



AGENDA

For the Ordinary Council Meeting

To be held on the 29th May 2026

Notice of Meeting

The next Ordinary Council Meeting for the Shire of Yalgoo will be held on Friday 29th May 2026 in the Council Chambers, 37 Gibbons Street Yalgoo, commencing at 10.00am.



Ian Holland

CHIEF EXECUTIVE OFFICER

25th May 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

Finance Accountant

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

17.1 Update on Jokers Tunnel – Legal Advice Confidential

17.2 Update on AGRN962 & AGRN1021 – Legal Advice Confidential

7 APPLICATIONS FOR LEAVE OF ABSENCE

8 ANNOUNCEMENTS CONCERNING MEETINGS ATTENDED

9 CONFIRMATION OF MINUTES

9.1 Minutes of the Ordinary Council Meeting – 1st May 2026

OFFICERS RECOMMENDATION

That the minutes of the Ordinary Council Meeting held on the 1st May 2026, as attached, be confirmed as a true and correct record.

9.2 Minutes of the Audit Committee Meeting – 29th May 2026

OFFICERS RECOMMENDATION

That the minutes of the Audit Committee Meeting held on the 29th May 2026, as attached, be confirmed as a true and correct record.

10 MINUTES OF COMMITTEE MEETINGS

10.1 Audit Management Letters for 2024/25

Applicant:	Shire of Yalgoo
Date:	25 May 2026
Reporting Officer:	Glenn Boyes Deputy Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	2024/25 Opinion and Management Letter

MATTER FOR CONSIDERATION

That Council give consideration to the Independent Auditors Report and Management Letter for the years ended 30 June 2025.

COMMENT

Council is required to examine the report of the Auditor and take appropriate action in relation to the matters raised.

The list of findings for each audited year are attached and show some significant, moderate and minor matters. The findings are out of date as the Shire has changed its processes and systems. Information related to the significant findings our outlined below:

- Bank reconciliation – the procedure was strengthened during the year and satisfied the auditors at 30 June 2025. However, the OAG felt it was necessary to point this out which is shown by no recommendation being put forward by them. It should be noted, manual journals are still being posted and will continue to be posted where appropriate.
- General Journals – the procedure was strengthened during the year and satisfied the auditors at 30 June 2025. However, the OAG felt it was necessary to point this out which is shown by no recommendation being put forward by them.
- IT Framework – this is being worked on.
- Masterfile accuracy – implemented before the OAG started the 2024/25 audit
- Credit card procedures - implemented before the OAG started the 2024/25 audit

The qualifying point in the Independent Auditors Report, meaning the auditors could not work out if the amounts were correct, was related to the 2023/24 road valuation which was completed at 30 June 2025.

STATUTORY ENVIRONMENT

7.12A. Duties of local government with respect to audits

(3) *A local government must —*

(aa) *examine an audit report received by the local government; and*

(a) *determine if any matters raised by the audit report, require action to be taken by the local government; and*

(b) ensure that appropriate action is taken in respect of those matters.

(4) A local government must —

(a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and

(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

(5) Within 14 days after a local government gives a report to the Minister under subsection (4) (b), the CEO must publish a copy of the report on the Local governments' official website.

BUSINESS IMPLICATIONS

Nil

CONSULTATION

Nil

VOTING REQUIREMENTS

Absolute Majority

RECOMMENDATION

The audit committee recommends that Council:

1) Receive the Independent Auditors Report and Management Letter for the financial years ended 30 June 2025.

2) Subject to (1) above forward a copy of the Report to the Minister for Local Government and publish it on the Shires' official website.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

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 2025, 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 matter 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 2025 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

My opinion in the prior year was qualified because roads infrastructure as disclosed in Note 7(a) of the financial report as at 30 June 2024 with a carrying value of \$72,967,926 (1 July 2023: \$71,282,698) had not been revalued as required by the regulations. The Shire was unable to correct these prior year figures in the current year. Consequently, my opinion on the current year financial report is also modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures.

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.

Emphasis of Matter – Restatement of Comparative Balances

I draw attention to Note 27 of the financial report which states that the amounts reported in the previously issued 30 June 2024 financial report have been restated and disclosed as comparatives in this financial report. My opinion is not modified in respect of this matter.

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 2025, 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 2025 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
11 May 2026

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Bank reconciliation	No	✓			✓
2. General journal exceptions	No	✓			✓
3. Information technology framework	No	✓			✓
4. Masterfile accuracy and validity	No	✓			✓
5. Credit card procedures	No	✓			✓
6. Out-of-date governance documents	No		✓		✓
7. Payroll Exceptions	No		✓		✓
8. Fuel cards	No			✓	✓
9. Termination Checklist	No			✓	✓
10. Excessive leave balances	No			✓	✓

Key to ratings

The Ratings in this management letter are based on the audit team’s assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE AUDIT

1. Bank reconciliation

Finding

Prior to May 2025, there was no documented evidence that bank reconciliations were independently reviewed, which limits assurance that reconciling items were identified, investigated, and resolved in a timely manner

Findings related to the bank reconciliation were first raised in the 2023 audit, which was completed in February 2026

Rating: Significant (2024: Significant)

Implication

Without documented independent review, there is an increased risk that errors or misappropriation of cash is not detected and that aged reconciling items are not adequately considered.

Recommendation

We acknowledge that from May 2025 onwards, bank reconciliations were reviewed and evidence of review was retained. Manual journals were also no longer posted. We recommend management continue to ensure there is timely preparation and independent review of bank reconciliations, and prompt investigation of any unusual or aged reconciling items

Management comment

As noted, the Shire will continue to ensure there is timely preparation and independent review of bank reconciliations, and prompt investigation of any unusual or aged reconciling items

Responsible person: CEO
Completion date: Completed in May 2025

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE AUDIT****2. General journal exceptions****Finding**

Our testing of general journal entries identified for postings made before May 2025 that supporting documentation and evidence of independent review and sign-off was not able to be provided by management. Of the 31 samples tested, 15 had insufficient support and/or evidence of independent review.

From May 2025 onwards, journals we have tested have been supported by appropriate documentation and independent review.

Findings in respect of general journals were first raised in the 2023 audit, which was completed in February 2026.

Rating: Significant (2024: Significant)**Implications**

The absence of supporting documentation and independent review of general journals weakens segregation of duties and the audit trail, increasing the risk of errors, omissions, or fraudulent activities going undetected and therefore unresolved. There is a further risk of non-compliance with Regulation 5(1) of the Local Government (Financial Management) Regulation 1996.

For the journal entries that were found to have insufficient documentation the audit team was able to gain comfort from alternative audit procedures that the entries did not result in any misstatement.

Recommendations

The Shire should ensure that complete supporting documentation and documented independent approval are obtained before posting any journal entries. As noted above we acknowledge that from May 2025 onwards, this appears to have been implemented.

Management comment

As noted in the finding, the issues with insufficient support and lack of evidenced independent review were resolved from May 2025 with the introduction of electronic management of these records.

Responsible person: CEO
Completion date: Completed in May 2025

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE AUDIT****3. Information technology framework****Finding**

Our testing and inquiries relating to IT and cyber security controls at the Shire identified the following:

- There are no documented cyber security policies in place
- Whilst we understand the Shire's disaster recovery plan (DRP) was in the process of being developed, the Shire did not have a formal disaster recovery plan in place at the time of our audit
- There is no risk register in place in relation to specific information technology risks
- The agreement with the Shire's IT consultant was signed in 2015 with no updated agreement subsequently entered into
- there are eight users that have super-user access, which is considered excessive

Rating: Significant (2024: Significant)**Implications**

- Without documented cyber security policies and procedures outlining the controls regarding cyber security, there is an increased risk of vulnerability to cyber-attacks such as malware or phishing attempts;
- Without a DRP there is a risk of significant delays and business interruption in the event of unforeseen circumstances;
- Without a risk register there may be specific risks not adequately addressed or managed
- Without a regularly updated agreement with the Shire's IT consultant there is an increased risk of services provided by the IT consultant not meeting the current needs of the Shire.
- Excessive super-user access increases the risk of inappropriate segregation of duties and unauthorised changes which could result in errors or the perpetration of fraud.

Recommendation

We recommend:

- A documented cyber security policy and associated procedures and plans be developed and communicated to all staff
- A disaster recovery plan be developed, documented and periodically tested to ensure that in the event of a disaster, appropriate action can be taken
- The Shire include IT related risks in their current risk register ensuring all current IT risks are considered and documented
- A new updated agreement with the external IT consultant be developed and signed by both parties
- Super-user access is reviewed and limited to only minimal staff.

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE AUDIT

Management comment

A new IT agreement was entered into in late 2025 and Administration reviewed system access at that time. The process has begun to address policy and plan recommendations but will take time to complete, due to the move to a new accounting system and backlog of work.

Responsible person CFO
Completed date: 31 December 2026

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE AUDIT****4. Masterfile accuracy and validity****Finding**

Our review of the supplier, employee, asset and customer masterfile controls found that there was no evidence of audit trail reviews being performed by an independent reviewer. We tested ten samples of changes in the supplier master file during the year, all of which lacked evidence of independent review and sign-off of changes. We acknowledge that review procedures were subsequently implemented after the current year. Based on our testing, no errors or fraudulent activity were identified.

This finding was first raised in 2019.

Rating: Significant (2024: Significant)**Implication**

There is an increased risk that:

- Changes to the master files are not made on a timely basis
- Errors made when updating master files are not detected
- Fraudulent changes made to master files are not detected

Recommendation

We recommend that management ensure audit trail reviews of masterfile changes are consistently performed and documented by an independent reviewer. A periodic monitoring process should be implemented to confirm that reviews occur in a timely manner, and management may consider system-based controls such as automated alerts or access restrictions to strengthen oversight.

Management comment

With additional staff resourcing this has been resolved.

Responsible person: CEO
Completion date: 31 December 2025

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE AUDIT

5. Credit card procedures

Finding

From our review of 100% of the CEO credit card statements during the financial year, it was noted that none were independently reviewed by the Shire President.

This finding was first raised in the 2023 audit, which was completed in February 2026.

Rating: Significant (2024: Significant)

Implication

Risk that error or fraud may not been detected on a timely basis.

Recommendation

We recommend that the credit card statements of the CEO are reviewed and signed as evidence of this independent review by the Shire President.

Management comment

Administration notes that the Shire President must receive permission from the Council or CEO and agree to act administratively for this to occur as it does not fall within the defined role of a Councillor or President. The Shire President has reviewed and signed all credit card statements since July 2025, prior to this and since all statements were independently reviewed and processed by Shire employees, other than the CEO, and a list of all transactions were provided to Council as per Financial Management Regulations.

Responsible person: CEO
Completion date: 1 July 2025

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE AUDIT****6. Out-of-date government documents****Finding**

During our testing, we identified:

7. The risk register does not encompass any financial risks that may be relevant to the Shire.
8. Risk Management Policy and Plan refers to the incorrect standard (AS/ISO 31000:2019 instead of AS/ISO 31000:2018)

As reported through the Financial Management Review process, several key governance documents require significant updates, including the following:

- The Asset management plan, workforce plan and long-term financial plan are overdue for review.
- The Corporate Business Plan was adopted in September 2013 and has not been reviewed annually as required by Section 6.2.2 of the *Local Government Act 1995* and Section 19DA (4) of the Local Government (Financial Management) Regulations 1996.
- Risk Management Plan has not been reviewed annually as required by the Risk Management Policy.

This finding regarding governance documents was first raised in 2019 regarding missing policies and procedures.

Rating: Moderate (2024: Significant for Policies and Procedures)**Implication**

Outdated or incomplete policies and plans increase the risk of inconsistent application of procedures and non-compliance with legislative, regulatory and internal control requirements. The lack of clear and current guidance may result in inappropriate procurement practices, non-compliance with financial management regulations, governance deficiencies, and increased exposure to fraud or error due to unclear responsibilities.

Recommendation

We recommend that the Shire complete a comprehensive review of all policies and plans to ensure they are accurate, aligned with current legislative requirements, and reflective of current operational practices. Updated policies and plans should be formally approved, communicated to staff, and incorporated into a structured periodic review cycle to maintain their ongoing relevance. Management should also prioritise updating key governance documents.

Management comment

In past years the organisation has found our existing long-term plans to be adequate and still relevant. They will be provided to Council on a more regular and scheduled basis. A comprehensive review of the Shires Corporate business plan has started in 2026. This was originally delayed due to changes proposed in 2024 amendments to the Local Government Act 1995. As there is no known timeframe for these changes Administration is carrying out reviews of existing Integrated Strategic Planning documents. The Risk Register is also currently being reviewed.

Responsible person: CEO
Completion date: 31 December 2026

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE AUDIT****7. Payroll exceptions****Finding**

Of the 10 employee files we sampled, the following exceptions were noted:

- One employee's contract could not be located
- Two employees had unsigned contracts
- One employee's contract was signed seven days after their commencement date

Findings in respect to payroll were first raised in the 2019 audit.

Rating: Moderate (2024: Moderate)

Implication

Without signed employee contracts being obtained and retained prior to an employee commencing with the Shire, there is an increased risk of employment terms and conditions not being enforceable which could result in disputes and expose the Shire to potential legal or industrial relations issues.

Recommendations

We recommend that Shire strengthen their controls over the onboarding process to ensure all employment contracts are signed, dated, and filed prior to an employee's start date. A centralised register or periodic review of employee files should be implemented to confirm that complete and properly executed documentation is maintained for all staff. Management should also consider providing any necessary training to ensure consistent compliance with documentation requirements.

Management comment

While it is stated that this finding was first raised in 2019 the findings and recommendation are substantively different. Training has been provided to staff to check exceptions such as those detailed.

Responsible person: CEO
Completion date: 30 April 2026

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE AUDIT

8. Fuel cards

Finding

Our inquiries during our audit procedures identified that there is currently no fuel card policy and no agreements with employees to set out the appropriate use of fuel cards.

This finding was first raised in the 2023 audit, which was completed in February 2026.

Rating: Minor (2024: Minor)

Implication

Without appropriate policies/agreements in place there is a risk that error, fraud or inappropriate use of fuel cards may not be detected on a timely basis.

Recommendation

We recommend a formal fuel card policy be developed and communicated to all staff, and that all staff that are issued a fuel card sign an agreement that sets out the appropriate use of the card.

Management comment

While a code of conduct existed for staff, a fuel card policy has now been implemented.

Responsible person: CEO
Completion date: 30 April 2026

SHIRE OF YALGOO**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE AUDIT****9. Termination checklist****Finding**

Based on our testing of three samples, we noted that no formal termination checklist completed upon the employee's departure to ensure all tasks relating to the employee's termination have been completed.

This finding was first raised in the 2021 audit.

Risk rating: Minor (2024: Minor)**Implication**

Without a checklist in place there is an increased risk that all tasks required to be undertaken for an employee's departure are not all completed. This may result in financial loss or errors from employees not having the correct entitlements paid on departure, assets not being returned, or physical access to Shire property and access to any relevant systems which could result in misappropriation of assets.

Recommendation

We recommend a formal termination checklist be completed and signed off prior to the departure of an employee. This would include where applicable:

- The calculation and payment of any relevant entitlements payable including final pay and any unused leave entitlements.
- Returning any assets owned by the Shire (eg laptop, mobile phone, vehicles)
- Returning any keys or other related devices that give physical access to Shire property including removal or changing of any security alarm codes that the employee has.
- Removing all access of the employee to Shire systems and networks
- Redirecting emails for a period to an alternative employee;
- Updating payroll records to remove the employee from the list of active employees
- Obtaining ongoing contact details

Management comment

An exit interview form is now in place.

Responsible person: CEO
Completion date: 30 April 2026

SHIRE OF YALGOO

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE AUDIT

10. Excessive leave balances

Finding

Our testing identified two employees with annual leave balances exceeding 350 hours each, which is above the Shire's established threshold for acceptable leave accruals.

This issue was first reported in the 2019 audit.

Rating: Minor (2024: Moderate)

Implications

Excessive accrued annual leave balances increase the risk of an adverse impact through excessive liabilities and may also indicate over-reliance on key individuals. It is important for staff to take regular leave for their health and wellbeing and to develop staff to perform the tasks of others. Fraud can also be more easily concealed by staff who do not take leave.

Recommendation

Employees with excessive leave balances should be encouraged and required where possible to take leave within an agreed timeframe to enable.

Management comment

After review, the Shire has worked the leave down over the past few years and will continue to monitor it.

Responsible person: CEO
Completion date: Ongoing

11 TECHNICAL REPORTS

11.1 ADMINISTRATION REPORT

Applicant:	Shire of Yalgoo
Date:	19 May 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council receive the Administration Report to 30 April 2026.

COMMENT

The 2024/25 audit is complete. The 25/26 interim audit has started and the on-site portion is complete.

We have now received all our LRCI funds excluding amounts where we hadn't spent enough to meet the funding requirements. The final annual report acquittal for LRCI is underway.

We have started user testing on the new accounting system and we still hope to go live in July 2026.

OFFICERS RECOMMENDATION

That Council receive the Administration Report to 30 April 2026.

11.2 TECHNICAL SERVICES REPORT

Applicant:	Shire of Yalgoo
Date:	19 May 2026
Reporting Officer:	Luke O'Shaughnessy – Works Foreman
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council receive the Technical Services Report to 30 April 2026.

COMMENT

Road Construction

- RTR underway on North Rd

Road Maintenance

- Maintenance grading on several roads
- Continue to focus on R2R work for the rest of the year

Other – Yalgoo

- Speed signs for the highway booked in for August through Roadwise road safety initiative
- Shire Hall has approximately 4 weeks till completion
- Railway building clean ready for floors

Other – Paynes Find

- General clean and tidy of the tip

Staff

- Hire of Lochy Hawkins

OFFICERS RECOMMENDATION

That Council receive the Technical Services Report to 30 April 2026.

12 DEVELOPMENT, PLANNING AND ENVIRONMENTAL HEALTH REPORTS

13 FINANCIAL REPORTS

13.1 LIST OF ACCOUNTS

Applicant:	Shire of Yalgoo
Date:	19 May 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 August 2025 and March 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 August 2025 totalling \$587,406.35 and April 2026 totalling \$622,837.46 from the municipal bank accounts and credit cards.

List of Accounts Paid

CEO Credit Card

August 2025

#	Reference	Date	Supplier	Description	Amount	Bank	Type
1	DD5877.1	01/07/25	Quay Perth	Accommodation for Councillor prior to ALGA conference	(311.56)	1	CSH
2	DD5877.1	01/07/25	Quay Perth	Accommodation for President prior to ALGA conference	(324.77)	1	CSH
3	DD5877.1	02/07/25	Adobe	Adobe Monthly Subscription Fees	(113.98)	1	CSH
4	DD5877.1	13/07/25	Microsoft	Microsoft Copilot Monthly Subscription Fees	(33.00)	1	CSH
5	DD5877.1	13/07/25	Dropbox	Monthly subscription fees	(190.21)	1	CSH
6	DD5877.1	24/07/25	Starlink	Starlink Monthly Subscription Fee	(80.00)	1	CSH
7	DD5877.1	24/07/25	Zoom	Zoom Monthly Subscription Fee	(23.06)	1	CSH
8	DD5877.1	24/07/25	Remarkable	Remarkable Monthly Subscription Fee	(5.14)	1	CSH
9	DD5877.1	25/07/25	Vortex Plastics	Replace window with acrylic at 43 Gibbons Street	(101.45)	1	CSH
10	DD5877.1	30/07/25	Bendigo Bank	Card Fee	(4.00)	1	CSH
11	DD5877.1	31/07/25	WALGA	Registration to attend WALGA's road forum for employee	(100.00)	1	CSH
					(1,287.17)		



List of Accounts Paid

Direct Debit and Bpay

August 2025

#	Reference	Date	Supplier	Description	Amount	Bank	Type
12	5	29/08/25	Fee - Bank Fees	Bank Fees	(10.00)	3	FEE
13	90	01/08/25	Fee - Bank Fees	Bank Fees	(339.75)	1	FEE
14	DD5865.1	12/08/25	Telstra Corporation Ltd	Telstra phone, internet and cloud storage charges for June 25 - July 25	(9,716.60)	1	CSH
15	DD5866.1	12/08/25	Telstra Corporation Ltd	Vehicle Tracking - June-July 2025	(1,149.50)	1	CSH
16	DD5872.1	06/08/25	Shire of Yalgoo Municipal Fund	Payrun #141 21.07.25 to 03.08.25	(54,317.38)	1	CSH
17	DD5872.2	07/08/25	Shire of Yalgoo Municipal Fund	Superannuation for Payrun #141	(14,661.79)	1	CSH
18	DD5873.1	12/08/25	Telstra Corporation Ltd	Telstra Invoice July-August 2025	(9,086.45)	1	CSH
19	DD5876.1	12/08/25	Telstra Corporation Ltd	Vehicle Tracking - July-August 2025	(1,149.50)	1	CSH
20	DD5878.1	12/08/25	Shire of Yalgoo Municipal Fund	Payrun 143 - Termination of Employee and Annual Leave Cash Out	(21,869.92)	1	CSH
21	DD5878.2	13/08/25	Shire of Yalgoo Municipal Fund	Superannuation paid for Payrun #143	(881.60)	1	CSH
22	DD5888.1	20/08/25	Shire of Yalgoo Municipal Fund	Payrun #144 04/08/2025 - 17/08/2025	(50,371.61)	1	CSH
23	DD5888.2	19/08/25	Shire of Yalgoo Municipal Fund	Superannuation for Payrun #144 04/08/2025 - 17/08/2025	(13,885.02)	1	CSH
24	DD5913.1	27/08/25	Horizon Power	Street Lighting for July 2025	(1,110.28)	1	CSH
					(178,549.40)		



List of Accounts Paid

EFT

August 2025

#	Reference	Date	Supplier	Description	Amount	Bank	Type
25	EFT3318	05/08/25	Kennards Hire Pty Ltd	Concrete Vibrator Shaft and Flexdrive Motor Hire on PO 11841	(486.40)	1	CSH
26	EFT3319	05/08/25	Hydestarz Pty Ltd	High Pressure Gun and Accessories and Edger Blade and Honda Airbroom	(1,217.20)	1	CSH
27	EFT3320	05/08/25	Winc Australia Pty Limited	3 x orders of various stationery items for Admin	(2,874.11)	1	CSH
28	EFT3321	05/08/25	M & B Sales P/L	Assorted materials for Hall Renovations	(3,132.96)	1	CSH
29	EFT3322	05/08/25	Lo-Go Appointments	Contracting Services - Helen St George Cooper W.E 19/07/2025	(3,383.71)	1	CSH
30	EFT3323	05/08/25	Infinity Skate	July School Holidays 1 Day Visit and Workshop	(600.00)	1	CSH
31	EFT3324	05/08/25	ATOM Supply	Breaker Demolition 30mm Hex 33.8J and Trolley	(1,567.15)	1	CSH
32	EFT3325	05/08/25	MT Magnet Meats	Meat Packs for Caravan Park	(95.00)	1	CSH
33	EFT3326	05/08/25	Winc Australia Pty Limited	Meter Charges for July 2025	(574.31)	1	CSH
34	EFT3327	05/08/25	IPEC Pty Ltd	DFES Protective Clothing Rick Ryan	(34.66)	1	CSH
35	EFT3328	05/08/25	Geraldton T.V. & Radio	Universal Remote Control and Postage	(84.95)	1	CSH
36	EFT3329	07/08/25	Cekas Asset Maintenance	Yalgoo Town Hall Restoration	(5,788.75)	1	CSH
37	EFT3330	07/08/25	Astro Synthetic Surfaces	30% deposit for synthetic turf on Tennis Courts	(23,307.90)	1	CSH
38	EFT3331	12/08/25	Gero Cool Airconditioning	Replace aircon at Caravan Park house and at 1 Shamrock Rd plus replace two aircons at 6 Henty Street	(11,547.00)	1	CSH
39	EFT3332	12/08/25	ATOM Supply	FG110 Honda Tiller	(1,141.21)	1	CSH
40	EFT3333	12/08/25	Westrac Equipment Pty Ltd	208L of Hydraulic oil and 200L of 15W-40	(2,688.38)	1	CSH
41	EFT3334	12/08/25	Würth Australia Pty Ltd	Safety Goggles and other materials for Depot	(588.35)	1	CSH

List of Accounts Paid**EFT (Continued)****August 2025**

#	Reference	Date	Supplier	Description	Amount	Bank	Type
42	EFT3335	12/08/25	McDonalds Wholesalers	Various Items for Resale at Caravan Park	(617.00)	1	CSH
43	EFT3336	12/08/25	Geraldton T.V. & Radio	GME 5W UHF CB Value Pack	(529.00)	1	CSH
44	EFT3337	12/08/25	Stewart & Heaton Clothing Co	Protective Clothing - Rick Ryan	(131.98)	1	CSH
45	EFT3338	12/08/25	Lo-Go Appointments	Contracting Services - Helen St George Cooper Week Ending 26 Jul 2025	(690.10)	1	CSH
46	EFT3339	12/08/25	Bai Communications Pty Ltd	Re Broadcasting Maintenance/ Operations 22.05.25 to 21.07.2025	(190.09)	1	CSH
47	EFT3340	12/08/25	Carey Right Track Foundation	Term 3 After School Program for Carey Right Track	(17,737.50)	1	CSH
48	EFT3341	12/08/25	ATOM Supply	510H Honda Plate Compactor 73KG	(2,134.30)	1	CSH
49	EFT3342	12/08/25	Battery Mart	Supercharge Battery MF65	(291.50)	1	CSH
50	EFT3343	12/08/25	Hydestarz Pty Ltd	1 x Spitwater SW201 Hot and cold pressure washer	(11,078.40)	1	CSH
51	EFT3344	12/08/25	Sun City Print	1000 x A3-DL Heritage Brochures	(792.00)	1	CSH
52	EFT3345	12/08/25	Veolia Environmental Services	Domestic and Commercial Waste Collection July 2025	(3,302.51)	1	CSH
53	EFT3346	12/08/25	M & B Sales P/L	Pine for Town Hall restoration	(395.90)	1	CSH
54	EFT3347	12/08/25	Cloud Payment Group	Process Service (Court) Fee WA	(32.87)	1	CSH
55	EFT3348	12/08/25	Safe Roads WA	Patching pot holes on Morawa - Yalgoo Rd and Ninghan Rd as per quote # 00000521	(21,384.00)	1	CSH
56	EFT3349	12/08/25	Url Networks Pty Ltd	Admin Phone Charges July 2025	(108.76)	1	CSH
57	EFT3350	14/08/25	Canine Control	Ranger Services - Sun 3rd and Mon 4th August 2025	(1,530.38)	1	CSH
58	EFT3351	14/08/25	Civic Legal	Legal expenses for Matter No. 151605 and Legal expenses for Matter No. 151698	(25,295.60)	1	CSH
59	EFT3352	14/08/25	Refuel Australia	July 2025 Fuel Usage	(11,022.18)	1	CSH
60	EFT3353	14/08/25	Western Independent Foods	Freight Charges from Geraldton to Yalgoo	(535.80)	1	CSH



List of Accounts Paid

EFT (Continued)

August 2025

#	Reference	Date	Supplier	Description	Amount	Bank	Type
61	EFT3354	14/08/25	Yalgoo General Store	Postage Fees for Office 17/05/2024 to 19/12/2024, Postage Fees for Office 26/05/2023 to 20/12/2023 and Postage Fees for Office 21/1/2025 to 25/07/2025	(1,826.20)	1	CSH
62	EFT3355	14/08/25	Harvey Norman	Replacement Vacuum Cleaner for Shire Office	(427.95)	1	CSH
63	EFT3356	14/08/25	Cekas Asset Maintenance	Yalgoo Town Hall Restorations dated 19/07/25 and Yalgoo Town Hall Restorations dated 04/08/25	(13,900.15)	1	CSH
64	EFT3357	14/08/25	Siteminder Limited	Demand Plus Fees for June 2025	(13.50)	1	CSH
65	EFT3358	14/08/25	W.A. Caravan & Camping Magazine	Advertisement in WA Caravan and Camping Magazine - July/November 2025 and March 2026	(1,500.00)	1	CSH
66	EFT3359	14/08/25	Access Electrical Contracting	Replacement of Exhaust Fan for Shire Housing	(124.15)	1	CSH
67	EFT3360	14/08/25	ATOM Supply	30 x 20kg bags of rapid set concrete for metal	(457.49)	1	CSH
68	EFT3361	14/08/25	BOC Limited	Various Oxygen and Gas Supply July 2025	(128.03)	1	CSH
69	EFT3362	14/08/25	Hydestarz Pty Ltd	Throttle Cable for Parks and Gardens Lawnmower	(24.00)	1	CSH
70	EFT3363	14/08/25	Pivotel Satellite Pty Limited	Satellite phone charges for July 2025	(191.00)	1	CSH
71	EFT3364	14/08/25	Winc Australia Pty Limited	Various Office Supplies	(69.30)	1	CSH
72	EFT3365	14/08/25	WALGA	Registration for 4 x Councillors, 1 x partner, CEO and employee to the 2025 WALGA Local Government Convention	(10,472.00)	1	CSH
73	EFT3366	14/08/25	M & B Sales P/L	Villaboard Lining 3600x1350x6 for Town Hall	(418.99)	1	CSH
74	EFT3367	14/08/25	Lo-Go Appointments	Contracting Services for H St George Cooper W.E 2/08/2025	(178.09)	1	CSH
75	EFT3368	14/08/25	Shire Of Mt Magnet	EHO Contracting Services for July 2025	(1,848.00)	1	CSH
76	EFT3369	18/08/25	Cekas Asset Maintenance	Pest control spraying at airport and 5 x Shire properties	(1,353.61)	1	CSH



List of Accounts Paid**EFT (Continued)****August 2025**

#	Reference	Date	Supplier	Description	Amount	Bank	Type
77	EFT3370	20/08/25	Geraldton Toyota	2025 SR5 Hilux 4x4 2.8L Dual Cab for Works Manager	(67,648.79)	1	CSH
78	EFT3371	21/08/25	Paywise Pty Ltd	Payroll Deductions/Contributions	(1,497.28)	1	CSH
79	EFT3372	21/08/25	Paywise Pty Ltd	Payroll Deductions/Contributions	(1,497.28)	1	CSH
80	EFT3373	21/08/25	LG Best Practices	Rates Services - General Enquiries and EOY Payroll Services	(1,100.00)	1	CSH
81	EFT3374	21/08/25	Message4U Pty Ltd	Monthly Access Fee - August 2025	(119.90)	1	CSH
82	EFT3375	21/08/25	Fleet Complete Australia	Iridium Failover (Vehicle Tracking) - July 2025	(569.94)	1	CSH
83	EFT3376	21/08/25	Pemco Diesel Pty Ltd	Vehicle Service - YA 860 and Vehicle Service - YA 853	(10,819.48)	1	CSH
84	EFT3377	21/08/25	Datacom Solutions (AU) Pty Ltd	Easi Payroll Services - July 2025	(151.33)	1	CSH
85	EFT3378	21/08/25	DMIRS	BSL for April 2025	(132.00)	1	CSH
86	EFT3379	21/08/25	Kick Solutions	Business Cards for Councillor	(88.00)	1	CSH
87	EFT3380	21/08/25	Western Communications	Fire Equipment Service of Shire Buildings, Vehicles and Facilities, Service of Fire Equipment (Paynes Find), Annual Alarm Monitoring - Shire Offices, Works at Town Hall, Shire Housing, Depot and Art Centre and Annual Alarm Monitoring at Shire Depot	(7,262.61)	1	CSH
88	EFT3381	21/08/25	Australian Taxation Office	BAS Lodgement for July 2025	(17,393.00)	1	CSH
89	EFT3382	21/08/25	Bridged Group Pty Ltd	Yalgoo Library Computers set up	(660.00)	1	CSH
90	EFT3383	21/08/25	Cekas Asset Maintenance	Yalgoo Town Hall Restoration	(1,414.05)	1	CSH
91	EFT3384	21/08/25	Kick Solutions	Business Cards for Shire Staff	(171.60)	1	CSH
92	EFT3385	21/08/25	Siteminder Limited	Demand Plus July 2025	(40.50)	1	CSH
93	EFT3386	22/08/25	Ian Scott	Reimbursement for Taxi Fare When Taking Shire Vehicle for Service	(25.94)	1	CSH



List of Accounts Paid**EFT (Continued)****August 2025**

#	Reference	Date	Supplier	Description	Amount	Bank	Type
94	EFT3387	22/08/25	Beam Me Up Media	Yalgoo Stargazing Night held Saturday, 9 August 2025	(3,575.00)	1	CSH
95	EFT3388	22/08/25	Talis Consultants	Progress payment on road valuation. Project number TA25020	(27,412.44)	1	CSH
96	EFT3389	22/08/25	Battery Mart	Airstrip lighting batteries for Paynes Find	(941.81)	1	CSH
97	EFT3390	22/08/25	Bunnings Building Supplies	Materials for Greenhouse at Depot	(411.02)	1	CSH
98	EFT3391	22/08/25	GG Pumps & Electrical	Hose Fittings for Parks and Gardens	(103.82)	1	CSH
99	EFT3392	22/08/25	Pemco Diesel Pty Ltd	115,000km service, new tyres and wheel alignment for Toyota Fortuner	(2,702.79)	1	CSH
100	EFT3393	22/08/25	Patience Sandlands	Bobcat Bucket of cream sand for Town Hall	(60.00)	1	CSH
101	EFT3394	22/08/25	McDonalds Wholesalers	2 x orders for various items for resale at the Caravan Park	(206.15)	1	CSH
102	EFT3395	22/08/25	St John Ambulance WA Ltd	Service of All Shire First Aid Kits	(2,335.00)	1	CSH
103	EFT3396	22/08/25	Mullewa Farm Supplies	Pest Control Materials on PO 11844	(381.06)	1	CSH
104	EFT3397	26/08/25	Water Corporation	Water usage and service charges for August 25	(3,191.61)	1	CSH
105	EFT3398	28/08/25	Yalgoo Hotel Motel	Catering for Mothers Day Lunch on 09/05/25, Catering for Seniors Morning Tea on 20/05/2025, Accommodation and meals for EHO between 26/05/25 - 27/05/25, Council Meeting Lunch on 04/06/25, Drinks for Council Lunch on 04/06/25, Catering for Community Bingo Night on 12/06/25 and Catering for Seniors Morning Tea on 17/06/25	(1,871.65)	1	CSH
106	EFT3399	28/08/25	Yalgoo Hotel Motel	Accommodation and Meals for EHO on 01/07/2025, Council Meeting Lunch on 02/07/2025, Meals for Carey Right Track in 24/25, Catering for Seniors Morning Tea on 15/07/2025, Council Meeting Lunch on 25/07/2025, Catering for Meeting in Chambers - Shane Love MP on 31/07/2025 and Catering for Star Gazing Event on 09/08/2025	(2,238.52)	1	CSH



List of Accounts Paid

EFT (Continued)

August 2025

#	Reference	Date	Supplier	Description	Amount	Bank	Type
107	EFT3400	28/08/25	A.V.A. Asset Valuation Advisory	Rental valuation for NRMA electric charging bays	(2,640.00)	1	CSH
108	EFT3401	28/08/25	TKPH Pty Ltd t/as OTR Tyres	New tyres and wheel alignment for 1IEE929 Road Crew Ute	(1,405.00)	1	CSH
109	EFT3402	28/08/25	Canine Control	Ranger Services on 19th August 2025	(1,530.38)	1	CSH
110	EFT3403	28/08/25	Murchison Regional Vermin Council	MRVC Precepts 2025 - 2026	(50,629.70)	1	CSH
111	EFT3404	28/08/25	Winc Australia Pty Limited	Photocopier charges from 21/07/25 to 18/08/25	(774.53)	1	CSH
112	EFT3405	28/08/25	Incite Security	Annual Monitoring Services Fees from 01/07/2025 to 30/06/2026	(98.00)	1	CSH
113	EFT3406	28/08/25	Metrocount Pty Ltd	Parts for the Metro Count equipment	(715.00)	1	CSH
114	EFT3407	28/08/25	Hersey's Safety Pty Ltd	Various safety and maintenance materials for Depot and Admin	(3,394.05)	1	CSH
115	EFT3408	28/08/25	x12 (Professional PC Support)	Docking station for Microsoft Surface	(513.48)	1	CSH
					(407,567.08)		
Total Accounts Paid							
CEO Credit Card					(1,287.17)		
Direct Debit and Bpay					(178,549.40)		
EFT					(407,567.08)		
					(587,403.65)		

List of Accounts Paid

Credit Cards

April 2026

CEO Credit Card

#	Reference	Date	Supplier	Description	Amount	Bank	Type
1	DD6396.1	13/03/26	Microsoft	Monthly subscription to Co-Pilot	(33.00)	1	CSH
2	DD6396.1	21/03/26	Crown Metropol	Accommodation and meals for 2 employees while attending the LG Pro conference in Perth	(1,292.70)	1	CSH
3	DD6396.1	24/03/26	Starlink	2 x monthly subscriptions to Starlink for fire vehicles in Yalgoo and Paynes Find	(160.00)	1	CSH
4	DD6396.1	27/03/26	Department of Transport	1 year licence renewal for employee	(48.20)	1	CSH
5	DD6396.1	30/03/26	Bendigo Bank	Bendigo Bank card fee	(4.00)	1	CSH
					(1,537.90)		

List of Accounts Paid
Credit Cards (Continued)
April 2026

DCEO Credit Card (for office use)

#	Reference	Date	Supplier	Description	Amount	Bank	Type
6	DD6397.1	07/03/26	Yalgoo General Store	Refreshments for Admin	(14.80)	1	CSH
7	DD6397.1	08/03/26	Yalgoo General Store	12L of milk and 30L water for Depot	(94.20)	1	CSH
8	DD6397.1	08/03/26	Yalgoo General Store	Newspapers for February 2026	(98.80)	1	CSH
9	DD6397.1	11/03/26	Yalgoo General Store	Refreshments for Admin	(16.80)	1	CSH
10	DD6397.1	11/03/26	Yalgoo General Store	Refreshments for Bush Fire Brigade	(288.30)	1	CSH
11	DD6397.1	14/03/26	Yalgoo General Store	Refreshments for Admin	(19.80)	1	CSH
12	DD6397.1	16/03/26	Kmart	Items for the Easter raffle and for the Youth	(1,517.30)	1	CSH
13	DD6397.1	18/03/26	Yalgoo General Store	Refreshments for Admin	(6.90)	1	CSH
14	DD6397.1	26/03/26	Yalgoo General Store	Refreshments for Admin	(16.80)	1	CSH
15	DD6397.1	26/03/26	Yalgoo General Store	12L of milk, 2kg of sugar and 30L water for Depot	(108.00)	1	CSH
16	DD6397.1	26/03/26	Yalgoo General Store	Refreshments for Seniors Morning Tea	(439.50)	1	CSH
17	DD6397.1	27/03/26	Yalgoo General Store	60L water for Depot and Admin	(87.60)	1	CSH
18	DD6397.1	29/03/26	Yalgoo General Store	Refreshments for Council	(162.20)	1	CSH
19	DD6397.1	30/03/26	Bendigo Bank	Bendigo Bank card fee	(4.00)	1	CSH
					(2,875.00)		

List of Accounts Paid

Direct Debit and Bpay

April 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
20	13	30/04/26	NAB	Bank Fees	(10.00)	3	FEE
21	98	30/04/26	Bendigo Bank	Bank Fees	(243.37)	1	FEE
22	DD6345.1	01/04/26	Bendigo Bank - Municipal	Pay Run #167 (16/03/2026 to 29/03/2026)	(54,430.31)	1	CSH
23	DD6359.1	10/04/26	Horizon Power	Street light charges for February 2026	(983.17)	1	CSH
24	DD6360.1	10/04/26	Horizon Power	Street light charges for March 2026	(1,094.92)	1	CSH
25	DD6365.1	10/04/26	Horizon Power	Electricity charges from 22/01/26 - 23/03/26	(23,043.19)	1	CSH
26	DD6366.1	19/04/26	Telstra Corporation Ltd	Mobile phone charges from 25/03/26 - 24/04/26	(917.68)	1	CSH
27	DD6395.1	15/04/26	Bendigo Bank - Municipal	Pay run #168 (30/03/2026 to 12/04/2026) and Superannuation paid in Pay run #168 (30/03/2026 to 12/04/2026)	(71,867.88)	1	CSH
28	DD6403.1	29/04/26	Bendigo Bank - Municipal	Payrun #169 (13/04/26-26/04/26) and Superannuation for payrun #169 (13/04/26-26/04/26)	(73,516.36)	1	CSH
					(226,106.88)		

List of Accounts Paid

EFT

April 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
29	EFT3950	01/04/26	Peta Anne-Marie Kroon	Reimbursement for meals and refreshments whilst at LG Pro Finance Conference in Perth	(132.85)	1	CSH
30	EFT3951	01/04/26	Glenn Boyes	Reimbursement for 3 nights accommodation for LG Pro Finance Conference in Perth	(960.00)	1	CSH
31	EFT3952	02/04/26	Midwest Auto Electrics and Aircon	Air conditioner service on grader, backhoe, Kenworth, Mack, and Hino	(1,977.36)	1	CSH
32	EFT3953	02/04/26	Paynes Find Road House and Tavern	11 x nights accommodation for 7 x Saferoads employees while working on Ninghan Rd, 4 x nights accommodation for Commercial Locksmith staff to re-key Shire, 2 x nights accommodation for Prompt Safety Solutions and Supply sandwiches for the bush fire brigade on 09/03/26	(11,620.00)	1	CSH
33	EFT3954	02/04/26	Westrac Equipment Pty Ltd	10 x cutting edges for P660 - Grader YA 856	(2,879.14)	1	CSH
34	EFT3955	02/04/26	Abrolhos Steel	2 x roof sheets for Town Hall	(440.00)	1	CSH
35	EFT3956	02/04/26	Pingarning Pty Ltd t/as Prompt Safety Solutions	Annual WHS inductions and toolbox meeting on 09/03/26 and 10/03/26	(2,420.00)	1	CSH
36	EFT3957	09/04/26	ATOM Supply	6 x Hi-vis shirts and 1 x boots for Caravan Park	(582.88)	1	CSH
37	EFT3958	09/04/26	Paynes Find Road House and Tavern	5 x nights accommodation for 7 x Saferoads employees while working on Ninghan Rd from the 25/02/26 - 01/03/26	(4,935.00)	1	CSH

List of Accounts Paid

EFT (Continued)

April 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
38	EFT3959	09/04/26	Westrac Equipment Pty Ltd	4 x Air filters for P3080 - Cat Grader (YA 860)	(223.08)	1	CSH
39	EFT3960	09/04/26	BOC Limited	Container service from 26/02/26 - 28/03/26	(131.61)	1	CSH
40	EFT3961	09/04/26	Cockburn Cement Ltd	20 x 1T bags of low heat concrete for RTR works on Ninghan Rd and North Rd	(11,957.00)	1	CSH
41	EFT3962	09/04/26	Pemco Diesel Pty Ltd	Replace windscreen on P638 - Cat Grader (YA 853) and Replace drive belts on Able Genset	(2,420.40)	1	CSH
42	EFT3963	09/04/26	Cekas Asset Maintenance	Renovations to Town Hall from 21/03/26 - 25/03/26	(5,072.38)	1	CSH
43	EFT3964	09/04/26	Nick Stevenson	Progress payment on Town Hall and Railway Building renovations on 07/04/26	(2,000.00)	1	CSH
44	EFT3965	10/04/26	Kieran Thomas Payne	Elected members fees for March 2026	(874.17)	1	CSH
45	EFT3966	10/04/26	Angus Troup Nichols	Elected members fees for March 2026	(291.67)	1	CSH
46	EFT3967	10/04/26	Raelene Kroon	Elected members fees for March 2026	(661.67)	1	CSH
47	EFT3968	10/04/26	Derek Jones	Elected members fees for March 2026	(661.67)	1	CSH

List of Accounts Paid

EFT (Continued)

April 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
48	EFT3969	10/04/26	Raul Valenzuela	Elected members fees for March 2026	(1,766.67)	1	CSH
49	EFT3970	10/04/26	Tamisha Hodder	Elected members fees for March 2026	(661.67)	1	CSH
50	EFT3971	17/04/26	Nick Stevenson	Renovation works at the Town Hall from 07/04/26 - 16/04/26	(9,235.60)	1	CSH
51	EFT3972	17/04/26	Brooks Hire Services Pty Ltd	Hire 14T excavator for culvert on Ninghan Rd from 01/03/26 - 31/03/26, Hire pad foot roller for RTR works on North Rd from 03/03/26 - 31/03/26, Hire rock breaker attachment for culvert on Ninghan Rd from 01/03/26 - 31/03/26, Hire 2 x lighting towers for culvert on Ninghan Rd from 01/03/26 - 31/03/26 and Credit Note for INV-319894 due to incorrect hourly rate used	(27,008.27)	1	CSH
52	EFT3973	17/04/26	Kimberley Quarry Pty Ltd	11.96t x 14mm aggregate and 28.03t x 7mm aggregate for repairs on Morawa Rd	(2,227.88)	1	CSH
53	EFT3974	17/04/26	BOC Limited	1 x Speedglas welding helmet, welding rods and nozzles for Depot	(376.32)	1	CSH
54	EFT3975	17/04/26	McSporran AR	Restore side fence at 12 Weekes St after storm	(2,145.00)	1	CSH
55	EFT3976	17/04/26	Cekas Asset Maintenance	Renovations to Town Hall from 07/04/26 - 10/04/26 and Renovations to Town Hall from 31/03/26 - 03/04/26	(9,191.23)	1	CSH
56	EFT3977	17/04/26	Safe Roads WA	Profiling and sealing works on Morawa - Yalgoo Rd	(43,605.10)	1	CSH

List of Accounts Paid

EFT (Continued)

April 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
57	EFT3978	17/04/26	Pemco Diesel Pty Ltd	Vehicle service on P653 - Hilux YA 804, Replace transmission hose on P654 - Mack Truck YA 809, Vehicle service on P1GDR633 - Hilux 1GDR 633, 50hr service on P190 - Kubota Mower 1IHY 190, Vehicle service on P648 - Backhoe YA 457 and Install pogo stick on P654 - Mack Truck YA 809	(6,921.85)	1	CSH
58	EFT3979	17/04/26	Paywise Pty Ltd	Novated lease payment for payrun #167	(1,912.10)	1	CSH
59	EFT3980	17/04/26	David Roche	Reimbursement for 38mm pvc hoses, adapters and other fittings for Paynes Find Bush Fire Brigade	(178.69)	1	CSH
60	EFT3981	17/04/26	Landgate	Mining tenement schedule M2026/7	(27.90)	1	CSH
61	EFT3982	17/04/26	Winc Australia Pty Limited	6 x 24pk plastic ice bags for the Depot	(154.90)	1	CSH
62	EFT3983	17/04/26	Yalgoo General Store	Reimbursement for 5L x fuel conditioner for Yalgoo Bush Fire Brigade	(269.95)	1	CSH
63	EFT3984	17/04/26	Integrated ICT	Azure storage, M365 licensing and security services for March 2026 and Monthly managed IT service for March 2026	(6,946.29)	1	CSH
64	EFT3985	17/04/26	Fleet Complete Australia Pty Ltd	Vehicle tracking charges for March 2026	(569.94)	1	CSH
65	EFT3986	17/04/26	Landgate	Mining tenements schedule M2026/8	(46.50)	1	CSH
66	EFT3987	17/04/26	Marketforce	Rates advertising in the West Australian on 07/03/26	(1,254.22)	1	CSH

List of Accounts Paid

EFT (Continued)

April 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
67	EFT3988	17/04/26	Winc Australia Pty Limited	5 boxes of A4 paper, binders, refreshments for Council and other assorted supplies for Admin	(738.74)	1	CSH
68	EFT3989	17/04/26	Veolia Environmental Services	Domestic and commercial waste collection for March 2026	(4,128.14)	1	CSH
69	EFT3990	17/04/26	Mcdonalds Wholesalers	16 x pizzas for School Holiday Program, 4 x 12pk of party pies for School Holiday Program and 6 boxes of Tiny Teddy packets for School Holiday Program	(238.75)	1	CSH
70	EFT3991	17/04/26	Cloud Payment Group	Debt collection expenses for March 2026	(1,740.20)	1	CSH
71	EFT3992	17/04/26	Url Networks Pty Ltd	Monthly VoIP charge for March 2026	(0.55)	1	CSH
72	EFT3993	17/04/26	MessageMedia	SMS messaging service for April 2026	(152.90)	1	CSH
73	EFT3994	17/04/26	Regional Development Australia (RDA)	First year payment towards the implementation of the Murchison Regional Strategy with RDA	(15,400.00)	1	CSH
74	EFT3995	17/04/26	Civic Legal	Legal expenses for Matter No. SF/151698	(11,366.30)	1	CSH
75	EFT3996	17/04/26	Landgate	Mining tenement schedule M2026/9	(18.60)	1	CSH
76	EFT3997	17/04/26	Pivotel Satellite Pty Limited	Satellite phone charges for March 2026	(291.00)	1	CSH
77	EFT3998	17/04/26	Datacom Solutions	Easipay payroll services for March 2026	(151.33)	1	CSH

List of Accounts Paid

EFT (Continued)

April 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
78	EFT3999	17/04/26	Amd Chartered Accountants	Roads to Recovery acquittal fees for 30 June 23, Roads to Recovery acquittal fees for 30 June 22, Roads to Recovery acquittal fees for 30 June 25 and Roads to Recovery acquittal fees for 30 June 24	(8,712.00)	1	CSH
79	EFT4000	17/04/26	Mitchell & Brown Retravisio	Protective case for Councillor iPad	(44.00)	1	CSH
80	EFT4001	17/04/26	LG Best Practices PTY LTD	Rates services for March 2026 and Assistance with creditors and debtors for March 2026	(2,464.00)	1	CSH
81	EFT4002	17/04/26	Paywise Pty Ltd	Novated lease payment for payrun #168	(1,912.10)	1	CSH
82	EFT4003	17/04/26	Canine Control	Ranger services on 08/04/26	(1,530.38)	1	CSH
83	EFT4004	17/04/26	WA Local Government Association (WALGA)	Registration fees for the President, CEO and CESM to attend the 2026 Local Government Emergency Management Forum and Registration fees for the Works Manager to attend the 2026 Local Government Emergency Management Forum	(735.00)	1	CSH
84	EFT4005	21/04/26	Moore Australia (Wa) Pty Ltd	Attendance fees for the 2026 WALGA GST workshop for 3 employees	(2,914.99)	1	CSH
85	EFT4006	21/04/26	Open Systems Technology Pty Ltd	Charges for the implementation of the new financial management software for March 2026 and Monthly subscription to CouncilFirst for May 2026	(20,607.29)	1	CSH
86	EFT4007	21/04/26	Range Ford	2026 Ford Everest Sport 3.0L SUV	(82,971.59)	1	CSH

List of Accounts Paid

EFT (Continued)

April 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
87	EFT4008	21/04/26	Shire of Perenjori	CESM shared costs from 01/01/26 - 31/03/26 and Reimbursement to CESM for volunteer lunches while attending incident on 20/02/26	(4,641.25)	1	CSH
88	EFT4009	29/04/26	Withers & Associates Pty Ltd	District Health Plan - Preparation and delivery of second stage	(4,125.00)	1	CSH
89	EFT4010	29/04/26	Southern Cross Broadband	Internet service for May 2026	(550.00)	1	CSH
90	EFT4011	29/04/26	Mitchell & Brown Retravisio	HiSense 311L and 124L Fridge for Caravan park	(1,254.00)	1	CSH
91	EFT4012	29/04/26	Siteminder Limited	Yalgoo Caravan Park Booking and Service fee March 2026	(18.00)	1	CSH
92	EFT4013	29/04/26	Water Corporation	Water Usage from 19/02/26 to 16/04/26 and Service Charges from 01/03/26 to 30/04/26	(5,001.08)	1	CSH
93	EFT4014	30/04/26	G.J. Tomkies & V.J. Tomkies t/as G.T. Movers W.A.	Transport 3 fridges from Geraldton to Yalgoo and Freight charges from Abrolhos Steel Geraldton to Yalgoo	(429.00)	1	CSH
94	EFT4015	30/04/26	Ceilidh Christey	Reimbursements for purchase of sheets for Caravan Park	(1,044.00)	1	CSH

List of Accounts Paid

EFT (Continued)

April 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
95	EFT4016	30/04/26	Glenn Boyes	1 x 1.5m shelf unit for cleaners room at Railway	(219.00)	1	CSH
96	EFT4017	30/04/26	AIT Specialists Pty Ltd	Fuel Tax Credits for March 2026	(275.00)	1	CSH
97	EFT4018	30/04/26	BOC Limited	Container service for 29/03/2026 to 27/04/2026	(127.34)	1	CSH
98	EFT4019	30/04/26	Winc Australia Pty Limited	Photocopier meter charges from 23/03/26 to 20/04/26	(857.44)	1	CSH
99	EFT4020	30/04/26	Mcdonalds Wholesalers	Caravan Park stock order for April 2026	(421.25)	1	CSH
100	EFT4021	30/04/26	Infinity Skate	Skateboard Workshop for 13/04/26	(650.00)	1	CSH
101	EFT4022	30/04/26	Leisk Hydraulics Pty Ltd	Supply & Install new toilet - Town Hall, Blocked drain, Replace shower mixer and install washing machine in staff	(4,829.00)	1	CSH
102	EFT4023	30/04/26	Paynes Find Road House and Tavern	2 nights accommodation for 2 workers at the Yalgoo Hotel - 15/02/26 to 17/02/26	(700.00)	1	CSH
103	EFT4024	30/04/26	Abrolhos Steel	Purchase of gutter & gutter clip for hall from Abrolhos Steel	(529.06)	1	CSH
104	EFT4025	30/04/26	Murchison Earthmoving & Rehabilitation Pty Ltd	Grader hire for grading of Maranalgo Rd	(1,166.00)	1	CSH

List of Accounts Paid

EFT (Continued)

April 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
105	EFT4026	30/04/26	M & B Sales P/L	Materials for renovations at Town Hall	(1,567.94)	1	CSH
106	EFT4027	30/04/26	Mullewa Farm Supplies	Building supplies for Yalgoo Hotel	(2,577.53)	1	CSH
107	EFT4028	30/04/26	Brooks Hire Services Pty Ltd	Hire of excavator from 16/02/26 to 28/02/26	(4,915.53)	1	CSH
108	EFT4029	30/04/26	Geraldton Mower & Repair Specialist	Purchase of 3 fuel caps for whipper snipper	(63.00)	1	CSH
109	EFT4030	30/04/26	Paynes Find Road House and Tavern	1night accommodation for 4 people at Yalgoo Hotel	(560.00)	1	CSH
110	EFT4031	30/04/26	Pemco Diesel Pty Ltd	Carry out service on Skid Steer - CAT 236D YA 891, Replace cab filters and Vehicle service Works Hilux 1ITP066 and adjust rear brakes	(3,349.27)	1	CSH
111	EFT4032	30/04/26	Cekas Asset Maintenance	Progress 64 Prepping and painting at the Town Hall and Progress 65 Fitting gutter and accessories at the Town Hall	(5,477.14)	1	CSH
112	EFT4033	30/04/26	Safe Roads WA	Sealing culvert in Ninghan RD R2R project	(20,394.00)	1	CSH
113	EFT4034	30/04/26	Paywise Pty Ltd	Novated Lease Charges for Pay Run #169	(1,912.10)	1	CSH
114	EFT4035	30/04/26	Towards the Dreaming Funeral Services	Bond refund for Funeral held at Core Stadium 21/03/26	(1,150.00)	1	CSH

List of Accounts Paid

EFT (Continued)

April 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
115	EFT4036	30/04/26	Totally Workwear Geraldton	4 Council Shirts with logo for Councillor and 1 Pr Ladies Argyle Boots size 8.5	(413.71)	1	CSH
116	EFT4037	30/04/26	Bai Communications Pty Ltd	Power recovery from period 23/01/26 to 23/03/26	(242.22)	1	CSH
117	EFT4038	01/05/26	Nick Stevenson	Progress payment for works at Town Hall on 28/04/26	(2,000.00)	1	CSH
					(392,317.68)		
				Total Accounts Paid			
				CEO Credit Card	(1,537.90)		
				DCEO Credit Card (for office use)	(2,875.00)		
				Direct Debit and Bpay	(226,106.88)		
				EFT	(392,317.68)		
					(622,837.46)		

13.2 INVESTMENT REPORT

Applicant:	Shire of Yalgoo
Date:	19 May 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Investment Register

SUMMARY

That Council receive the investment report as at 30 April 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 30 April 2026.

Reserve #	Description	Opening	Opening Interest	Apr-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	24,710.04	303.00	0.00	0.00	1,084,407.00
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	8,209.61	101.00	0.00	0.00	343,561.00
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	13,152.02	172.78	0.00	1,848,807.65	1,862,132.45
		<u>3,240,491.00</u>	<u>49,032.67</u>	<u>576.78</u>	<u>0.00</u>	<u>0.00</u>	<u>3,290,100.45</u>

Reference	Amount	Bank	Opening	Interest	Maturity	Interest at Maturity	Total
5400702	2,534,962.33	Bendigo	31/03/2026	5.15%	29/09/2026	65,096.44	2,600,058.77
	<u>2,534,962.33</u>					<u>65,096.44</u>	

13.3 MONTHLY FINANCIAL STATEMENTS

Applicant:	Shire of Yalgoo
Date:	19 May 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Monthly Report

SUMMARY

The Financial Statements for the month ended 31 August 2025 and 30 April 2026 is presented to Council in accordance with *Regulation 34 of the Local Government (Financial Management) Regulations 1996*.

COMMENT

The Financial Statements for the period ending 31 August 2025 and 30 April 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 31 August 2025 and 30 April 2026 in accordance with *Regulation 34 of the Local Government FM Regs 1996*.



SHIRE OF YALGOO

MONTHLY FINANCIAL REPORT

For the Period Ending 31 August 2025

Budget Figures based on 24/25 Annual Budget

Shire of Yalgoo

Statement of Financial Activity

For the Period Ending 31 August 2025

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Surplus / (Deficit)	1	4,009,195	4,009,195	7,264,604		
Operating Revenue						
Rates	7	3,206,893	534,482	0	(534,482)	(100%)
Grants, Subsidies and Contributions	8(a)	5,298,501	883,084	673,672	(209,411)	(24%)
Fees and Charges	9(a)	253,035	42,173	62,243	20,070	48%
Interest Earnings	9(b)	203,430	33,905	6,530	(27,375)	(81%)
Other Revenue	9(c)	9,000	1,500	9,743	8,243	550%
Profit on Asset Disposals	5	160,694	26,782	0	(26,782)	(100%)
		9,131,553	1,521,926	752,188		
Operating Expenditure						
Employee Costs	10(a)	(2,383,772)	(397,295)	(299,765)	97,530	(25%)
Materials and Contracts	10(b)	(6,664,856)	(1,110,809)	(365,693)	745,116	(67%)
Utility Charges	10(c)	(98,350)	(16,392)	(8,392)	8,000	(49%)
Depreciation	10(d)	(1,333,372)	(222,229)	(220,904)	1,325	(1%)
Insurance	10(e)	(351,558)	(58,593)	(1,527)	57,066	(97%)
Other Expenditure	10(f)	(227,480)	(37,913)	(4,186)	33,727	(89%)
Loss on Asset Disposals	5	0	0	0	0	0%
		(11,059,388)	(1,843,231)	(900,467)		
Excluded Non-cash Activities						
Depreciation		1,333,372	222,229	220,904		
(Profit) / Loss on Asset Disposals		(160,694)	(26,782)	0		
Movement in current employee provisions		1,595	0	0		
Net Amount from Operating Activities		(753,562)	(125,860)	72,625		
Capital Revenue and Expenditure						
Grants, Subsidies and Contributions	8(b)	2,655,793	442,632	80,000	(362,632)	(82%)
Proceeds from Disposal of Assets	5	305,000	50,833	0	(50,833)	(100%)
Land and Buildings	6(a)	(1,280,000)	(213,333)	(45,930)	167,403	(78%)
Plant and Equipment	6(b)	(1,365,000)	(227,500)	(71,376)	156,124	(69%)
Furniture and Equipment	6(c)	0	0	0	0	0%
Road Infrastructure	6(d)	(2,891,999)	(482,000)	(97,765)	384,235	(80%)
Other Infrastructure	6(e)	(659,000)	(109,833)	(21,189)	88,644	(81%)
Net Amount from Capital Activities		(3,235,206)	(539,201)	(156,260)		
Financing Revenue and Expenditure						
Transfers from Reserves	3	1,322,802	220,467	0	(220,467)	(100%)
Transfers to Reserves	3	(1,343,229)	(223,872)	(5,199)	218,673	(98%)
Net Amount from Financing Activities		(20,427)	(3,405)	(5,199)		
Closing Surplus / (Deficit)	1	0	3,340,730	7,175,769		

* - the material variance adopted by Council for 2024 - 2025 is \$10,000 and 10% whichever is greater.

Shire of Yalgoo
Statement of Financial Position
As at 31 August 2025

	31 Aug 25	30 Jun 25
	\$	\$
Current Assets		
Cash and Cash Equivalents	1,692,399	1,930,864
Cash Reserves	3,245,690	3,240,491
Rates Receivables	104,602	118,274
Other Receivables	6,218,896	6,107,273
	11,261,588	11,396,902
Non-current Assets		
Receivables and Other Assets	36,801	36,801
Property, Plant and Equipment	13,651,747	13,534,440
Infrastructure	76,033,650	75,914,696
	89,722,197	89,485,937
Total Assets	100,983,785	100,882,839
Current Liabilities		
Trade and Other Liabilities	(284,032)	(274,345)
Income Received in Advance	(44,860)	(41,185)
Contract Liabilities	(276,004)	(276,004)
Employee Related Provisions	(235,234)	(300,274)
	(840,129)	(891,808)
Non-current Liabilities		
Employee Related Provisions	(75,704)	(75,704)
	(75,704)	(75,704)
Total Liabilities	(915,833)	(967,512)
Net Assets	100,067,952	99,915,327
Equity		
Accumulated Surplus	(43,255,202)	(43,107,776)
Cash Reserves	(3,245,690)	(3,240,491)
Revaluation Surplus	(53,567,060)	(53,567,060)
	(100,067,952)	(99,915,327)

Notes to the Statement of Financial Activity
For the Period Ending 31 August 2025

1. Financial Position

	31 Aug 25	30 Jun 25
	\$	\$
Current Assets		
Cash and Cash Equivalents	1,692,399	1,930,864
Cash Reserves	3,245,690	3,240,491
Rates Receivables	104,602	118,274
Other Receivables	6,218,896	6,107,273
	11,261,588	11,396,902
Current Liabilities		
Trade and Other Liabilities	(284,032)	(274,345)
Income Received in Advance	(44,860)	(41,185)
Contract Liabilities	(276,004)	(276,004)
Employee Related Provisions	(235,234)	(300,274)
	(840,129)	(891,808)
Less: Cash Reserves	(3,245,690)	(3,240,491)
Net Funding Position	7,175,769	7,264,604

2. Cash and Financial Assets

(a) Cash and Cash Equivalents

	As at	Interest	Maturity
	31 Aug 25	Rate	Date
	\$	%	
Unrestricted			
Municipal Account	1,336,687	0.00% - 0.95%	N/A
Cash on Hand	935	N/A	N/A
Term Deposits	0	N/A	N/A
	<u>1,337,622</u>		
Restricted			
Municipal Account	354,778	0.00% - 0.95%	N/A
Reserves Cash	3,245,690	0.95%	N/A
	<u>3,600,468</u>		
Total Cash and Cash Equivalents	<u>4,938,089</u>		

(b) Trust Funds

There are currently no funds held in Trust.

Notes to the Statement of Financial Activity
For the Period Ending 31 August 2025

3. Cash Reserves

	Balance 01 Jul 25 \$	Transfer from \$	Interest Received \$	Transfer to \$	Balance 31 Aug 25 \$
YTD Actual					
Employee Entitlement (Leave) Reserve	56,747	0	91	0	56,838
Plant Replacement Reserve	854,912	0	1,371	0	856,283
Sports Complex Reserve	110,329	0	177	0	110,506
Buildings Construction Reserve	186,878	0	300	0	187,178
Yalgoo Ninghan Road Reserve	1,059,394	0	1,700	0	1,061,094
Buildings Maintenance Reserve	141,954	0	228	0	142,182
Community Amenities Reserve	312,805	0	502	0	313,307
HCP Reserve	163,273	0	262	0	163,535
Yalgoo Morawa Road Reserve	335,250	0	538	0	335,788
Office Equipment and ICT Reserve	4,200	0	6	0	4,206
Natural Disaster Triggerpoint Reserve	14,750	0	24	0	14,774
	<u>3,240,491</u>	<u>0</u>	<u>5,199</u>	<u>0</u>	<u>3,245,690</u>

4. Receivables

	31 Aug 25 \$		31 Aug 25 \$
Rates Receivable		General Receivables	
Current	834	Current	94,989
Previous Year	40,222	30 Days	0
Second Previous Year	25,977	60 Days	5,750
Third Previous Year or Greater	37,569	90+ Days	0
	<u>104,602</u>		<u>100,739</u>

5. Disposal of Assets

	Annual Budget Profit \$	Annual Budget Loss \$	YTD Proceeds on Disposal \$	YTD Actual Profit \$	YTD Actual Loss \$
Plant and Equipment					
Grader	90,000	0	0	0	0
Drop Deck Float	50,000	0	0	0	0
Toyota RAV 4	8,700	0	0	0	0
Toyota Fortuna	2,987	0	0	0	0
Mitsubishi Pajero	975	0	0	0	0
Prime Mover (YA 807)	8,032	0	0	0	0
	<u>160,694</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 August 2025

6. Capital Acquisitions

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	Var \$	Var %	Explanation of Variance and Project Update
	\$	\$	\$	\$	%	
Town Hall	300,000	50,000	45,123	(4,877)	(10%)	Kitchen close to finished. Painting ongoing. Plumbing and electrical work to complete in next 30 days
Other Recreation Land	150,000	25,000	0	(25,000)	(100%)	Not started
Anthropology Report Cemetery	35,000	5,833	0	(5,833)	(100%)	Not started
Depot Storage Shed	295,000	49,167	0	(49,167)	(100%)	Not started
Economic Development Building	500,000	83,333	0	(83,333)	(100%)	Not started
Depot Buildings	0	0	1,334	1,334	0%	Greenhouse complete
Administration Building	0	0	(527)	(527)	0%	Accrual from 24/25
	1,280,000	213,333	45,930			

6. Capital Acquisitions

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance and Project Update
DFES Tank	35,000	5,833	0	(5,833)	(100%)	
Law, Order and Public Safety Equipmen	250,000	41,667	0	(41,667)	(100%)	Not purchased
Grader	450,000	75,000	0	(75,000)	(100%)	Not purchased
Box Top Trailer	10,000	1,667	0	(1,667)	(100%)	
Satellite Phones and Vehicle Tracking	10,000	1,667	0	(1,667)	(100%)	
2 x Cranes	15,000	2,500	0	(2,500)	(100%)	
Drop Deck Float	150,000	25,000	0	(25,000)	(100%)	Not purchased
Pole Mounted Camera	20,000	3,333	0	(3,333)	(100%)	
Other Plant and Equipment	60,000	10,000	10,315	315	3%	Pressure washer
RAV 4 Replacement	70,000	11,667	0	(11,667)	(100%)	Not purchased
Motor Vehicle	50,000	8,333	0	(8,333)	(100%)	
Computer Systems Upgrades	135,000	22,500	0	(22,500)	(100%)	Not purchased
Conference Equipment	35,000	5,833	0	(5,833)	(100%)	
External Monitor Display	25,000	4,167	0	(4,167)	(100%)	
Used 12 Seater Bus or Van	50,000	8,333	0	(8,333)	(100%)	
2025 SR5 Hilux	0	0	61,061	61,061	0%	Works Manager vehicle
	1,365,000	227,500	71,376			

(c) Furniture and Equipment

There are no budget items

	0	0	0
	0	0	0

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 August 2025

Agenda – Ordinary Council Meeting – Friday 29th May 2026

6. Capital Acquisitions (Continued)

(d) Road Infrastructure

	Annual Budget	YTD Budget	YTD Actual	Var	Var	Explanation of Variance and Project Update
	\$	\$	\$	\$	%	
Piesse St	100,000	16,667	0	(16,667)	(100%)	Not started
Paynes Find Town Rd	150,000	25,000	0	(25,000)	(100%)	Completed at 30 Jun 25
LRCI - Yalgoo Ninghan Rd	592,977	98,830	16,396	(82,433)	(83%)	Waiting on quotes and work should start in November
LRCI - Morawa - Yalgoo Rd	60,000	10,000	0	(10,000)	(100%)	Grid to be installed in October
Jokers Mine Rd	40,000	6,667	0	(6,667)	(100%)	
Other Road Construction	835,000	139,167	0	(139,167)	(100%)	Grid to be installed in October (boundary grid)
Roads to Recovery	664,022	110,670	0	(110,670)	(100%)	Not started
Regional Roads Group	450,000	75,000	81,369	6,369		8% Preliminary work done. Final works to start in November
	2,891,999	482,000	97,765			

(e) Other Infrastructure

Tennis Court	100,000	16,667	21,189	4,522		27% Should be complete by mid-October
Water Treatment Railway Bore	100,000	16,667	0	(16,667)	(100%)	Not started
Tourist Projects	50,000	8,333	0	(8,333)	(100%)	
Paynes Find Entry Statement	19,000	3,167	0	(3,167)	(100%)	
TOUR - Infrastructure Other	200,000	33,333	0	(33,333)	(100%)	Not started
Drainage Outside BUA	100,000	16,667	0	(16,667)	(100%)	Not started
Street Lighting	50,000	8,333	0	(8,333)	(100%)	
ADMIN - Infrastructure Other	40,000	6,667	0	(6,667)	(100%)	
	659,000	109,833	21,189			

Total Capital Expenditure	6,195,999	1,032,667	236,260			
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Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 August 2025

Agenda – Ordinary Council Meeting – Friday 29th May 2026

7. Rating Information

	Rateable Value	Rate in	Number of Properties	Annual Budget Revenue	YTD Actual Revenue	Var	Var %	Explanation of Variance
	\$	\$	\$	\$	\$	\$	%	
General Rates								
GRV - Townsites Improved	389,033	0.08067	36	31,383	0	(31,383.29)	(100%)	Rates not raised
GRV - Townsites Improved Vacant	0	0.08067	0	0	0	0.00	0%	
GRV - Mining Infrastructure	1,473,400	0.30643	8	451,487	0	(451,487.00)	(100%)	Rates not raised
UV - Pastoral / Rural	937,583	0.07115	23	66,710	0	(66,710.03)	(100%)	Rates not raised
UV - Mining / Mining Tenements	6,945,833	0.32960	141	2,289,347	0	(2,289,346.56)	(100%)	Rates not raised
UV - Exploration / Prospecting	1,493,482	0.21672	213	323,666	0	(323,666.42)	(100%)	Rates not raised
				3,162,593	0			
Minimum Payment								
GRV - Townsites Improved	6,462	300	5	1,500	0	(1,500.00)	(100%)	Rates not raised
GRV - Townsites Improved Vacant	1,570	300	12	3,600	0	(3,600.00)	(100%)	Rates not raised
GRV - Mining Infrastructure	20	300	1	300	0	(300.00)	(100%)	Rates not raised
UV - Pastoral / Rural	10,008	300	8	2,400	0	(2,400.00)	(100%)	Rates not raised
UV - Mining / Mining Tenements	5,949	300	10	3,000	0	(3,000.00)	(100%)	Rates not raised
UV - Exploration / Prospecting	80,531	300	95	28,500	0	(28,500.00)	(100%)	Rates not raised
				39,300	0			
Total General and Minimum Rates				3,201,893	0			
Other Rate Revenue								
Rates Written-off				0	0	0.00	0%	
Interim and Back Rates				5,000	0	(5,000.00)	(100%)	No interim or back rates
Total Funds Raised from Rates				3,206,893	0			

8. Grants, Subsidies and Contributions

(a) Operating Revenue

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
Reimbursement of Debt Collection Costs	2,750	458	0	(458)	(100%)	
Financial Assistance Grant - General	274,572	45,762	320,362	274,600	600%	Budget profile is monthly
Financial Assistance Grant - Roads	40,551	6,759	102,976	96,217	1,424%	Budget profile is monthly
Fire Grants	38,123	6,354	12,308	5,954	94%	
Health Reimbursements	2,750	458	0	(458)	(100%)	
Road Use Agreement Golden Grove	150,000	25,000	0	(25,000)	(100%)	Raise debtor / update RUA
Road Use Agreement Rothsay Deflector	80,000	13,333	0	(13,333)	(100%)	Raise debtor / update RUA
Direct Road Grant (MRWA)	224,255	37,376	229,282	191,906	513%	Budget profile is monthly
Healthy Community Projects - Silverlake	4,000	667	0	(667)	(100%)	
Admin Reimbursements	2,500	417	0	(417)	(100%)	
Fuel Tax Credits	25,000	4,167	3,787	(380)	(9%)	
Tourism Contributions and Donations	54,000	9,000	0	(9,000)	(100%)	
Flood Damage reimbursements	4,400,000	733,333	0	(733,333)	(100%)	Budget profile. No Flood Damage
Insurance Recoveries	0	0	412	412	0%	
Event Contributions	0	0	4,545	4,545	0%	
	5,298,501	883,084	673,672			

(b) Capital Revenue

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
General Purpose Grant Funding	1,359,771	226,629	0	(226,629)	(100%)	Audit to complete
Roads to Recovery	664,022	110,670	0	(110,670)	(100%)	Work not started
Fire Grants	32,000	5,333	0	(5,333)	(100%)	
Regional Road Group Grants (MRWA)	300,000	50,000	80,000	30,000	60%	Budget profile. Timing of claims
Halls Contributions and Donations	300,000	50,000	0	(50,000)	(100%)	Received in 24/25
	2,655,793	442,632	80,000			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 August 2025

Agenda – Ordinary Council Meeting – Friday 29th May 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	333	0	(333)	(100%)	
3030121	RATES - Account Enquiry Charges	500	83	91	8	9%	
3050221	ANIMAL - Animal Registration Fees	250	42	250	208	500%	
3050240	ANIMAL - Fines and Penalties	1,000	167	0	(167)	(100%)	
3070421	HEALTH - Health Regulatory Licenses	185	31	0	(31)	(100%)	
3090101	STF HOUSE - Staff Rental Reimbursements	16,000	2,667	4,300	1,633	61%	
3090235	OTH HOUSE - Other Income	0	0	2,608	2,608	0%	
3100120	SAN - Domestic Refuse Collection Charges	11,150	1,858	0	(1,858)	(100%)	
3100200	SAN OTH - Commercial Collection Charge	3,500	583	0	(583)	(100%)	
3100321	SEW - Septic Tank Inspection Fees	500	83	0	(83)	(100%)	
3100623	PLAN - Fees & Charges	2,000	333	0	(333)	(100%)	
3100720	COM AMEN - Cemetery Fees	1,500	250	1,327	1,077	431%	
3100723	COM AMEN - Community Bus Fees	2,000	333	0	(333)	(100%)	
3110120	HALLS - Town Hall Hire	0	0	73	73	0%	
3110320	REC - Fees & Charges	150	25	0	(25)	(100%)	
3110321	REC - Core Stadium Hire	500	83	0	(83)	(100%)	
3110322	REC - Oval/Reserve Hire	500	83	0	(83)	(100%)	
3110324	REC - Mens Shed Hire Fees	200	33	0	(33)	(100%)	
3110620	HERITAGE - Sale of History Books	100	17	0	(17)	(100%)	
3110720	OTH CUL - Sales Arts and Cultural Centre	2,500	417	0	(417)	(100%)	
3110721	OTH CUL - Chapel and Museum Fees	1,000	167	55	(112)	(67%)	
3130221	TOUR - Caravan Park Tourism Sales (Shirts ar	500	83	0	(83)	(100%)	
3130222	TOUR - Caravan Park Chalet Revenue	140,000	23,333	13,055	(10,279)	(44%)	Partly allocated to camp site fees
3130223	TOUR - Caravan Park Shop Sales	5,000	833	756	(77)	(9%)	
3130224	TOUR - Prospecting Permits	1,000	167	86	(80)	(48%)	
3130225	TOUR - Caravan Park Camp Site Fees	55,000	9,167	36,019	26,852	293%	Budget profile spread evenly
3130228	TOUR - Tourism Sales	0	0	58	58	0%	
3130302	BUILD - Commissions - BSL & CTF	500	83	0	(83)	(100%)	
3130320	BUILD - Fees & Charges (Licences)	2,500	417	100	(317)	(76%)	
3140120	PRIVATE - Private Works Income	3,000	500	3,465	2,965	593%	
		253,035	42,173	62,243			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 August 2025

Agenda – Ordinary Council Meeting – Friday 29th May 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	20,000	3,333	1,174	(2,160)	(65%)	
3030245	GEN PUR - Interest Earned - Reserve Funds	173,430	28,905	5,199	(23,706)	(82%)	Interest will be less than 24/25
3030246	GEN PUR - Interest Earned - Municipal Funds	10,000	1,667	158	(1,509)	(91%)	
		203,430	33,905	6,530			

(c) Other Revenue

3050502	ESL BFB - Admin Fee/Commission	4,000	667	0	(667)	(100%)	
3110702	OTH CUL - Commissions	500	83	0	(83)	(100%)	
3120502	LICENSING - Transport Licensing Commission	4,500	750	598	(152)	(20%)	
3140235	ADMIN - Other Administration Income	0	0	9,145	9,145	0%	
		9,000	1,500	9,743			

(d) Profit on Asset Disposals

3120390	PLANT - Profit on Disposal of Assets	148,032	24,672	0	(24,672)	(100%)	Timing of disposals
3140290	ADMIN - Profit on Disposal of Assets	12,662	2,110	0	(2,110)	(100%)	
		160,694	26,782	0			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 31 August 2025

Agenda – Ordinary Council Meeting – Friday 29th May 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	(219)	(219)	0%	
2090189	STF HOUSE - Staff Housing Building Mtce	0	0	(1,689)	(1,689)	0%	
2100117	SAN - General Tip Maintenance	(7,000)	(1,167)	(392)	774	(66%)	
2100711	COM AMEN - Cemetery Maintenance	(2,500)	(417)	(437)	(21)	5%	
2100789	COM AMEN - Public Conveniences Mtce	(20,000)	(3,333)	(3,033)	300	(9%)	
2110189	HALLS - Town Halls and Public Bldg Mtce	(4,000)	(667)	(5,118)	(4,451)	668%	
2110300	REC - Employee Costs	0	0	(333)	(333)	0%	
2110360	REC - Recreation Grounds Maintenance	(111,400)	(18,567)	(12,609)	5,957	(32%)	
2110365	REC - Parks & Gardens Maintenance	0	0	(157)	(157)	0%	
2110389	REC - Other Rec Facilities Building Mtce	(57,000)	(9,500)	(15,886)	(6,386)	67%	
2110689	HERITAGE - Building Maintenance	(1,800)	(300)	(176)	124	(41%)	
2110700	OTH CUL - Employee Costs	(128,509)	(21,418)	(23,617)	(2,199)	10%	
2110725	OTH CUL - Festival & Events	0	0	757	757	0%	
2110789	OTH CUL - Building Maintenance	(3,500)	(583)	(721)	(137)	24%	
2120211	ROADM - Road Maintenance	(560,000)	(93,333)	(25,957)	67,376	(72%)	Expenditure less than expected
2120221	ROADM - Road Maintenance Flood Damage	0	0	0	0	0%	
2120236	ROADM - Street Trees and Watering	(1,200)	(200)	0	200	(100%)	
2120288	ROADM - Depot Building Operations	(2,200)	(367)	(376)	(10)	3%	
2120289	ROADM - Depot Building Maintenance	(3,500)	(583)	(34,785)	(34,202)	5,863%	Incorrect allocation. Need to investigate
2120504	LICENSING - Training & Development	0	0	0	0	0%	
2120665	AERO - Airstrip & Grounds Mtce	(7,000)	(1,167)	(511)	655	(56%)	
2120689	AERO - Building Maintenance	(7,000)	(1,167)	(235)	931	(80%)	
2130200	TOUR - Employee Costs	(112,670)	(18,778)	(20,638)	(1,860)	10%	
2130204	TOUR - Training & Development	0	0	0	0	0%	

10. Operating Expenditure (Continued)

(a) Employee Costs (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2130213	TOUR - Jokers Tunnel Maintenance	(750)	(125)	(490)	(365)	292%	
2130214	TOUR - Yalgoo Lookout Maintenance	(500)	(83)	0	83	(100%)	
2130267	TOUR - Caravan Park General Operation	(3,500)	(583)	0	583	(100%)	
2130288	TOUR - Building Operations	0	0	0	0	0%	
2130289	TOUR - Building Maintenance	(20,000)	(3,333)	(3,559)	(225)	7%	
2130855	OTH ECON - Community Bus	0	0	0	0	0%	
2140187	PRIVATE - Other Expenses	(1,000)	(167)	(216)	(49)	30%	
2140200	ADMIN - Employee Costs	(752,500)	(125,417)	(83,564)	41,853	(33%)	Staffing levels
2140202	ADMIN - Superannuation	0	0	(18,821)	(18,821)	0%	In 25/26 budget
2140204	ADMIN - Training & Development	(25,000)	(4,167)	0	4,167	(100%)	
2140205	ADMIN - Recruitment	0	0	0	0	0%	
2140206	ADMIN - Fringe Benefits Tax (FBT)	(40,000)	(6,667)	(8,352)	(1,685)	25%	
2140208	ADMIN - Other Employee Expenses	0	0	(3,260)	(3,260)	0%	
2140209	ADMIN - Travel & Accommodation	(5,000)	(833)	(35)	798	(96%)	
2140263	ADMIN - Courses Seminars & Conference	(7,500)	(1,250)	(221)	1,029	(82%)	
2140289	ADMIN - Building Maintenance	(32,000)	(5,333)	(1,591)	3,742	(70%)	
2140300	PWO - Employee Costs	(245,220)	(40,870)	(16,684)	24,186	(59%)	Staffing levels
2140304	PWO - Training & Development	(10,000)	(1,667)	0	1,667	(100%)	
2140307	PWO - Protective Clothing	0	0	0	0	0%	
2140308	PWO - Other Employee Expenses	(3,500)	(583)	(1,859)	(1,276)	219%	
2140309	PWO - Travel & Accommodation	(3,500)	(583)	0	583	(100%)	
2140323	PWO - Sick Pay	(18,525)	(3,088)	(6,623)	(3,535)	114%	
2140324	PWO - Annual Leave	(108,822)	(18,137)	0	18,137	(100%)	Software allocation into Synergy
2140325	PWO - Public Holidays	(37,046)	(6,174)	0	6,174	(100%)	
2140326	PWO - Long Service Leave	0	0	0	0	0%	
2140328	PWO - Supervision	0	0	(9,899)	(9,899)	0%	
2140330	PWO - OHS and Toolbox Meetings	0	0	(229)	(229)	0%	
2140344	PWO - Superannuation	(165,000)	(27,500)	(25,366)	2,134	(8%)	
2140366	PWO - Insurance Workers Compensation	0	0	0	0	0%	
2140362	PWO - Asset Management	0	0	(863)	(863)	0%	
2140400	POC - Internal Plant Repairs	(1,500)	(250)	(2,465)	(2,215)	886%	
Multiple	Labour Overheads (exc Capex)	126,371	21,062	30,465	9,403	45%	
Multiple	Staff Housing and Admin Allocations	0	0	0	0	0%	
		(2,383,772)	(397,295)	(299,765)			

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)	(1,250)	0	1,250	(100%)	
2030113	RATES - Title/Company Searches	(5,000)	(833)	0	833	(100%)	
2030114	RATES - Debt Collection Expenses	(15,000)	(2,500)	(109)	2,391	(96%)	
2030152	RATES - Consultants	(42,500)	(7,083)	(3,160)	3,923	(55%)	
2030187	RATES - Other Expenses Relating To Rates	(500)	(83)	0	83	(100%)	
2030211	GEN PUR - Bank Fees & Charges	0	0	0	0	0%	
2030260	MEMBERS - Conference Expenses	0	0	0	0	0%	
2040101	MEMBERS - Conferences and Accommodatic	(25,000)	(4,167)	(7,546)	(3,379)	81%	
2040104	MEMBERS - Training & Development	(20,000)	(3,333)	0	3,333	(100%)	
2040115	MEMBERS - Printing and Stationery	0	0	0	0	0%	
2040116	MEMBERS - Election Expenses	(7,500)	(1,250)	0	1,250	(100%)	
2040141	MEMBERS - Subscriptions & Publications	(36,000)	(6,000)	(18,606)	(12,606)	210%	Budget profile
2040152	MEMBERS - Consultants	(100,000)	(16,667)	0	16,667	(100%)	Expenditure less than expected
2040187	MEMBERS - Other Expenses	(5,000)	(833)	(100)	733	(88%)	
2040184	MEMBERS - Receptions & Refreshments	0	0	(780)	(780)	0%	
2040193	MEMBERS - Receptions & Refreshments.	(7,500)	(1,250)	(139)	1,111	(89%)	
2050109	FIRE - Travel & Accommodation	0	0	(666)	(666)	0%	
2050113	FIRE - Fire Prevention and Planning	0	0	(2,053)	(2,053)	0%	
2050117	FIRE - CESM	0	0	423	423	0%	
2050165	FIRE - Maintenance/Operations	(25,000)	(4,167)	(369)	3,797	(91%)	
2050189	FIRE - Building Maintenance	0	0	(323)	(323)	0%	
2050266	ANIMAL - Contract Ranger Services	(42,000)	(7,000)	(5,635)	1,365	(20%)	
2050267	ANIMAL - Sterilisation Program	0	0	0	0	0%	
2050269	ANIMAL - Sterilisation Program.	(7,500)	(1,250)	0	1,250	(100%)	
2050287	ANIMAL - Other Expenditure	(5,000)	(833)	0	833	(100%)	
2070411	HEALTH - Contract EHO	(5,000)	(833)	(1,855)	(1,021)	123%	
2070412	HEALTH - Analytical Expenses	(1,000)	(167)	(377)	(211)	126%	
2070487	HEALTH - Other Expenses	(1,000)	(167)	0	167	(100%)	
2070553	PEST - Pest Control Programs	0	0	0	0	0%	
2070554	PEST - Mosquito Control Expenses	(3,500)	(583)	0	583	(100%)	
2070766	OTH HEALTH - Dental Services Expenses	(500)	(83)	0	83	(100%)	
2070789	OTH HEALTH - Building Maintenance	(500)	(83)	0	83	(100%)	
2080254	OTHER ED - Community Development Fund	(2,500)	(417)	0	417	(100%)	
2090165	STF HOUSE - Maintenance/Operations	0	0	0	0	0%	

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2090189	STF HOUSE - Staff Housing Building Mtce	(55,000)	(9,167)	(20,391)	(11,224)	122%	Gerocool aircon replacements
2100111	SAN - Waste Collection	(20,000)	(3,333)	(3,002)	331	(10%)	
2100117	SAN - General Tip Maintenance	(4,000)	(667)	0	667	(100%)	
2100118	SAN - Purchase of Bins (Sulo and Other)	(2,000)	(333)	0	333	(100%)	
2100211	SAN OTH - Waste Collection	(20,000)	(3,333)	0	3,333	(100%)	
2100650	PLAN - Contract Town Planning	(7,500)	(1,250)	0	1,250	(100%)	
2100652	PLAN - Consultants	(10,000)	(1,667)	0	1,667	(100%)	
2100711	COM AMEN - Cemetery Maintenance	(2,500)	(417)	0	417	(100%)	
2100789	COM AMEN - Public Conveniences Mtce	(5,000)	(833)	(1,271)	(438)	53%	
2110188	HALLS - Town Halls and Public Bldg Ops	0	0	(352)	(352)	0%	
2110189	HALLS - Town Halls and Public Bldg Mtce	(3,500)	(583)	(1,524)	(940)	161%	
2110360	REC - Recreation Grounds Maintenance	(230,500)	(38,417)	(1,400)	37,016	(96%)	Expenditure less than expected
2110365	REC - Parks & Gardens Maintenance	0	0	(220)	(220)	0%	
2110389	REC - Other Rec Facilities Building Mtce	(15,500)	(2,583)	(4,027)	(1,444)	56%	
2110465	TV RADIO - Re-Broadcasting Maintenance	(5,000)	(833)	(1,481)	(648)	78%	
2110516	LIBRARY - Postage and Freight	(500)	(83)	0	83	(100%)	
2110587	LIBRARY - Other Expenses	(1,500)	(250)	0	250	(100%)	
2110689	HERITAGE - Building Maintenance	(11,750)	(1,958)	0	1,958	(100%)	
2110652	HERITAGE - Consultants	(50,000)	(8,333)	0	8,333	(100%)	
2110700	OTH CUL - Community Events	0	0	(22,069)	(22,069)	0%	In 25/26 budget
2110717	OTH CUL - Community Arts	(20,000)	(3,333)	0	3,333	(100%)	
2110724	OTH CUL - Artwork Purchases	(2,500)	(417)	0	417	(100%)	
2110725	OTH CUL - Festival & Events	(70,000)	(11,667)	(1,745)	9,921	(85%)	
2110741	OTH CUL - Subscriptions & Memberships	0	0	(2,800)	(2,800)	0%	
2110789	OTH CUL - Building Maintenance	(2,500)	(417)	(392)	24	(6%)	
2120211	ROADM - Road Maintenance	(12,597)	(2,100)	(20,090)	(17,991)	857%	Potholes repaired
2120221	ROADM - Road Maintenance Flood Damage	(4,400,000)	(733,333)	0	733,333	(100%)	Budget profile. No Flood Damage
2120231	ROADM - Small Plant and Equipment	0	0	(5,478)	(5,478)	0%	
2120236	ROADM - Street Trees and Watering	(5,000)	(833)	0	833	(100%)	
2120237	ROADM - Signs Repaired /Replaced	(5,000)	(833)	0	833	(100%)	
2120239	ROADM - Road Mtce - Vegetation and Weeds	(15,000)	(2,500)	0	2,500	(100%)	
2120241	ROADM - Road Inspections after rain	(5,000)	(833)	0	833	(100%)	
2120242	ROADM - Roman Expenses	(8,500)	(1,417)	0	1,417	(100%)	
2120252	ROADM - Consultants	(20,000)	(3,333)	(24,920)	(21,587)	648%	Talis consulting started road valuation

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2120289	ROADM - Depot Building Maintenance	(11,750)	(1,958)	(3,361)	(1,402)	72%	
2120516	LICENSING - Postage and Freight	0	0	0	0	0%	
2120665	AERO - Airstrip & Grounds Maintenance	(8,000)	(1,333)	(956)	377	(28%)	
2120687	AERO - Expenses Relating To Aerodromes	(1,500)	(250)	0	250	(100%)	
2120689	AERO - Building Maintenance	(1,000)	(167)	0	167	(100%)	
2130165	RURAL - MRVC	0	0	(46,027)	(46,027)	0%	In 25/26 budget
2130211	TOUR - Tourism Promotion	(35,000)	(5,833)	(23,570)	(17,737)	304%	Geotourism Paid. Budget profile
2130213	TOUR - Jokers Tunnel Maintenance	(2,000)	(333)	0	333	(100%)	
2130214	TOUR - Yalgoo Lookout Maintenance	(1,000)	(167)	0	167	(100%)	
2130265	TOUR - Maintenance/Operations	0	0	(93)	(93)	0%	
2130266	TOUR - Caravan Park General Maintenance	0	0	0	0	0%	
2130267	TOUR - Caravan Park General Operation	(37,500)	(6,250)	(3,700)	2,550	(41%)	
2130270	TOUR - Website Development	(12,000)	(2,000)	0	2,000	(100%)	
2130286	TOUR - Expensed Minor Asset Purchases	0	0	0	0	0%	
2130289	TOUR - Building Maintenance	(5,000)	(833)	(268)	565	(68%)	
2130293	TOUR - Healthy Community Activities Others	(20,000)	(3,333)	0	3,333	(100%)	
2130242	TOUR - Festivals & Events	(50,000)	(8,333)	0	8,333	(100%)	
2130296	TOUR - Healthy Community Projects	0	0	(136)	(136)	0%	
2130350	BUILD - Contract Building Services	(5,000)	(833)	0	833	(100%)	
2130640	ECON DEV - Advertising & Promotion	(5,000)	(833)	0	833	(100%)	
2130642	ECON DEV - Projects	(185,000)	(30,833)	0	30,833	(100%)	No work done
2130652	ECON DEV - Consultants	(50,000)	(8,333)	0	8,333	(100%)	
2140201	ADMIN - Salaries & Wages	(110,000)	(18,333)	(3,764)	14,569	(79%)	Expenditure less than expected
2140204	ADMIN - Training & Development	0	0	0	0	0%	
2140205	ADMIN - Recruitment	(5,000)	(833)	0	833	(100%)	
2140209	ADMIN - Travel & Accommodation	0	0	0	0	0%	
2140215	ADMIN - Printing and Stationery	(7,500)	(1,250)	(1,998)	(748)	60%	
2140216	ADMIN - Postage and Freight	(2,500)	(417)	(1,660)	(1,244)	298%	
2140217	ADMIN - Computer Maintenance and Support	(65,000)	(10,833)	(8,448)	2,385	(22%)	
2140220	ADMIN - Communication Expenses	0	0	(109)	(109)	0%	
2140221	ADMIN - Information Technology	0	0	0	0	0%	
2140223	ADMIN - Bank Charges	(5,000)	(833)	(834)	(0)	0%	
2140226	ADMIN - Office Equipment Mtce	(13,500)	(2,250)	(7,168)	(4,918)	219%	
2140227	ADMIN - Records Management	(45,000)	(7,500)	0	7,500	(100%)	

Shire of Yalgoo
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10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2140229	ADMIN - Software Licencing	(47,500)	(7,917)	0	7,917	(100%)	
2140240	ADMIN - Advertising and Promotion	(4,000)	(667)	0	667	(100%)	
2140241	ADMIN - Subscriptions and Memberships	0	0	(12,275)	(12,275)	0%	Councilconnect Subscription
2140252	ADMIN - Consultants	(85,000)	(14,167)	(7,787)	6,379	(45%)	
2140263	ADMIN - Courses Seminars & Conference	0	0	(2,821)	(2,821)	0%	
2140264	ADMIN - License & Permits	(1,500)	(250)	(36)	214	(85%)	
2140265	ADMIN - Maintenance/Operations	0	0	0	0	0%	
2140276	ADMIN - Occupational Health & Safety	(5,000)	(833)	0	833	(100%)	
2140279	ADMIN - Telephone & Internet	(40,000)	(6,667)	(8,088)	(1,421)	21%	
2140284	ADMIN - Audit Fees	(60,000)	(10,000)	0	10,000	(100%)	No fees paid yet
2140285	ADMIN - Legal Expenses	(75,000)	(12,500)	(59,140)	(46,640)	373%	Budget in 25/26 corrects for the amount
2140286	ADMIN - Expensed Minor Asset Purchases	0	0	0	0	0%	
2140287	ADMIN - Other Expenses	(15,000)	(2,500)	0	2,500	(100%)	
2140289	ADMIN - Building Maintenance	(7,500)	(1,250)	(3,757)	(2,507)	201%	
2140304	PWO - Training & Development	(17,500)	(2,917)	0	2,917	(100%)	
2140305	PWO - Recruitment	(10,000)	(1,667)	(3,850)	(2,183)	131%	
2140307	PWO - Protective Clothing	(1,100)	(183)	(812)	(629)	343%	
2140309	PWO - Travel & Accommodation	(7,500)	(1,250)	0	1,250	(100%)	
2140316	PWO - Postage and Freight	0	0	0	0	0%	
2140330	PWO - OHS and Toolbox Meetings	(15,000)	(2,500)	(2,184)	316	(13%)	
2140362	PWO - Asset Management	0	0	(8,366)	(8,366)	0%	
2140364	PWO - Satellite Phone & Tracking Expenses	(2,500)	(417)	(1,491)	(1,074)	258%	
2140365	PWO - Maintenance/Operations	0	0	0	0	0%	
2140387	PWO - Other Expenses	(5,000)	(833)	0	833	(100%)	
2140401	POC - Blades & Tynes	(12,000)	(2,000)	0	2,000	(100%)	
2140411	POC - External Parts & Repairs	(140,000)	(23,333)	(23,015)	318	(1%)	
2140412	POC - Fuels and Oils	(175,000)	(29,167)	(12,464)	16,703	(57%)	Expenditure less than expected
2140413	POC - Tyres and Tubes	(20,000)	(3,333)	(207)	3,127	(94%)	
2140415	POC - Workshop Consumables	(10,000)	(1,667)	(2,572)	(905)	54%	
2140416	POC - Licences/Registrations	(25,000)	(4,167)	(9,618)	(5,452)	131%	
2140418	POC - Expendable Tools / Consumables	(15,000)	(2,500)	0	2,500	(100%)	
Multiple	Plant Recoveries (exc Capex)	189,841	31,640	47,340	15,700	50%	Allocation higher than expected
		(6,664,856)	(1,110,809)	(365,693)			

10. Operating Expenditure (Continued)

(c) Utility Charges

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2050189	FIRE - Building Maintenance	0	0	(105)	(105)	0%	
2070789	OTH HEALTH - Building Maintenance	(1,250)	(208)	0	208	(100%)	
2090189	STF HOUSE - Staff Housing Building Mtce	(16,550)	(2,758)	(2,929)	(170)	6%	
2100789	COM AMEN - Public Conveniences Mtce	(7,500)	(1,250)	(170)	1,080	(86%)	
2110189	HALLS - Town Halls and Public Bldg Mtce	(6,050)	(1,008)	(310)	698	(69%)	
2110360	REC - Recreation Grounds Maintenance	(9,750)	(1,625)	(133)	1,492	(92%)	
2110388	REC - Building Operations	0	0	0	0	0%	
2110389	REC - Other Rec Facilities Building Mtce	(10,200)	(1,700)	(826)	874	(51%)	
2110689	HERITAGE - Building Maintenance	(4,050)	(675)	(181)	494	(73%)	
2120234	ROADM - Street Lighting	(12,000)	(2,000)	(1,009)	991	(50%)	
2120289	ROADM - Depot Building Maintenance	(4,850)	(808)	(456)	353	(44%)	
2130267	TOUR - Caravan Park General Operation	(19,500)	(3,250)	(532)	2,718	(84%)	
2130289	TOUR - Building Maintenance	0	0	(1,476)	(1,476)	0%	
2140231	ADMIN - Electricity	(3,500)	(583)	0	583	(100%)	
2140280	ADMIN - Water	(1,500)	(250)	0	250	(100%)	
2140289	ADMIN - Building Maintenance	(1,650)	(275)	(265)	10	(4%)	
		(98,350)	(16,392)	(8,392)			

(d) Depreciation

2040192	MEMBERS - Depreciation	(549)	(92)	(91)	1	(1%)	Asset Register closed
2050192	FIRE - Depreciation	(1,718)	(286)	(285)	2	(1%)	Asset Register closed
2050292	ANIMAL - Depreciation	(151)	(25)	(25)	0	(1%)	Asset Register closed
2050392	OLOPS - Depreciation	(719)	(120)	(119)	1	(1%)	Asset Register closed
2070692	PREV OTH - Depreciation	(1,553)	(259)	(257)	2	(1%)	Asset Register closed
2090192	STF HOUSE - Depreciation	(37,451)	(6,242)	(6,205)	37	(1%)	Asset Register closed
2090292	OTH HOUSE - Depreciation	(4,569)	(762)	(757)	5	(1%)	Asset Register closed
2100792	COM AMEN - Depreciation	(21,575)	(3,596)	(3,574)	21	(1%)	Asset Register closed
2110192	HALLS - Depreciation	(14,541)	(2,424)	(2,409)	14	(1%)	Asset Register closed
2110392	REC - Depreciation	(76,118)	(12,686)	(12,611)	76	(1%)	Asset Register closed
2110692	HERITAGE - Depreciation	(10,464)	(1,744)	(1,734)	10	(1%)	Asset Register closed
2110792	OTH CUL - Depreciation	(91,471)	(15,245)	(15,154)	91	(1%)	Asset Register closed
2120292	ROADM - Depreciation	(595,730)	(99,288)	(98,696)	592	(1%)	Asset Register closed
2120692	AERO - Depreciation	(24,597)	(4,100)	(4,075)	24	(1%)	Asset Register closed
2130292	TOUR - Depreciation	(85,259)	(14,210)	(14,125)	85	(1%)	Asset Register closed

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10. Operating Expenditure (Continued)

(d) Depreciation (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2140292	ADMIN - Depreciation	(35,688)	(5,948)	(5,913)	35	(1%)	Asset Register closed
2140492	POC - Depreciation	(331,219)	(55,203)	(54,874)	329	(1%)	Asset Register closed
		(1,333,372)	(222,229)	(220,904)			

(e) Insurance

2040130	MEMBERS - Insurance Expenses	(1,107)	(185)	0	185	(100%)	
2050130	FIRE - Insurance Expenses	(2,977)	(496)	0	496	(100%)	
2050189	FIRE - Building Maintenance	(1,217)	(203)	0	203	(100%)	
2070789	OTH HEALTH - Building Maintenance	(3,750)	(625)	0	625	(100%)	
2090189	STF HOUSE - Staff Housing Building Mtce	(16,682)	(2,780)	0	2,780	(100%)	
2100117	SAN - General Tip Maintenance	(171)	(29)	0	29	(100%)	
2100711	COM AMEN - Cemetery Maintenance	(419)	(70)	0	70	(100%)	
2100789	COM AMEN - Public Conveniences Mtce	(2,754)	(459)	0	459	(100%)	
2110189	HALLS - Town Halls and Public Bldg Mtce	(3,552)	(592)	0	592	(100%)	
2110360	REC - Recreation Grounds Maintenance	(19,249)	(3,208)	0	3,208	(100%)	
2110389	REC - Other Rec Facilities Building Mtce	(20,514)	(3,419)	0	3,419	(100%)	
2110487	TV RADIO - Other Expenses	(160)	(27)	0	27	(100%)	
2110689	HERITAGE - Building Maintenance	(4,491)	(749)	0	749	(100%)	
2110700	OTH CUL - Employee Costs	(4,781)	(797)	0	797	(100%)	
2110789	OTH CUL - Building Maintenance	(4,200)	(700)	0	700	(100%)	
2120665	AERO - Airstrip & Grounds Maintenance	(6,016)	(1,003)	0	1,003	(100%)	
2130200	TOUR - Employee Costs	(4,867)	(811)	0	811	(100%)	
2130213	TOUR - Jokers Tunnel Maintenance	(41)	(7)	0	7	(100%)	
2130214	TOUR - Yalgoo Lookout Maintenance	(41)	(7)	0	7	(100%)	
2130267	TOUR - Caravan Park General Operation	(2,295)	(383)	0	383	(100%)	
2130290	TOUR - Healthy Community Activities	(1,528)	(255)	0	255	(100%)	
2130602	ECON DEV - Fuel Station Maintenance	(303)	(51)	0	51	(100%)	
2130630	ECON DEV - Insurance Expenses	(16,879)	(2,813)	0	2,813	(100%)	
2140230	ADMIN - Insurance Expenses (Other)	(71,835)	(11,973)	(1,527)	10,445	(87%)	Insurance not journalled yet
2140300	PWO - Employee Costs	(46,643)	(7,774)	0	7,774	(100%)	
2140365	PWO - Maintenance/Operations	(3,479)	(580)	0	580	(100%)	
2140417	POC - Insurance Expenses	(107,185)	(17,864)	0	17,864	(100%)	Insurance not journalled yet
2140760	UNCLASS - Unclassified Expenditure	(4,422)	(737)	0	737	(100%)	
		(351,558)	(58,593)	(1,527)			

Shire of Yalgoo
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10. Operating Expenditure (Continued)

(f) Other Expenditure

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2030111	RATES - Rates Incentive Scheme	(1,000)	(167)	0	167	(100%)	
2030119	RATES - Refund	(5,000)	(833)	0	833	(100%)	
2040109	MEMBERS - Members Travel and Accom	(12,000)	(2,000)	(1,183)	817	(41%)	
2040111	MEMBERS - Presidents Allowance	(14,000)	(2,333)	(822)	1,511	(65%)	
2040112	MEMBERS - Deputy Presidents Allowance	(3,500)	(583)	0	583	(100%)	
2040113	MEMBERS - Members Sitting Fees	(30,480)	(5,080)	(957)	4,123	(81%)	
2040114	MEMBERS - Communications Allowance	(21,000)	(3,500)	(875)	2,625	(75%)	
2040116	MEMBERS - Election Expenses	0	0	0	0	0%	
2040129	MEMBERS - Donations to Community Groups	(10,000)	(1,667)	0	1,667	(100%)	
2040194	MEMBERS - Contribution to Murchison Zone	(3,500)	(583)	0	583	(100%)	
2050117	FIRE - CESM	(27,500)	(4,583)	0	4,583	(100%)	
2050187	FIRE - Other Expenditure	0	0	0	0	0%	
2130101	RURAL - Contribution - Southern Rangelands	(10,000)	(1,667)	0	1,667	(100%)	
2130112	RURAL - Dog Bounty	(2,000)	(333)	0	333	(100%)	
2130165	RURAL - MRVC	(40,000)	(6,667)	0	6,667	(100%)	
2130187	RURAL - Other Expenses	(10,000)	(1,667)	0	1,667	(100%)	
2130289	TOUR - Building Maintenance	(2,500)	(417)	(349)	68	(16%)	
2140411	POC - External Parts & Repairs	0	0	0	0	0%	
2130271	TOUR - Yalgoo Races Contribution	(35,000)	(5,833)	0	5,833	(100%)	
		(227,480)	(37,913)	(4,186)			

(g) Loss on Asset Disposals

2120391	PLANT - Loss on Disposal of Assets	0	0	0	0	0%	
		0	0	0			



SHIRE OF YALGOO

MONTHLY FINANCIAL REPORT

For the Period Ending 30 April 2026

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

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

Agenda – Ordinary Council Meeting – Friday 29th May 2026

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Surplus / (Deficit)**	1	7,187,649	7,187,649	1,442,966		
Operating Revenue						
Rates	7	3,312,501	2,760,420	3,289,732	529,312	19%
Grants, Subsidies and Contributions	8(a)	6,944,000	5,786,620	1,655,032	(4,131,589)	(71%)
Fees and Charges	9(a)	306,920	255,650	245,580	(10,070)	(4%)
Interest Earnings	9(b)	41,000	34,150	69,667	35,517	104%
Other Revenue	9(c)	64,500	53,710	43,096	(10,614)	(20%)
Profit on Asset Disposals	5	130,000	108,330	85,183	(23,147)	(21%)
		10,798,921	8,998,880	5,388,290		
Operating Expenditure						
Employee Costs	10(a)	(2,227,890)	(1,856,190)	(1,571,648)	284,542	(15%)
Materials and Contracts	10(b)	(5,855,130)	(4,878,490)	(1,946,124)	2,932,366	(60%)
Utility Charges	10(c)	(121,450)	(101,080)	(97,069)	4,011	(4%)
Depreciation	10(d)	(4,891,100)	(4,075,830)	(3,679,225)	396,605	(10%)
Insurance	10(e)	(233,800)	(194,740)	(233,744)	(39,004)	20%
Other Expenditure	10(f)	(174,000)	(144,940)	(97,967)	46,973	(32%)
Loss on Asset Disposals	5	(650)	(540)	(657)	(117)	22%
		(13,504,020)	(11,251,810)	(7,626,433)		
Excluded Non-cash Activities						
Depreciation		4,891,100	4,075,830	3,679,225		
(Profit) / Loss on Asset Disposals		(129,350)	(107,790)	(84,527)		
Net Amount from Operating Activities		2,056,651	1,715,110	1,356,555		
Capital Revenue and Expenditure						
Grants, Subsidies and Contributions	8(b)	2,157,000	1,797,490	1,558,237	(239,253)	(13%)
Proceeds from Disposal of Assets	5	280,000	233,330	199,753	(33,577)	(14%)
Land and Buildings	6(a)	(1,095,000)	(912,470)	(990,706)	(78,236)	9%
Plant and Equipment	6(b)	(452,000)	(376,660)	(359,656)	17,004	(5%)
Furniture and Equipment	6(c)	0	0	0	0	0%
Road Infrastructure	6(d)	(2,630,000)	(2,191,610)	(2,277,245)	(85,635)	4%
Other Infrastructure	6(e)	(242,000)	(201,660)	(87,332)	114,328	(57%)
Net Amount from Capital Activities		(1,982,000)	(1,651,580)	(1,956,950)		
Financing Revenue and Expenditure						
Transfers from Reserves	3	1,854,030	1,854,030	1,848,808	(5,222)	(0%)
Transfers to Reserves	3	(9,116,330)	(9,116,330)	(1,898,417)	7,217,913	(79%)
Net Amount from Financing Activities		(7,262,300)	(7,262,300)	(49,609)		
Closing Surplus / (Deficit)	1	0	(11,122)	792,962		

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

** - Budget Review surplus differs to actual due to adjustments made to the 24/25 Annual Report in April 2026.

Shire of Yalgoo
Statement of Financial Position
As at 30 April 2026

Agenda – Ordinary Council Meeting – Friday 29th May 2026

	30 Apr 26	30 Jun 25
Current Assets	\$	\$
Cash and Cash Equivalents	903,732	1,930,864
Cash Reserves	3,290,100	3,240,491
Rates Receivables	244,730	118,274
Other Receivables	164,981	431,245
	4,603,543	5,720,875
Non-current Assets		
Receivables and Other Assets	36,801	36,801
Property, Plant and Equipment	14,140,525	13,534,440
Infrastructure	86,737,374	87,422,970
	100,914,699	100,994,211
Total Assets	105,518,242	106,715,085
Current Liabilities		
Trade and Other Liabilities	(137,257)	(402,405)
Income Received in Advance	(86,852)	(58,735)
Contract Liabilities	0	(276,004)
Employee Related Provisions	(296,370)	(300,274)
	(520,480)	(1,037,417)
Non-current Liabilities		
Employee Related Provisions	(75,704)	(75,704)
	(75,704)	(75,704)
Total Liabilities	(596,184)	(1,113,121)
Net Assets	104,922,058	105,601,964
Equity		
Accumulated Surplus	(36,556,624)	(37,286,139)
Cash Reserves	(3,290,100)	(3,240,491)
Revaluation Surplus	(65,075,334)	(65,075,334)
	(104,922,058)	(105,601,964)

Shire of Yalgoo

Statement of Cash Flows

For the Period Ending 30 April 2026

	YTD Actual \$
Cash Flows from Operating Activities	
Receipts	
Rates	3,191,004
Grants, subsidies and contributions	1,727,079
Fees and charges	473,045
Interest	69,667
Other revenue	43,096
GST receipts	0
	<u>5,503,892</u>
Payments	
Employee costs	(1,639,388)
Materials and contracts	(2,128,935)
Utility charges	(97,069)
Insurance	(233,744)
Other expenditure	(97,967)
GST payments	(51,359)
	<u>(4,248,461)</u>
Net cash provided by (used in) operating activities	<u>1,255,431</u>
Cash Flows from Investing Activities	
Capital grants, subsidies and contributions	1,282,233
Proceeds from sale of property, plant and equipment	199,753
Purchase of property, plant and equipment	(1,350,362)
Purchase of infrastructure	(2,364,578)
Net cash provided by (used in) investing activities	<u>(2,232,954)</u>
Cash Flows from Financing Activities	
Proceeds/(Payments) from financial assets at amortised cost	(49,609)
Net cash provided by (used in) financing activities	<u>(49,609)</u>
Net increase / (decrease) in cash held	(1,027,132)
Cash at beginning of year	1,930,864
Cash and cash equivalents at the end of the period	<u><u>903,732</u></u>

Notes to the Statement of Financial Activity
For the Period Ending 30 April 2026

1. Financial Position

	30 Apr 26	30 Jun 25
Current Assets	\$	\$
Cash and Cash Equivalents	903,732	1,930,864
Cash Reserves	3,290,100	3,240,491
Rates Receivables	244,730	118,274
Other Receivables	164,981	431,245
	4,603,543	5,720,875
Current Liabilities		
Trade and Other Liabilities	(137,257)	(402,405)
Income Received in Advance	(86,852)	(334,738)
Contract Liabilities	0	0
Employee Related Provisions	(296,370)	(300,274)
	(520,480)	(1,037,417)
Less: Cash Reserves	(3,290,100)	(3,240,491)
Net Funding Position	792,962	1,442,966

2. Cash and Financial Assets

(a) Cash and Cash Equivalents

	As at	Interest	Maturity
	30 Apr 26	Rate	Date
Unrestricted	\$	%	
Municipal Account	771,539	0.95%	N/A
Cash on Hand	2,321	N/A	N/A
	773,860		
Restricted			
Municipal Account	129,871	0.95%	N/A
Reserves Cash	755,138	0.95%	N/A
Reserves Term Deposit	2,534,962	5.15%	29 Sep 26
	3,419,972		
Total Cash and Cash Equivalents	4,193,832		

(b) Trust Funds

There are currently no funds held in Trust.

Notes to the Statement of Financial Activity

For the Period Ending 30 April 2026

3. Cash Reserves

	Balance 01 Jul 25	Transfer from	Interest Received	Transfer to	Balance 30 Apr 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	43,262	0	1,102,655
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)	49,609	1,848,808	3,290,100

4. Receivables

	30 Apr 26		30 Apr 26
Rates Receivable	\$	General Receivables	\$
Current	169,386	Current	0
Previous Year	33,730	30 Days	80
Second Previous Year	24,497	60 Days	0
Third Previous Year or Greater	17,116	90+ Days	1,584
	244,730		1,664

5. Disposal of Assets

	Annual Budget Profit	Annual Budget Loss	YTD Proceeds on Disposal	YTD Actual Profit	YTD Actual Loss
Plant and Equipment	\$	\$	\$	\$	\$
Mitsubishi Pajero	7,000	0	30,000	7,016	0
Hino Truck - Works Manager	9,200	0	88,396	9,243	0
Hotel Furniture and Equipment	15,000	0	0	0	0
Hino Dual Cab Truck - Road Crew	21,300	0	31,691	21,297	0
Cement Truck	13,000	0	13,070	13,070	0
Cement Batching Plant	35,000	0	34,557	34,557	0
Kubota Generator	0	(650)	2,039	0	(657)
RAV4	19,500	0	0	0	0
Fortuner	10,000	0	0	0	0
	130,000	(650)	199,753	85,183	(657)

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 April 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	541,660	652,364	110,704	20%	Complete. Budget profile
Town Hall	300,000	250,000	242,198	(7,802)	(3%)	Internal and external painting to complete, power to connect, floors, gutters, exterior window surrounds
Staff Housing	120,000	99,980	79,597	(20,383)	(20%)	Staff housing work on hold
Chapel Renovations	25,000	20,830	15,804	(5,026)	(24%)	Tower renovations to do
EBA Backpay Adjustment	0	0	742	742	0%	Journal required
	1,095,000	912,470	990,706			

(b) Plant and Equipment

Ford Everest	80,000	66,667	74,107	7,440	11%	Complete. Budget profile
Toyota Fortuna	70,000	58,333	0	(58,333)	(100%)	Not purchased
Hino Dual Cab Truck (Road Crew)	100,000	83,333	99,845	16,512	20%	Complete. Budget profile
Toyota SR Dual Cab Ute (Road / Fire)	66,000	55,000	65,317	10,317	19%	Complete. Budget profile
Toyota SR5 Dual Cab Ute (WM)	71,000	59,167	70,983	11,816	20%	Complete. Budget profile
Other Town and Road Equipment	65,000	54,160	49,403	(4,757)	(9%)	Spitwater washer and hoist purchased to date
	452,000	376,660	359,656			

(c) Furniture and Equipment

Internet / Conference / Admin Monitor	0	0	0	0	0%	No budget
	0	0	0			

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 April 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	749,990	905,987	155,997	21%	Completed. Budget profile
Roads to Recovery	900,000	749,990	534,103	(215,887)	(29%)	North Rd works ongoing
LRCI - Yalgoo Ninghan Rd Sealing	530,000	441,667	531,002	89,335	20%	Complete. Budget profile
Other Road Construction - Council	185,000	154,167	184,465	30,298	20%	Budget profile
LRCI - Morawa - Yalgoo Rd Grids	70,000	58,306	72,588	14,282	24%	Complete. Budget profile
Grids and Seal Approaches	45,000	37,490	49,099	11,609	31%	Complete. Budget profile
	2,630,000	2,191,610	2,277,245			

(e) Other Infrastructure

CCTV and WiFi Network	150,000	125,000	0	(125,000)	(100%)	Planning and quoting commenced
Tennis Court	87,000	72,500	87,243	14,743	20%	Completed. Budget profile
EBA Backpay Adjustment	0	0	89	89	0%	Journal required
Paynes Find Entry Statements	5,000	4,160	0	(4,160)	(100%)	Not started
	242,000	201,660	87,332			

Total Capital Expenditure

	4,419,000	3,682,400	3,714,940			
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Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 April 2026

Agenda – Ordinary Council Meeting – Friday 29th May 2026

7. Rating Information

	Rate in	Rateable Value	Number of Properties	Annual Budget Revenue	YTD Actual Revenue	Var	Var
	\$	\$	\$	\$	\$	\$	%
General Rates							
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		

Explanation of Variance

YTD Budget	2,760,420
YTD Actual	3,289,732
Variance \$	(529,312)
Variance %	19%

The variance is caused by interim and back rates, write-offs and discounts

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

Agenda – Ordinary Council Meeting – Friday 29th May 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	875,000	961,085	86,085	10%	Higher than expected
Financial Assistance Grant - Roads	350,000	291,660	308,927	17,267	6%	Higher than expected
Bush Fire grants	38,000	31,660	52,377	20,717	65%	Higher than expected
Event Contributions	9,000	7,500	9,545	2,045	27%	
Road Use Agreement - 29 Metals	120,000	100,000	0	(100,000)	(100%)	Debtor to raise
Road Use Agreement - Rothsay Deflector	74,000	61,660	54,219	(7,441)	(12%)	
Road Use Agreement - Terra Mining	50,000	41,660	20,719	(20,941)	(50%)	25/26 not received yet
Road Use Agreement - Fenix Resources	2,000,000	1,666,660	0	(1,666,660)	(100%)	RUA not completed
Flood Damage reimbursements	3,000,000	2,500,000	0	(2,500,000)	(100%)	No flood damage
MRWA Direct Road grant	229,000	190,830	229,282	38,452	20%	Budget profile
Healthy Community Projects grant - Silverlake	4,000	3,330	5,500	2,170	65%	
Fuel Tax Credits	20,000	16,660	13,377	(3,283)	(20%)	
	6,944,000	5,786,620	1,655,032			

(b) Capital Revenue

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$		
LRCIP funding	457,000	380,830	457,194	76,364	20%	Budget profile
Regional Roads Group	600,000	500,000	600,000	100,000	20%	Budget profile
Roads to Recovery	1,100,000	916,660	501,043	(415,617)	(45%)	Part payment received
	2,157,000	1,797,490	1,558,237			

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

Agenda – Ordinary Council Meeting – Friday 29th May 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	4,500	3,750	3,960	210	6%	
3030121	RATES - Account Enquiry Charges	500	410	273	(137)	(33%)	
3030220	GEN PUR - Charges - Photocopying / Faxing	50	40	6	(34)	(85%)	
3050221	ANIMAL - Animal Registration Fees	250	200	300	100	50%	
3050240	ANIMAL - Fines and Penalties	740	610	0	(610)	(100%)	
3070421	HEALTH - Health Regulatory Licenses	180	150	0	(150)	(100%)	
3090101	STF HOUSE - Staff Rental Reimbursements	15,000	12,500	13,660	1,160	9%	
3090235	OTH HOUSE - Other Income	25,200	21,000	24,588	3,588	17%	
3100120	SAN - Domestic Refuse Collection Charges	12,000	10,000	12,350	2,350	24%	
3100200	SAN OTH - Commercial Collection Charge	3,500	2,910	3,850	940	32%	
3100321	SEW - Septic Tank Inspection Fees	500	410	0	(410)	(100%)	
3100623	PLAN - Fees & Charges	2,000	1,660	1,018	(642)	(39%)	
3100720	COM AMEN - Cemetery Fees	3,000	2,500	2,891	391	16%	
3100723	COM AMEN - Community Bus Fees	1,000	830	0	(830)	(100%)	
3110120	HALLS - Town Hall Hire	200	160	218	58	36%	
3110321	REC - Core Stadium Hire	500	410	73	(337)	(82%)	
3110324	REC - Mens Shed Hire Fees	200	160	73	(87)	(55%)	
3110620	HERITAGE - Sale of History Books	100	80	15	(65)	(81%)	
3110720	OTH CUL - Sales Arts and Cultural Centre	500	410	370	(40)	(10%)	
3110721	OTH CUL - Chapel and Museum Fees	250	200	120	(80)	(40%)	
3130221	TOUR - Caravan Park Tourism Sales	50	40	0	(40)	(100%)	
3130222	TOUR - Caravan Park Chalet Revenue	205,000	170,820	160,998	(9,822)	(6%)	
3130224	TOUR - Prospecting Permits	1,000	830	268	(562)	(68%)	
3130228	TOUR - Tourism Sales	100	80	74	(6)	(8%)	
3130320	BUILD - Fees & Charges (Licences)	500	410	100	(310)	(76%)	
3140120	PRIVATE - Private Works Income	30,000	25,000	20,348	(4,652)	(19%)	
3140235	ADMIN - Other Admin Income	100	80	27	(53)	(66%)	
		306,920	255,650	245,580			

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

Agenda – Ordinary Council Meeting – Friday 29th May 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	10,000	8,330	9,350	1,020	12%	
3030146	RATES - Instalment Interest Received	6,000	5,000	4,325	(675)	(13%)	
3030245	GEN PUR - Interest Earned - Reserves	20,000	16,660	49,609	32,949	198%	Higher than expected
3030246	GEN PUR - Interest Earned - Municipal	5,000	4,160	6,383	2,223	53%	
		41,000	34,150	69,667			

(c) Other Revenue

3030122	RATES - Reimbursement of Debt Collection	2,700	2,250	0	(2,250)	(100%)	
3050502	ESL BFB - Admin Fee/Commission	4,000	3,330	4,000	670	20%	
3070701	OTH HEALTH - Reimbursements	2,000	1,660	0	(1,660)	(100%)	
3110702	OTH CUL - Commissions	500	410	84	(326)	(79%)	
3130235	TOUR - Other Income Relating to Tourism	10,000	8,330	0	(8,330)	(100%)	
3120502	LICENSING - Transport Commissions	3,500	2,910	1,696	(1,214)	(42%)	
3130302	BUILD - Commissions - BSL & CTF	300	250	0	(250)	(100%)	
3130835	OTH ECON - Sundry Revenue (No GST)	25,000	20,830	25,142	4,312	21%	
3140201	ADMIN - Reimbursements	2,500	2,080	0	(2,080)	(100%)	
3140401	POC - Reimbursements	3,000	2,500	1,371	(1,129)	(45%)	
3140235	ADMIN - Other Administration Income	11,000	9,160	10,804	1,644	18%	
		64,500	53,710	43,096			

(d) Profit on Asset Disposals

3120390	PLANT - Profit on Disposal of Assets	130,000	108,330	85,183	(23,147)	(21%)	Timing of disposals
		130,000	108,330	85,183			

10. Operating Expenditure

(a) Employee Costs

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2050165	FIRE - Maintenance/Operations	(10,000)	(8,330)	(7,789)	541	(6%)	
2050188	FIRE - Building Operations	(500)	(410)	(96)	314	(76%)	
2050189	FIRE - Building Maintenance	(500)	(410)	(317)	93	(23%)	
2090189	STF HOUSE - Building Maintenance	(12,000)	(10,000)	(8,137)	1,863	(19%)	
2100117	SAN - General Tip Maintenance	(3,000)	(2,500)	(1,652)	848	(34%)	
2100711	COM AMEN - Cemetery Maintenance	(2,500)	(2,080)	(3,312)	(1,232)	59%	
2100789	COM AMEN - Public Conveniences Mtce	(19,800)	(16,500)	(18,632)	(2,132)	13%	
2110189	HALLS - Town Halls Maintenance	(9,000)	(7,500)	(6,611)	889	(12%)	
2110300	REC - Employee Costs	0	0	(39)	(39)	0%	
2110360	REC - Recreation Grounds Maintenance	(131,400)	(109,500)	(85,782)	23,718	(22%)	Expenditure less than expected
2110365	REC - Parks & Gardens Maintenance	0	0	(13)	(13)	0%	
2110389	REC - Other Rec Building Maintenance	(82,000)	(68,330)	(51,864)	16,466	(24%)	Expenditure less than expected
2110689	HERITAGE - Building Maintenance	(31,800)	(26,500)	(918)	25,582	(97%)	Expenditure less than expected
2110700	OTH CUL - Community Events	(136,020)	(113,340)	(117,610)	(4,270)	4%	
2110789	OTH CUL - Building Maintenance	(7,000)	(5,830)	(2,783)	3,047	(52%)	
2110725	OTH CUL - Festival & Events	0	0	(30)	(30)	0%	
2120211	ROADM - Road Maintenance	(162,000)	(134,980)	(88,324)	46,656	(35%)	Contractors used not employees
2120215	ROADM - Roads to Recovery RTR	(20,000)	(16,660)	0	16,660	(100%)	No maintenance done by employees
2120221	ROADM - Road Maintenance Flood Damage	(40,000)	(33,330)	(15)	33,315	(100%)	No flood works as yet
2120236	ROADM - Street Trees and Watering	(1,200)	(1,000)	0	1,000	(100%)	
2120288	ROADM - Depot Building Operations	(7,200)	(6,000)	(2,881)	3,119	(52%)	
2120289	ROADM - Depot Building Maintenance	(150,000)	(125,000)	(115,132)	9,868	(8%)	
2120504	LICENSING - Training & Development	(500)	(410)	0	410	(100%)	
2120665	AERO - Airstrip & Grounds Maintenance	(10,000)	(8,330)	(1,687)	6,643	(80%)	
2120689	AERO - Building Maintenance	(5,000)	(4,160)	(1,313)	2,847	(68%)	
2130200	TOUR - Employee Costs	(152,750)	(127,270)	(117,213)	10,057	(8%)	Expenditure less than expected
2130213	TOUR - Jokers Tunnel Maintenance	(2,500)	(2,080)	(1,422)	658	(32%)	
2130214	TOUR - Yalgoo Lookout Maintenance	(500)	(410)	0	410	(100%)	
2130266	TOUR - Caravan Park General Maintenance	0	0	(114)	(114)	0%	
2130267	TOUR - Caravan Park General Operation	(3,500)	(2,910)	(98)	2,812	(97%)	
2130288	TOUR - Building Operations	0	0	(15)	(15)	0%	
2130289	TOUR - Building Maintenance	(15,000)	(12,500)	(7,796)	4,704	(38%)	
2130855	OTH ECON - Community Bus	(1,000)	(830)	0	830	(100%)	
2130889	OTH ECON - Building Maintenance	(2,000)	(1,660)	(1,319)	341	(21%)	
2140187	PRIVATE - Other Expenses	(7,000)	(5,830)	(4,551)	1,279	(22%)	

Shire of Yalgoo
Notes to the Statement of Financial Activity
For the Period Ending 30 April 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	(676,500)	(563,750)	(529,059)	34,691	(6%)	Expenditure less than expected
2140202	ADMIN - Superannuation	(147,000)	(122,500)	(91,049)	31,451	(26%)	Expenditure less than expected
2140204	ADMIN - Training & Development	(400)	(330)	(400)	(70)	21%	
2140206	ADMIN - Fringe Benefits Tax (FBT)	(60,000)	(50,000)	(16,627)	33,373	(67%)	FBT calculation to do. March not paid
2140208	ADMIN - Other Employee Expenses	(45,000)	(37,500)	(36,948)	552	(1%)	
2140209	ADMIN - Travel & Accommodation	0	0	0	0	0%	
2140263	ADMIN - Courses Seminars & Conference	(15,000)	(12,500)	(221)	12,279	(98%)	Expenditure less than expected
2140289	ADMIN - Building Maintenance	(20,000)	(16,660)	(11,523)	5,137	(31%)	
2140300	PWO - Employee Costs	(160,700)	(133,910)	(122,686)	11,224	(8%)	Expenditure less than expected
2140327	PWO - RDO's	0	0	(245)	(245)	0%	
2140304	PWO - Training & Development	(15,400)	(12,830)	(8,998)	3,832	(30%)	
2140308	PWO - Other Employee Expenses	(4,500)	(3,740)	(4,684)	(944)	25%	
2140309	PWO - Travel & Accommodation	(3,500)	(2,910)	(1,259)	1,651	(57%)	
2140323	PWO - Sick Pay	(30,000)	(25,000)	(20,288)	4,712	(19%)	
2140324	PWO - Annual Leave	(133,800)	(111,500)	(89,025)	22,475	(20%)	Expenditure less than expected
2140325	PWO - Public Holidays	(65,000)	(54,160)	(73,847)	(19,687)	36%	Expenditure more than estimated
2140328	PWO - Supervision	(60,000)	(50,000)	(37,898)	12,102	(24%)	Expenditure less than expected
2140330	PWO - OHS and Toolbox Meetings	(1,000)	(830)	(460)	370	(45%)	
2140344	PWO - Superannuation	(190,000)	(158,330)	(122,206)	36,124	(23%)	Expenditure less than expected
2140362	PWO - Asset Management	0	0	(61)	(61)	0%	
2140400	POC - Internal Plant Repairs	(20,000)	(16,660)	(10,522)	6,138	(37%)	
Multiple	Allocations	445,580	371,510	253,823	(117,687)	(32%)	Allocations less than expected
		(2,227,890)	(1,856,190)	(1,571,648)			

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	(5,000)	(4,160)	(763)	3,397	(82%)	
2030113	RATES - Title/Company Searches	(500)	(410)	0	410	(100%)	
2030114	RATES - Debt Collection Expenses	(5,000)	(4,160)	(4,545)	(385)	9%	
2030152	RATES - Consultants	(50,000)	(41,660)	(19,280)	22,380	(54%)	Expenditure less than expected
2030187	RATES - Other Expenses Relating To Rates	(500)	(410)	0	410	(100%)	
2040101	MEMBERS - Conferences/Accommodation	(30,500)	(25,410)	(16,801)	8,609	(34%)	
2040104	MEMBERS - Training & Development	(21,500)	(17,910)	(164)	17,746	(99%)	No training done
2040115	MEMBERS - Printing and Stationery	0	0	(164)	(164)	0%	
2040116	MEMBERS - Election Expenses	(16,500)	(13,750)	0	13,750	(100%)	Allocated to other expenses
2040141	MEMBERS - Subscriptions & Publications	(28,000)	(23,320)	(25,992)	(2,672)	11%	
2040152	MEMBERS - Consultants	0	0	(3,750)	(3,750)	0%	
2040184	MEMBERS - Receptions & Refreshments	0	0	(52)	(52)	0%	
2040187	MEMBERS - Other Expenses	(5,000)	(4,160)	(2,671)	1,489	(36%)	
2040193	MEMBERS - Receptions & Refreshments	(11,500)	(9,570)	(4,768)	4,802	(50%)	
2050109	FIRE - Travel & Accommodation	(1,000)	(830)	(666)	164	(20%)	
2050113	FIRE - Fire Prevention and Planning	(5,000)	(4,160)	(2,085)	2,075	(50%)	
2050117	FIRE - CESM	(20,000)	(16,660)	(12,363)	4,297	(26%)	
2050165	FIRE - Maintenance/Operations	(15,120)	(12,600)	(4,401)	8,199	(65%)	
2050189	FIRE - Building Maintenance	(1,000)	(830)	(393)	437	(53%)	
2050266	ANIMAL - Contract Ranger Services	(40,000)	(33,330)	(25,112)	8,218	(25%)	
2050269	ANIMAL - Sterilisation Program.	(7,000)	(5,830)	(5,802)	28	(0%)	
2050287	ANIMAL - Other Expenditure	(1,000)	(830)	(60)	770	(93%)	
2070411	HEALTH - Contract EHO	(37,500)	(31,240)	(23,198)	8,042	(26%)	
2070412	HEALTH - Analytical Expenses	(1,000)	(830)	(377)	453	(55%)	
2070487	HEALTH - Other Expenses	(500)	(410)	0	410	(100%)	
2070554	PEST - Mosquito Control Expenses	(3,500)	(2,910)	0	2,910	(100%)	
2070766	OTH HEALTH - Dental Services Expenses	(500)	(410)	0	410	(100%)	
2080254	OTHER ED - Community Development Fund	(1,280)	(1,060)	0	1,060	(100%)	
2090189	STF HOUSE - Building Maintenance	(92,500)	(77,080)	(73,572)	3,508	(5%)	
2100111	SAN - Waste Collection	(40,000)	(33,330)	(26,195)	7,135	(21%)	
2100117	SAN - General Tip Maintenance	(6,000)	(4,990)	(2,100)	2,890	(58%)	
2100118	SAN - Purchase of Bins (Sulo and Other)	(2,000)	(1,660)	0	1,660	(100%)	
2100211	SAN OTH - Waste Collection	0	0	(4,879)	(4,879)	0%	
2100650	PLAN - Contract Town Planning	(10,000)	(8,330)	0	8,330	(100%)	
2100652	PLAN - Consultants	(2,000)	(1,660)	0	1,660	(100%)	

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2100711	COM AMEN - Cemetery Maintenance	(5,700)	(4,740)	(3,127)	1,613	(34%)	
2100789	COM AMEN - Public Conveniences Mtce	(7,000)	(5,820)	(3,599)	2,221	(38%)	
2110188	HALLS - Town Halls Operations	0	0	0	0	0%	
2110189	HALLS - Town Halls Maintenance	(7,000)	(5,820)	(1,604)	4,216	(72%)	
2110360	REC - Recreation Grounds Maintenance	(13,250)	(11,030)	(2,420)	8,610	(78%)	
2110365	REC - Parks & Gardens Maintenance	0	0	(300)	(300)	0%	
2110389	REC - Other Rec Building Maintenance	(45,500)	(37,910)	(35,701)	2,210	(6%)	
2110465	TV RADIO - Re-Broadcasting Maintenance	(6,000)	(5,000)	(2,347)	2,653	(53%)	
2110516	LIBRARY - Postage and Freight	(700)	(580)	(222)	358	(62%)	
2110587	LIBRARY - Other Expenses	(1,000)	(830)	(10)	820	(99%)	
2110689	HERITAGE - Building Maintenance	(36,750)	(30,610)	(4,489)	26,121	(85%)	Expenditure less than expected
2110700	OTH CUL - Community Events	(116,950)	(97,450)	(80,877)	16,573	(17%)	Expenditure less than expected
2110717	OTH CUL - Seniors Teas	(100)	(80)	(105)	(25)	31%	
2110725	OTH CUL - Festival & Events	0	0	0	0	0%	
2110741	OTH CUL - Subscriptions & Memberships	0	0	0	0	0%	
2110789	OTH CUL - Building Maintenance	(3,500)	(2,910)	(1,620)	1,290	(44%)	
2110724	OTH CUL - Artwork Purchases	(610)	(500)	(370)	130	(26%)	
2120212	ROADM - Road Maintenance	(160,000)	(133,320)	(194,866)	(61,546)	46%	Contractors used not employees
2120215	ROADM - Roads to Recovery RTR	(150,000)	(124,990)	(128,531)	(3,541)	3%	
2120221	ROADM - Road Maintenance Flood Damage	(3,090,000)	(2,575,000)	(76,273)	2,498,727	(97%)	3 claims paid to Core to be submitted to DFES
2120231	ROADM - Small Plant and Equipment	(40,000)	(33,320)	(15,133)	18,187	(55%)	Expenditure less than expected
2120236	ROADM - Street Trees and Watering	(2,500)	(2,080)	0	2,080	(100%)	
2120237	ROADM - Signs Repaired /Replaced	(2,500)	(2,080)	0	2,080	(100%)	
2120239	ROADM - Vegetation & Weed Control	(5,000)	(4,160)	0	4,160	(100%)	
2120242	ROADM - Roman Expenses	(8,500)	(7,080)	(8,366)	(1,286)	18%	
2120252	ROADM - Consultants	(100,000)	(83,330)	(82,778)	552	(1%)	
2120289	ROADM - Depot Building Maintenance	(26,750)	(22,280)	(10,296)	11,984	(54%)	Expenditure less than expected
2120516	LICENSING - Postage and Freight	(500)	(410)	0	410	(100%)	
2120665	AERO - Airstrip & Grounds Maintenance	(10,000)	(8,330)	(5,724)	2,606	(31%)	
2120687	AERO - Other Expenses	(1,500)	(1,250)	0	1,250	(100%)	
2120689	AERO - Building Maintenance	(1,000)	(830)	0	830	(100%)	
2130211	TOUR - Tourism Promotion	(45,370)	(37,800)	(45,333)	(7,533)	20%	
2130213	TOUR - Jokers Tunnel Maintenance	(2,500)	(2,070)	(219)	1,851	(89%)	

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2130214	TOUR - Yalgoo Lookout Maintenance	(1,000)	(830)	0	830	(100%)	
2130265	TOUR - Maintenance/Operations	0	0	0	0	0%	
2130266	TOUR - Caravan Park General Maintenance	0	0	(220)	(220)	0%	
2130267	TOUR - Caravan Park General Operation	(45,000)	(37,490)	(28,186)	9,304	(25%)	Expenditure less than expected
2130289	TOUR - Building Maintenance	(5,000)	(4,160)	(268)	3,892	(94%)	
2130296	TOUR - Healthy Community Projects	(500)	(410)	(364)	46	(11%)	
2130112	RURAL - Dog Bounty	0	0	(900)	(900)	0%	
2130640	ECON DEV - Advertising & Promotion	(4,500)	(3,740)	(250)	3,490	(93%)	
2130810	OTH ECON - Motor Vehicle Expenses	(25,000)	(20,830)	(24,358)	(3,528)	17%	
2130856	OTH ECON - Commercial Property Lease	(7,000)	(5,830)	(3,096)	2,734	(47%)	
2130889	OTH ECON - Building Maintenance	(14,500)	(12,080)	(13,409)	(1,329)	11%	
2140187	PRIVATE - Other Expenses	(2,000)	(1,660)	0	1,660	(100%)	
2140201	ADMIN - Salaries & Wages	0	0	0	0	0%	
2140204	ADMIN - Training & Development	(5,200)	(4,320)	(414)	3,906	(90%)	
2140205	ADMIN - Recruitment	(6,500)	(5,410)	(6,642)	(1,232)	23%	
2140209	ADMIN - Travel & Accommodation	(15,000)	(12,500)	(157)	12,343	(99%)	Expenditure less than expected
2140215	ADMIN - Printing and Stationery	(9,000)	(7,500)	(5,370)	2,130	(28%)	
2140216	ADMIN - Postage and Freight	(2,500)	(2,070)	(570)	1,500	(72%)	
2140217	ADMIN - Computer Maintenance	(81,300)	(67,740)	(66,923)	817	(1%)	
2140220	ADMIN - Communication Expenses	(1,700)	(1,410)	(1,068)	342	(24%)	
2140223	ADMIN - Bank Charges	(7,550)	(6,290)	(4,760)	1,530	(24%)	
2140226	ADMIN - Office Equipment Mtce	(45,000)	(37,490)	(40,211)	(2,721)	7%	
2140229	ADMIN - Software Licencing	(90,000)	(75,000)	(68,136)	6,864	(9%)	
2140240	ADMIN - Advertising and Promotion	(2,000)	(1,660)	(1,515)	145	(9%)	
2140241	ADMIN - Subscriptions and Memberships	(21,000)	(17,490)	(16,147)	1,343	(8%)	
2140252	ADMIN - Consultants	(162,000)	(134,990)	(106,730)	28,260	(21%)	Expenditure less than expected
2140263	ADMIN - Courses Seminars & Conference	(20,500)	(17,070)	(16,094)	976	(6%)	
2140264	ADMIN - License & Permits	(1,500)	(1,250)	(36)	1,214	(97%)	
2140265	ADMIN - Maintenance/Operations	(1,000)	(830)	(2,580)	(1,750)	211%	
2140279	ADMIN - Telephone & Internet	(41,500)	(34,570)	(23,568)	11,002	(32%)	Expenditure less than expected
2140284	ADMIN - Audit Fees	(225,000)	(187,500)	(80,020)	107,480	(57%)	Allocated to prior years. Complete except for 24/25
2140285	ADMIN - Legal Expenses	(430,000)	(358,330)	(327,514)	30,816	(9%)	Expenditure less than expected
2140287	ADMIN - Other Expenses	(5,000)	(4,160)	(2,134)	2,026	(49%)	
2140289	ADMIN - Building Maintenance	(35,000)	(29,160)	(21,085)	8,075	(28%)	

10. Operating Expenditure (Continued)

(b) Materials and Contracts (Continued)

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2140304	PWO - Training & Development	(20,000)	(16,660)	(10,841)	5,819	(35%)	
2140305	PWO - Recruitment	(5,000)	(4,160)	(3,850)	310	(7%)	
2140307	PWO - Protective Clothing	(20,000)	(16,660)	(10,113)	6,547	(39%)	
2140309	PWO - Travel & Accommodation	(3,000)	(2,500)	(1,197)	1,303	(52%)	
2140316	PWO - Postage and Freight	(500)	(410)	0	410	(100%)	
2140330	PWO - OHS and Toolbox Meetings	(30,000)	(24,990)	(16,756)	8,234	(33%)	
2140362	PWO - Asset Management	0	0	0	0	0%	
2140364	PWO - Satellite Phone & Tracking Expenses	(12,500)	(10,410)	(7,696)	2,714	(26%)	
2140387	PWO - Other Expenses	(3,000)	(2,490)	(1,932)	558	(22%)	
2140310	PWO - Motor Vehicle Expenses	0	0	(44)	(44)	0%	
2140401	POC - Blades & Tynes	(10,000)	(8,330)	0	8,330	(100%)	
2140411	POC - External Parts & Repairs	(120,000)	(100,000)	(154,354)	(54,354)	54%	Hydraulics on trucks and tippers and repairs to Loader after fire
2140412	POC - Fuels and Oils	(205,000)	(170,830)	(112,985)	57,845	(34%)	Expenditure less than expected
2140413	POC - Tyres and Tubes	(20,000)	(16,660)	(1,189)	15,471	(93%)	Expenditure less than expected
2140415	POC - Tools and Supplies	(25,000)	(20,820)	(14,291)	6,529	(31%)	
2140416	POC - Licences/Registrations	(13,000)	(10,830)	(13,016)	(2,186)	20%	
2140418	POC - Minor Tools and Equipment	(2,000)	(1,660)	(964)	696	(42%)	
Multiple	Plant Recoveries (exc Capex)	297,700	248,200	230,288	(17,913)	(7%)	Allocations less than expected
		(5,855,130)	(4,878,490)	(1,946,124)			

(c) Utility Charges

2050189	FIRE - Building Maintenance	(1,500)	(1,240)	(971)	269	(22%)	
2090189	STF HOUSE - Staff Housing Building Mtce	(34,500)	(28,730)	(25,426)	3,304	(11%)	
2100789	COM AMEN - Public Conveniences Mtce	(3,000)	(2,490)	(2,151)	339	(14%)	
2110189	HALLS - Town Halls and Public Bldg Mtce	(3,300)	(2,750)	(3,282)	(532)	19%	
2110360	REC - Recreation Grounds Maintenance	(2,250)	(1,860)	(1,456)	404	(22%)	
2110388	REC - Building Operations	(500)	(410)	(467)	(57)	14%	
2110389	REC - Other Rec Facilities Building Mtce	(13,200)	(10,990)	(10,703)	287	(3%)	
2110689	HERITAGE - Building Maintenance	(3,050)	(2,530)	(973)	1,557	(62%)	
2120234	ROADM - Street Lighting	(12,000)	(10,000)	(8,896)	1,104	(11%)	
2120289	ROADM - Depot Building Maintenance	(7,350)	(6,120)	(8,453)	(2,333)	38%	
2130267	TOUR - Caravan Park General Operation	(7,000)	(5,820)	(2,580)	3,240	(56%)	
2130289	TOUR - Building Maintenance	(21,150)	(17,620)	(18,939)	(1,319)	7%	

10. Operating Expenditure (Continued)

(c) Utility Charges (Continued)

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2130889 OTH ECON - Building Maintenance	(6,000)	(4,990)	(8,668)	(3,678)	74%	
2140280 ADMIN - Water	(1,500)	(1,250)	0	1,250	(100%)	
2140289 ADMIN - Building Maintenance	(5,150)	(4,280)	(4,104)	176	(4%)	
	(121,450)	(101,080)	(97,069)			

(d) Depreciation

2040192 MEMBERS - Depreciation						
2050192 FIRE - Depreciation	(94,600)	(78,820)	(71,266)	7,554	(10%)	
2050292 ANIMAL - Depreciation	(100)	(80)	(113)	(33)	41%	
2050392 OLOPS - Depreciation	(800)	(660)	(539)	121	(18%)	
2070692 PREV OTH - Depreciation	(1,500)	(1,250)	(1,165)	85	(7%)	
2090192 STF HOUSE - Depreciation	(40,600)	(33,830)	(30,555)	3,275	(10%)	
2090292 OTH HOUSE - Depreciation	(4,500)	(3,750)	(3,426)	324	(9%)	
2100792 COM AMEN - Depreciation	(21,400)	(17,830)	(16,181)	1,649	(9%)	
2110192 HALLS - Depreciation	(19,000)	(15,830)	(14,285)	1,545	(10%)	
2110392 REC - Depreciation	(78,700)	(65,580)	(59,306)	6,274	(10%)	
2110692 HERITAGE - Depreciation	(10,500)	(8,740)	(7,847)	893	(10%)	
2110792 OTH CUL - Depreciation	(92,600)	(77,160)	(69,794)	7,366	(10%)	
2120292 ROADM - Depreciation	(3,937,900)	(3,281,570)	(2,966,964)	314,606	(10%)	Calculation higher than actual
2120692 AERO - Depreciation	(24,500)	(20,410)	(18,447)	1,963	(10%)	
2130292 TOUR - Depreciation	(84,900)	(70,740)	(63,944)	6,796	(10%)	
2140292 ADMIN - Depreciation	(34,000)	(28,330)	(25,602)	2,728	(10%)	
2140492 POC - Depreciation	(445,500)	(371,250)	(329,790)	41,460	(11%)	Calculation higher than actual
	(4,891,100)	(4,075,830)	(3,679,225)			

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

10. Operating Expenditure (Continued)

(e) Insurance

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2040130	MEMBERS - Insurance Expenses	(1,000)	(830)	(1,000)	(170)	20%	
2050130	FIRE - Insurance Expenses	(3,200)	(2,660)	(3,172)	(512)	19%	
2050189	FIRE - Building Maintenance	(1,350)	(1,120)	(1,358)	(238)	21%	
2090189	STF HOUSE - Staff Housing Building Mtce	(12,400)	(10,330)	(12,359)	(2,029)	20%	
2100117	SAN - General Tip Maintenance	(150)	(120)	(158)	(38)	32%	
2100123	SAN - Refuse Site Maintenance - Yalgoo	(500)	(410)	(500)	(90)	22%	
2100711	COM AMEN - Cemetery Maintenance	(500)	(410)	(500)	(90)	22%	
2100789	COM AMEN - Public Conveniences Mtce	(1,200)	(1,000)	(1,174)	(174)	17%	
2110189	HALLS - Town Halls and Public Bldg Mtce	(10,100)	(8,410)	(10,097)	(1,687)	20%	
2110360	REC - Recreation Grounds Maintenance	(2,800)	(2,330)	(2,797)	(467)	20%	
2110389	REC - Other Rec Facilities Building Mtce	(18,500)	(15,410)	(18,541)	(3,131)	20%	
2110487	TV RADIO - Other Expenses	(150)	(120)	(147)	(27)	23%	
2110689	HERITAGE - Building Maintenance	(4,200)	(3,500)	(4,232)	(732)	21%	
2110789	OTH CUL - Building Maintenance	(1,100)	(910)	(1,054)	(144)	16%	
2120289	ROADM - Depot Building Maintenance	(4,000)	(3,330)	(3,996)	(666)	20%	
2120665	AERO - Airstrip & Grounds Maintenance	(2,100)	(1,750)	(2,135)	(385)	22%	
2120689	AERO - Building Maintenance	(4,000)	(3,330)	(4,002)	(672)	20%	
2130213	TOUR - Jokers Tunnel Maintenance	(50)	(40)	(38)	2	(5%)	
2130267	TOUR - Caravan Park General Operation	(2,000)	(1,660)	(2,000)	(340)	20%	
2130289	TOUR - Building Maintenance	(4,800)	(4,000)	(4,814)	(814)	20%	
2130602	ECON DEV - Fuel Station Maintenance	0	0	0	0	0%	
2140230	ADMIN - Insurance Expenses (Other)	(55,400)	(46,160)	(55,412)	(9,252)	20%	
2140289	ADMIN - Building Maintenance	(5,000)	(4,160)	(4,963)	(803)	19%	
2140417	POC - Insurance Expenses	(99,300)	(82,750)	(99,294)	(16,544)	20%	Budget profile
		(233,800)	(194,740)	(233,744)			

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

10. Operating Expenditure (Continued)

(f) Other Expenditure

COA	Description	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
2040109	MEMBERS - Members Travel and Accom	(19,000)	(15,830)	(9,441)	6,389	(40%)	
2040111	MEMBERS - Presidents Allowance	(15,500)	(12,910)	(7,566)	5,344	(41%)	
2040112	MEMBERS - Deputy Presidents Allowance	(4,000)	(3,330)	(1,864)	1,467	(44%)	
2040113	MEMBERS - Members Sitting Fees	(35,000)	(29,160)	(13,789)	15,371	(53%)	Some forms not received. Expenditure less than expected
2040114	MEMBERS - Communications Allowance	(21,000)	(17,500)	(14,584)	2,917	(17%)	
2040116	MEMBERS - Election Expenses	(3,500)	(2,910)	(3,309)	(399)	14%	
2040129	MEMBERS - Donations to Community Groups	(2,000)	(1,660)	(100)	1,560	(94%)	
2040194	MEMBERS - Contribution to Murchison Zone	(3,500)	(2,910)	0	2,910	(100%)	
2130101	RURAL - Contribution - Southern Rangelands	(10,000)	(8,330)	0	8,330	(100%)	
2130112	RURAL - Dog Bounty	(2,000)	(1,660)	0	1,660	(100%)	
2130165	RURAL - MRVC	(46,000)	(38,330)	(46,027)	(7,697)	20%	
2130187	RURAL - Other Expenses	(10,000)	(8,330)	0	8,330	(100%)	
2130289	TOUR - Building Maintenance	(2,500)	(2,080)	(1,287)	793	(38%)	
		(174,000)	(144,940)	(97,967)			
(g) Loss on Asset Disposals							
2120391	PLANT - Loss on Disposal of Assets	(650)	(540)	(657)	(117)	22%	
		(650)	(540)	(657)			

13.4 BUDGET AMENDMENT

Applicant:	Shire of Yalgoo
Date:	19 May 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	NIL
Attachments:	NIL

SUMMARY

To approve budget amendments to increase external parts and repairs, Town Hall costs and for the purchase of a self-bunded fuel tank.

COMMENT

Parts and Repairs

The Shire has expended more than expected on vehicle servicing and repairs this year due to a back log of work, damage to the loader caused by fire fighting and the hydraulics on the Mack, Kenworth, tippers and roller. It is proposed to increase the budget by \$65,000.

Town Hall

The Town Hall is almost complete but further work is required to complete the electrical fitout, the floors, electrical connection and finish the renovations. It is proposed to increase the budget by \$100,000.

Fuel Tank

The Shire has reviewed its fuel usage in terms of cost, risk and the fuel tax credits. Currently, the Shire uses the Refuel Australia station on Piesse St using multiple fuel cards.

Having multiple cards causes issues with record keeping, which impacts the amount received back from the ATO in the form of a fuel tax credit. It also makes it more complex to manage risk with the cards, e.g. loss of a card, purchases made on the card and theft of fuel.

The Shire was quoted \$2.09 a litre for fuel when purchased in bulk. The same day, diesel at the bowser was \$2.70 a litre. Therefore, buying in bulk could save the Shire about \$0.60 a litre. The number of litres used depends on the works done but conservatively the Shire could save \$45,000 per year.



The picture shows a potential location for the tank with a smaller Adblue tank next to it.

Self-bunded fuel tanks come in varying sizes, but it is proposed to purchase a tank with a capacity of up to 33,000L. The budget for the tank is \$95,000.

The following are the budget amendments proposed to increase parts and repairs, hall expenses and to purchase the fuel tank.

3030210	Increase Fed Grants – General	(\$210,000)
2140284	Decrease Audit Fees	(\$50,000)
2140411	Increase External Parts and Repairs	\$65,000
4110110	Increase HALLS - Building (Capital)	\$100,000
4120330	Increase Plant and Equipment	\$95,000

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

POLICY/FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENT

Absolute Majority

RISK IMPLICATIONS

Moderate

OFFICERS RECOMMENDATION

That Council approve the following budget amendments:

3030210	Increase Fed Grants – General	(\$210,000)
2140284	Decrease Audit Fees	(\$50,000)
2140411	Increase External Parts and Repairs	\$65,000
4110110	Increase HALLS - Building (Capital)	\$100,000
4120330	Increase Plant and Equipment	\$95,000

13.5 RISK REGISTER

Applicant:	Shire of Yalgoo
Date:	19 May 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Strategic Risk Register 2026 - 2030

SUMMARY

That Council receive the Strategic Risk Register 2026 - 2030.

COMMENT

The Shire has developed a Strategic Risk Register, which is generally carried out at all levels of the Shire - from operational staff to Councilors – however it is important to document and provide a context to identify possible risks and mitigation strategies.

The Strategic Risk Register provides that framework and assists in raising awareness of the importance of risk management in all areas of work.

STATUTORY ENVIRONMENT

Nil

POLICY/FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council adopt the Strategic Risk Register 2026 - 2030.

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SHIRE OF YALGOO

STRATEGIC RISK REGISTER

2026 - 2030

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Introduction

A risk register is a document that is used as a risk management tool to identify potential setbacks within the organisation. This process aims to collectively identify, analyse, and solve risks before they become problems. While usually centred around projects, the Strategic Risk Register covers the organisation on a holistic level to consider operating systems, funding requirements and other circumstances that could have a negative impact on the organisation.

The risk register document, otherwise known as a risk register log, tracks potential risks specifically within a project. It also includes information about the priority of the risk and the likelihood of it happening.

The Strategic risk register not only identifies and analyses risks but also provide tangible mitigation measures. This way, if the risk becomes a larger threat, the organisation is prepared with solutions and empowered to solve the issues.

Purpose

As a local government, the Shire of Yalgoo has exposure to a range of risks that if unmanaged, may have an adverse impact on the achievement of organisational objectives.

There are many instances when a risk register comes in handy. Ideally, it should be used—or available for use when needed—for every project. It can be used for both small and large projects, and the risk log within this document will continue to be added to as the need requires to keep the document contemporary with the organisation's operations.

Scope

The Shire of Yalgoo is a small local government in Western Australia with a diverse and vibrant community. The Shire aligns its services to meet community aspirations as identified in the objectives of the Strategic Community Plan.

The Strategic Risk Register covers corporate risks relating to the Shire of Yalgoo. The Register has been compiled from data sourced through:

- Consultation with key stakeholders;
- Reviews of the Council's identified operational risks;
- Completion of strength, weakness, opportunity and threat (SWOT) analysis;
- Validating against known categories/types of strategic risks;
- Researching risks identified by comparative local government authorities.

Councils Strategic Risk Register is based on the requirements of Australian Standard AS/NZS ISO 31000:2018 Risk Management - Guidelines.

The Strategic Register is to be reviewed as required by the Executive Team on a regular basis as part of the Enterprise Risk Management framework.

Roles and Responsibilities

- Councils Chief Executive Officer has overall responsibility for administering risk management systems, policies and procedures.
- Managers oversee the identification, assessment and management of risks. This includes reporting the status and effectiveness of risk treatments recorded in their area of operation.
- Executive employees are responsible for overseeing the identification, assessment and management of strategic risks including administering the Strategic Risk Register.
- Employees, Contractors and Volunteers are responsible for applying risk management practices generally and are responsible for the timely completion of activities contained within risk treatment plans.
- Councils risk assessment matrix has been applied to each identified risk.

Likelihood

Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year
4	Likely	The event will probably occur in most circumstances	At least once per year
3	Possible	The event should occur at some time	At least once in 3 years
2	Unlikely	The event may only occur in exceptional circumstances	Less than once in 15 years
1	Rare	The event may only occur in exceptional circumstances	Less than once in 15 years

Risk Rating

Risk Rank	Description	Criteria	Responsibility
LOW (1-4)	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Senior management
MEDIUM (5-9)	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Senior management
HIGH (10-16)	Urgent Attention Required	Risk acceptable with excellent controls, managed by executive management and subject to monthly monitoring	Senior management / CEO
EXTREME (17-25)	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

Measures of Consequences

Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Near-Miss or First Aid	Less than \$2,000	No material service interruption - backlog cleared < 6 hours	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential damage	Contained, reversible impact managed by on site response
Minor (2)	Medical type injuries	\$2,001 - \$15,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non-compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate (3)	Lost time injury >14 Days	\$15,001 - \$200,000	Medium term temporary interruption – backlog cleared by additional resources, < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies
Major (4)	Long-term disability / multiple injuries	\$200,001 - \$500,000	Prolonged interruption of services – additional resources; performance affected, < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal and external resources to rectify	Uncontained, reversible impact managed by external agencies
Extreme (5)	Fatality, permanent disability	More than \$500,000	Indeterminate prolonged interruption of services – non-performance, > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, high multiple impacts, high multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution. Complete loss of plant, equipment and building	Uncontained, irreversible impact

Risk Matrix

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

Risks

Risk	Causes	Consequences	Existing Risk Treatments	Likelihood	Cons. Level	Risk Rating
Failure of ICT system and/or loss electronic data	<ul style="list-style-type: none"> Security breach Natural disaster System failure Human error Environmental issue Failure of back-up facilities Closure or collapse of ICT provider 	<ul style="list-style-type: none"> Failure to pay staff and contractors Inability to generate income via invoices Potential legal implications Inability to enforce legislation Reduction in the efficiency of customer service Financial impact of reacquiring data Failure to demonstrate compliance with legislative requirements 	<ul style="list-style-type: none"> Good backup/restoration strategies and procedures User authentication Firewalling of system Effectiveness of ICT Policy UPS Secure controlled environment Ensure that backup procedures are followed Maintain managed services contract Maintain strong relationship with ICT provider 	<p>1</p> <p>Rare</p>	<p>4</p> <p>Major</p>	<p>8</p> <p>Medium</p>
Insufficient skilled key staff to enable quality services to be consistently delivered	<ul style="list-style-type: none"> Lack of skilled staff available in the general workforce External employment environment making attraction and retention of staff difficult Lack of quality, affordable housing Declining population Lack of structured training Lack of succession planning Lack of reward and recognition Continual high workloads on staff Poor employment reputation 	<ul style="list-style-type: none"> Continual high workloads on staff Potential non-compliance with legislation Lack of job satisfaction Transient workforce Reduced morale and productivity Potential non-compliance with duty of care Loss of image/reputation Financial loss through rework and inefficiency Revenue opportunities forgone Loss of opportunity for economic development 	<ul style="list-style-type: none"> Employee rental assistance Relocation assistance Educational assistance and opportunities for professional development Employer branding Salary sacrificing and other benefits Flexible work arrangements Develop comprehensive Human Resources policies and procedures Develop a shared corporate vision, values and culture for the Senior Management Team to implement continually review resources and undertake a structured job analysis Undertake a skills audit Undertake a training needs analysis and prepare an annual Training Calendar Develop a traineeship program 	<p>3</p> <p>Possible</p>	<p>3</p> <p>Moderate</p>	<p>16</p> <p>High</p>

<p>Significant reduction in Council Income</p>	<ul style="list-style-type: none"> Open tender Introduced for TMR works Impacts from changes in State or Federal Government funding Models 	<ul style="list-style-type: none"> Reduced ability to provide services Reduced ability to support staff Reduced ability to maintain assets Interference or failure in delivery of planned projects Upward pressure on revenue streams including rates and charges Erosion of staff confidence and workplace culture 	<ul style="list-style-type: none"> Regular budget reviews and significant financial reporting Develop a list of all grants and subsidies that are available from either the State & Federal Government Maintain strong relationships with Dept of Transport and Main Roads Maintain political pressure to support local government 	<p>3 Possible</p>	<p>5 Extreme</p>	<p>20 Extreme</p>
<p>Sudden loss of a major Council facility</p>	<ul style="list-style-type: none"> Natural disaster Specific unintentional event Specific intentional or deliberate event Political decision Insufficient security measures 	<ul style="list-style-type: none"> Inability to deliver one or more services Financial impact of rehabilitation Serious injury or harm to staff and/or public General widespread adverse impact on health Legal/litigation implications 	<ul style="list-style-type: none"> Existing security measures in place General and public liability insurance Regular quality testing (water) Disaster Management Plan Undertake risk assessment of facilities (incorporating asset condition) Identify means to assess additional sites for relocation suitability 	<p>1 Rare</p>	<p>4 Major</p>	<p>5 Medium</p>
<p>Council decisions adversely impacting on Council operations</p>	<ul style="list-style-type: none"> Councillors pecuniary interests Localised approach to decisions rather than wider community approach Poor advice from management reporting to Council Unclear roles and responsibilities Direct political involvement in operations 	<ul style="list-style-type: none"> Financial loss Negative impact on public image Reduced staff morale/satisfaction Legal action Improper utilisation of resources Potential non-compliance with legislation Ministerial intervention Administrator appointed 	<ul style="list-style-type: none"> Councillor/employee interaction protocol Councillor Code of Conduct Employee Code of Conduct Education and training Regular meetings with Councillors Develop and implement standard Council report template Review operational plan regularly Provide regular advice to Councillors on relevant training opportunities Regular visits from the LGAQ organized for Councillors Ensure the Council agendas are complete and distributed to Councillors 4 days prior to Council meeting day 	<p>3 Possible</p>	<p>2 Minor</p>	<p>5 Medium</p>

<p>Inability to maintain Council as a going concern</p>	<ul style="list-style-type: none"> • Political interference • Loss of major contracts • Significant increase in operational costs • Static/declining revenue base • Poor financial management • Declining natural resources • Declining economic base 	<ul style="list-style-type: none"> • Political intervention by a higher authority • Loss of public confidence • Decline in service delivery • Significant financial loss • Decline in staff morale • Closure of facilities leading to loss of population 	<ul style="list-style-type: none"> • Sound corporate governance policies • Sound financial management practices including rigorous audits • Recruitment of skilled and professional staff • Meeting legislative requirements • Sound strategic planning • Develop a 10 year financial management plan in conjunction with a sound long term asset management plan • Adequate professional development and training • Ensure the annual budget is balanced 	<p style="text-align: center;">1 Rare</p>	<p style="text-align: center;">5 Extreme</p>	<p style="text-align: center;">16 High</p>
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Risk	Causes	Consequences	Existing Risk Treatments	Likelihood	Cons. Level	Risk Rating
Inability of Council's existing infrastructure to meet ongoing community needs	<ul style="list-style-type: none"> Poor asset management practices including capital replacement and maintenance schedules Long term failure to fund depreciation Poor identification of unnecessary or unrealistic community expectations Mining development creating demands in Council's resources 	<ul style="list-style-type: none"> Injury to general public and staff Decreased community confidence in Council Increased unnecessary maintenance costs Major interruptions to essential services Serious breach of legal or contractual obligations Serious environmental impacts 	<ul style="list-style-type: none"> Development of sound asset management practices Implementation of sound financial management practices Implementation and review of existing road maintenance strategy Compliance with the TMP for water and sewerage Rationalisation of Council's assets 	1 Rare	4 Major	8 Medium
Environmental harm caused by Council facilities or operations	<ul style="list-style-type: none"> Failure of sewerage treatment works Roadworks causing major erosion Poor weed control measures for vehicles Waste Management sites not controlled Staff apathy Lack of knowledge 	<ul style="list-style-type: none"> Adverse community reaction Potential adverse on funding Reputation loss 	<ul style="list-style-type: none"> Robust Asset Management Plans including maintenance schedules Washdown bays Road construction in accordance with plans Regular servicing of waste management sites 	3 Possible	3 Moderate	5 Medium
Non-compliance with legislative requirements impacting on the ability to deliver services	<ul style="list-style-type: none"> Insufficient funding Lack of enforcement from regulatory bodies Lack of time for staff to devote to compliance regulatory issues Lack of skilled staff with knowledge of the legislative requirements Insufficient processes to capture updates in legislation Low job satisfaction over inequities and consistencies Failure to comply with legislative policies and procedures 	<ul style="list-style-type: none"> Loss of potential revenue Penalties and fines leading to closure of facilities that fail to comply Loss of public confidence Injuries/accidents/fatalities to staff and/or community Environmental damage which could also lead to health impacts Investigations from regulatory bodies Reduction in Council's workforce 	<ul style="list-style-type: none"> Support from external bodies to keep Council abreast of legal developments e.g. LGAQ Council policies, procedures and systems Access to professional legal advice Access to current legislation External audits Training and professional development 	2 Unlikely	3 Moderate	5 Medium

<p>Poor health, safety and wellbeing of staff</p>	<ul style="list-style-type: none"> Lack of understanding of WH&S requirements Lack of support from management Low job satisfaction impacting on employee attitude to care for their own WH&S Failure to monitor/enforce drug and alcohol policy Lack of communication Lack of training Failure to provide adequate work environment that meets legislative requirements and employee expectations Lack of consequences for non-compliance with legal obligations Lack of building security 	<ul style="list-style-type: none"> Increased sick leave/staff absences and staff turnover Decreased performance and increased performance management issues Higher rate of accidents or injury or fatalities Potential legal claims Financial loss Negative impact on Council's reputation as an employer External investigations 	<ul style="list-style-type: none"> WH&S System and Safe plan WH&S inductions Toolbox talks and team meetings External safety audits Monitoring of sick leave WH&S Committee meetings Vaccination policy Rehabilitation process Undertake a review of the Workplace Health and Safety function within Council Develop a Workplace Drug and Alcohol Policy Develop a Corporate Communication Strategy to improve internal and external communication 	<p>3 Possible</p>	<p>3 Moderate</p>	<p>16 High</p>
<p>Failure to effectively engage with the community to build trust</p>	<ul style="list-style-type: none"> Strong political activism by the community Key staff turnover Key person dependencies; Lack of opportunities for engagement Failure to listen to community requests Use of legacy engagement practices which don't work in the public value space Lack of consistent approach to engagement across the business Increasing expectations exacerbated by social media input Lack of understanding of how LG works Community's resistance to change Conflicting / competing expectations Legacy systems, processes and issues 	<ul style="list-style-type: none"> Impact on organisation performance, Community Impact 	<ul style="list-style-type: none"> Communications strategy; Newly designed website Communication plans for all major projects Biennial Community Perceptions Survey Ensure strong communication and understanding of expectations of all parties in relation to major projects - management of projects include Project Team meetings (including comms/engagement); Community input into Shire's vision e.g. Strategic Community Plan Resourced implementation of community priorities e.g. Corporate Business Plan, Long Term Financial Plan Engagement Strategy and Policy 	<p>3 Possible</p>	<p>3 Moderate</p>	<p>5 Medium</p>

Risk	Causes	Consequences	Existing Risk Treatments	Likelihood	Cons. Level	Risk Rating
<p>Existing assets fail to meet the minimum requirements for current and future growth</p>	<ul style="list-style-type: none"> Population growth resulting in changing requirements for the assets configuration or level Inadequate of services Replacement only focuses on immediate needs, excluding consideration of further usages/opportunities Asset management plans undervalue cost of replacement; Ageing assets Insufficient funding; Large number of assets compared to rates base; Conflicting priorities across the organisation Lack of 'community outcomes' focus Best value for money option not achieved 	<ul style="list-style-type: none"> Financial sustainability Reputation damage Physical Impact 	<ul style="list-style-type: none"> Seek grant funding to assist in asset upgrades Working with Main Roads and Federal Gov. to obtain bridge upgrades Hypergrowth Network Implementation Plan - Lobby and advocate the Government to assist in upgrading the Shire's hypergrowth roads that are currently underservicing the future population. Asset Management Plans and review of these every two years Asset Register and Finance System including capturing all gifted assets Biennial Community Perceptions Survey Asset Management Strategy Condition survey program for each asset class 	<p>2</p> <p>Unlikely</p>	<p>4</p> <p>Major</p>	<p>5</p> <p>Medium</p>
<p>Failure to effectively respond and manage emergencies</p>	<ul style="list-style-type: none"> Lack of planning / processes Unforeseen / difficult to plan for emergencies e.g. pandemics Lack of up to date emergency and recovery plans Some staff are inadequately trained/don't understand their role in emergency response and recovery Emergency Planning Committee (Shire Office) requires reinvigorating and strategic direction Lack of resources to respond to multiple emergencies at the same time (e.g. Bushfire and COVID) 		<ul style="list-style-type: none"> Local Emergency Management Local Recovery Plans Welfare Centre planning and training Review of LEMA and LRP after significant emergency or every five years 	<p>2</p> <p>Unlikely</p>	<p>3</p> <p>Moderate</p>	<p>5</p> <p>Medium</p>

Risk	Causes	Consequences	Existing Risk Treatments	Likelihood	Cons. Level	Risk Rating
<p>Council has not adequately planned for the predicted impacts of climate change</p>	<ul style="list-style-type: none"> Insufficient reliable information Perception that it will not happen 	<ul style="list-style-type: none"> Cost premium for having to adjust Lack of sustainability 	<ul style="list-style-type: none"> Nil 	<p>3 Possible</p>	<p>2 Minor</p>	<p>5 Medium</p>
<p>Harm caused to the public from Council facilities, services or operations</p>	<ul style="list-style-type: none"> Failure of Council's drinking water supply Poor or no licensing of food premises Lack of animal control Employee carelessness or apathy 	<ul style="list-style-type: none"> Negative press Lack of public confidence Misinformation fostering wrong impression Increased gaps in service delivery accurately meeting community expectations Greater use of informal communication channels e.g. grapevine Low staff morale and feelings of exclusion Inefficiencies in service delivery 	<ul style="list-style-type: none"> Role of Cultural and Council Promotions Officer Employee Newsletter Staff Meetings and Toolbox Meetings External newsletter – Focus Press Release Procedure Council presence at local shows, shopping centres, careers market e.g. Local Government Week New Ratepayer Pack Scheduled CEO visits to Council workplaces <p>Implement where appropriate training for staff involved in the production of media and promotional material at regular intervals</p>	<p>2 Unlikely</p>	<p>2 Minor</p>	<p>1 Acceptable</p>

14 ADMINISTRATION REPORTS

14.1 GENERAL REPORT

Applicant:	Shire of Yalgoo
Date:	20/5/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	To be circulated prior to the meeting

SUMMARY

That Council consider the Chief Executive Officers general operation report.

COMMENT

State and Federal Budget Discussion

An information sheet will be provided prior to the meeting highlighting areas of interest for the organisation in the recent State and Federal Budgets.

Mining Activity

Multiple Clearing Permits have been received for comment and a Mining Tenement application has been received which overlaps the Paynes Find Airstrip.

Administration is considering the lodging of an objection. DPLH will be conducting testing of the Yalgoo State Battery and the Abandoned Mines Safer Shaft Project has progressed to tender with DMPE.

Outstanding Items

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.

An item concerning the update of the Attendance at Events Policy 1.16 will be provided at the Ordinary June Meeting. The second Notice of Motion item proposed by Cr Valenzuela will be provided alongside the 2026/27 Budget.

Freedom of Information

The Chief Executive Officer recently issued a number of documents under Freedom of Information.

External CEO Movements May

3 May – Fallen Firefighter Memorial

4 May – Civic Legal

8 May – Audit Exit Meeting

18 & 19 May – Project Management Course LG Professionals

26 May – WALGA Emergency Management Forum

28 May – First Aid Course

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.

15 NOTICE OF MOTIONS

16 URGENT BUSINESS

Change of date for 26th June 2026 Ordinary Council Meeting.

17 MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

17.1 Update on Jokers Tunnel – Legal Advice Confidential

Applicant:	Shire of Yalgoo
Date:	25/5/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	

17.2 Update on AGRN962 & AGRN1021 – Legal Advice Confidential

Applicant:	Shire of Yalgoo
Date:	25/5/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	

18 NEXT MEETING

The next Ordinary Meeting of Council is due to be held in the Yalgoo Council Chamber on Friday 26th June 2026 commencing at 10:00am.

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).