Councillors be prepared and briefed on this topic.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

Attendance at Events

Sufficient budget with potential to be increased for members in the budget review

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council agree to send representatives to the 2026 Australian Council of Local Government and National General Assembly of Local Government and delegate approval of attendees to the Shire President within budget.

14.6 Special Facility License – Works Canteen

Applicant:	Shire of Yalgoo
Date:	18/3/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider an application for a Mine Site Wet Mess Liquor License.

COMMENT

A request has been received from the Mt Gibson Gold Project which proposes to license their Works Canteen for persons working on the project and their bona fide guests.

Historically very few, if any, concerns have been raised for licenses issued to mining camps. A Section 39 Certificate of Local Government Health Authority has already been issued by the Environmental Health Officer.

It is often the case that Mining Camps require building permits issued by local governments for construction and habitation. However their planning permission is bypassed by approvals under the Mining Act 1978.

Transient Workforce or Ancillary Accommodation, Restaurants (including those licensed) and Industry Mining all require discretionary approval by the local government under the Shire of Yalgoo Local Planning Scheme No. 2 in the Rural Zone.

Provided this application is approved by Council the Chief Executive Officer will issue a Section 40 Certificate of Local Government Planning Authority under the Liquor Licensing Act 1988.

Applicant: Crimson Metals Pty Ltd

Premises Name: Mt Gibson Gold Project Wet Mess

Location: Lease L59/198, Mt Gibson, WA (Shire of Yalgoo)

Proposed Licence Type: Special Facility Licence – Works Canteen

STATUTORY ENVIRONMENT

Local Government Act 1995

Public Health Act 2016

Health (Miscellaneous Provisions) Act 1911

Food Act 2008

Building Act 2011

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council approve the issuing of a Section 40 Certificate of Local Government Planning Authority for a licensed Canteen at the Mt Gibson Gold Project Wet Mess.

14.7 Calling of Tender – Servicing of Plant and Equipment

Applicant:	Shire of Yalgoo
Date:	18/3/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

That Council consider delegating a Call for Tender to the Chief Executive Officer.

COMMENT

The Chief Executive Officer proposes to call tenders for the servicing of Shire Plant and Equipment prior to the end of the financial year. Working and well maintained machinery is an essential ongoing function of the local government.

Administration considers this contract to fulfill a routine service related to the day to day operation of the Local Government. However due to a suggested term of 1 to 3 years the existing delegation to the Chief Executive Officer is limited by the condition that an adopted budget exists.

Delegation 1.2.12 Tenders for Goods and Services – Call Tenders

It is suggested that in this instance that Council support this call for Tender (requiring further development) and place no conditions on the Chief Executive Officer.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council delegate to the Chief Executive Officer the Calling of Tenders for the Servicing of Shire Plant and Equipment.

14.8 Road Use Agreement Amendment

Applicant:	Shire of Yalgoo
Date:	23/3/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Addendum to Road Use Agreement – Tabled prior to meeting if received from Vault Resources Road Support Request Main Roads WA

SUMMARY

That Council consider an Addendum to an existing Road Use Agreement.

COMMENT

The Shire has received a Main Roads Heavy Vehicle Services request (from Slambam Enterprises Pty Ltd) to increase Morawa-Yalgoo Road on the Heavy Vehicle Network to Tri Drive Network 4, PBS Tri Drive Network 3B. Vault Minerals and Saltbush Contracting presented on this topic and met with Council prior to the opening of the Ordinary February Meeting.

Council supported the previous iteration of this proposal pending a review of the freight activities existing road use agreement.

A proposed addendum to the existing Road Use Agreement has been received for consideration.

STATUTORY ENVIRONMENT

Local Government Act 1995

Previous road use agreements have been considered behind closed doors as they often contain commercial information. As a result of amendments to the Local Government Act 1995 these agreements can no longer be considered behind closed doors as they do not relate to a tender.

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council delegate to the Chief Executive Officer the negotiation and agreement of an addendum to the existing road use agreement prior to providing support to the related PBS Road Support Request.

This form is to be completed when applying to have road(s) assessed to be added to a RAV Network. All route assessment applications will be assessed in accordance with the *RAV Access Approval & Review Policy* and associated documents, available on the Access Requirements in WA page on our website.

Applicant Details

Operator Name **SLAMBAM ENTERPRISES PTY LTD (07144)**
 Contact Name **LACHLAN JONES** Contact Number **0400722059**
 Email **LACHLAN@SALTBUSH.NET**

RAV Category to be Assessed

Tandem Drive RAV Categories **Not Required** Tri Drive Categories 1-5 **Tri Drive 4 (36.5m)**
Note: Refer to our website for the relevant Operating Conditions on the Orders page. *Note: Refer to our website for the relevant Operating Conditions on the Tri Drive page.*

Tandem Drive PBS Categories **Not Required** Tri Drive PBS Categories **PBS TD3B (42m) - Tri Axle Trailer**
Note: Refer to our website for the WA PBS Scheme - Access Levels & Principles on the PBS page to determine your PBS Category.

Accredited Containerised Freight Categories **Not Required** Road Trains with Long Trailers **Not Required**
Note: Refer to our website for the Accredited Containerised Freight Operating Conditions. *Note: Refer to our website for the Road Train with Long Trailers Operating Conditions.*

Oversize Road Train and B-Double Categories **Not Required** Platform Trailer Relocation **Not Required**
Note: Refer to our website for the Oversize Road Train and B-Double Operating Conditions. *Note: Refer to our website for the Platform Trailer Relocation Operating Conditions.*

Class 1 RAV - 8 Tyres Per Axle Low Loader Overmass **Not Required** Other
Note: Refer to our website for the Class 1 RAV - 8 Tyres Per Axle Low Loader Overmass Period Permit Operating Conditions.

PBS Specific Access (e.g. Level 2, 31.5 metres) **MRWA**

Concessional Mass Level to be Assessed

Level 1 Mass Networks are applied when a road is approved on the equivalent base Tandem Drive, Tri Drive or PBS Network(s) listed in the above section.
Note: Refer to our website for the relevant Operating Conditions on the Accredited Mass Management Scheme (AMMS) page.

Concessional Mass Levels			
	Tandem Axle Group	Tri Axle Group	Quad Axle Group (PBS)
Level 1	17.0t	21.5t	24.0t
Level 2	17.0t	22.5t	27.0t
Level 3	17.5t	23.5t	28.5t

Requested Mass Level **AMMS Level 3**

Transport Task Details

Estimated Annual Tonnage (t) Estimated Loaded Movements - select -
 Reason for RAV Access Application **Already hauling on route with RAV7 Vehicles - wanting to implement the safer 42m PBS triples**

List all roads for the intended route (for campaign haulage tasks only): Include start and end location and attach a map.

Route: **Warriedar Copper Mine to Deflector Mines**
Boonerong Rd, Warriedar Copper Mine Road, Perenjori Rothsay Road, Wubin Mullewa Road, Morawa-Yalgoo Road, Deflector Mine access road.
 Refer to attached pdf for complete route and google earth map.tmx file.

Roads to be Assessed

List required road(s) that are not currently approved for the required level of RAV Access.
Wubin Mullewa Road, Morawa-Yalgoo Road

15 NOTICE OF MOTIONS

16 URGENT BUSINESS

17 MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

17.1 Legal Advice

18 NEXT MEETING

The next Ordinary Meeting of Council is due to be held in the Yalgoo Council Chamber on Friday 24th April 2026 commencing at 10:30am.

19 MEETING CLOSURE

There being no further business the Shire President declared the Ordinary meeting closed at.

PUBLIC QUESTION TIME - FOR INFORMATION PURPOSES ONLY

The Shire of Yalgoo welcomes community participation during public question time of Council Meetings. The following is a summary of s5.24 of the Local Government Act 1995, the Local Government (Administration) Regulations 1996 and Shire Policy, to provide a guide for public question time.

To enable a prompt and detailed response to questions, members of the public are requested to lodge questions in writing to the Chief Executive Officer at least two days prior to a Council meeting. This can be done:

- a. In person at the Shire of Yalgoo Office, 37 Gibbons St, Yalgoo
- b. By emailing the Executive Support Officer s
- c. By phoning the Executive Support Officer (08) 9962 8042

When registering a question members of the public will be required to provide the following for record keeping and response:

- a. Name, Address, Contact Number and Name of Organisation representing (if any)
- b. A written copy of the question to be asked at Public Question Time

It is recommended to arrive at the Council Meeting 15 minutes to commencement if you have not registered a question in advance.

The presiding Member will open Public Question Time where appropriate and, if necessary, provide a brief summary of the rules, regulations and procedures of Public Question Time.

1. The person asking the question is to state their name prior to asking the question.
2. Questions are to be directed through the chair, with the Presiding Member having the discretion of accepting or rejecting a question and the right to nominate a Councillor or Officer to answer.
3. In order to provide an opportunity for the greatest portion of the gallery to take advantage of question time, questions are to be as succinct as possible. Any preamble to questions should therefore be minimal and no debating of the issue between the Gallery, Councillors or Officers is permissible.
4. Where the Presiding Member rules that a member of the public is making a statement during public question time, then no answer is required to be given or recorded in response.
5. Questions which are considered inappropriate; offensive or otherwise not in good faith; duplicates or variations of earlier questions; relating to the personal affairs or actions of Council members or employees; will be refused by the Presiding Member as 'out of order' and will not be recorded in the minutes.
6. Questions from members of the public that do not comply with the Rules of Question Time or do not abide by a ruling from the Presiding Member, or where the member of the public behaves in a manner in which they are disrespectful of the Presiding Member or Council, or refuse to abide by any reasonable

direction from the Presiding Member, will be ruled 'out of order' and the question will not be recorded in the minutes.

7. Answers to questions provided in good faith, however, unless reasonable prior written notice of the question is given, answers should not be relied upon as being totally comprehensive.
8. The priority for asking questions shall be firstly 'questions on which written notice has been given prior to the meeting' (that is, prior to 12 noon on the day immediately preceding the meeting) and secondly, 'questions from the floor'.
9. Public Question Time is set for a maximum period of 15 minutes, and will terminate earlier should no questions be forthcoming.
10. There are circumstances where it may be necessary to place limits on the asking of questions to enable all members of the public a fair and equitable opportunity to participate in Public Question Time. In these events the Presiding Member will apply the most appropriate limit for the circumstance. Generally each member of the public shall be provided a maximum two minutes time limit in the first instance, in which to ask a maximum of two questions (whether these are submitted 'in writing' or 'from the floor'). A question may include a request for the tabling of documents where these are relevant to an issue before Council.
11. Should there be time remaining on the initial period for Public Question Time (i.e. 15 minutes) after all members of the public have posed their initial allotment of two questions, the Presiding Member will then allow members of the public to sequentially (in accordance with the register) ask further questions (with necessary limits in place as discussed above if required) until the initial period for Public Question Time has expired.
12. Any extension to the initial period for Public Question Time is to be limited to a period that will allow sufficient time for any remaining members of the public to ask their initial allotment of two questions.
13. Where a question (compliant to these rules) is raised and is unable to be answered at the meeting, the question shall be 'taken on notice' with an answer being given at the next appropriate Council Meeting.
14. Where a member of the public submitting a question is not physically present at the meeting, those questions will be treated as an item of correspondence and will be answered in the normal course of business (and not be recorded in the minutes).

MATTERS FOR WHICH THE MEETING MAY BE CLOSED- FOR INFORMATION PURPOSES ONLY

Section to be updated following Local Government Act Amendments.

s5.92 Access to information by council, committee members

- (1) A person who is a council member or a committee member can have access to any information held by the local government that is relevant to the performance by the person of any of his or her functions under this Act or under any other written law.
- (2) Without limiting subsection (1), a council member can have access to —
 - (a) all written contracts entered into by the local government; and
 - (b) all documents relating to written contracts proposed to be entered into by the local government.

s5.93. Improper use of information

A person who is a council member, a committee member or an employee must not make improper use of any information acquired in the performance by the person of any of his or her functions under this Act or any other written law —

- (a) to gain directly or indirectly an advantage for the person or any other person; or
- (b) to cause detriment to the local government or any other person. Penalty: \$10 000 or imprisonment for 2 years.

Local Government (Model Code of Conduct) Regulations 2021

s.21 Disclosure of Information

(1) In this clause —

closed meeting means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;

confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non-confidential document means a document that is not a confidential document.

(2) A council member must not disclose information that the council member —

(a) derived from a confidential document; or

(b) acquired at a closed meeting other than information derived from a non-confidential document.

(3) Subclause (2) does not prevent a council member from disclosing information —

(a) at a closed meeting; or

(b) to the extent specified by the council and subject to such other conditions as the council determines; or

(c) that is already in the public domain; or

(d) to an officer of the Department; or

(e) to the Minister; or

(f) to a legal practitioner for the purpose of obtaining legal advice; or

(g) if the disclosure is required or permitted by law.

ATTENDANCE - FOR INFORMATION PURPOSES ONLY

Local Government Act 1995

S2.25 Disqualification for failure to attend meetings

- (1) A council may, by resolution, grant leave of absence, to a member.
- (2) Leave is not to be granted to a member in respect of more than 6 consecutive ordinary meetings of the council without the approval of the Minister, unless all of the meetings are within a period of 3 months.
- (3A) Leave is not to be granted in respect of —
 - (a) a meeting that has concluded; or
 - (b) the part of a meeting before the granting of leave.
- (3) The granting of the leave, or refusal to grant the leave and reasons for that refusal, is to be recorded in the minutes of the meeting.
- (4) A member who is absent, without obtaining leave of the council, throughout 3 consecutive ordinary meetings of the council is disqualified from continuing his or her membership of the council, unless all of the meetings are within a 2 month period.
- (5A) If a council holds 3 or more ordinary meetings within a 2 month period, and a member is absent without leave throughout each of those meetings, the member is disqualified if he or she is absent without leave throughout the ordinary meeting of the council immediately following the end of that period.
- (5) The non attendance of a member at the time and place appointed for an ordinary meeting of the council does not constitute absence from an ordinary meeting of the council —
 - (a) if no meeting of the council at which a quorum is present is actually held on that day; or
 - (b) if the non attendance occurs —
 - (i) while the member has ceased to act as a member after written notice has been given to the member under section 2.27(3) and before written notice has been given to the member under section 2.27(5); or
 - (ii) while proceedings in connection with the disqualification of the member have been commenced and are pending; or
 - (iiiia) while the member is suspended under section 5.117(1)(a)(iv) or Part 8; or
 - (iii) while the election of the member is disputed and proceedings relating to the disputed election have been commenced and are pending.
- (6) A member who before the commencement of the Local Government Amendment Act 2009 section 5 was granted leave during an ordinary

meeting of the council from which the member was absent is to be taken to have first obtained leave for the remainder of that meeting.

Urgent Business

General business will not be admitted to Council. In cases of urgency or other special circumstances, where a matter cannot or should not be deferred until the next meeting, urgent items may, with the consent of a majority of Elected Members present, be heard and dealt with. Any such business shall be in the form of a clear motion, and the President may require such a motion to be written and signed by the Councillor or officer proposing the motion or recommendation.

Deputations

Persons wishing to appear before Council or a Committee as a deputation should apply to the CEO at least one week before the date of the meeting, specifying the purpose of the deputation and the number of persons in the deputation. Deputations may be permitted at the discretion of the Presiding Member or by a resolution of the Council or Committee (as the case may not be). Not more than two members of a deputation may address the Council or Committee, except to answer questions from members of the Council or Committee.

A motion was moved by Cr _____ and seconded by Cr _____ to adjourn the meeting for lunch/a break and to reconvene at _____am/pm