



AGENDA

For the Ordinary Council Meeting

To be held on the 03rd July 2026

Notice of Meeting

The next Ordinary Council Meeting for the Shire of Yalgoo will be held on Friday 03rd July 2026 in the Council Chambers, 37 Gibbons Street Yalgoo, commencing at 10.30am.



Ian Holland

CHIEF EXECUTIVE OFFICER

26th June 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.



Record of Meetings and Events attended – July 2026 (June Ordinary Meeting)

Councillor _____

Meeting	Tick for Attendance	Travel (km)
Ordinary Council Meeting	<input type="checkbox"/>	
Audit Committee Meeting	<input type="checkbox"/>	
CEO Performance Committee Meeting	<input type="checkbox"/>	
Murchison Country Zone of WALGA (Delegate)	<input type="checkbox"/>	
Murchison Country Zone of WALGA (Observer)	<input type="checkbox"/>	
Murchison Regional Vermin Council (Delegate)	<input type="checkbox"/>	Attendance Notification only (claim travel and sitting fees from MRVC)
Mid West Regional Road Group (Delegate)	<input type="checkbox"/>	
MWRRG Murchison Sub Group (Delegate)	<input type="checkbox"/>	Online
Gunduwa Conservation Association (Delegate)	<input type="checkbox"/>	
Local Emergency Management Committee (Chair)	<input type="checkbox"/>	

Events, Other Meetings, Reimbursements	Date	Travel (km)

- Vehicle Over 2600cc
- Vehicle 1600cc to 2600cc
- Vehicle Under 1600cc

Please attach evidence of reimbursements



Current Committee Appointments

Murchison Country Zone of WALGA
Cr Raul Valenzuela
Cr Kieran Payne

Murchison Regional Vermin Council
Cr Angus Nichols
Cr Kieran Payne

Mid West Regional Road Group
Cr Raul Valenzuela

MWRRG Murchison Sub Group
Cr Raul Valenzuela

Gundawa Conservation Association
Cr Tamisha Hodder
Cr Raelene Kroon

Local Emergency Management Committee (Chair)
Cr Raul Valenzuela

Important Information

Sitting Fees for Committees will only be paid to eligible delegates.

Please refer to the Shires Fees and Charges for applicable sitting fees, annual allowances, communication allowances and reimbursement rates.

For other reimbursements please refer to the Shires Attendance at Events Policy 1.16

Travel Reimbursements will be paid to Councillors for attendance to and from any of the following:

- Council Meetings
- Committee Meetings and External Appointments (as a delegate)
- Murchison Country Zone of WALGA as an observer
- Events and Conferences where attendance has been approved by Council or the Shire President

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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**APOLOGIES****LEAVE OF ABSENCE**

NIL

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**

NIL

QUESTIONS TAKEN WITHOUT NOTICE**5 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Presentation on a proposed gas pipeline by APA

6 NOTICE OF MATTERS TO BE DISCUSSED BEHIND CLOSED DOORS

17.1 – Legal Update (DRFAWA)

7 APPLICATIONS FOR LEAVE OF ABSENCE**8 ANNOUNCEMENTS CONCERNING MEETINGS ATTENDED****9 CONFIRMATION OF MINUTES**

9.1 Minutes of the Ordinary Council Meeting – 29 May 2026

OFFICERS RECOMMENDATION

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

9.2 Minutes of the Audit Committee Meeting – 30th June 2026

OFFICERS RECOMMENDATION

That the minutes of the Audit Committee Meeting held on the 30th June 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:	26 June 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 year 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 the audit is attached and show multiple significant, moderate and minor matters. Some of the findings are out of date as the Shire has changed its processes and systems over the years. The 2025/26 audit should realign the audit findings with the existing processes and systems.

The qualifying point in the Independent Auditors Report, meaning the auditors could not work out if the amounts were correct, was:

- 2023/24 Road valuation not completed by 30 June 24 but was done by 30 June 2025. This impacted prior year figures

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 - TBC

That the Audit Committee recommends to Council:

1) Receive the Independent Auditors Report and Management Letter for the financial year 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:	26 June 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council receive the Administration Report to 31 May 2026.

COMMENT

We have continued testing the new accounting system and we go live in July 2026.

The transition to the new software is likely to cause issues while we learn to use it. Some issues which are expected to occur include:

- Purchase Orders will be raised for all expenditure but the timing might not reflect it was completed prior to the ordering. Staff will follow procurement and will order as per the policy during this period. It is the PO timing that may not align with the policy
- Purchase Orders in Synergy will be raised again in the new system. These will not reflect the date the PO was originally raised
- Processes and systems are not audit tested and might require adjustment after the audit in 2027
- Variance reporting for the EOM report and List of Accounts Paid will look different once it is setup

We expect the teething issues to occur for at least six months.

The 25/26 interim letter has been received with one significant and one moderate point. The significant finding is related to our IT plans and policies we are working on and the moderate finding relates to me not presenting the List of Accounts and Monthly report for August 2025 to Council.

OFFICERS RECOMMENDATION

That Council receive the Administration Report to 31 May 2026.

11.2 TECHNICAL SERVICES REPORT

Applicant:	Shire of Yalgoo
Date:	26 June 2026
Reporting Officer:	Luke O'Shaughnessy – Works Foreman
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council receive the Technical Services Report to 31 May 2026.

COMMENT

Road Construction

- RTR ongoing on North Rd. 3 culverts installed and 2 more to put in

Road Maintenance

- Guide posts on several roads

Other – Yalgoo

- Grid repairs for MRWA
- Shire Hall has one week to completion
- Railway building floors complete, need to finish fascia boards and gutters

Other – Paynes Find

- General clean and tidy of the tip

Staff

- Nil

OFFICERS RECOMMENDATION

That Council receive the Technical Services Report to 31 May 2026.

11.3 Quotes for Council Consideration

Applicant:	Shire of Yalgoo
Date:	26 June 2026
Reporting Officer:	Luke O'Shaughnessy – Works Foreman
Disclosure of Interest:	Nil
Attachments:	Nil

Summary

That Council accept the floodway road sealing works on Yalgoo North Road.

Comment

Flood mitigation works under RTR are ongoing on North Rd. As part of the program, the Shire is going to seal and armarok the floodways within SLK 0.0 and SLK 15.0.

See attached quotes for Saferoads, Bitutek and Colas. Saferoads was more expensive but are recommended due to timing and the method to be used.

Statutory Environment

Local Government Act 1995

Council's Purchasing Policy

Policy Implications

NIL

Financial Implications

This work will be performed under the Roads to Recovery funding and the works have been allocated in the 25/26 annual budget.

Voting Requirements

Simple Majority

OFFICERS RECOMMENDATION

That Council accept the WALGA preferred supplier quote for Saferoads to complete the sealing of the floodways



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COLAS Western Australia Pty Ltd
ABN: 99 072 445 324
80 Miguel Rd
Bibra Lake WA 6163
Australia
T: +61 8 9367 0111
E: info.wa@colas.com.au
<http://www.colas.com.au/>

Quote No: 260075.01

To: Luke O'Shaughnessy
Organisation: Shire of Yalgoo
Via Email: luke.aumord@yalgoo.wa.gov.au
Date: 25th June 2026
From: John Greenhorn
Subject: Yalgoo North Rd

As requested, please find following prices for the above.

Item No.	Description	Quantity	Unit	Rate \$	Total \$
1	MOBILISATION Mobilisation / Demobilisation	1.00	Item	20,750.00	20,750.00
2	CRS EMULSION - TWO COAT SEAL 14mm CRS Emulsion 1st Coat Seal @ 1.20 L/m ²	11,172.00	sqm	5.43	60,663.96
3	7mm CRS Emulsion 2nd Coat Seal @ 1.80 L/m ²	11,172.00	sqm	6.04	67,478.88
4	ADDITIONAL PRODUCT USED ABOVE TENDERED RATES @ 15C - IF REQUIRED CRS Emulsion	1.00	litre	1.43	Rate Only
				Total Price	\$148,892.84

Terms & Conditions:

- Prices are valid for 14 days subject to variations in bituminous and petroleum products.
- Prices are subject to Rise & Fall in bitumen ex SAMI Bitumen Technologies (WA). GMP effective 1st June 2026 - \$1,710/MT. Refer "Annexure A" attached for Rise & Fall calculation.
- The rates submitted are based on the Diesel Terminal Gate Price (TGP) for Perth as published by the Australian Institute of Petroleum (AIP) on 25th June 2026 and we reserve the right to review and adjust these rates to reflect any variation in the TGP applicable at the time the Works are undertaken. Any such adjustment shall be calculated proportionally to the change in the published TGP from the base date to the date of execution of the Works.
- Prices do not include any allowances for GST. Please add 10% GST to the above prices.
- Quoted square metre rates are based on the quoted area being the minimum invoice quantity in 1 visit with unrestricted site access. Rates are based on the entire area ready and available to prime and/or seal on arrival to site. Rates will be subject to adjustment where this condition is not met.
- Mobilisation rates above are for the return trip to the relevant depot. Please note we can negotiate a reduced mobilisation if the works are performed in conjunction with other sealing works in the region.
- Traffic Control supplied by COLAS.
- Pre wetting and pavement preparation by Shire of Yalgoo.
- A 5% allowance for handwork has been made in this quotation, if excessive handwork is required, additional rates will apply.
- Rates are based on MRWA compliant aggregates per Specification 511 sourced from Winchesters Quarry to the job sites. Availability restrictions of aggregates may occur which are out of our control and have cost implications additional to this quotation.
- Stockpile site preparation and rehabilitation to be provided at no cost to COLAS by Shire of Yalgoo and are to be within 5km of the works with access roads and other requirements suitable for road train

**WE OPEN THE WAY**

deliveries. In the unlikely event COLAS causes environmental damage to the stockpile site, we will rectify any damage at our own cost.

- Confirmation of design including application rates, by Shire of Yalgoo, prior to commencement of works.
- Clear access for plant and equipment to be confirmed prior to mobilisation of equipment.
- No allowances made for retention monies, bank guarantees, specific contracts work insurance policy, repairs to the seal in the head contractors' defects liability period or rehabilitation of stockpile sites. Where applicable, costs of these items to be determined on receipt of further information.
- 12-month warranty provided on workmanship and materials.
- No allowance made for protection of kerbs or other structures from overspray other than conventional spray truck fitted kerb guards. Shire of Yalgoo to ensure all structures and items of concern are covered prior to spraying.
- Standby rates of \$2,900 per hour will apply for machinery inspections and during periods where no work is performed due to circumstances beyond our control including inclement weather up to 10 hours per day.
- COLAS will absorb costs for up to a 30 minute on site induction as required. Should inductions take longer and effect productivity, additional charges may be applied at standby rates.
- No allowances for Police Clearances, Drug & Alcohol Testing, Medicals, Driver Training Courses and any other site-specific requirements in our rates. Offsite requirements to undertake courses, clearances and testing charged at \$105 per hour per person, minimum 4 hours. Cost of courses, clearances and testing charged at cost plus 10%. Where applicable, on completion of the works we will submit a separate Tax Invoice to claim any amounts payable.
- Invoicing will be based on actual areas measured, sprayed and signed off by the head contractor on the day and not from purchase orders, survey, drawings or plans.
- COLAS Terms and Conditions of Trade apply to all commercial credit trading accounts and are available on request.

COLAS will not enter into a subcontract agreement where the value of the works is less than \$250,000. Subject to crew availability, work would be performed on receipt of a valid purchase order. Acceptance of this quotation, and provision of purchase order, is deemed to be acceptance of the above Terms and Conditions.

Please contact us should you require any further information.

Regards,

John Greenhorn
Estimator



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ANNEXURE A

Rise and Fall Formula

We propose to apply Rise and Fall to the submitted rates where a variation occurs from the nominated GMP ex SAMI Bitumen Technologies at the time of tender.

In the event of the rise and fall adjustment being applied, using this base rate, we would then apply the rise or fall of this amount to our stated bitumen rates.

For example:

Current Rate \$ 1,710.00 / tonne + GST

New Rate \$ 1,735.00 / tonne + GST

Rise \$ 25.00 / tonne + GST / density 963 = \$0.026 per litre + GST @ 15°C

Current Rate \$ 1,710.00 / tonne + GST

New Rate \$ 1,690.00 / tonne + GST

Fall \$ 20.00 / tonne + GST / density 963 = \$0.021 per litre + GST @ 15°C

Note for CRS170/60 Emulsion only apply the bitumen content (60%) of the rise or fall and density = 980.

12,054 x \$12.17 = \$153,206.34 ex GST

QUOTE TO		QUOTE DETAILS	
Name	Luke O'Shaughnessy	Quote Number	14329/Rev 1
Company	Shire of Yalgoo	Date	18/06/2026
Contact	0467 962 034	Quoted By	Mick Lundie
Project Name	Yalgoo North Road Floodways		
Project Location	Yalgoo		

Thank you for the opportunity to provide this quotation, should you have any queries or wish to discuss this job further please feel free to call Mick Lundie on 0408 834 432.

This quotation allows for the following:

DESCRIPTION	QUANTITY	RATE	COMMENT
Two Coat Primerseal using CRS 60 Emulsion @ 3.0 L/m2 (1.2 L/m2 + 1.8 L/m2) and 14 & 7mm Aggregate	12,054 m2	\$12.17 / m2	<i>Rates based on entire pavement area being ready to seal prior to crews arrival</i>
Mobilisation & Demobilisation	x1	Included in rates	
Additional Product Used Above Quoted Binder Application Rates		\$1.51 / litre	<i>CRS 60 Emulsion</i>

Rates based on nominal/indicative product grades/blends, spray rates etc. where not specified – please advise if different required.

Quote is not an indication of availability – all crews subject to availability at time of order – for availability and bookings please contact Chris Paton on 0447 766 099 or chris@bitutek.com.au.

Conditions of Quotation

- Rates based on rise & fall – Bitutek reserves the right to pass on any cost increases as a result of fluctuations in the price of raw materials namely bitumen, kerosene, diesel and aggregate from our suppliers.
- All rates are GST exclusive and valid for 30 days.
- All binder application rates are quoted @ 15 degrees unless otherwise stated.
- A significant change in the quoted area will result in a revision of the unit rates.
- All works as per standard MRWA spec 503; all materials as per standard MRWA spec 511.
- We **have** allowed for:
 - Supervision, supply & spray, sweeping (rotary broom), loading, spreading, rolling and ground staff.

Bitutek Pty Ltd – Quotation: 14329 REV 1 Shire of Yalgoo North Rd Floodways 18-06-2026
Queries can be directed to Mick Lundie – 0408 834 432

- Rates include aggregate by Bitutek – priced out of Kimberley Quarries, Chapman Valley. In the event that the nominated quarry is unable to supply the aggregate and an alternate supplier is needed, there may be cost implications which will be additional to the rates noted above.
- Rates based on road train access for aggregate delivery.
- We **have not** allowed for:
 - Traffic control, pre-wetting of basecourse and pavement preparation by others.
 - **Suitable accommodation and messing to be provided by client at no cost to Bitutek.**
 - All protection of kerbing and existing structures is the responsibility of the customer.
 - In the event of a total fire ban a firefighting unit and operator to be provided by client at no cost to Bitutek.
 - There is no allowance in the rates above for inductions or other requirements to gain access to site. In the event our personnel must complete inductions, medicals, police clearances or any other site specific requirements to gain access to site all costs including the personnel wages will be recovered through a separate tax invoice to the customer. For works with a value less than \$300,000, induction requirements will be at Bitutek's discretion.
 - No allowance has been made in this quotation for a suction broom, Bitutek uses truck mounted rotary brooms, please advise if a broom of this nature will not be suitable prior to the crew's arrival onsite.
- Standby rates will apply for periods where no work is performed for reasons outside of Bitutek's control.
- Stockpile sites to be provided by the client and located no more than 10km from the job site. Unless otherwise noted preparation and rehabilitation of the stockpile sites is the responsibility of the customer.
- Confirmation of seal design including Binder Application Rate (BAR) and binder choice to be provided by the customer prior to the commencement of works.
- Aggregate testing – onsite/stockpile testing *not* included in rates. Bitutek will provide quarry test certificates only. Any onsite testing to be responsibility of client.
- Bitutek not responsible for and will not accept any defects liability, liquidated damages, retentions or bank guarantees. 12 months warranty on materials and workmanship.
- Payment terms are strictly 30 days from the end of the month in which the invoice was issued, other than by prior agreement interest will be charged at 0.05% per day for any amounts outstanding.
- Works with a value less than \$300,000 will only be completed under the issuing of a works order or purchase order, Bitutek will not enter into sub-contract agreements for works with a value less than this amount.
- Invoicing will be based on actual areas measured, sprayed and signed off by the customer's representative on the day and not from drawings, purchase orders, plans or quoted area.
- Labour rates are based on Bitutek's standard pay rates. In the event of a labour rates agreement being required for contractors on site, this quotation may require adjustment.

Bitutek Pty Ltd – Quotation: 14329 REV 1 Shire of Yalgoo North Rd Floodways 18-06-2026
 Queries can be directed to Mick Lundie – 0408 834 432

Josh Trewin Mob: 0488 017 197
 Email: works@saferoadswa.com.au
 Tom Carr Mob: 0456 966 578
 Email: admin@saferoadswa.com.au



PO Box 1882
 Bunbury WA 6231

Depot Address:
 11 Guidara Street
 Webberton WA 6530

A.B.N. 94 656 010 267

Quote

Shire of Yalgoo
 37 Gibbons Street
 PO Box 40
 Yalgoo WA 6635
 Australia

Invoice No.: 00000646

Date: 22/05/2026

Terms: Net 14

Due Date: 5/06/2026

Cust: PO:

DATE	QTY	UNITS	NOTES	RATE	TOTAL(ex-GST)
	8692	Total	Supply materials and apply 14/7 2 coat emulsion seal to flood ways on North Road	18.00	\$156,456.00

Subtotal: \$156,456.00

GST: \$15,645.60

Total(inc-GST): \$172,101.60

Paid to Date: \$0.00

Balance Due: \$172,101.60

How to Pay

Bank Details:

Direct Deposit

National Australia Bank
 BSB : 086554
 Account : 341862856



Signed acceptance of invoice / quote below :

**Please forward remittance to
 admin@saferoadswa.com.au
 Thank you for your business**

12 DEVELOPMENT, PLANNING AND ENVIRONMENTAL HEALTH REPORTS

12.1 Community Development Officer – NAIDOC Day Update

Applicant:	Shire of Yalgoo
Date:	30 June 2026
Reporting Officer:	Elisha Hodder – Community Development Officer
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council approve and endorse the purchase of food, catering supplies, and art materials to support the 2026 Community NAIDOC event.

COMMENT

For the past four years, the Shire of Yalgoo has worked in partnership with Yalgoo Primary School to host a one-day Community NAIDOC event.

In previous years, the Shire has supported the event by providing catering supplies, including vegetables, condiments, paper plates, cups, forks, knives, juice, aluminium foil, and glad wrap.

The Shire has also coordinated an art activity through the Yalgoo Arts and Cultural Centre.

This year, it is proposed that a NAIDOC bag decorating activity be held again. To facilitate this activity, the following items will be required:

- Fabric paints
- Fabric pens
- Glad wrap

Orders for the required catering supplies and activity materials will be placed with Yalgoo General Store, McDonald Wholesalers, and Kmart.

It is recommended that Council approve the purchase of the required food, catering supplies, and art materials to support the successful delivery of the 2026 Community NAIDOC event.

STATUTORY ENVIRONMENT

Nil

POLICY/FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council forward authorise the purchase of food, catering supplies and art materials to the value of \$2000 to support the 2026 Community NAIDOC event.

13 FINANCIAL REPORTS

13.1 LIST OF ACCOUNTS

Applicant:	Shire of Yalgoo
Date:	26 June 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 May 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 May 2026 totalling \$496,874.60 from the municipal bank accounts and credit cards.

List of Accounts Paid

Credit Cards

May 2026

CEO Credit Card

#	Reference	Date	Supplier	Description	Amount	Bank	Type
1	EFT4089	12/04/26	Microsoft	Monthly subscription to Co-Pilot	(33.00)	1	CSH
2	EFT4089	16/04/26	Australian War Memorial	100 x tribute poppies for Anzac Day	(110.23)	1	CSH
3	EFT4089	23/04/26	Expedia	Accommodation for DCEO, President and Works Manager to attend funeral	(699.45)	1	CSH
4	EFT4089	23/04/26	Starlink	2 x monthly subscriptions to Starlink for fire vehicles in Yalgoo and Paynes Find	(160.00)	1	CSH
5	EFT4089	24/04/26	Tungsten	Subscription to Power PDF software	(219.70)	1	CSH
6	EFT4089	29/04/26	Bendigo Bank	Bendigo Bank card fee	(4.00)	1	CSH
					(1,226.38)		

List of Accounts Paid
Credit Cards (Continued)
May 2026

DCEO Credit Card (for office use)

#	Reference	Date	Supplier	Description	Amount	Bank	Type
7	DD6456.1	10/04/26	Yalgoo General Store	Refreshments for school holiday program	(68.04)	1	CSH
8	DD6456.1	11/04/26	Yalgoo General Store	Refreshments for school holiday program	(72.50)	1	CSH
9	DD6456.1	12/04/26	Yalgoo General Store	Refreshments for school holiday program	(301.30)	1	CSH
10	DD6456.1	12/04/26	Canva	Canva software subscription	(270.00)	1	CSH
11	DD6456.1	15/04/26	Yalgoo General Store	Refreshments for school holiday program and Depot	(206.60)	1	CSH
12	DD6456.1	18/04/26	Yalgoo General Store	Refreshments for school holiday program and Admin	(184.53)	1	CSH
13	DD6456.1	22/04/26	Yalgoo General Store	Refreshments for Admin	(19.80)	1	CSH
14	DD6456.1	23/04/26	Yalgoo General Store	Catering for Seniors Tea	(293.10)	1	CSH
15	DD6456.1	24/04/26	Yalgoo General Store	Refreshments for Admin and LEMC	(102.20)	1	CSH
16	DD6456.1	29/04/26	Yalgoo General Store	White card for employee	(55.72)	1	CSH
17	DD6456.1	29/04/26	Bendigo Bank	Bendigo Bank card fee	(4.00)	1	CSH
					(1,577.79)		

List of Accounts Paid
Direct Debit and Bpay
May 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
18	99	31/05/26	NAB	Bank Fees	(10.25)	3	FEE
19	14	31/05/26	Bendigo Bank	Bank Fees	(275.70)	1	FEE
20	DD6418.1	08/05/26	Telstra Corporation Ltd	Vehicle Tracking - April / May 2026	(1,149.50)	1	CSH
21	DD6419.1	08/05/26	Telstra Corporation Ltd	Mobile phone charges from 25/04/26 - 24/05/26	(930.60)	1	CSH
22	DD6420.1	08/05/26	Horizon Power	Street Light charges from 01/04/26 to 30/04/26	(1,059.80)	1	CSH
23	DD6434.1	20/05/26	Bendigo Bank - Municipal	Payroll and Super for payrun #170	(76,732.14)	1	CSH
24	DD6459.1	27/05/26	Bendigo Bank - Municipal	Super #173 (11/05/26 to 24/05/26)	(15,630.26)	1	CSH
25	DD6460.1	27/05/26	Bendigo Bank - Municipal	Payrun #173 (10/05/26 to 24/10/26)	(56,658.19)	1	CSH
					(152,446.44)		

List of Accounts Paid**EFT****May 2026**

#	Reference	Date	Supplier	Description	Amount	Bank	Type
26	EFT4039	05/05/26	Refuel Australia	Monthly fuel usage for March 2026	(25,185.30)	1	CSH
27	EFT4040	06/05/26	Leisk Hydraulics Pty Ltd	Supply and install Davey DCS75A Double Case Sump Pump	(3,003.00)	1	CSH
28	EFT4041	06/05/26	Geraldton Trophy Centre	White Acrylic name plate for Councillor D Jones	(180.00)	1	CSH
29	EFT4042	06/05/26	Winc Australia Pty Limited	Urinal Blocks, Hand towel and Office Stationary	(1,098.89)	1	CSH
30	EFT4043	06/05/26	T.M.T. Electrical	Electrical repairs to switchboard at Caravan Park	(3,757.46)	1	CSH
31	EFT4044	06/05/26	Shire of Sandstone	Maintenance grading on Sandstone Rd in October 2025 and April 2026	(7,135.70)	1	CSH
32	EFT4045	06/05/26	Kieran Thomas Payne	Cr Sitting Fees and Allowances for April 2026	(1,874.41)	1	CSH
33	EFT4046	06/05/26	Angus Troup Nichols	Cr Sitting Fees and Allowances for April 2026	(536.67)	1	CSH

List of Accounts Paid
EFT (Continued)
May 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
34	EFT4047	06/05/26	Raelene Kroon	Cr Sitting Fees and Allowances for April 2026	(1,098.23)	1	CSH
35	EFT4048	06/05/26	Derek Jones	Cr Sitting Fees and Allowances for April 2026	(794.09)	1	CSH
36	EFT4049	06/05/26	Tamisha Hodder	Cr Sitting Fees and Allowances for April 2026	(661.67)	1	CSH
37	EFT4050	06/05/26	LG Best Practices Pty Ltd	Assistance with Creditors and Debtors for April 2026 and Rates services for April 2026	(2,640.00)	1	CSH
38	EFT4051	06/05/26	Bunnings Building Supplies	12 litres of paint for the Town Hall, Painting material for the Hotel and shade cloth for the Depot and 25mm Conduit and 25mm corrugated conduit and 5 packs of 25mm pipe saddles	(978.02)	1	CSH
39	EFT4052	06/05/26	Murchison Club Hotel	Accommodation on 16/04/26 for CEO and President while attending Cue Parliament	(320.00)	1	CSH
40	EFT4053	06/05/26	Nick Stevenson	Renovation works at the agreed upon rate	(9,606.65)	1	CSH
41	EFT4054	06/05/26	Integrated ICT	Monthly managed IT service for April 25/26, Service support from 09/10/25 to 27/11/25, 2 Yealink phones and Managed service agreement per user for April	(11,190.65)	1	CSH
42	EFT4055	06/05/26	Fleet Complete Australia	Vehicle Tracking - Iridium Failover 01/07/2025 to 30/06/2026	(569.94)	1	CSH
43	EFT4056	06/05/26	Bridged Group Pty Ltd	Monthly Sophos costs for December 2025	(165.00)	1	CSH

List of Accounts Paid
EFT (Continued)
May 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
44	EFT4057	06/05/26	Grants Empire	Development of CCTV Grant Application Payment 1 of 2	(528.00)	1	CSH
45	EFT4058	19/05/26	MessageMedia	SMS messaging service for May 26	(147.18)	1	CSH
46	EFT4059	19/05/26	A Agapitidi & C Houlis Stati Co Electrical	Electrical fit out works at the Hall from the 25/04/26 - 02/05/26	(25,850.00)	1	CSH
47	EFT4060	19/05/26	Datacom Solutions	EasiPay payroll services for April 26	(151.33)	1	CSH
48	EFT4061	19/05/26	Amd Chartered Accountants	LRCI Phase 1 to 4 grant acquittals from 2022-2025	(2,310.00)	1	CSH
49	EFT4062	19/05/26	Pemco Diesel Pty Ltd	Replace indicator light YA1000, 130,000 km service on Fortuner YA651, Fit replacement beacon to JD grader YA856, Replace hydraulic hoses for Cat backhoe loader YA457, Service on dropdeck trailer YA1611, 250hr service on Kubota lawn mower YA844 and requested to remove GPS tracker on RAV4 but it didn't have one	(9,502.39)	1	CSH
50	EFT4063	19/05/26	Glenn Boyes	1 x Canon calculator and 1 x cash box for Admin	(49.04)	1	CSH
51	EFT4064	19/05/26	Geraldton Trophy Centre	4 x Gold and 4 x Silver medals for dart competition 2026	(131.60)	1	CSH
52	EFT4065	19/05/26	ATOM Supply	2 x tyre gauges for the service truck.	(213.18)	1	CSH

List of Accounts Paid
EFT (Continued)
May 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
53	EFT4066	19/05/26	Canine Control	Ranger 2 x monthly patrols for Yalgoo townsite	(1,530.38)	1	CSH
54	EFT4067	19/05/26	Grants Empire	Development of CCTV Grant application payment 2 of 2	(528.00)	1	CSH
55	EFT4068	20/05/26	Australian Taxation Office	BAS lodgement for April 2026	(20,761.00)	1	CSH
56	EFT4069	20/05/26	Refuel Australia	Monthly fuel usage for February 2026	(16,535.12)	1	CSH
57	EFT4070	20/05/26	Paywise Pty Ltd	Novated lease charges for payrun #170	(1,912.10)	1	CSH
58	EFT4071	20/05/26	Leisk Hydraulics Pty Ltd	Repair water leak in wall at 8 Henty St, annual backflow test at water park, install new septic pump at 12 Weekes St	(5,060.00)	1	CSH
59	EFT4072	20/05/26	Goldfields Controlled Waste	Pump out septic tank at 12 Weekes St	(2,977.70)	1	CSH
60	EFT4073	20/05/26	Canine Control	Ranger Services on 08/05/26	(1,530.38)	1	CSH
61	EFT4074	20/05/26	M & B Sales P/L	16L of linseed oil for Railway Building	(261.67)	1	CSH
62	EFT4075	20/05/26	Commercial Locksmiths	Supply and install new key system across the Shire assets	(83,680.53)	1	CSH

List of Accounts Paid
EFT (Continued)
May 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
63	EFT4076	20/05/26	Cekas Asset Maintenance	Renovations to Town Hall from 27/04/26 to 01/05/26	(5,003.64)	1	CSH
64	EFT4077	20/05/26	Amd Chartered Accountants	LRCI Phase 1-4 grant acquittals at 30/06/26	(2,310.00)	1	CSH
65	EFT4078	21/05/26	Open Systems Technology Pty Ltd	Charges for the implementation of the new financial software for April 2026 and Remove employee and add new employee to monthly subscription to CouncilFirst	(14,217.50)	1	CSH
66	EFT4079	21/05/26	Pest-a-kill Wa	Pest control for the units at the Caravan Park on 14/05/26	(302.50)	1	CSH
67	EFT4080	21/05/26	Midwest Auto Electrics	Replace cabin filters on P3080 - Cat Grader and P648 - Cat Backhoe	(1,782.00)	1	CSH
68	EFT4081	21/05/26	Battery Mart	1 x ACDelco battery for P650 - Rav4 (YA805)	(167.02)	1	CSH
69	EFT4082	21/05/26	Paynes Find Road House and Tavern	1x night accommodation for the bike programme employee on 14/05/26	(265.00)	1	CSH
70	EFT4083	21/05/26	WA Local Government Association (WALGA)	eLearning subscription for Councillor Derek Jones during May 26	(264.00)	1	CSH
71	EFT4084	21/05/26	Cekas Asset Maintenance	Renovations to Town Hall from 11/05/26 - 15/05/26	(4,884.02)	1	CSH
72	EFT4085	21/05/26	Siteminder Limited	Yalgoo Caravan Park - Demand Plus April 2026	(48.00)	1	CSH
73	EFT4086	21/05/26	Brooks Hire Services Pty Ltd	Hire of excavator from 01/04/26 - 30/04/26 for North Rd and Hire of 14T rock breaker from 01/04/26 - 30/04/26 for North Rd	(15,781.04)	1	CSH

List of Accounts Paid
EFT (Continued)
May 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
74	EFT4087	21/05/26	Vortex Plastics	6 x polycarb sheets for Yalgoo town hall	(1,650.00)	1	CSH
75	EFT4088	21/05/26	Paynes Find Road House and Tavern	1 x night accommodation for EHO on 04/05/26	(181.50)	1	CSH
76	EFT4089	21/05/26	Bank of Bendigo Credit Card	CEO Credit Card usage for April 2026 (see breakdown above)	0.00	1	CSH
77	EFT4090	21/05/26	Nick Stevenson	Progress payment for works at Hall on 25/05/26	(2,000.00)	1	CSH
78	EFT4091	26/05/26	Lake Tree System Pty Ltd	Annual subscription to Kofax PDF for 26/27	(2,284.43)	1	CSH
79	EFT4092	26/05/26	Country Wide Fridge Lines	Freight on Guardall safe for Admin	(296.90)	1	CSH
80	EFT4093	26/05/26	AIT Specialists Pty Ltd	Fuel Tax credits for April 2026	(275.00)	1	CSH
81	EFT4094	26/05/26	Alga Conference Congress	Registration for the CEO and President to attend the ALGA conference	(2,698.00)	1	CSH
82	EFT4095	26/05/26	Winc Australia Pty Limited	Photocopier meter charges for 20/04/26 to 18/05/26	(928.02)	1	CSH

List of Accounts Paid
EFT (Continued)
May 2026

#	Reference	Date	Supplier	Description	Amount	Bank	Type
83	EFT4096	26/05/26	Veolia Environmental Services	Domestic and commercial waste collection for April 2026	(3,302.51)	1	CSH
84	EFT4097	27/05/26	Nick Stevenson	Payment for the works done from 18/05/26 - 25/05/2026	(7,411.00)	1	CSH
85	EFT4098	03/06/26	Integrated ICT	Monthly managed IT service for May 2026	(1,397.00)	1	CSH
86	EFT4099	03/06/26	Paywise Pty Ltd	Novated lease payment for pay run 173	(1,912.10)	1	CSH
87	EFT4100	03/06/26	A Agapitidi & C Houlis Stati Co Electrical	Additional works and variation of works at the Hall as per quote	(25,415.55)	1	CSH
88	EFT4101	03/06/26	Landgate	Valuation Expenses for 2025/2026	(99.38)	1	CSH
89	EFT4102	03/06/26	Department of Fire and Emergency Services (DFES)	2025/26 ESL B 4th Quarter contribution	(2,132.60)	1	CSH
90	EFT4103	03/06/26	Murchison Club Hotel	Accommodation for Kieran Payne on 16/04/26	(160.00)	1	CSH
					(341,623.99)		
Total Accounts Paid							
CEO Credit Card					(1,226.38)		
DCEO Credit Card (for office use)					(1,577.79)		
Direct Debit and Bpay					(152,446.44)		
EFT					(341,623.99)		
					(496,874.60)		

13.2 INVESTMENT REPORT

Applicant:	Shire of Yalgoo
Date:	26 June 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Investment Register

SUMMARY

That Council receive the investment report as at 31 May 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 31 May 2026.

Shire of Yalgoo
Investment Register
2025 - 2026

Month
Interest Earned
Accrued Interest

31 May 2026
657.90
22,134.00

49

Reserve #	Description	Opening	Opening Interest	May-26 Interest	May-26 Accrued	Transfers In	Transfers Out	Closing
9673101	Employee Entitlement (Leave) Reserve	56,747.13	91.00	0.00	0.00	0.00	(56,838.13)	0.00
9673201	Plant Replacement Reserve	854,911.53	1,371.00	0.00	0.00	0.00	(856,282.53)	0.00
9673301	Sports Complex Reserve	110,328.89	177.00	0.00	0.00	0.00	(110,505.89)	0.00
9673401	Buildings Construction Reserve	186,878.17	300.00	0.00	0.00	0.00	(187,178.17)	0.00
9673501	Yalgoo Ninghan Road Reserve	1,059,393.96	25,013.04	345.00	11,620.00	0.00	0.00	1,096,372.00
9673601	Buildings Maintenance Reserve	141,953.71	228.00	0.00	0.00	0.00	(142,181.71)	0.00
9673801	Community Amenities Reserve	312,804.53	502.00	0.00	0.00	0.00	(313,306.53)	0.00
9673901	HCP Reserve	163,273.44	262.00	0.00	0.00	0.00	(163,535.44)	0.00
9674001	Yalgoo Morawa Road Reserve	335,250.39	8,310.61	115.00	3,873.00	0.00	0.00	347,549.00
9674201	Office Equipment & ICT Reserve	4,199.62	6.00	0.00	0.00	0.00	(4,205.62)	0.00
9674301	Natural Disaster Triggerpoint Reserve	14,749.63	24.00	0.00	0.00	0.00	(14,773.63)	0.00
9674404	General Purpose Reserve	0.00	13,324.80	197.90	6,641.00	0.00	1,848,807.65	1,868,971.35
		3,240,491.00	49,609.45	657.90	22,134.00	0.00	0.00	3,312,892.35

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

Accrued Interest	# Days	Rate / Day	\$ / Day	EOM Interest
5400702	62	0.014%	357.00	22,134.00

13.3 MONTHLY FINANCIAL STATEMENTS

Applicant:	Shire of Yalgoo
Date:	26 June 2026
Reporting Officer:	Glenn Boyes – Deputy CEO
Disclosure of Interest:	NIL
Attachments:	Monthly Report

SUMMARY

The Financial Statements for the month ended 31 May 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 May 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 May 2026 in accordance with *Regulation 34 of the Local Government FM Regs 1996*.



SHIRE OF YALGOO

MONTHLY FINANCIAL REPORT

For the Period Ending 31 May 2026

Shire of Yalgoo
Statement of Financial Activity
For the Period Ending 31 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	3,036,462	3,341,120	304,658	10%
Grants, Subsidies and Contributions	8(a)	7,154,000	6,557,782	2,083,984	(4,473,798)	(68%)
Fees and Charges	9(a)	306,920	281,215	261,797	(19,418)	(7%)
Interest Earnings	9(b)	41,000	37,565	93,764	56,199	150%
Other Revenue	9(c)	64,500	59,081	70,567	11,486	19%
Profit on Asset Disposals	5	130,000	119,163	85,183	(33,980)	(29%)
		11,008,921	10,091,268	5,936,415		
Operating Expenditure						
Employee Costs	10(a)	(2,227,890)	(2,041,809)	(1,708,282)	333,527	(16%)
Materials and Contracts	10(b)	(5,870,130)	(5,380,089)	(2,155,315)	3,224,774	(60%)
Utility Charges	10(c)	(121,450)	(111,188)	(98,033)	13,155	(12%)
Depreciation	10(d)	(4,891,100)	(4,483,413)	(4,490,708)	(7,295)	0%
Insurance	10(e)	(233,800)	(214,214)	(233,744)	(19,530)	9%
Other Expenditure	10(f)	(174,000)	(159,434)	(103,010)	56,424	(35%)
Loss on Asset Disposals	5	(650)	(594)	(657)	(63)	11%
		(13,519,020)	(12,390,741)	(8,789,749)		
Excluded Non-cash Activities						
Depreciation		4,891,100	4,483,413	4,490,708		
(Profit) / Loss on Asset Disposals		(129,350)	(118,569)	(84,527)		
Movement in LG House		0	0	(18,890)		
Net Amount from Operating Activities		2,251,651	2,065,371	1,533,958		
Capital Revenue and Expenditure						
Grants, Subsidies and Contributions	8(b)	2,157,000	1,977,239	2,067,570	90,331	5%
Proceeds from Disposal of Assets	5	280,000	256,663	229,580	(27,083)	(11%)
Land and Buildings	6(a)	(1,195,000)	(1,095,380)	(1,063,219)	32,161	(3%)
Plant and Equipment	6(b)	(547,000)	(501,413)	(359,656)	141,757	(28%)
Furniture and Equipment	6(c)	0	0	0	0	0%
Road Infrastructure	6(d)	(2,630,000)	(2,410,771)	(2,389,025)	21,746	(1%)
Other Infrastructure	6(e)	(242,000)	(221,826)	(87,243)	134,583	(61%)
Net Amount from Capital Activities		(2,177,000)	(1,995,488)	(1,601,993)		
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)	(1,921,209)	7,195,121	(79%)
Net Amount from Financing Activities		(7,262,300)	(7,262,300)	(72,401)		
Closing Surplus / (Deficit)	1	0	(4,769)	1,302,530		

* - 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 31 May 2026

	31 May 26	30 Jun 25
Current Assets	\$	\$
Cash and Cash Equivalents	1,765,319	1,930,864
Cash Reserves	3,312,892	3,240,491
Rates Receivables	182,754	118,274
Other Receivables	201,093	431,245
	<u>5,462,058</u>	<u>5,720,875</u>
Non-current Assets		
Receivables and Other Assets	55,690	36,801
Property, Plant and Equipment	14,078,138	13,534,440
Infrastructure	86,172,480	87,422,970
	<u>100,306,309</u>	<u>100,994,211</u>
Total Assets	<u>105,768,366</u>	<u>106,715,085</u>
Current Liabilities		
Trade and Other Liabilities	(163,182)	(402,405)
Income Received in Advance	(103,887)	(58,735)
Contract Liabilities	(279,998)	(276,004)
Employee Related Provisions	(299,569)	(300,274)
	<u>(846,636)</u>	<u>(1,037,417)</u>
Non-current Liabilities		
Employee Related Provisions	(75,704)	(75,704)
	<u>(75,704)</u>	<u>(75,704)</u>
Total Liabilities	<u>(922,340)</u>	<u>(1,113,121)</u>
Net Assets	<u>104,846,027</u>	<u>105,601,964</u>
Equity		
Accumulated Surplus	(36,457,800)	(37,286,139)
Cash Reserves	(3,312,892)	(3,240,491)
Revaluation Surplus	(65,075,334)	(65,075,334)
	<u>(104,846,027)</u>	<u>(105,601,964)</u>

Shire of Yalgoo
Statement of Cash Flows
For the Period Ending 31 May 2026

	YTD Actual
Cash Flows from Operating Activities	
Receipts	\$
Rates	3,321,383
Grants, subsidies and contributions	2,085,548
Fees and charges	478,338
Interest	93,764
Other revenue	70,567
GST receipts	0
	<u>6,049,601</u>
Payments	
Employee costs	(1,772,823)
Materials and contracts	(2,312,201)
Utility charges	(98,033)
Insurance	(233,744)
Other expenditure	(103,010)
GST payments	(24,935)
	<u>(4,544,745)</u>
Net cash provided by (used in) operating activities	<u>1,504,855</u>
Cash Flows from Investing Activities	
Capital grants, subsidies and contributions	2,071,564
Proceeds from sale of property, plant and equipment	229,580
Purchase of property, plant and equipment	(1,422,875)
Purchase of infrastructure	(2,476,268)
Net cash provided by (used in) investing activities	<u>(1,597,999)</u>
Cash Flows from Financing Activities	
Proceeds/(Payments) from financial assets at amortised cost	(72,401)
Net cash provided by (used in) financing activities	<u>(72,401)</u>
Net increase / (decrease) in cash held	<u>(165,545)</u>
Cash at beginning of year	1,930,864
Cash and cash equivalents at the end of the period	<u><u>1,765,319</u></u>

1. Financial Position

	31 May 26	30 Jun 25
Current Assets	\$	\$
Cash and Cash Equivalents	1,765,319	1,930,864
Cash Reserves	3,312,892	3,240,491
Rates Receivables	182,754	118,274
Other Receivables	201,093	431,245
	5,462,058	5,720,875
Current Liabilities		
Trade and Other Liabilities	(163,182)	(402,405)
Income Received in Advance	(103,887)	(334,738)
Contract Liabilities	(279,998)	0
Employee Related Provisions	(299,569)	(300,274)
	(846,636)	(1,037,417)
Less: Cash Reserves	(3,312,892)	(3,240,491)
Net Funding Position	1,302,530	1,442,966

2. Cash and Financial Assets

(a) Cash and Cash Equivalents

	As at 31 May 26	Interest Rate	Maturity Date
Unrestricted	\$	%	
Municipal Account	1,338,371	0.95%	N/A
Cash on Hand	1,659	N/A	N/A
	1,340,030		
Restricted			
Municipal Account	425,289	0.95%	N/A
Reserves Cash	777,930	0.95%	N/A
Reserves Term Deposit	2,534,962	5.15%	29 Sep 26
	3,738,182		
Total Cash and Cash Equivalents	5,078,211		

(b) Trust Funds

There are currently no funds held in Trust.

3. Cash Reserves

	Balance 01 Jul 25 \$	Transfer from \$	Interest Received \$	Transfer to \$	Balance 31 May 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	66,053	0	1,125,447
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)	72,401	1,848,808	3,312,892

4. Receivables

	31 May 26 \$		31 May 26 \$
Rates Receivable		General Receivables	
Current	107,810	Current	22,795
Previous Year	33,730	30 Days	0
Second Previous Year	24,497	60 Days	80
Third Previous Year or Greater	16,717	90+ Days	1,584
	182,754		24,459

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	29,827	0	0
	130,000	(650)	229,580	85,183	(657)

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	595,826	652,644	56,818		10% Complete. Budget profile
Town Hall	400,000	366,663	317,190	(49,473)	(13%)	Painting and floors to complete
Staff Housing	120,000	109,978	77,581	(32,397)	(29%)	Pavers for 21A Campbell St in progress
Chapel Renovations	25,000	22,913	15,804	(7,109)	(31%)	Tower renovations to do
	1,195,000	1,095,380	1,063,219			

(b) Plant and Equipment

Ford Everest	80,000	73,333	74,107	774		1% Complete. Budget profile
Toyota Fortuna	70,000	64,167	0	(64,167)	(100%)	Not purchased
Hino Dual Cab Truck (Road Crew)	100,000	91,667	99,845	8,178		9% Complete. Budget profile
Toyota SR Dual Cab Ute (Road / Fire)	66,000	60,500	65,317	4,817		8% Complete. Budget profile
Toyota SR5 Dual Cab Ute (WM)	71,000	65,083	70,983	5,900		9% Complete. Budget profile
30,000L Fuel Tank	95,000	87,083	0	(87,083)	(100%)	Not purchased
Other Town and Road Equipment	65,000	59,580	49,403	(10,177)	(17%)	Spitwater washer and hoist purchased to date
	547,000	501,413	359,656			

(c) Furniture and Equipment

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

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	824,989	905,987	80,998	10%	Completed. Budget profile
Roads to Recovery	900,000	824,989	652,538	(172,451)	(21%)	North Rd works ongoing
LRCI - Yalgoo Ninghan Rd Sealing	530,000	485,833	531,002	45,169	9%	Complete. Budget profile
Other Road Construction - Council	185,000	169,583	177,810	8,227	5%	Budget profile
LRCI - Morawa - Yalgoo Rd Grids	70,000	64,138	72,588	8,450	13%	Complete. Budget profile
Grids and Seal Approaches	45,000	41,239	49,099	7,860	19%	Complete. Budget profile
	2,630,000	2,410,771	2,389,025			

(e) Other Infrastructure

CCTV and WiFi Network	150,000	137,500	0	(137,500)	(100%)	Planning and quoting commenced
Tennis Court	87,000	79,750	87,243	7,493	9%	Completed. Budget profile
Paynes Find Entry Statements	5,000	4,576	0	(4,576)	(100%)	Not started
	242,000	221,826	87,243			

Total Capital Expenditure	4,614,000	4,229,390	3,899,143			
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7. Rating Information

	Rate in	Rateable	Number of	Annual	YTD	Var	Var
	\$	Value	Properties	Budget	Actual	\$	%
		\$	\$	Revenue	Revenue		
				\$	\$		
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	31,067	26,067	521%
Total Funds Raised from Rates				3,312,501	3,341,120		

Explanation of Variance

YTD Budget	3,036,462
YTD Actual	3,341,120
Variance \$	(304,658)
Variance %	10%

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

8. Grants, Subsidies and Contributions

(a) Operating Revenue

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
Financial Assistance Grant - General	1,260,000	1,155,000	1,281,447	126,447	11%	Budget profile
Financial Assistance Grant - Roads	350,000	320,826	411,902	91,076	28%	Revenue higher than expected
Bush Fire grants	38,000	34,826	52,377	17,551	50%	Revenue higher than expected
Event Contributions	9,000	8,250	14,545	6,295	76%	
Road Use Agreement - 29 Metals	120,000	110,000	0	(110,000)	(100%)	Mine pays end of year
Road Use Agreement - Rothsay Deflector	74,000	67,826	54,219	(13,607)	(20%)	Apr-Jun to be received
Road Use Agreement - Terra Mining	50,000	45,826	20,719	(25,107)	(55%)	25/26 not received yet
Road Use Agreement - Fenix Resources	2,000,000	1,833,326	0	(1,833,326)	(100%)	RUA not completed
Flood Damage reimbursements	3,000,000	2,750,000	0	(2,750,000)	(100%)	No flood damage
Insurance recovery	0	0	0	0	0%	
MRWA Direct Road grant	229,000	209,913	229,282	19,369	9%	Budget profile
Healthy Community Projects grant - Silverlake	4,000	3,663	5,500	1,837	50%	
Fuel Tax Credits	20,000	18,326	13,992	(4,334)	(24%)	
	7,154,000	6,557,782	2,083,984			

(b) Capital Revenue

	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var \$	Var %	Explanation of Variance
LRCIP funding	457,000	418,913	966,527	547,614	131%	Prior year grants received
Regional Roads Group	600,000	550,000	600,000	50,000	9%	Budget profile
Roads to Recovery	1,100,000	1,008,326	501,043	(507,283)	(50%)	Part payment received
	2,157,000	1,977,239	2,067,570			

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	4,125	3,960	(165)	(4%)	
3030121	RATES - Account Enquiry Charges	500	451	318	(133)	(29%)	
3030220	GEN PUR - Charges - Photocopying / Faxing	50	44	6	(38)	(86%)	
3050221	ANIMAL - Animal Registration Fees	250	220	300	80	36%	
3050240	ANIMAL - Fines and Penalties	740	671	0	(671)	(100%)	
3070421	HEALTH - Health Regulatory Licenses	180	165	0	(165)	(100%)	
3090101	STF HOUSE - Staff Rental Reimbursements	15,000	13,750	14,860	1,110	8%	
3090235	OTH HOUSE - Other Income	25,200	23,100	30,011	6,911	30%	
3100120	SAN - Domestic Refuse Collection Charges	12,000	11,000	12,350	1,350	12%	
3100200	SAN OTH - Commercial Collection Charge	3,500	3,201	3,850	649	20%	
3100321	SEW - Septic Tank Inspection Fees	500	451	0	(451)	(100%)	
3100623	PLAN - Fees & Charges	2,000	1,826	1,018	(808)	(44%)	
3100720	COM AMEN - Cemetery Fees	3,000	2,750	2,891	141	5%	
3100723	COM AMEN - Community Bus Fees	1,000	913	0	(913)	(100%)	
3110120	HALLS - Town Hall Hire	200	176	218	42	24%	
3110321	REC - Core Stadium Hire	500	451	73	(378)	(84%)	
3110324	REC - Mens Shed Hire Fees	200	176	73	(103)	(59%)	
3110620	HERITAGE - Sale of History Books	100	88	31	(57)	(65%)	
3110720	OTH CUL - Sales Arts and Cultural Centre	500	451	370	(81)	(18%)	
3110721	OTH CUL - Chapel and Museum Fees	250	220	120	(100)	(46%)	
3130221	TOUR - Caravan Park Tourism Sales	50	44	0	(44)	(100%)	
3130222	TOUR - Caravan Park Chalet Revenue	205,000	187,902	170,418	(17,484)	(9%)	Quiet start to season
3130224	TOUR - Prospecting Permits	1,000	913	286	(627)	(69%)	
3130228	TOUR - Tourism Sales	100	88	105	17	19%	
3130320	BUILD - Fees & Charges (Licences)	500	451	100	(351)	(78%)	
3140120	PRIVATE - Private Works Income	30,000	27,500	20,412	(7,088)	(26%)	
3140235	ADMIN - Other Admin Income	100	88	27	(61)	(69%)	
		306,920	281,215	261,797			

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	9,163	9,973	810	9%	
3030146	RATES - Instalment Interest Received	6,000	5,500	4,325	(1,175)	(21%)	
3030245	GEN PUR - Interest Earned - Reserves	20,000	18,326	72,401	54,075	295%	Higher than expected
3030246	GEN PUR - Interest Earned - Municipal	5,000	4,576	7,064	2,488	54%	
		41,000	37,565	93,764			

(c) Other Revenue

3030122	RATES - Reimbursement of Debt Collection	2,700	2,475	0	(2,475)	(100%)	
3030200	GEN PUR - FV Gain on Assets	0	0	18,890	18,890	0%	EOY accounting process. Non cash
3050502	ESL BFB - Admin Fee/Commission	4,000	3,663	4,000	337	9%	
3070701	OTH HEALTH - Reimbursements	2,000	1,826	0	(1,826)	(100%)	
3110720	OTH CUL - Sales Arts and Cultural Centre	0	0	878	878	0%	
3110702	OTH CUL - Commissions	500	451	84	(367)	(81%)	
3130235	TOUR - Other Income Relating to Tourism	10,000	9,163	0	(9,163)	(100%)	
3120502	LICENSING - Transport Commissions	3,500	3,201	1,952	(1,249)	(39%)	
3130302	BUILD - Commissions - BSL & CTF	300	275	0	(275)	(100%)	
3130835	OTH ECON - Sundry Revenue (No GST)	25,000	22,913	28,618	5,705	25%	
3140201	ADMIN - Reimbursements	2,500	2,288	0	(2,288)	(100%)	
3140401	POC - Reimbursements	3,000	2,750	1,371	(1,379)	(50%)	
3140235	ADMIN - Other Administration Income	11,000	10,076	14,773	4,697	47%	
		64,500	59,081	70,567			

(d) Profit on Asset Disposals

3120390	PLANT - Profit on Disposal of Assets	130,000	119,163	85,183	(33,980)	(29%)	Timing of disposals
		130,000	119,163	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)	(9,163)	(7,789)	1,374	(15%)	
2050188	FIRE - Building Operations	(500)	(451)	(96)	355	(79%)	
2050189	FIRE - Building Maintenance	(500)	(451)	(359)	92	(20%)	
2090189	STF HOUSE - Building Maintenance	(12,000)	(11,000)	(8,501)	2,499	(23%)	
2100117	SAN - General Tip Maintenance	(3,000)	(2,750)	(1,652)	1,098	(40%)	
2100711	COM AMEN - Cemetery Maintenance	(2,500)	(2,288)	(3,312)	(1,024)	45%	
2100789	COM AMEN - Public Conveniences Mtce	(19,800)	(18,150)	(20,103)	(1,953)	11%	
2110189	HALLS - Town Halls Maintenance	(9,000)	(8,250)	(6,674)	1,576	(19%)	
2110300	REC - Employee Costs	0	0	(39)	(39)	0%	
2110360	REC - Recreation Grounds Maintenance	(131,400)	(120,450)	(92,565)	27,885	(23%)	Expenditure less than expected
2110365	REC - Parks & Gardens Maintenance	0	0	(13)	(13)	0%	
2110389	REC - Other Rec Building Maintenance	(82,000)	(75,163)	(60,320)	14,843	(20%)	Expenditure less than expected
2110689	HERITAGE - Building Maintenance	(31,800)	(29,150)	(918)	28,232	(97%)	Expenditure less than expected
2110700	OTH CUL - Community Events	(136,020)	(124,674)	(128,228)	(3,554)	3%	
2110789	OTH CUL - Building Maintenance	(7,000)	(6,413)	(3,079)	3,334	(52%)	
2110725	OTH CUL - Festival & Events	0	0	(30)	(30)	0%	
2120211	ROADM - Road Maintenance	(162,000)	(148,478)	(95,554)	52,924	(36%)	Expenditure less than expected
2120215	ROADM - Roads to Recovery RTR	(20,000)	(18,326)	0	18,326	(100%)	No maintenance done by employees
2120221	ROADM - Road Maintenance Flood Damage	(40,000)	(36,663)	(15)	36,648	(100%)	No flood works as yet
2120236	ROADM - Street Trees and Watering	(1,200)	(1,100)	0	1,100	(100%)	
2120288	ROADM - Depot Building Operations	(7,200)	(6,600)	(3,288)	3,312	(50%)	
2120289	ROADM - Depot Building Maintenance	(150,000)	(137,500)	(121,847)	15,653	(11%)	Expenditure less than expected
2120504	LICENSING - Training & Development	(500)	(451)	0	451	(100%)	
2120665	AERO - Airstrip & Grounds Maintenance	(10,000)	(9,163)	(1,687)	7,476	(82%)	
2120689	AERO - Building Maintenance	(5,000)	(4,576)	(1,440)	3,136	(69%)	
2130200	TOUR - Employee Costs	(152,750)	(139,997)	(127,705)	12,292	(9%)	Expenditure less than expected
2130213	TOUR - Jokers Tunnel Maintenance	(2,500)	(2,288)	(1,550)	738	(32%)	
2130214	TOUR - Yalgoo Lookout Maintenance	(500)	(451)	0	451	(100%)	
2130266	TOUR - Caravan Park General Maintenance	0	0	(114)	(114)	0%	
2130267	TOUR - Caravan Park General Operation	(3,500)	(3,201)	(98)	3,103	(97%)	
2130288	TOUR - Building Operations	0	0	(15)	(15)	0%	
2130289	TOUR - Building Maintenance	(15,000)	(13,750)	(7,937)	5,813	(42%)	
2130855	OTH ECON - Community Bus	(1,000)	(913)	0	913	(100%)	
2130889	OTH ECON - Building Maintenance	(2,000)	(1,826)	(1,319)	507	(28%)	
2140187	PRIVATE - Other Expenses	(7,000)	(6,413)	(4,984)	1,429	(22%)	

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)	(620,125)	(584,533)	35,592	(6%)	Expenditure less than expected
2140202	ADMIN - Superannuation	(147,000)	(134,750)	(100,390)	34,360	(25%)	Expenditure less than expected
2140204	ADMIN - Training & Development	(400)	(363)	(400)	(37)	10%	
2140206	ADMIN - Fringe Benefits Tax (FBT)	(60,000)	(55,000)	(16,627)	38,373	(70%)	FBT calculation to complete
2140208	ADMIN - Other Employee Expenses	(45,000)	(41,250)	(36,948)	4,302	(10%)	
2140209	ADMIN - Travel & Accommodation	0	0	(636)	(636)	0%	
2140263	ADMIN - Courses Seminars & Conference	(15,000)	(13,750)	(366)	13,384	(97%)	Expenditure less than expected
2140289	ADMIN - Building Maintenance	(20,000)	(18,326)	(11,626)	6,700	(37%)	
2140300	PWO - Employee Costs	(160,700)	(147,301)	(131,541)	15,760	(11%)	Expenditure less than expected
2140327	PWO - RDO's	0	0	(245)	(245)	0%	
2140304	PWO - Training & Development	(15,400)	(14,113)	(8,998)	5,115	(36%)	
2140308	PWO - Other Employee Expenses	(4,500)	(4,114)	(4,684)	(570)	14%	
2140309	PWO - Travel & Accommodation	(3,500)	(3,201)	(1,259)	1,942	(61%)	
2140323	PWO - Sick Pay	(30,000)	(27,500)	(22,019)	5,481	(20%)	
2140324	PWO - Annual Leave	(133,800)	(122,650)	(102,125)	20,525	(17%)	Expenditure less than expected
2140325	PWO - Public Holidays	(65,000)	(59,576)	(82,545)	(22,969)	39%	Expenditure higher than estimated
2140328	PWO - Supervision	(60,000)	(55,000)	(37,898)	17,102	(31%)	Expenditure less than expected
2140330	PWO - OHS and Toolbox Meetings	(1,000)	(913)	(460)	453	(50%)	
2140344	PWO - Superannuation	(190,000)	(174,163)	(134,073)	40,090	(23%)	Expenditure less than expected
2140362	PWO - Asset Management	0	0	(61)	(61)	0%	
2140400	POC - Internal Plant Repairs	(20,000)	(18,326)	(10,565)	7,762	(42%)	
Multiple	Allocations	445,580	408,661	280,947	(127,714)	(31%)	Allocations less than expected
		(2,227,890)	(2,041,809)	(1,708,282)			

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)	(4,576)	(862)	3,714	(81%)	
2030113	RATES - Title/Company Searches	(500)	(451)	0	451	(100%)	
2030114	RATES - Debt Collection Expenses	(5,000)	(4,576)	(4,545)	31	(1%)	
2030152	RATES - Consultants	(50,000)	(45,826)	(20,360)	25,466	(56%)	Expenditure less than expected
2030187	RATES - Other Expenses Relating To Rates	(500)	(451)	0	451	(100%)	
2040101	MEMBERS - Conferences/Accommodation	(30,500)	(27,951)	(19,872)	8,079	(29%)	
2040104	MEMBERS - Training & Development	(21,500)	(19,701)	(404)	19,297	(98%)	No training done
2040115	MEMBERS - Printing and Stationery	0	0	(283)	(283)	0%	
2040116	MEMBERS - Election Expenses	(16,500)	(15,125)	0	15,125	(100%)	Allocated to other expenses
2040141	MEMBERS - Subscriptions & Publications	(28,000)	(25,652)	(25,992)	(340)	1%	
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)	(4,576)	(2,671)	1,905	(42%)	
2040193	MEMBERS - Receptions & Refreshments	(11,500)	(10,527)	(4,843)	5,684	(54%)	
2050109	FIRE - Travel & Accommodation	(1,000)	(913)	(666)	247	(27%)	
2050113	FIRE - Fire Prevention and Planning	(5,000)	(4,576)	(2,085)	2,491	(54%)	
2050117	FIRE - CESH	(20,000)	(18,326)	(12,363)	5,963	(33%)	
2050165	FIRE - Maintenance/Operations	(15,120)	(13,860)	(4,546)	9,314	(67%)	
2050189	FIRE - Building Maintenance	(1,000)	(913)	(478)	435	(48%)	
2050266	ANIMAL - Contract Ranger Services	(40,000)	(36,663)	(27,895)	8,768	(24%)	
2050269	ANIMAL - Sterilisation Program.	(7,000)	(6,413)	(5,802)	611	(10%)	
2050287	ANIMAL - Other Expenditure	(1,000)	(913)	(60)	853	(93%)	
2070411	HEALTH - Contract EHO	(37,500)	(34,364)	(23,363)	11,001	(32%)	Expenditure less than expected
2070412	HEALTH - Analytical Expenses	(1,000)	(913)	(377)	536	(59%)	
2070487	HEALTH - Other Expenses	(500)	(451)	0	451	(100%)	
2070554	PEST - Mosquito Control Expenses	(3,500)	(3,201)	0	3,201	(100%)	
2070766	OTH HEALTH - Dental Services Expenses	(500)	(451)	0	451	(100%)	
2070789	OTH HEALTH - Building Maintenance	0	0	(85)	(85)	0%	
2080254	OTHER ED - Community Development Fund	(1,280)	(1,166)	0	1,166	(100%)	
2090189	STF HOUSE - Building Maintenance	(92,500)	(84,788)	(111,365)	(26,577)	31%	Rekey Shire houses
2100111	SAN - Waste Collection	(40,000)	(36,663)	(26,195)	10,468	(29%)	Expenditure less than expected
2100117	SAN - General Tip Maintenance	(6,000)	(5,489)	(2,100)	3,389	(62%)	
2100118	SAN - Purchase of Bins (Sulo and Other)	(2,000)	(1,826)	0	1,826	(100%)	
2100211	SAN OTH - Waste Collection	0	0	(7,881)	(7,881)	0%	
2100650	PLAN - Contract Town Planning	(10,000)	(9,163)	0	9,163	(100%)	
2100652	PLAN - Consultants	(2,000)	(1,826)	0	1,826	(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)	(5,214)	(3,422)	1,792	(34%)	
2100789	COM AMEN - Public Conveniences Mtce	(7,000)	(6,402)	(3,599)	2,803	(44%)	
2110188	HALLS - Town Halls Operations	0	0	0	0	0%	
2110189	HALLS - Town Halls Maintenance	(7,000)	(6,402)	(3,734)	2,668	(42%)	
2110360	REC - Recreation Grounds Maintenance	(13,250)	(12,133)	(2,420)	9,713	(80%)	
2110365	REC - Parks & Gardens Maintenance	0	0	(300)	(300)	0%	
2110389	REC - Other Rec Building Maintenance	(45,500)	(41,701)	(43,468)	(1,767)	4%	
2110465	TV RADIO - Re-Broadcasting Maintenance	(6,000)	(5,500)	(2,347)	3,153	(57%)	
2110516	LIBRARY - Postage and Freight	(700)	(638)	(222)	416	(65%)	
2110587	LIBRARY - Other Expenses	(1,000)	(913)	(10)	903	(99%)	
2110689	HERITAGE - Building Maintenance	(36,750)	(33,671)	(4,659)	29,012	(86%)	Expenditure less than expected
2110700	OTH CUL - Community Events	(116,950)	(107,195)	(82,648)	24,547	(23%)	Expenditure less than expected
2110717	OTH CUL - Seniors Teas	(100)	(88)	(105)	(17)	19%	
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)	(3,201)	(3,330)	(129)	4%	
2110724	OTH CUL - Artwork Purchases	(610)	(550)	(370)	180	(33%)	
2120212	ROADM - Road Maintenance	(160,000)	(146,652)	(196,741)	(50,089)	34%	Sealing works on Morawa Rd. Clean up after cyclone
2120215	ROADM - Roads to Recovery RTR	(150,000)	(137,489)	(128,531)	8,958	(7%)	
2120221	ROADM - Road Maintenance Flood Damage	(3,090,000)	(2,832,500)	(76,273)	2,756,227	(97%)	3 claims paid to Core to be submitted to DFES
2120231	ROADM - Small Plant and Equipment	(40,000)	(36,652)	(15,133)	21,519	(59%)	Expenditure less than expected
2120236	ROADM - Street Trees and Watering	(2,500)	(2,288)	0	2,288	(100%)	
2120237	ROADM - Signs Repaired /Replaced	(2,500)	(2,288)	0	2,288	(100%)	
2120239	ROADM - Vegetation & Weed Control	(5,000)	(4,576)	0	4,576	(100%)	
2120242	ROADM - Roman Expenses	(8,500)	(7,788)	(8,366)	(578)	7%	
2120252	ROADM - Consultants	(100,000)	(91,663)	(82,778)	8,885	(10%)	
2120289	ROADM - Depot Building Maintenance	(26,750)	(24,508)	(13,292)	11,216	(46%)	Expenditure less than expected
2120516	LICENSING - Postage and Freight	(500)	(451)	0	451	(100%)	
2120665	AERO - Airstrip & Grounds Maintenance	(10,000)	(9,163)	(5,724)	3,439	(38%)	
2120687	AERO - Other Expenses	(1,500)	(1,375)	0	1,375	(100%)	
2120689	AERO - Building Maintenance	(1,000)	(913)	0	913	(100%)	
2130211	TOUR - Tourism Promotion	(45,370)	(41,580)	(45,333)	(3,753)	9%	
2130213	TOUR - Jokers Tunnel Maintenance	(2,500)	(2,277)	(219)	2,058	(90%)	

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)	(913)	0	913	(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)	(41,239)	(36,114)	5,125	(12%)	
2130289	TOUR - Building Maintenance	(5,000)	(4,576)	(268)	4,308	(94%)	
2130296	TOUR - Healthy Community Projects	(500)	(451)	(436)	15	(3%)	
2130112	RURAL - Dog Bounty	0	0	(900)	(900)	0%	
2130640	ECON DEV - Advertising & Promotion	(4,500)	(4,114)	(250)	3,864	(94%)	
2130810	OTH ECON - Motor Vehicle Expenses	(25,000)	(22,913)	(27,834)	(4,921)	21%	
2130856	OTH ECON - Commercial Property Lease	(7,000)	(6,413)	(3,096)	3,317	(52%)	
2130889	OTH ECON - Building Maintenance	(14,500)	(13,288)	(22,516)	(9,228)	69%	
2140187	PRIVATE - Other Expenses	(2,000)	(1,826)	0	1,826	(100%)	
2140201	ADMIN - Salaries & Wages	0	0	0	0	0%	
2140204	ADMIN - Training & Development	(5,200)	(4,752)	(414)	4,338	(91%)	
2140205	ADMIN - Recruitment	(6,500)	(5,951)	(6,642)	(691)	12%	
2140209	ADMIN - Travel & Accommodation	(15,000)	(13,750)	(157)	13,593	(99%)	Expenditure less than expected
2140215	ADMIN - Printing and Stationery	(9,000)	(8,250)	(5,414)	2,836	(34%)	
2140216	ADMIN - Postage and Freight	(2,500)	(2,277)	(570)	1,707	(75%)	
2140217	ADMIN - Computer Maintenance	(81,300)	(74,514)	(78,654)	(4,140)	6%	
2140220	ADMIN - Communication Expenses	(1,700)	(1,551)	(1,202)	349	(23%)	
2140223	ADMIN - Bank Charges	(7,550)	(6,919)	(5,058)	1,861	(27%)	
2140226	ADMIN - Office Equipment Mtce	(45,000)	(41,239)	(62,691)	(21,452)	52%	Re-key Shire assets
2140229	ADMIN - Software Licencing	(90,000)	(82,500)	(81,280)	1,220	(1%)	
2140240	ADMIN - Advertising and Promotion	(2,000)	(1,826)	(2,667)	(841)	46%	
2140241	ADMIN - Subscriptions and Memberships	(21,000)	(19,239)	(18,254)	985	(5%)	
2140252	ADMIN - Consultants	(162,000)	(148,489)	(109,260)	39,229	(26%)	Expenditure less than expected
2140263	ADMIN - Courses Seminars & Conference	(20,500)	(18,777)	(17,435)	1,342	(7%)	
2140264	ADMIN - License & Permits	(1,500)	(1,375)	(36)	1,339	(97%)	
2140265	ADMIN - Maintenance/Operations	(1,000)	(913)	(2,580)	(1,667)	183%	
2140279	ADMIN - Telephone & Internet	(41,500)	(38,027)	(24,123)	13,904	(37%)	Expenditure less than expected
2140284	ADMIN - Audit Fees	(175,000)	(160,413)	(155,328)	5,085	(3%)	
2140285	ADMIN - Legal Expenses	(430,000)	(394,163)	(327,514)	66,649	(17%)	Expenditure less than expected
2140287	ADMIN - Other Expenses	(5,000)	(4,576)	(2,487)	2,089	(46%)	
2140289	ADMIN - Building Maintenance	(35,000)	(32,076)	(21,170)	10,906	(34%)	Expenditure less than expected

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)	(18,326)	(10,892)	7,434	(41%)	
2140305	PWO - Recruitment	(5,000)	(4,576)	(3,850)	726	(16%)	
2140307	PWO - Protective Clothing	(20,000)	(18,326)	(10,113)	8,213	(45%)	
2140309	PWO - Travel & Accommodation	(3,000)	(2,750)	(1,197)	1,553	(56%)	
2140316	PWO - Postage and Freight	(500)	(451)	0	451	(100%)	
2140330	PWO - OHS and Toolbox Meetings	(30,000)	(27,489)	(16,756)	10,733	(39%)	Expenditure less than expected
2140362	PWO - Asset Management	0	0	0	0	0%	
2140364	PWO - Satellite Phone & Tracking Expenses	(12,500)	(11,451)	(8,359)	3,092	(27%)	
2140387	PWO - Other Expenses	(3,000)	(2,739)	(2,038)	701	(26%)	
2140310	PWO - Motor Vehicle Expenses	0	0	(44)	(44)	0%	
2140401	POC - Blades & Tynes	(10,000)	(9,163)	0	9,163	(100%)	
2140411	POC - External Parts & Repairs	(185,000)	(169,587)	(165,809)	3,778	(2%)	
2140412	POC - Fuels and Oils	(205,000)	(187,913)	(128,017)	59,896	(32%)	Expenditure less than expected
2140413	POC - Tyres and Tubes	(20,000)	(18,326)	(1,189)	17,137	(94%)	Expenditure less than expected
2140415	POC - Tools and Supplies	(25,000)	(22,902)	(14,410)	8,492	(37%)	
2140416	POC - Licences/Registrations	(13,000)	(11,913)	(13,016)	(1,103)	9%	
2140418	POC - Minor Tools and Equipment	(2,000)	(1,826)	(1,158)	668	(37%)	
Multiple	Plant Recoveries (exc Capex)	297,700	273,020	268,023	(4,997)	(2%)	
		(5,870,130)	(5,380,089)	(2,155,315)			

(c) Utility Charges

2050189	FIRE - Building Maintenance	(1,500)	(1,364)	(971)	393	(29%)	
2090189	STF HOUSE - Staff Housing Building Mtce	(34,500)	(31,603)	(25,426)	6,177	(20%)	
2100789	COM AMEN - Public Conveniences Mtce	(3,000)	(2,739)	(2,151)	588	(21%)	
2110189	HALLS - Town Halls and Public Bldg Mtce	(3,300)	(3,025)	(3,282)	(257)	9%	
2110360	REC - Recreation Grounds Maintenance	(2,250)	(2,046)	(1,456)	590	(29%)	
2110388	REC - Building Operations	(500)	(451)	(467)	(16)	4%	
2110389	REC - Other Rec Facilities Building Mtce	(13,200)	(12,089)	(10,703)	1,386	(11%)	
2110689	HERITAGE - Building Maintenance	(3,050)	(2,783)	(973)	1,810	(65%)	
2120234	ROADM - Street Lighting	(12,000)	(11,000)	(9,860)	1,140	(10%)	
2120289	ROADM - Depot Building Maintenance	(7,350)	(6,732)	(8,453)	(1,721)	26%	
2130267	TOUR - Caravan Park General Operation	(7,000)	(6,402)	(2,580)	3,822	(60%)	
2130289	TOUR - Building Maintenance	(21,150)	(19,382)	(18,939)	443	(2%)	

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)	(5,489)	(8,668)	(3,179)	58%	
2140280 ADMIN - Water	(1,500)	(1,375)	0	1,375	(100%)	
2140289 ADMIN - Building Maintenance	(5,150)	(4,708)	(4,104)	604	(13%)	
	(121,450)	(111,188)	(98,033)			

(d) Depreciation

2040192 MEMBERS - Depreciation						
2050192 FIRE - Depreciation	(94,600)	(86,702)	(87,075)	(373)	0%	
2050292 ANIMAL - Depreciation	(100)	(88)	(138)	(50)	56%	
2050392 OLOPS - Depreciation	(800)	(726)	(2,073)	(1,347)	185%	
2070692 PREV OTH - Depreciation	(1,500)	(1,375)	(1,423)	(48)	3%	
2090192 STF HOUSE - Depreciation	(40,600)	(37,213)	(37,333)	(120)	0%	
2090292 OTH HOUSE - Depreciation	(4,500)	(4,125)	(4,186)	(61)	1%	
2100792 COM AMEN - Depreciation	(21,400)	(19,613)	(19,771)	(158)	1%	
2110192 HALLS - Depreciation	(19,000)	(17,413)	(17,454)	(41)	0%	
2110392 REC - Depreciation	(78,700)	(72,138)	(72,461)	(323)	0%	
2110692 HERITAGE - Depreciation	(10,500)	(9,614)	(9,588)	26	(0%)	
2110792 OTH CUL - Depreciation	(92,600)	(84,876)	(85,276)	(400)	0%	
2120292 ROADM - Depreciation	(3,937,900)	(3,609,727)	(3,625,091)	(15,364)	0%	Calculation of road depreciation less than actual
2120692 AERO - Depreciation	(24,500)	(22,451)	(22,539)	(88)	0%	
2130292 TOUR - Depreciation	(84,900)	(77,814)	(76,714)	1,100	(1%)	
2140292 ADMIN - Depreciation	(34,000)	(31,163)	(31,281)	(118)	0%	
2140492 POC - Depreciation	(445,500)	(408,375)	(398,308)	10,067	(2%)	Calculation of depreciation less than actual
	(4,891,100)	(4,483,413)	(4,490,708)			

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)	(913)	(1,000)	(87)	10%	
2050130	FIRE - Insurance Expenses	(3,200)	(2,926)	(3,172)	(246)	8%	
2050189	FIRE - Building Maintenance	(1,350)	(1,232)	(1,358)	(126)	10%	
2090189	STF HOUSE - Staff Housing Building Mtce	(12,400)	(11,363)	(12,359)	(996)	9%	
2100117	SAN - General Tip Maintenance	(150)	(132)	(158)	(26)	20%	
2100123	SAN - Refuse Site Maintenance - Yalgoo	(500)	(451)	(500)	(49)	11%	
2100711	COM AMEN - Cemetery Maintenance	(500)	(451)	(500)	(49)	11%	
2100789	COM AMEN - Public Conveniences Mtce	(1,200)	(1,100)	(1,174)	(74)	7%	
2110189	HALLS - Town Halls and Public Bldg Mtce	(10,100)	(9,251)	(10,097)	(846)	9%	
2110360	REC - Recreation Grounds Maintenance	(2,800)	(2,563)	(2,797)	(234)	9%	
2110389	REC - Other Rec Facilities Building Mtce	(18,500)	(16,951)	(18,541)	(1,590)	9%	
2110487	TV RADIO - Other Expenses	(150)	(132)	(147)	(15)	11%	
2110689	HERITAGE - Building Maintenance	(4,200)	(3,850)	(4,232)	(382)	10%	
2110789	OTH CUL - Building Maintenance	(1,100)	(1,001)	(1,054)	(53)	5%	
2120289	ROADM - Depot Building Maintenance	(4,000)	(3,663)	(3,996)	(333)	9%	
2120665	AERO - Airstrip & Grounds Maintenance	(2,100)	(1,925)	(2,135)	(210)	11%	
2120689	AERO - Building Maintenance	(4,000)	(3,663)	(4,002)	(339)	9%	
2130213	TOUR - Jokers Tunnel Maintenance	(50)	(44)	(38)	6	(14%)	
2130267	TOUR - Caravan Park General Operation	(2,000)	(1,826)	(2,000)	(174)	10%	
2130289	TOUR - Building Maintenance	(4,800)	(4,400)	(4,814)	(414)	9%	
2130602	ECON DEV - Fuel Station Maintenance	0	0	0	0	0%	
2140230	ADMIN - Insurance Expenses (Other)	(55,400)	(50,776)	(55,412)	(4,636)	9%	
2140289	ADMIN - Building Maintenance	(5,000)	(4,576)	(4,963)	(387)	8%	
2140417	POC - Insurance Expenses	(99,300)	(91,025)	(99,294)	(8,269)	9%	
		(233,800)	(214,214)	(233,744)			

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)	(17,413)	(11,011)	6,402	(37%)	
2040111	MEMBERS - Presidents Allowance	(15,500)	(14,201)	(7,566)	6,635	(47%)	
2040112	MEMBERS - Deputy Presidents Allowance	(4,000)	(3,663)	(2,076)	1,587	(43%)	
2040113	MEMBERS - Members Sitting Fees	(35,000)	(32,076)	(15,514)	16,562	(52%)	Some forms not received. Expenditure less than expected
2040114	MEMBERS - Communications Allowance	(21,000)	(19,250)	(16,042)	3,208	(17%)	
2040116	MEMBERS - Election Expenses	(3,500)	(3,201)	(3,309)	(108)	3%	
2040129	MEMBERS - Donations to Community Groups	(2,000)	(1,826)	(100)	1,726	(95%)	
2040194	MEMBERS - Contribution to Murchison Zone	(3,500)	(3,201)	0	3,201	(100%)	
2130101	RURAL - Contribution - Southern Rangelands	(10,000)	(9,163)	0	9,163	(100%)	
2130112	RURAL - Dog Bounty	(2,000)	(1,826)	0	1,826	(100%)	
2130165	RURAL - MRVC	(46,000)	(42,163)	(46,027)	(3,864)	9%	
2130187	RURAL - Other Expenses	(10,000)	(9,163)	0	9,163	(100%)	
2130289	TOUR - Building Maintenance	(2,500)	(2,288)	(1,365)	923	(40%)	
		(174,000)	(159,434)	(103,010)			

(g) Loss on Asset Disposals

2120391	PLANT - Loss on Disposal of Assets	(650)	(594)	(657)	(63)	11%	
		(650)	(594)	(657)			

13.4 2024/25 Annual Report

Applicant:	Shire of Yalgoo
Date:	29 June 2026
Reporting Officer:	Glenn Boyes Deputy Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	2024/25 Annual Report

SUMMARY

That Council accepts the 2024/25 Annual Report including the audited financial statements as presented and setting the date for the general electors meeting.

COMMENT

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

The 2024/25 Annual Report include:

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

The report outlines the activities undertaken during 2024/25 together with the financial position of the Shire as at 30 June 2025.

The proposed Annual Electors Meeting date is Friday 31 July 2026 at 10:00am in the Council Chambers.

STATUTORY ENVIRONMENT

Local Government Act 1995

Subdivision 4 - Electors' meetings

5.26. Term used: electors

In this Subdivision –

“electors” includes ratepayers.

5.27. Electors' general meetings

(1) A general meeting of the electors of a district is to be held once every financial year.

(2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.

(3) The matters to be discussed at general electors' meetings are to be those prescribed.

5.29. Convening electors' meetings

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

(a) at least 14 days' local public notice; and

(b) each council member at least 14 days' notice,

of the date, time, place and purpose of the meeting.

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

5.30. Who presides at electors' meetings

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

5.31. Procedure for electors' meetings

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

5.32. Minutes of electors' meetings

The CEO is to -

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

5.33. Decisions made at electors' meetings

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

Division 5 — Annual reports and planning

5.53. Annual reports

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

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

5.54. Acceptance of annual reports

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

* Absolute majority required.

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

5.55. Notice of annual reports

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

5.55A. Publication of annual reports

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

5.56. Planning for the future

(1) A local government is to plan for the future of the district.

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

Division 3 — Conduct of audit

7.9. Audit to be conducted

(1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to -

- (a) the mayor or president; and
- (b) the CEO of the local government; and
- (c) the Minister.

(2) Without limiting the generality of subsection (1), where the auditor considers that -

- (a) there is any error or deficiency in an account or financial report submitted for audit; or

(b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or

(c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government, details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.

(3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to -

(a) prepare a report thereon; and

(b) forward a copy of that report to the Minister,

and that direction has effect according to its terms.

(4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government.

Local Government (Administration) Regulations 1996

Part 3 — Electors' meetings

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

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

17. Voting at meeting (Act s. 5.31)

(1) Each elector who is present at a general or special meeting of electors is entitled to one vote on each matter to be decided at the meeting but does not have to vote.

(2) All decisions at a general or special meeting of electors are to be made by a simple majority of votes.

(3) Voting at a general or special meeting of electors is to be conducted so that no voter's vote is secret.

18. Procedure at meeting (Act s. 5.31)

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

POLICY IMPLCATIONS

NIL

FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council:

1. Accepts the 2024/25 Annual Report as presented, including:
 - 2024/25 Annual Report;
 - 2024/25 Audited Annual Financial Statements;
 - 2024/25 Independent Audit Report;
2. Authorise the Chief Executive Officer to give local public notice of the availability of the annual report from 06 July 2026 in accordance with section 5.55 of the Local Government Act 1995; and
3. Conduct the Annual Electors Meeting on Friday 31 July 2026 at 10:00am in the Council Chambers, by giving at least 14 days local public notice prior to the meeting.



2025

ANNUAL REPORT

ACKNOWLEDGEMENT OF COUNTRY

The Shire of Yalgoo respectfully acknowledges the local Indigenous peoples, the Traditional Custodians of the land that we live and work on.

We recognise their cultural heritage, beliefs, and continuing relationship with the land, and pay our respects to Elders past present and emerging.

ABOUT THE ANNUAL REPORT

The Shire of Yalgoo is pleased to present the 2024/2025 Annual Report, which provides an account of the Shire's performance from 1 July 2024 to 30 June 2025.

As required by the Local Government Act 1995 and associated regulations, the Annual Report for 2024/2025 provides an overview of the operations, activities and major projects that have been completed by the Shire for that period or will continue to be completed in the coming financial year.

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PRESIDENT'S REPORT

RAUL VALENZUELA

PRESIDENT

Congratulations to all the new Councillors, and thanking you all for putting trust in me as I was re-elected as President for the Shire of Yalgoo. As the end of year is approaching fast I would also like to thank our Shire CEO and Staff both inside and out for an awesome year and I thank you for your dedication and the hard work you have given to the Shire throughout this year.

On 20 October the Shire's Works Manager Luke O'Shaughnessy-Aumord and myself attended the Australasian Road Safety Conference held in Perth, for those who don't know what this Conference is about, the Australasian Road Safety Conference was born in 2015 with the aim of bringing together road safety stakeholders and decision-makers from sharing. I had the pleasure of meeting with the Hon. Minister Reese Whitby who is the WA Minister for Police, Road Safety, Tourism and Great Southern where, as always, I raised my concerns in relation to road safety within our region and for our community.

On the 31 October, CEO Ian Holland and myself had the pleasure of attending the Year 12 Graduation held by WA College of Agriculture-Morawa. Each year the Shire sponsors an Aboriginal Achievement Award to a Student that attends the WA College of Agriculture-Morawa. This year I had the pleasure of awarding Shakira Bengé with this achievement as our vision in Yalgoo is to support our Students to reach their goals and to never give up. Congratulation Shakira on this achievement.

CHIEF EXECUTIVE OFFICER'S REPORT

IAN HOLLAND CHIEF EXECUTIVE OFFICER

Shortly after the conclusion of the 2024/25 financial year the Shire of Yalgoo completed the 130km seal of Yalgoo-Ninghan Road from Geraldton-Mt Magnet Road through to Great Northern Highway. The 130km of sealed road has been constructed over decades through the Shire's own resources, Roads to Recovery funding, Local Roads and Community Infrastructure grants and mining company contributions. Over \$4m worth of flood damage reconstruction occurred during the 2024/25 financial year. This work was carried out by MC Civil and the Shire expects reimbursement for this work through Federal and State Disaster Recovery Funding Arrangements as it related to declared storms either side of Cyclone Seroja.

During the reportable period, the Shire received excellent support from the Mid West Department of Fire and Emergency Services and as always thanks is extended to our community and emergency services volunteers.

Collaboration with neighbouring local governments resulted in many great learning opportunities and helped in the advocacy of many services missing in the Mid West such as dental, blood donation and aeromedical.

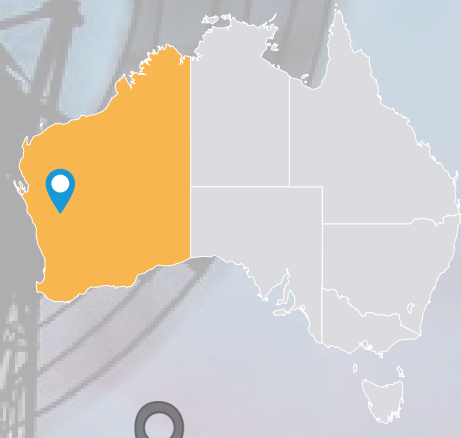
Through multiple Council elections we have maintained a diverse and collegiate group of Councillors who support this community and are engaging to work with. Their contribution and oversight is valuable and appreciated.

With this audit complete and the current year well progressed, Administration is pleased that our audit cycle is back on track and that the organisation has reduced or rectified most previous findings.

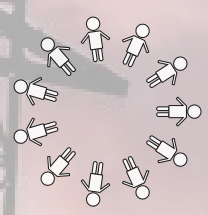
YALGOO PROFILE

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

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



480
KMs to Perth



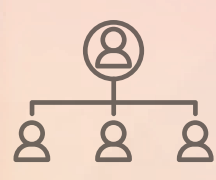
340
Population



34
Median Age



19
Registered Pets



Ancestries
19.4% Australian
19.4% Aboriginal
16.2% English



LIVING IN YALGOO



Public Park

1



Local businesses

21



Residents Employed

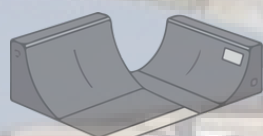
17

FTE



Primary School

1



Recreation Facility

1



State heritage listed places

11



km of pathways

400



Unsealed runways

2



km of unsealed roads

1300



km of sealed roads

280



Aboriginal Sites

130+



Murchison GeoRegion Sites

2 of 21



COUNCIL STRUCTURE



The Shire of Yalgoo is one of 139 local governments in Western Australia and its six (6) Elected Members are responsible for making decisions on behalf of the district. Local Government Elections are held every two years. In March 2024, Cr Nichols and Cr K Payne were elected.



RAUL VALENZUELA, PRESIDENT
TERM EXPIRES: 2027



GAIL TRENFIELD, DEPUTY PRESIDENT
TERM EXPIRES: 2029



STANLEY WILLOCK
TERM EXPIRES: 2029



KIERAN PAYNE
TERM EXPIRES: 2027



ANGUS NICHOLS
TERM EXPIRES: 2027



TAMISHA HODDER
TERM EXPIRES: 2029

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



Gender

Male: 4
Female: 2



Country of Birth

Australia: 5
International: 1



Age

45-54 years: 1
55-64 years: 4
Over 65 years: 1



Linguistic Background

English: 6



Aboriginal or Torres
Strait Islander

Three

ATTENDANCES & PAYMENTS

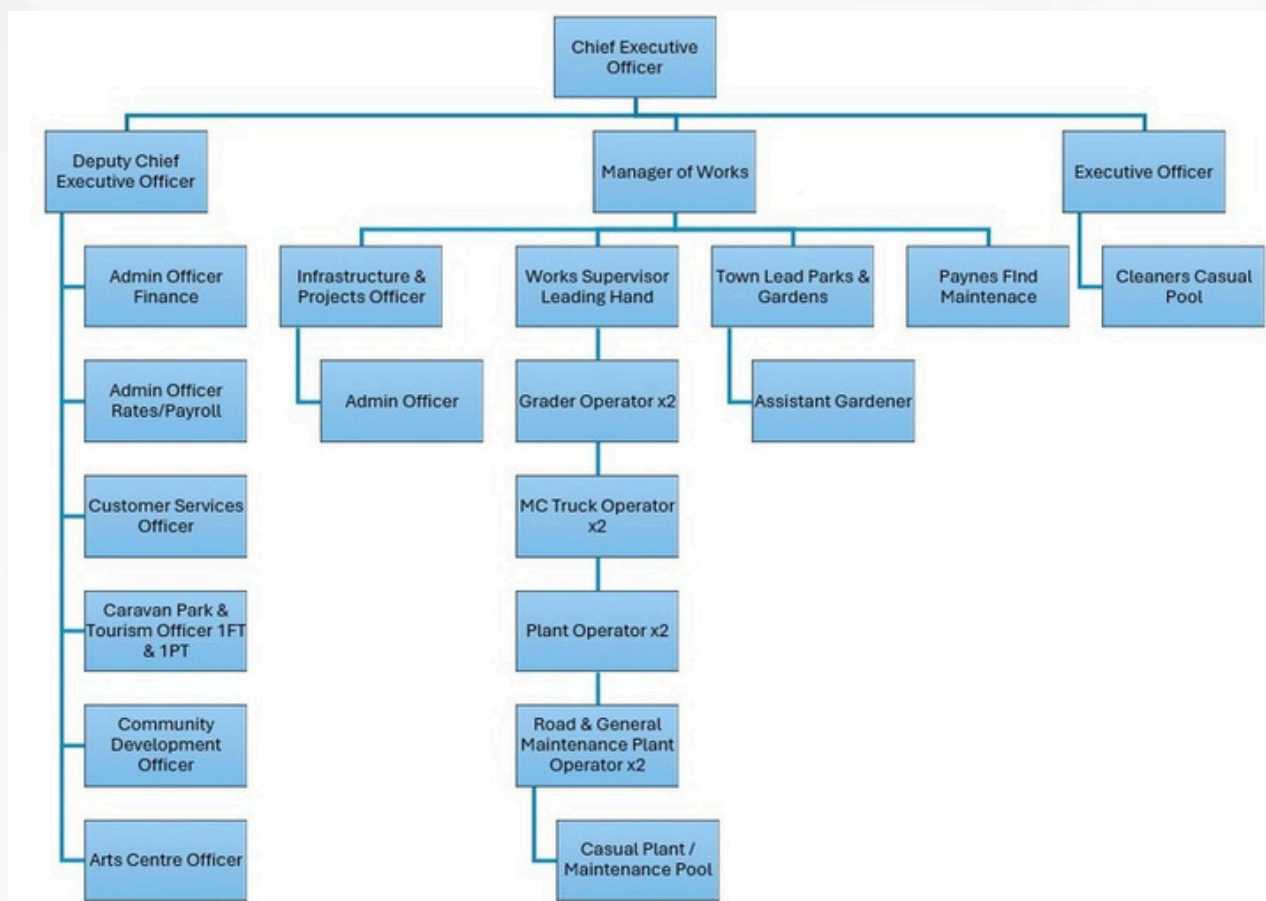


Regulation 19B (2) (f) of the Local Government (Administration) Regulations requires details of the number of council and committee meetings attended by each council member during the financial year. The number of meetings attended by Councillors during the period 1 July 2024 to 30 June 2025 is tabled below.

Councillor	Attended	Apology	Leave	Fees	Allowances
Cr Gail Trenfield	11	0	0	\$2,756	\$6,138
Cr Raul Valenzuela	11	0	0	\$6,219	\$21,696
Cr Tamisha Hodder	10	1	0	\$2,756	\$4,940
Cr Stanley Willock	6	5	0	\$1,798	\$4,798
Cr Angus Nichols	9	2	0	\$2,520	\$4,970
Cr Kieran Payne	10	1	0	\$2,506	\$5,110

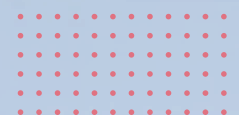


ORGANISATION STRUCTURE



Staff	Full Time	Part Time	Casual
Male	12	0	1
Female	5	1	4

VISION



Inclusive and Peaceful,
Prosperous and Strong

MISSION

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

OBJECTIVES

ECONOMY

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

ENVIRONMENT

An environment that is managed well and appreciated by all.

SOCIAL

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

CIVIC LEADERSHIP

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

ANNUAL ACHIEVEMENTS

During 2024/25, the Shire completed a number of projects and initiatives that align with the objectives of our Strategic Community Plan as follows:

ECONOMY

- Seal Construction of Yalgoo Ninghan Road.
- Support of the Murchison Regional Vermin Council and other agricultural initiatives important to our economy.



ENVIRONMENT

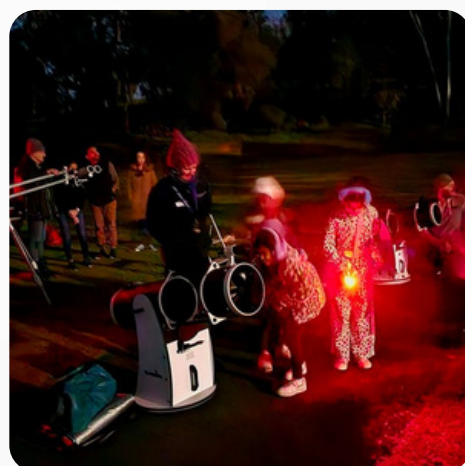
- PilRoc Retreats in Paynes Find came out to Yalgoo and had a chat with kids about what to do when you find injured wildlife. PilRoc Retreat is a Wildlife Orphanage and Rehabilitation Centre dedicated to the Rescue and Rehabilitation of Orphaned and Injured Wildlife
- A new water tank and pump was installed at the Yalgoo Dam for stock and fire events
- Removed asbestos from the Shire Hall upgrades project.



ANNUAL ACHIEVEMENTS

SOCIAL

- Hosted the Emu Cup and a Family Fun Day
- Community Christmas Lights Competition
- NAIDOC Day and Community Breakfast at Yalgoo Primary School
- School holiday activities held at CORE Stadium and the Rage Cage
- Australia Day Festivities
- Murchison GeoRegion Space Trail and Brilliant Skies Adventure with dinner and astronomy activities
- Hosted Community Movie Nights at CORE Stadium
- 18 kids registered to participate in Marlu's Junior Football League
- Started the Yalgoo Bike Program to teach the kids how to fix their own bikes
- Relaunched the Yalgoo Jockey Club



CIVIC LEADERSHIP

- The CEO and President represented the Shire of Yalgoo at the 30th National General Assembly of Local Government in Canberra
- Reviewed the Shire's Disability and Inclusion Plan
- Depot crew undertook fire training with Department of Fire & Emergency Services
- The CEO, President and three Elected Members attended the WALGA Convention
- Met with Federal Member of Durack, Melissa Price MP and Member of North West Central, Merome Beard to discuss the opportunities and challenges of living in the bush



COMMUNITY ENGAGEMENT



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

WEBSITE

www.yalgoo.wa.gov.au

The Shire's official website includes valuable information for the community and visitors. The website had 22,181 new users with 63,960 views. The engagement rate for the website was 94.12%.

SOCIAL MEDIA

www.facebook.com/shireofyalgoo

The Shire's official Facebook page communicates what is happening in the community as well as upcoming Council Meeting dates and times. There were 937 followers as at 30 June 2025.

COMMUNITY NEWSLETTER

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

PUBLIC NOTICES

Public notices are a statutory mechanism prescribed under the Western Australian Local Government Act 1995. There are a variety of matters for which the Shire must publish a public notice, including for the review of local laws, disposal of property, and local government elections, among others. The Shire published 15 statutory public notices in 2024/25.

SMS NOTIFICATION PLATFORM

An SMS Notification Platform was established in 2023/24 to communicate important information to the community. As at 30 June 2025, there were 77 registered community members, a 79% increase in members over 12 months.

STATUTORY INFORMATION

National Competition Policy

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

- No business enterprise of the Shire has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.
- Competitive neutrality has not applied to any activities undertaken by the Shire in this reporting period.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality were implemented in respect of any relevant activity undertaken during the 2024/25 year.

Competitive Neutrality

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

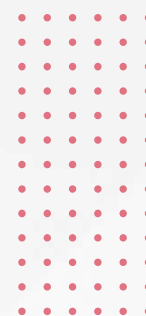
Disability Access & Inclusion Plan

Under the Disability Services Act 1993, the Shire must include a report about DAIP implementation in its annual report each year. In 2024/25, the Yalgoo Emu Festival was held in accordance with Disability Access & Inclusion regulations.

Legislation Review

No local laws were reviewed in 2024/25.

STATUTORY INFORMATION



Complaints Register

In accordance with s5.120 of the Local Government Act 1995, the Shire does not have a designated Complaints Officer and the Chief Executive Officer fulfils this role in terms of subsection (2). As required in accordance with s5.121 'Register of certain complaints of minor breaches' of the Act, the Shire maintains an electronic register that is managed by the Executive Office. The Shire reports no complaints for the period ending 30 June 2025.

Freedom of Information

The Freedom of Information Act 1992 gives the public a right to apply for access to documents held by the Shire of Yalgoo. The Shire aims to make information available whenever possible, outside the freedom of information process. No Freedom of Information applications were received in 2024/25.

Record Keeping

In accordance with legislative requirements, the Shire reviewed and adopted its Record Keeping Plan. This plan was then approved by the State Records Commission. There were 52 incoming records registered and 69 outgoing records registered.

Capital Grants

Grant	2022/23	2023/24	2024/25*
Roads to Recovery	\$0	\$754,587	\$0
Regional Road Group	\$240,000	\$300,000	\$80,000
LRCI Program	\$414,110	\$0	\$391,787
Community Water Supply Program	\$0	\$0	\$32,280
Road User Agreements	\$0	\$0	\$318,825

*Not all amounts shown are in accordance with AASB

STATUTORY INFORMATION

Employee Remuneration

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

Salary Range	No. of Employees
\$130,000-\$139,000	1
\$140,000-\$199,000	1
\$200,000-\$209,000	0
\$210,000-\$219,000	1
\$220,000-\$229,000	0
\$230,000-\$239,000	0

CEO remuneration for 2024/25 was \$211,960.

Other Information

Other information required by legislation is as follows

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

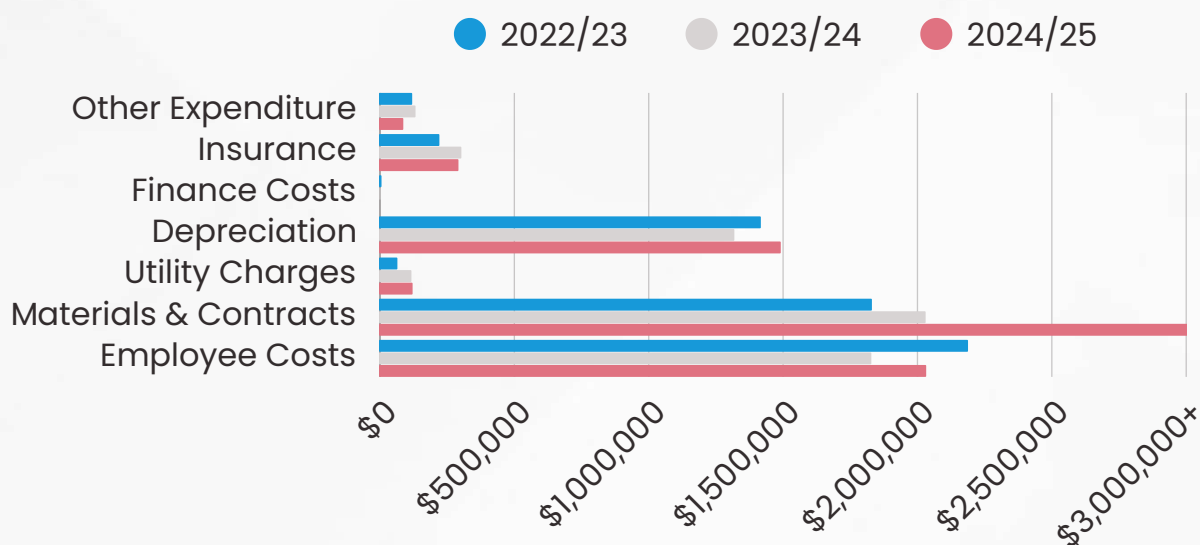
The following provides the future initiatives planned to be undertaken

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

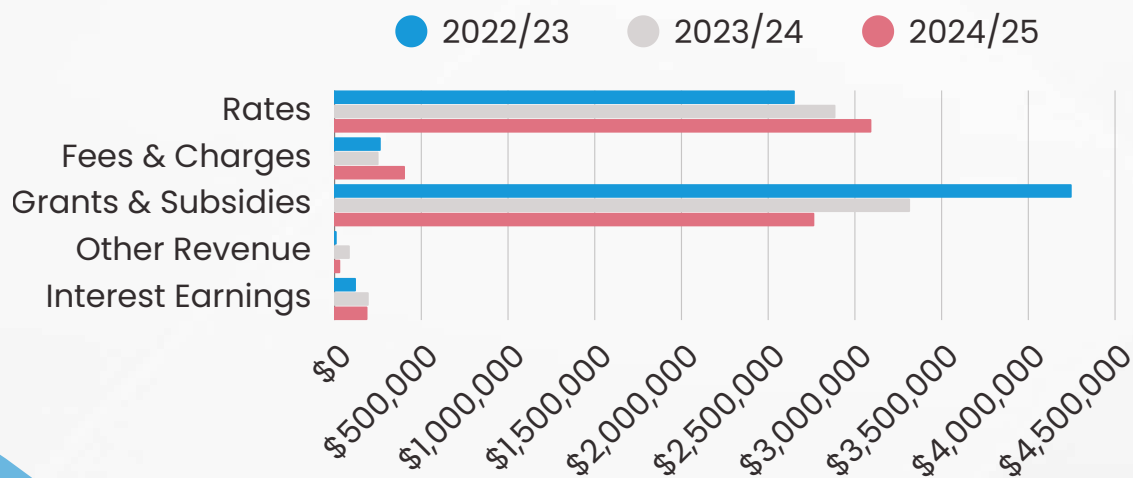


FINANCIAL COMPARISONS

Operating Expenditure

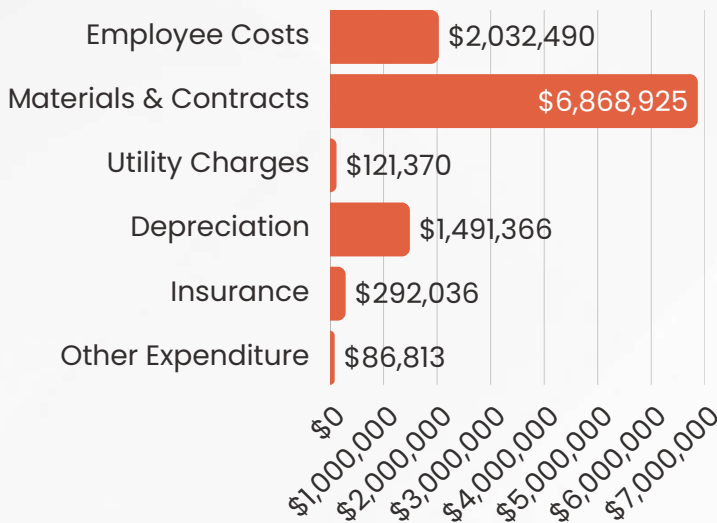


Operating Income



THIS YEAR AT A GLANCE

Total Operating Expenditure



\$1.8m

Capital Works Program



\$2.8m

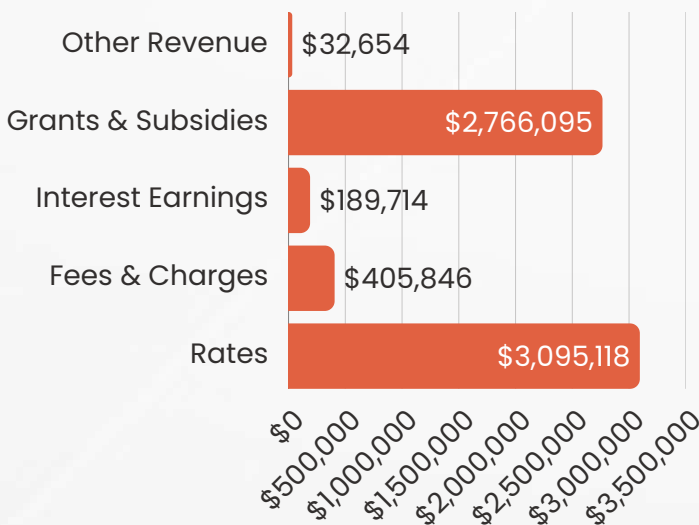
Operating Grants



\$5.7m

Cash & Current Assets

Total Operating Revenue



\$3.1m

Income from Rates



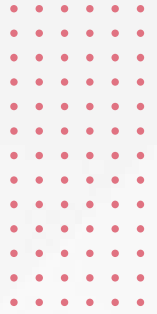
\$0.5m

Capital Grants



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025





SHIRE OF YALGOO
37 Gibbons Street
Yalgoo WA 6635

SHIRE OF YALGOO

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDING 30 JUNE 2025

Community Vision

The Shire is inclusive, peaceful, prosperous and strong

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The accompanying financial report of the Shire of Yalgoo has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

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

Signed on 11th day of May 2026



Ian Holland
Chief Executive Officer



SHIRE OF YALGOO
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2025

		2024/25 Actual \$	2024/25 Budget \$	2023/24 Actual \$
Revenue				
Rates	2(a)	3,095,118	3,206,893	2,888,041
Grants, subsidies and contributions	2(e)	2,766,095	5,298,501	3,318,175
Fees and charges	2(e)	405,846	253,035	253,680
Interest	2(c)	189,714	203,430	196,868
Other revenue	2(e)	32,654	9,000	87,834
		<u>6,489,427</u>	<u>8,970,859</u>	<u>6,744,598</u>
Expenses				
Employee costs	2(f)	(2,032,490)	(2,383,772)	(1,828,400)
Materials and contracts	2(g)	(6,868,925)	(6,664,856)	(2,030,382)
Utility charges		(121,370)	(98,350)	(117,010)
Depreciation		(1,491,366)	(1,333,372)	(1,318,691)
Finance costs	12(b)	0	0	(1,811)
Insurance		(292,036)	(351,558)	(302,854)
Other expenditure	2(h)	(86,813)	(227,480)	(132,300)
		<u>(10,893,000)</u>	<u>(11,059,388)</u>	<u>(5,731,448)</u>
Subtotal		(4,403,573)	(2,088,529)	1,013,150
Fair Value adjustment to financial assets at fair value through profit or loss	4(b)	(888)	0	0
Fair value gain on acquisition of non-financial assets	2(d)	1,005,888	0	0
Capital grants, subsidies and contributions	2(e)	528,063	2,655,793	1,070,914
Profit on disposal of assets		110,223	160,694	395,189
Loss on disposal of assets		(33,609)	0	0
		<u>1,609,677</u>	<u>2,816,487</u>	<u>1,466,103</u>
Net result for the period		(2,793,896)	727,958	2,479,253
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss:				
Changes in asset revaluation surplus	14	11,508,274	0	0
Total other comprehensive income for the period		11,508,274	0	0
Total comprehensive income for the period		8,714,378	727,958	2,479,253

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



SHIRE OF YALGOO
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

100

		30 June 25	Restated* 30 June 24	Restated* 01 July 23
	Note	\$	\$	\$
Current Assets				
Cash and cash equivalents	3	5,171,355	3,674,424	7,589,707
Other financial assets	4(a)	0	4,420,623	0
Receivables and other assets	5(a)	549,519	880,527	934,348
		5,720,874	8,975,574	8,524,055
Non-current Assets				
Other financial assets	4(b)	19,905	20,792	20,792
Receivables and other assets	5(a)	16,896	0	0
Property, plant and equipment	6(a)	13,534,440	12,907,024	12,165,713
Infrastructure	7(a)	87,422,970	76,301,079	74,746,378
		100,994,211	89,228,895	86,932,883
Total Assets		106,715,085	98,204,469	95,456,938
Current Liabilities				
Trade and other payables	9	461,140	829,251	594,252
Other liabilities	10	276,004	154,025	26,433
Borrowings		0	0	46,815
Employee related provisions	11	300,274	253,667	315,645
		1,037,418	1,236,943	983,145
Non-current Liabilities				
Employee related provisions	11	75,704	79,941	65,461
		75,704	79,941	65,461
Total Liabilities		1,113,122	1,316,884	1,048,606
Net Assets		105,601,963	96,887,585	94,408,332
Equity				
Accumulated surplus		37,286,138	37,259,435	37,069,092
Cash reserves	13	3,240,491	4,474,327	2,185,417
Revaluation surplus	14	65,075,334	55,153,823	55,153,823
		105,601,963	96,887,585	94,408,332

* - Refer to Note 27 for the restatement of comparative figures.

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



SHIRE OF YALGOO
STATEMENT OF CHANGES IN EQUITY
 FOR THE YEAR ENDING 30 JUNE 2025

	Note	Restated* Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Restated* Total equity \$
Balance as at 01 July 2023		37,069,092	2,185,417	55,153,823	94,408,332
Net result for the period		2,479,253	0	0	2,479,253
Total comprehensive income for the period		2,479,253	0	0	2,479,253
Transfers to reserve accounts	13	(2,288,910)	2,288,910	0	0
Balance as at 30 June 2024		37,259,435	4,474,327	55,153,823	96,887,585
Net result for the period		(2,793,896)	0	0	(2,793,896)
Other comprehensive income for the period	14	0	0	11,508,274	11,508,274
Total comprehensive income for the period		(2,793,896)	0	11,508,274	8,714,378
Transfers from reserve accounts	13	1,548,943	(1,548,943)	0	0
Transfers to reserve accounts	13	(315,107)	315,107	0	0
Transfer to retained surplus	14	1,586,763	0	(1,586,763)	0
Balance as at 30 June 2025		37,286,138	3,240,491	65,075,334	105,601,963

* - Refer to Note 27 for the restatement of comparative figures.

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



SHIRE OF YALGOO
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2025

		2024/25 Actual \$	2024/25 Budget \$	2023/24 Actual \$
Cash Flows from Operating Activities				
Receipts				
Rates		3,117,001	3,271,893	3,044,194
Grants, subsidies and contributions		3,199,783	5,647,824	3,485,117
Fees and charges		173,117	253,035	253,680
Interest		189,714	203,430	196,868
Other revenue		32,654	9,000	87,834
GST receipts on revenue		219,994	0	111,882
GST receipts from taxation authority		822,616	0	626,007
		<u>7,754,879</u>	<u>9,385,182</u>	<u>7,805,582</u>
Payments				
Employee costs		(1,969,824)	(2,383,772)	(1,890,306)
Materials and contracts		(7,278,356)	(6,664,856)	(1,786,756)
Utility charges		(121,370)	(98,350)	(117,010)
Finance costs	12(b)	0	0	(1,811)
Insurance		(292,036)	(351,558)	(302,854)
Other expenditure		(86,813)	(227,480)	(132,300)
GST payments on purchases		(732,197)	0	(769,785)
GST payments to taxation authority		(198,121)	0	(104,005)
		<u>(10,678,717)</u>	<u>(9,726,016)</u>	<u>(5,104,827)</u>
Net cash provided by (used in) operating activities	16	(2,923,838)	(340,834)	2,700,755
Cash Flows from Investing Activities				
Capital grants, subsidies and contributions		650,044	2,655,793	1,070,914
Proceeds from sale of property, plant and equipment		134,091	305,000	711,520
Purchase of property, plant and equipment		(419,584)	(2,645,000)	(1,670,606)
Purchase of infrastructure		(364,405)	(3,550,999)	(2,260,428)
Net cash provided by (used in) investing activities		146	(3,235,206)	(2,148,600)
Cash Flows from Financing Activities				
Repayment of borrowings	12(b)	0	0	(46,815)
Proceeds/(Payments) from financial assets at amortised cost		4,420,623	0	(4,420,623)
Net cash provided by (used in) financing activities		4,420,623	0	(4,467,438)
Net increase / (decrease) in cash held		1,496,931	(3,576,040)	(3,915,283)
Cash at beginning of year		3,674,424	8,130,502	7,589,707
Cash and cash equivalents at the end of the year	3	5,171,355	4,554,462	3,674,424

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



SHIRE OF YALGOO
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDING 30 JUNE 2025

103

	Note	2024/25 Actual \$	2024/25 Budget \$	Restated* 2023/24 Actual \$
Opening Surplus / (Deficit)	15(a)	3,264,304	4,009,195	5,402,310
Operating Activities				
Revenue from operating activities				
Grants, subsidies and contributions	2(e)	2,766,095	5,298,501	3,318,175
Fees and charges	2(e)	405,846	253,035	253,680
Interest	2(c)	189,714	203,430	196,868
Other revenue	2(e)	32,654	9,000	87,834
Profit on disposal of assets		110,223	160,694	395,189
		<u>3,504,532</u>	<u>5,924,660</u>	<u>4,251,746</u>
Expenditure from operating activities				
Employee costs	2(f)	(2,032,490)	(2,383,772)	(1,828,400)
Materials and contracts	2(g)	(6,868,925)	(6,664,856)	(2,030,382)
Utility charges		(121,370)	(98,350)	(117,010)
Depreciation		(1,491,366)	(1,333,372)	(1,318,691)
Finance costs	12(b)	0	0	(1,811)
Insurance		(292,036)	(351,558)	(302,854)
Other expenditure	2(h)	(86,813)	(227,480)	(132,300)
Loss on disposal of assets		(33,609)	0	0
		<u>(10,926,609)</u>	<u>(11,059,388)</u>	<u>(5,731,448)</u>
Non-cash amounts excluded from operating activities				
Depreciation		1,491,366	1,333,372	1,318,691
(Profit) / Loss on disposal of assets		(76,614)	(160,694)	(395,189)
Movement in non-current employee related receivable		(15,990)	0	0
Movement in non-current employee provisions		(4,236)	0	14,478
Movement in non-current deferred pensioner rates		(906)	0	0
Movement in current employee provisions		0	1,595	0
Amount attributable to operating activities		(6,028,457)	(3,960,455)	(541,722)
Investing activities				
Capital grants, subsidies and contributions	2(e)	528,063	2,655,793	1,070,914
Proceeds from disposal of assets		134,091	305,000	711,520
Fair value gain on acquisition of non-financial assets	2(d)	1,005,888	0	0
Purchase of property, plant and equipment	6(a)	(1,425,472)	(2,645,000)	(1,670,606)
Purchase of infrastructure	7(a)	(364,405)	(3,550,999)	(2,260,428)
Amount attributable to investing activities		(121,835)	(3,235,206)	(2,148,600)
Financing activities				
Repayment of borrowings	12(b)	0	0	(46,815)
Transfers from reserves	13	1,548,943	1,322,802	0
Transfers to reserves	13	(315,107)	(1,343,229)	(2,288,910)
Amount attributable to financing activities		1,233,836	(20,427)	(2,335,725)
Surplus / (deficit) before imposition of general rates		(1,652,152)	(3,206,893)	376,263
Total amount raised from rates	2(a)	3,095,118	3,206,893	2,888,041
Surplus / (deficit) after imposition of general rates	15(a)	1,442,966	0	3,264,304

* - Refer to Note 27 for the restatement of comparative figures.

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



1. BASIS OF PREPARATION

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

Local Government Act 1995 Requirements

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

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

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

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

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls; and
- measured at reportable value

are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

The Local Government Reporting Entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 19 of the financial report.

Critical Accounting Estimates and Judgements

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

1. BASIS OF PREPARATION (Continued)

Critical Accounting Estimates and Judgements (Continued)

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

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

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

- Fair value measurement of assets carried at reportable value - Note 6 and 7
- Expected credit losses on financial assets - Note 5
- Measurement of employee benefits - Note 11

Fair value hierarchy information can be found in Note 26.

Initial Application of Accounting Standards

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

AASB 2020-1 Amendments to Australian Accounting Standards

- Classification of Liabilities as Current or Non-current

AASB 2022-5 Amendments to Australian Accounting Standards

- Lease Liability in a Sale and Leaseback

AASB 2022-6 Amendments to Australian Accounting Standards

- Non-current Liabilities with Covenants

AASB 2023-3 Amendments to Australian Accounting Standards

- Disclosure of Non-current Liabilities with Covenants: Tier 2

AASB 2024-1 Amendments to Australian Accounting Standards

- Supplier Finance Arrangements: Tier 2 Disclosures

AASB 2023-1 Amendments to Australian Accounting Standards

- Supplier Finance Arrangements

These amendments are not expected to have any material impact on the financial report on initial application.

AASB 2022-10 Amendments to Australian Accounting Standards

- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendments may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

1. BASIS OF PREPARATION (Continued)

New Accounting Standards for Application in Future Years

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

AASB 2014-10 *Amendments to Australian Accounting Standards*

- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

AASB 2024-4b *Amendments to Australian Accounting Standards*

- Effective Date of Amendments to AASB 10 and AASB 128

[deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]

AASB 2022-9 *Amendments to Australian Accounting Standards*

- Insurance Contracts in the Public Sector

AASB 2023-5 *Amendments to Australian Accounting Standards*

- Lack of Exchangeability

AASB 18 (FP) *Presentation and Disclosure in Financial Statements*

- (Appendix D) [for for-profit entities]

AASB 18 (NFP/super) *Presentation and Disclosure in Financial Statements*

- (Appendix D) [for not-for-profit and superannuation entities]

AASB 2024-2 *Amendments to Australian Accounting Standards*

- Classification and Measurement of Financial Instruments

AASB 2024-3 *Amendments to Australian Accounting Standards*

- Annual Improvements Volume 11

These amendments are not expected to have any material impact on the financial report on initial application.

2. REVENUE AND EXPENSES

(a) Rating Information

	Rate in	Rateable	Number of	2024/25	2024/25	2023/24
	\$	Value	Properties	Actual	Budget	Actual
General Rates	\$	\$	\$	\$	\$	\$
GRV - Townsites improved	0.08067	389,033	36	31,382	31,383	30,468
GRV - Townsites improved vacant	0.08067	0	0	0	0	0
GRV - Mining infrastructure	0.30643	1,473,400	8	451,487	451,487	399,766
UV - Pastoral / rural	0.07115	937,583	23	66,710	66,710	64,006
UV - Mining / mining tenements	0.32960	6,945,833	143	2,289,346	2,289,347	2,001,009
UV - Exploration / prospecting	0.21672	1,493,481	223	323,666	323,666	308,473
		11,239,330	433	3,162,591	3,162,593	2,803,722
Minimum Payment						
GRV - Townsites improved	300	6,482	4	1,200	1,500	1,450
GRV - Townsites improved vacant	300	1,570	12	3,600	3,600	3,480
GRV - Mining infrastructure	300	20	1	300	300	290
UV - Pastoral / rural	300	10,008	8	2,400	2,400	2,320
UV - Mining / mining tenements	300	5,949	10	3,000	3,000	3,480
UV - Exploration / prospecting	300	80,531	95	28,500	28,500	29,580
		104,560	130	39,000	39,300	40,600
Total General and Minimum Rates		11,343,890	563	3,201,591	3,201,893	2,844,322
Other Rate Revenue						
Rates written-off				(13,107)	0	0
Interim and back rates				(93,366)	5,000	43,719
Total Funds Raised from Rates				3,095,118	3,206,893	2,888,041

(b) Fees and Charges Relating to Rates Receivable

	2024/25	2023/24
	Actual	Actual
	\$	\$
Instalment charges	5,064	1,950
	5,064	1,950

(c) Interest Revenue

Interest on reserve accounts	172,304	173,159
Instalment plan interest earned	5,635	0
Interest on unpaid rates	9,222	18,082
Other interest revenue	2,553	5,627
	189,714	196,868

(d) Assets Acquired Below Fair Value

Contributed assets for plant and equipment	1,005,888	0
	1,005,888	0

2. REVENUE AND EXPENSES (Continued)

(e) Revenue Recognition

	Contracts with customers \$	Capital grant / contributions \$	Statutory requirements \$	Other \$	Total \$
2024/25 Actual					
Rates	0	0	3,095,118	0	3,095,118
Grants, subsidies and contributions	0	0	16,641	2,749,454	2,766,095
Fees and charges	374,921	0	30,925	0	405,846
Interest revenue	0	0	14,857	174,857	189,714
Other revenue	2,055	0	17	30,582	32,654
Capital grants, subsidies and contributions	0	528,063	0	0	528,063
	376,976	528,063	3,157,558	2,954,893	7,017,490

	Contracts with customers \$	Capital grant / contributions \$	Statutory requirements \$	Other \$	Total \$
2023/24 Actual					
Rates	0	0	2,888,041	0	2,888,041
Grants, subsidies and contributions	370,009	0	0	2,948,166	3,318,175
Fees and charges	246,482	0	7,198	0	253,680
Interest revenue	0	0	18,037	178,831	196,868
Other revenue	0	0	0	87,834	87,834
Capital grants, subsidies and contributions	0	1,070,914	0	0	1,070,914
	616,491	1,070,914	2,913,276	3,214,831	7,815,512

(f) Employee Expenses

Employee Costs

	2024/25 Actual \$	2023/24 Actual \$
Employee benefit costs	1,911,930	1,783,363
Other employee costs	120,560	45,037
	2,032,490	1,828,400

(g) Materials and Contracts

Flood damage recovery	4,849,534	0
Other materials and contracts	2,019,391	2,030,382
	6,868,925	2,030,382

(h) Other Expenditure

Impairment losses on rates receivables	(34,871)	0
Impairment losses on trade receivables	70	0
Sundry expenses	121,614	132,300
	86,813	132,300

(i) Auditors Remuneration

Audit of the Annual Financial Report*	0	62,500
Grant acquittals	0	0
	0	62,500

* - An indicative fee of \$52,308 for 2024/25 has not been accounted for within the financial statements due to the audit commencing in 2025/26.

2. REVENUE AND EXPENSES (Continued)

MATERIAL ACCOUNTING POLICIES

Revenue Recognition

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

Contracts with Customers

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

Grants, subsidies and contributions

Nature of goods and services	Community events, minor facilities, research, design, planning evaluation and services
When obligations typically satisfied	Over time
Payment terms	Fixed terms transfer of funds based on agreed milestones and reporting
Returns / refunds / warranties	Contract obligation if project not complete
Timing of revenue recognition	Output method based on project milestones and/or completion date matched to performance obligations

Fees and charges - licences, registrations, approvals

Nature of goods and services	Building, planning, development and animal management
When obligations typically satisfied	Single point in time
Payment terms	Full payment prior to issue
Returns / refunds / warranties	None
Timing of revenue recognition	On payment of the licence, registration or approval

Fees and charges - sale of stock

Nature of goods and services	Aviation fuel, kiosk and visitor centre stock
When obligations typically satisfied	Single point in time
Payment terms	In full in advance, on 15 day credit
Returns / refunds / warranties	Refund for faulty goods
Timing of revenue recognition	At point of sale

Other revenue - private works

Nature of goods and services	Contracted private works
When obligations typically satisfied	Single point in time
Payment terms	Monthly in arrears
Returns / refunds / warranties	None
Timing of revenue recognition	At point of service

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

3. CASH AND CASH EQUIVALENTS

	Unrestricted / Restricted	2024/25 Actual \$	2024/25 Budget \$	2023/24 Actual \$
Cash at bank and on hand				
Cash at bank and on hand	Unrestricted	1,619,996	42,342	3,503,032
Deposits and bonds	Restricted	34,864	17,367	17,367
Unspent grants, subsidies and contributions	Restricted	276,004	0	154,025
Cash at bank - reserves	Restricted	3,240,491	4,494,753	0
		5,171,355	4,554,462	3,674,424

MATERIAL ACCOUNTING POLICIES

Cash and Cash Equivalents

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

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted Financial Assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

		2024/25 Actual \$	2024/25 Budget \$	2023/24 Actual \$
Financial assets at amortised cost - term deposits	Restricted	0	0	4,420,623
		<u>0</u>	<u>0</u>	<u>4,420,623</u>

(b) Non-current assets

		2024/25 Actual \$	2023/24 Actual \$
Financial assets at fair value through profit or loss			
Opening balance at 01 July		20,793	20,792
Movement in fair value of Local Government House Trust		(888)	0
Balance at 30 June		<u>19,905</u>	<u>20,792</u>

MATERIAL ACCOUNTING POLICIES

Other Financial Assets at Amortised Cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 26) due to the observable market rates.

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

Financial Assets at Fair Value Through Profit or Loss

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

The Shire classifies the following financial assets at fair value through profit or loss:

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

5. RECEIVABLES AND OTHER ASSETS

(a) Current and Non-current Assets

	2024/25 Actual \$	Restated* 2023/24 Actual \$
Current		
Rates receivable	119,253	132,477
Allowance for credit losses of rates and statutory receivables	(11,880)	(46,751)
Trade receivables	229,129	31,904
Allowance for credit losses of trade receivables	(70)	0
Accrued income	201,216	634,905
ATO receivables	0	115,791
Other receivables	11,871	12,201
	549,519	880,527
Non-current		
Deferred pensioner's rates and ESL receivables	906	0
Employee related receivables	15,990	0
	16,896	0

* - Refer to Note 27 for the restatement of comparative figures.

(b) Opening and Closing Balances

	30 June 25 Actual \$	30 June 24 Actual \$	01 July 23 Actual \$
Contracts with customers			
Trade and other receivables	229,129	31,904	33,292
Allowance for credit losses of trade and other receivables	(70)	0	0
	229,059	31,904	33,292

MATERIAL ACCOUNTING POLICIES

Rates and Statutory Receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines. Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade Receivables

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

Accrued Income

Accrued income are amounts receivable from contractual arrangements with third parties other than contracts with customers and generally amounts to be received as grants for the construction of recognisable non-financial assets.

Measurement

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

Classification and Subsequent Measurement

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

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method. Due to the short-term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

Opening and Closing Balances

Receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets.

6. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

	Land \$	Buildings non-specialised \$	Buildings specialised \$	Furniture and equipment \$	Plant and equipment \$	Total \$
Balance at 01 July 23	328,000	1,501,739	8,690,810	21,697	1,623,467	12,165,713
Additions	0	3,051	150,127	22,984	1,494,444	1,670,606
(Disposals)	0	0	0	0	(316,331)	(316,331)
(Depreciation)	0	(43,460)	(238,200)	(4,448)	(326,856)	(612,964)
Transfers	0	(134,635)	134,635	0	0	0
	328,000	1,326,695	8,737,372	40,233	2,474,724	12,907,024
Comprises:						
Gross balance	328,000	1,413,615	9,208,930	92,227	4,894,320	15,937,092
Accumulated depreciation	0	(86,920)	(471,558)	(51,994)	(2,419,596)	(3,030,068)
Balance at 30 June 24	328,000	1,326,695	8,737,372	40,233	2,474,724	12,907,024
Additions*	20,000	24,412	270,614	0	1,110,446	1,425,472
(Disposals)	0	0	0	(29,246)	(28,232)	(57,478)
(Depreciation)	0	(52,840)	(231,936)	(13,279)	(442,523)	(740,578)
Transfers	0	586,805	(586,805)	39,589	(39,589)	0
	348,000	1,885,072	8,189,245	37,297	3,074,826	13,534,440
Comprises:						
Gross balance	348,000	2,031,437	8,886,133	90,774	5,074,889	16,431,233
Accumulated depreciation	0	(146,365)	(696,888)	(53,477)	(2,000,063)	(2,896,793)
Balance at 30 June 25	348,000	1,885,072	8,189,245	37,297	3,074,826	13,534,440

* - Asset additions include non-cash items.

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Land
Fair Value Hierarchy	Level 2
Valuation Technique	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology
Basis of Valuation	Independent registered valuer
Date of Last Valuation	2022
Inputs Used	Price per hectare/market borrowing rates
Asset Class	Buildings - non-specialised
Fair Value Hierarchy	Level 2
Valuation Technique	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology
Basis of Valuation	Independent registered valuer
Date of Last Valuation	2022
Inputs Used	Price per hectare/market borrowing rates
Asset Class	Buildings - specialised
Fair Value Hierarchy	Level 3
Valuation Technique	Improvements valued using cost approach using depreciated replacement cost
Basis of Valuation	Independent registered valuer
Date of Last Valuation	2022
Inputs Used	Improvements to land using construction costs (level 2) current condition, residual values and remaining useful life assessments (level 3) inputs
Asset Class	Furniture and equipment / Plant and equipment
Fair Value Hierarchy	N/A
Valuation Technique	Cost
Basis of Valuation	Cost
Date of Last Valuation	N/A

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

7. INFRASTRUCTURE

(a) Movements in Balances

	Roads \$	Airport \$	Other \$	Total \$
Balance at 01 July 23	71,282,698	945,700	2,517,980	74,746,378
Additions	2,253,078	0	7,350	2,260,428
(Depreciation)	(567,850)	(19,300)	(118,577)	(705,727)
	72,967,926	926,400	2,406,753	76,301,079
Comprises:				
Gross balance	85,437,283	965,000	2,664,610	89,066,893
Accumulated depreciation	(12,469,357)	(38,600)	(257,857)	(12,765,814)
Balance at 30 June 24	72,967,926	926,400	2,406,753	76,301,079
Additions	364,405	0	0	364,405
Revaluation adjustments:				
Increments / (decrements)	11,508,274	0	0	11,508,274
(Depreciation)	(612,911)	(19,300)	(118,577)	(750,788)
	84,227,694	907,100	2,288,176	87,422,970
Comprises:				
Gross balance	111,404,004	965,000	2,664,610	115,033,614
Accumulated depreciation	(27,176,310)	(57,900)	(376,434)	(27,610,644)
Balance at 30 June 25	84,227,694	907,100	2,288,176	87,422,970

7. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Roads
Fair Value Hierarchy	Level 3
Valuation Technique	Cost approach using depreciated replacement cost
Basis of Valuation	Independent registered valuer
Date of Last Valuation	2025
Inputs Used	Construction costs and current condition, residual values and remaining useful life assessments inputs

Asset Class	Airport
Fair Value Hierarchy	Level 3
Valuation Technique	Cost approach using depreciated replacement cost
Basis of Valuation	Management valuation
Date of Last Valuation	2022
Inputs Used	Construction costs (level 2) current condition, residual values and remaining useful life assessments (level 3) inputs

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

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using level 3 inputs.

8. FIXED ASSETS

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

Asset Class	Useful life
Buildings	35 to 50 years
Furniture and equipment	5 to 17 years
Plant and equipment	6 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 to 80 years
seal	20 years
Gravel roads	
formation	not depreciated
pavement	10 years
Footpaths	30 years
Floodways	30 to 80 years
Kerbing	40 years
Grids	80 years
Culverts	60 to 80 years
Airport	50 years
Other Infrastructure	8 - 40 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

MATERIAL ACCOUNTING POLICIES

Initial Recognition

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

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

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

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

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

Measurement after Recognition

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

Reportable Value

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

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

8. FIXED ASSETS (Continued)

Revaluation

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

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

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

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

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

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

Depreciation on Revaluation

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

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

Impairment

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

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

Gains or Losses on Disposal

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

9. TRADE AND OTHER PAYABLES

	2024/25	2023/24
	Actual	Actual
	\$	\$
Current		
Revenue received in advance	58,735	51,109
Sundry creditors	109,009	571,586
Accrued salaries and wages	63,836	50,419
ATO payables	42,276	21,999
Accrued expenses	152,096	116,816
Deposits and bonds	34,864	17,322
Other payables	324	0
	461,140	829,251

MATERIAL ACCOUNTING POLICIES

Financial Liabilities

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

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

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

Statutory Liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and Other Payables

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

Prepaid Rates

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

10. OTHER LIABILITIES

Capital Grant / Contribution Liabilities

	2024/25 Actual	2023/24 Actual
Current	\$	\$
Balance at 01 July	154,025	26,433
Revenue received	276,004	154,025
Revenue recognised	(154,025)	(26,433)
Balance at 30 June	276,004	154,025

MATERIAL ACCOUNTING POLICIES

Contract Liabilities

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

Capital Grant / Contribution Liabilities

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

11. EMPLOYEE RELATED PROVISIONS

	2024/25	2023/24
	Actual	Actual
Current		
Annual leave	\$ 168,965	\$ 157,231
Long service leave	131,309	96,436
	300,274	253,667
Non-current		
Long service leave	75,704	79,941
	75,704	79,941
Total employee related provisions	375,978	333,608

MATERIAL ACCOUNTING POLICIES

Employee Benefits

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

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

12. INFORMATION ON BORROWINGS

(a) Borrowings

	2024/25 Actual \$	2023/24 Actual \$
Current	0	0
Non-current	0	0
	0	0

(b) Repayments

	Loan Number #	2024/25 Actual \$	2024/25 Budget \$	2023/24 Actual \$
Principal repayments				
19A and 19B Stanley St	53	0	0	(10,576)
18C and 18D Shamrock St	55	0	0	(25,663)
Staff housing	56	0	0	0
Public toilets	54	0	0	(10,576)
		0	0	(46,815)

Interest repayments

19A and 19B Stanley St	53	0	0	(346)
18C and 18D Shamrock St	55	0	0	(1,229)
Staff housing	56	0	0	0
Public toilets	54	0	0	(494)
		0	0	(2,069)

Principal Outstanding

	53 \$	55 \$	56 \$	54 \$
Balance as at 01 July 2023	10,576	25,663	0	10,576
Principal repayments	(10,576)	(25,663)	0	(10,576)
Balance as at 30 June 2024	0	0	0	0
Principal repayments	0	0	0	0
Balance as at 30 June 2025	0	0	0	0
Institution	WATC*	WATC*	WATC*	WATC*
Interest rate	6.54%	6.35%	3.04%	6.20%
Maturity date	15/12/23	28/06/23	02/01/23	04/03/24

* - WA Treasury Corporation

All loan repayments were financed by general purpose revenue.

(c) New Loans

The Shire did not enter into any new loan agreements during the year ended 30 June 2025.

(d) Unspent Borrowings

There were no unspent borrowings at reporting date.

12. INFORMATION ON BORROWINGS (Continued)

(e) Credit Standby Arrangements

	2024/25 Actual \$	2023/24 Actual \$
Bank overdraft limit	50,000	50,000
Bank overdraft at balance date	0	0
Credit card limit	15,000	15,000
Credit card balance at balance date	(2,644)	(186)
Total amount of credit unused	62,356	64,814

MATERIAL ACCOUNTING POLICIES

Borrowing Costs

The Shire has elected to recognise borrowings costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26) due to the unobservable inputs, including own credit risk.

13. CASH BACKED RESERVES

2024/25 Actual

Reserve Name	Opening Balance \$	Transfer from \$	Transfer to \$	Closing Balance \$
(a) Leave Reserve	54,618	0	2,129	56,747
(b) Plant Replacement	822,837	0	32,074	854,911
(c) Sports Complex	106,188	0	4,141	110,329
(d) Building Construction	179,868	0	7,010	186,878
(e) Yalgoo Ninghan Road	2,102,349	(1,124,904)	81,949	1,059,394
(f) Buildings Maintenance	136,626	0	5,328	141,954
(g) Community Amenities	301,070	0	11,735	312,805
(h) Healthy Community Program	157,147	0	6,126	163,273
(i) Yalgoo Morawa Road	443,315	(125,344)	17,279	335,250
(j) Office Equipment and ICT	4,017	0	183	4,200
(k) Natural Disaster Triggerpoint	14,197	0	553	14,750
(l) Emergency Road Repairs	9,293	(155,893)	146,600	0
(m) General Roads Reserve	142,776	(142,776)	0	0
(n) Superannuation Back Pay	26	(26)	0	0
	4,474,327	(1,548,943)	315,107	3,240,491

2024/25 Budget

Reserve Name	Opening Balance \$	Transfer from \$	Transfer to \$	Closing Balance \$
(a) Leave Reserve	54,618	0	52,743	107,361
(b) Plant Replacement	822,837	(680,000)	141,330	284,167
(c) Sports Complex	106,188	0	5,334	111,522
(d) Building Construction	179,868	0	9,034	188,902
(e) Yalgoo Ninghan Road	2,102,348	0	204,290	2,306,638
(f) Buildings Maintenance	136,626	0	6,863	143,489
(g) Community Amenities	301,070	(500,000)	515,122	316,192
(h) Healthy Community Program	157,148	0	7,893	165,041
(i) Yalgoo Morawa Road	443,315	0	102,267	545,582
(j) Office Equipment and ICT	4,016	0	50,229	54,245
(k) Natural Disaster Triggerpoint	14,197	0	50,713	64,910
(l) Emergency Road Repairs	9,293	0	197,411	206,704
(m) General Roads Reserve	142,775	(142,775)	0	0
(n) Superannuation Back Pay	27	(27)	0	0
	4,474,326	(1,322,802)	1,343,229	4,494,753

2023/24 Actual

Reserve Name	Opening Balance \$	Transfer from \$	Transfer to \$	Closing Balance \$
(a) Leave Reserve	51,603	0	3,015	54,618
(b) Plant Replacement	63,860	0	758,977	822,837
(c) Sports Complex	100,326	0	5,862	106,188
(d) Building Construction	169,937	0	9,931	179,868
(e) Yalgoo Ninghan Road	887,476	0	1,214,873	2,102,349
(f) Buildings Maintenance	129,083	0	7,543	136,626
(g) Community Amenities	284,448	0	16,622	301,070
(h) Healthy Community Program	148,471	0	8,676	157,147
(i) Yalgoo Morawa Road	189,307	0	254,008	443,315
(j) Office Equipment and ICT	3,795	0	222	4,017
(k) Natural Disaster Triggerpoint	13,413	0	784	14,197
(l) Emergency Road Repairs	8,780	0	513	9,293
(m) General Roads Reserve	134,893	0	7,883	142,776
(n) Superannuation Back Pay	25	0	1	26
	2,185,417	0	2,288,910	4,474,327

13. CASH BACKED RESERVES (Continued)

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Purpose of the reserve

(a) Employee Entitlement (Leave)

To be used to fund annual and long service leave requirements

(b) Plant Replacement

To be used for the purchase of major plant

(c) Sports Complex

To be used for the replacement of council properties including housing and other properties

(d) Building Construction

To be used to maintain the sealed Yalgoo Ninghan Road

(e) Yalgoo Ninghan Road

For the development of new recreational facilities

(f) Buildings Maintenance

For the maintenance of staff and other housing owned by the Shire

(g) Community Amenities

For the maintenance of community amenities

(h) Healthy Community Program

For future community projects operating expenditure

(i) Yalgoo Morawa Road

To be used to maintain the sealed Yalgoo Morawa Road

(j) Office Equipment and ICT

For the purpose of purchase of new office equipment and the maintenance of existing equipment

(k) Natural Disaster Triggerpoint

To be used to fund the Shire mandatory contribution when the Shire receives funding for reparation after natural disaster events

(l) Emergency Road Repairs

To be used to fund emergency repairs to roads that are damaged by unfunded events (storm damages, vehicular etc.)

(m) General Road

For the maintenance of grids etc. on roads in the Shire

(n) Superannuation Back Pay

For the purpose of paying any superannuation and back pay costs

Reserves are anticipated to be used as required.

14. REVALUATION SURPLUS

2024/25 Actual

	Opening balance	Revaluation increment	Transfer*	Revaluation (decrement)	Total movement	Closing balance
	\$	\$	\$	\$	\$	\$
General Rates						
Land	57,915	0	0	0	0	57,915
Buildings	2,264,130	0	0	0	0	2,264,130
Furniture and equipment	25,665	0	(25,665)	0	(25,665)	0
Plant and equipment	1,561,098	0	(1,561,098)	0	(1,561,098)	0
Roads	49,372,768	11,508,274	0	0	11,508,274	60,881,042
Airport	980,809	0	0	0	0	980,809
Other	891,438	0	0	0	0	891,438
	55,153,823	11,508,274	(1,586,763)	0	9,921,511	65,075,334

2023/24 Actual

	Opening balance	Revaluation increment	Transfer*	Revaluation (decrement)	Total movement	Closing balance
	\$	\$	\$	\$	\$	\$
General Rates						
Land	57,915	0	0	0	0	57,915
Buildings	2,264,130	0	0	0	0	2,264,130
Furniture and equipment	25,665	0	0	0	0	25,665
Plant and equipment	1,561,098	0	0	0	0	1,561,098
Roads	49,372,768	0	0	0	0	49,372,768
Airport	980,809	0	0	0	0	980,809
Other	891,438	0	0	0	0	891,438
	55,153,823	0	0	0	0	55,153,823

* - Transferred to retained surplus. The revaluation surplus was derecognised in 2024/25 and transferred to retained surplus due to the assets it related to either being fully depreciated, written-off or disposed. Note that this was primarily due to furniture and equipment, and plant and equipment both no longer being carried at cost less accumulated depreciation since 2019/20 due to amendments to Regulation 17A of the *Local Government (Financial Management) Regulations 1996*.

15. SURPLUS OR DEFICIT AFTER IMPOSITION OF GENERAL RATES

(a) Net Current Assets used in the Statement of Financial Activity

	2024/25 Actual \$	2024/25 Budget \$	Restated* 2023/24 Actual \$
Cash and cash equivalents	1,930,864	4,554,462	3,674,424
Cash reserves	3,240,491	0	4,420,623
Rates receivables	118,274	0	132,477
Other receivables	431,245	674,294	748,050
	<u>5,720,874</u>	<u>5,228,756</u>	<u>8,975,574</u>
Trade and other payables	(461,139)	(786,535)	(829,251)
Contract liabilities	(276,004)	263	(154,025)
Employee related provisions	(300,274)	(481,831)	(253,667)
	<u>(1,037,417)</u>	<u>(1,268,103)</u>	<u>(1,236,943)</u>
Total adjustments to net current assets (refer to note 15(b))	<u>(3,240,491)</u>	<u>(3,960,653)</u>	<u>(4,474,327)</u>
Net current assets	<u>1,442,966</u>	<u>0</u>	<u>3,264,304</u>

* - Refer to Note 27 for the restatement of comparative figures.

(b) Adjustments to Net Current Assets

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus after imposition of general rates.

	2024/25 Actual \$	2024/25 Budget \$	Restated* 2023/24 Actual \$
Less: Cash reserves	(3,240,491)	(4,494,753)	(4,474,327)
Add: Current liabilities not expected to be cleared	0	477,887	0
Add: Current portion of employee benefit provisions	0	56,213	0
	<u>(3,240,491)</u>	<u>(3,960,653)</u>	<u>(4,474,327)</u>

(c) Reconciliation of Net Current Assets Carried Forward

In accordance with *Local Government (Financial Management) Regulations 1996 s36(1)(e)*, the following reconciliation provides the difference between the net current assets carried forward of the audited annual report and the amount carried forward for the purpose of the budget.

Net current assets carried forward from the audited annual report	3,264,304
Net current assets carried forward for the purpose of the budget	<u>4,009,195</u>
Difference - Surplus / (Deficit)	(744,891)

16. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2024/25 Actual \$	2024/25 Budget \$	2023/24 Actual \$
Provided by operating activities to net result			
Net result	(2,793,896)	727,958	2,479,253
Depreciation	1,491,366	1,333,372	1,318,691
Non-operating grants, subsidies and contributions	(528,063)	(2,655,793)	(1,070,914)
(Profit)/loss on sale of assets	(76,614)	(160,694)	(395,189)
Adjustments to fair value of financial assets	888	0	0
Fair value gain on acquisition of non-financial assets	(1,005,888)	0	0
(Increase)/decrease in receivables and other assets	198,320	568,611	53,820
Increase/(decrease) in payables	(252,321)	(154,288)	362,592
Increase/(decrease) in provisions	42,370	0	(47,498)
Net cash from operating activities	(2,923,838)	(340,834)	2,700,755

17. RELATED PARTY TRANSACTIONS

(a) Council Member Remuneration

	2024/25 Actual	2024/25 Budget	2023/24 Actual
	\$	\$	\$
President's remuneration			
President's allowance	10,553	14,000	12,833
Meeting attendance fees	6,219	7,600	8,070
Telecommunications allowance	3,500	3,500	3,792
Travelling expenses and reimbursements	7,643	2,000	2,767
	<u>27,915</u>	<u>27,100</u>	<u>27,462</u>
Deputy President's remuneration			
Deputy President's allowance	2,638	3,500	3,500
Meeting attendance fees	2,756	4,572	3,610
Telecommunications allowance	3,500	3,500	3,500
Travelling expenses and reimbursements	0	2,000	0
	<u>8,894</u>	<u>13,572</u>	<u>10,610</u>
All other members' remuneration			
All other meeting attendance fees	9,580	18,288	9,936
All other telecommunication allowances	14,000	14,000	10,500
All other travelling expenses and reimbursements	5,818	8,000	5,677
	<u>29,398</u>	<u>40,288</u>	<u>26,113</u>
	<u>66,207</u>	<u>80,960</u>	<u>64,185</u>

(b) Key management personnel (KMP) compensation

	2024/25 Actual	Restated* 2023/24 Actual
	\$	\$
Short-term employee benefits	356,520	436,549
Post-employment benefits	50,669	56,800
Employee - other long-term benefits	16,230	26,101
Employee - termination benefits	7,287	0
Council member costs (refer Note 17(a))	66,207	64,185
	<u>496,913</u>	<u>583,635</u>

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

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

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

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

* - "Employee - other long-term benefits" was calculated incorrectly resulting in an overstatement of \$74,565.

17. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with Related Parties

	2024/25 Actual \$	2023/24 Actual \$
Purchase of goods and services	20,786	426,758
Amounts payable to related parties:		
Trade and other payables	34,006	18,906

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

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

Related Parties

(i) Key management personnel

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

(ii) Other Related Parties

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

Included in the 2023/24 purchase of goods and services is a contract involving roadworks amounting to \$406,589, which was performed at arms length.

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

(iii) Entities subject to significant influence by the Shire

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

18. LEASES

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

Lessor - Property, Plant and Equipment Subject to Lease	2024/25 Actual \$	2023/24 Actual \$
Fuel Station		
Less than 1 year	0	3275.00
1 to 2 years	0	0.00
2 to 3 years	0	0.00
3 to 4 years	0	0.00
	<hr/>	<hr/>
	0	3275.00
 Amounts recognised in profit or loss		
Rental income	0	7605.00

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

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

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

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

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

19. TRUST FUNDS

There were no funds held in Trust at 30 June 2025 or 30 June 2024.

20. CONTINGENT LIABILITIES

The Shire has identified Lot 196, 21 Stanley Street (the Shire depot), is contaminated with heavy metals and hydrocarbons. Rehabilitation works will be performed when the Depot is no longer in operation, which is not foreseeable in the near future. Therefore, the value and timing of remediation has not been ascertained.

21. CAPITAL COMMITMENTS

The Shire did not have any capital commitments at reporting date.

22. JOINT VENTURE ARRANGEMENTS

The Shire is not involved in any joint venture arrangements.

23. INVESTMENT IN ASSOCIATES

The Shire did not have any investments in associates at reporting date.

24. INVESTMENT PROPERTIES

The Shire did not hold any investment properties at reporting date.

25. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

On 15 May 2025, the Shire notified DFES of its intention to commence proceedings for judicial review of its decision not to honour its claims for funding of \$5,392,415 under the Disaster Recovery Funding Arrangements. DFES responded by extending time to enable the Shire to lodge written submissions. The Shire has lodged written submissions with DFES. As of the date of signing the financial statements, the Shire and DFES have been in without prejudice' discussions with regard to the Shire's claims.

26. OTHER MATERIAL ACCOUNTING POLICIES

Goods and Services Tax (GST)

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

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

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

Current and Non-current Classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

Rounding

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

Comparative Figures

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

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

Budget Comparative Figures

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

Superannuation

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

Fair Value of Assets and Liabilities

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

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

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

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

26. OTHER MATERIAL ACCOUNTING POLICIES (Continued)

Interest Revenue

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation Techniques

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

Market Approach

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

Income Approach

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

Cost Approach

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

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

26. OTHER MATERIAL ACCOUNTING POLICIES (Continued)

Impairment of Assets

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

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

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

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 8.

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

27. CORRECTION OF PRIOR PERIOD ERRORS

Balances relating to the 2023/24 comparative financial year have been amended because of the correction of prior period errors. This has also resulted in the presentation of a third statement of financial position, as at the beginning of the comparative period of 01 July 2023. The errors were as follows:

1. The Shire recognised accrued income related to emergency works in prior years. In 2024/25, the Shire, in accordance with the Australian Accounting Standards, decided it would retrospectively impair \$362,118 of this accrued income in the 2022/23 financial year. This was as a result of the amount currently approved by DFES. The impacted accounts are shown below.

2. Net current assets used in the statement of financial activity incorrectly included legacy adjustments to remove current liabilities for accrued salaries and wages, accrued interest on borrowings and employee related provisions. The exclusion of these liabilities resulted in the net current assets used in the statement of financial activity of the Shire to be overstated by \$305,478 (total overstatement of \$667,596 when including the impact of item 1 above) with the impacted accounts shown below.

The changes to the comparative figures are outlined in the extracts below:

	Previous Balance 30 June 24	Increase / (Decrease)	Restated Balance 30 June 24	Previous Balance 01 July 2023	Increase / (Decrease)	Restated Balance 01 July 2023
	\$	\$	\$	\$	\$	\$
Statement of financial position						
Receivables and other assets	1,242,645	(362,118)	880,527	1,296,466	(362,118)	934,348
Total current assets	9,337,692	(362,118)	8,975,574	8,886,173	(362,118)	8,524,055
Total assets	98,566,587	(362,118)	98,204,469	95,819,056	(362,118)	95,456,938
Net assets	97,249,703	(362,118)	96,887,585	94,770,450	(362,118)	94,408,332
Retained surplus	37,621,553	(362,118)	37,259,435	37,431,210	(362,118)	37,069,092
Total equity	97,249,703	(362,118)	96,887,585	94,770,450	(362,118)	94,408,332

	Previous Balance 30 June 24	Increase / (Decrease)	Restated Balance 30 June 24
	\$	\$	\$
Statement of financial activity			
Opening Surplus or (Deficit)	6,145,155	(742,845)	5,402,310
Movement in current accrued salaries and wages	(13,016)	13,016	0
Movement in current employee benefit provisions	(61,976)	61,976	0
Movement in non-current employee benefit provisions	14,478	0	14,478
Movement in current accrued interest on borrowings	(257)	257	0
Amount attributable to operating activities	(616,971)	75,249	(541,722)
Surplus / (deficit) before imposition of general rates	1,043,859	(667,596)	376,263
Surplus / (deficit) after imposition of general rates	3,931,900	(667,596)	3,264,304

Note 5(a) Receivables and other assets

Accrued income	997,023	(362,118)	634,905
Total receivables and other assets	1,242,645	(362,118)	880,527

27. CORRECTION OF PRIOR PERIOD ERRORS (Continued)

	Previous Balance 30 June 24 \$	Increase / (Decrease) \$	Restated Balance 30 June 24 \$
Note 15(a) Net Current Assets used in the Statement of Financial Activity			
Other receivables	1,110,168	(362,118)	748,050
Total current assets	9,337,692	(362,118)	8,975,574
Total adjustments to net current assets	(4,168,849)	(305,478)	(4,474,327)
Net current assets	3,931,900	(667,596)	3,264,304
Note 15(b) Adjustments to Net Current Assets			
Add: Current liabilities not expected to be cleared	51,811	(51,811)	0
Add: Current portion of employee benefit provisions	253,667	(253,667)	0
Total adjustments to net current assets	(4,168,849)	(305,478)	(4,474,327)



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



 37 Gibbons Street, Yalgoo WA 6635

 08 9962 8042

 shire@yalgoo.wa.gov.au

 www.yalgoo.wa.gov.au



14 ADMINISTRATION REPORTS

14.1 GENERAL REPORT

Applicant:	Shire of Yalgoo
Date:	19/6/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Dog Notice Community Update Golden Grove TC Narelle Impact Statement ALGA & WALGA Budget Summary to be tabled

SUMMARY

That Council consider the Chief Executive Officers general operation report.

COMMENT

Kings Birthday Honours

Congratulations is extended on behalf of the Shire to Mr Robert Gillam who was a Councillor and Deputy Shire President in the late 70s. For his pastoral, board and local government work over a long period Mr Gillam has been made a Member of the Order of Australia (AM).

Congratulations is also extended to the Local Government Inspector Mr Tony Brown who has provided invaluable support to the Shire, Murchison Zone and Sector during his time with WALGA. Mr Brown has been awarded a Medal of the Order of Australia (OAM).

Other notable inclusions relevant to regional local government include The Honourable David Alan Templeman, The Honourable Brendon John Grylls and current WALGA President Mr Mark Irwin.

WALGA Convention

Councillors are advised that this years WA Local Government Associations Annual Convention will be held at the Perth Convention and Exhibition Centre from Wednesday 16th September to Friday the 18th September. All Councillors are encouraged to attend and consider items that impact the sector.

It is suggested that the appointment of voting delegates be made by the Shire President once attendance of Councillors is confirmed. Councillors are also encouraged to consider motions regarding the organisation or the sector. Other advocacy to State Government could include the effects of Court closures, Miscellaneous Mining Rating, Media Use or WALGA support.

Annual Returns

Councillors are reminded to submit an annual return before the end of August 2026. Information Sheets and Returns will be provided to Councillors at this meeting.

MRWA

Through debriefs following TC Narelle, in a small win for travelers and the sector a disclaimer now appears when accessing the Main Roads WA Travel Map.

“This map primarily displays Main Roads WA roads. While some local road information may be included, please check with the relevant local authority for the most up-to-date conditions.”

The Shire has assisted in making safe multiple grid failures on Geraldton-Mt Magnet Hwy however we do not always have the resources to respond on their behalf. The Shire notes that a recent load of ore was spilt over the road 20km West of the Yalgoo Townsite. Hazard signage was insufficient and little to no effort was made to remove the debris from the highway.

Damage from debris is also back on the rise with multiple incidents of windscreen damage. In one incident an unloaded significantly dirty heavy vehicle launched a rock at a Shire utility and smashed the whole windscreen.

Dog Control

The Shire has recently seen an increase in dog complaints and nuisance activity. Attached is draft correspondence for the Yalgoo community about an upcoming zero tolerance period for dogs at large.

Aus Alert

On Monday 27 July 2026, a test alert will be sent to all mobile devices in Australia. This includes most phones, and some smart watches and tablets. The Test will occur at midday in Western Australia and more information can be found at <https://www.ausalert.gov.au/>

Mining

Administration is planning on joint visits to mining camps in September/October. This will include food/kitchens, firebreaks, community engagement, spray fields, road use and sustainability and stakeholder reporting.

Attached is a community update provided by 29 Metals Golden Grove.

Late June the WA State Government passed an Act Amendment requiring the repayment of rates raised on Miscellaneous Licenses. While this has not occurred in Yalgoo the interpretation of the wording could result in further complications for the sector.

Shire Prospecting Tenements

Unfortunately operational expenditure (Form 5) reports were missed during a period of leave. This prompted the Department of Mines to consider forfeiture. The Chief Executive Officer will attend a Wardens Court hearing on Tuesday the 7th July 2026.

Delegated Authority and Policy

Assorted temporary road closures described by notice or on the Shire website were enacted due to rainfall from seasonal storms.

H5N1 Bird Flu

Significant amounts of information are being distributed by WALGA and government agencies. Should pastoral properties or Councillors be interested in this information please contact Administration. Key DPIRD messaging is as follows:

- Avoid contact with sick or dead birds or wildlife
- Record what you see
- Report it to the Emergency Animal Disease Hotline on 1800 675 888.

Audit Committee Chair

Administration will shortly advertise and present options for the position of Audit Chair that is now required under Local Government Act Amendments.

Grant Funding

Closed-Circuit Television (CCTV) Election Commitment Grant Program. The Shire has been successful for 2 ANPR (Automatic Number Plate Recognition) Cameras for installation on the highway in Paynes Find to assist with missing persons.

TC Narelle Impact Statement

In a recent declaration the Shire of Yalgoo was considered eligible for disaster recovery funding in the wake of Tropical Cyclone Narelle. The second Cyclone to lose strength over the district this year. Due to ongoing concerns and uncertainty with DRFAWA the Shire will not be pursuing recovery under this program. The majority of significant damage occurred on roads that are undergoing mitigation and reconstruction works under Federal Roads to Recovery funding.

ALGA - 2026 National General Assembly of Local Government communique

More than 1,100 local government leaders from across Australia gathered in Canberra from 23–25 June for the 32nd National General Assembly of Local Government (NGA), convened by the Australian Local Government Association.

Paul Girrawah House and Selina Walker, representatives of the Ngambri and Ngunnawal peoples delivered the Welcome to Country. Her Excellency the Honourable Ms Sam Mostyn AC, Governor-General of Australia, formally opened the Assembly.

A key focus of this year's NGA was the sector's united advocacy for fairer Financial Assistance Grants, including support for an emergency motion and letter to the Speaker of the House of Representatives calling on the Australian Parliament to restore Financial Assistance Grants to 1 per cent of federal taxation revenue annually. This strong call was supported by the Australian Services Union and United Services Union – who represent the many of local government employees across the country.

Delegates reinforced that sustainable, untied federal funding is essential if councils are to continue delivering the infrastructure, services and local solutions their communities need.

We heard from a range of federal, territory and parliamentary leaders across the Assembly, including the Honourable Catherine King MP, the Honourable Kristy

McBain MP, the Honourable Claire O’Neil MP, the Honourable Julian Hill MP, Mr Jamie Chaffey MP, Senator Andrew Bragg, Senator the Honourable Matt Canavan, and ACT Chief Minister Andrew Barr MLA.

This year’s Assembly was held under the theme Stronger Together: Resilient. Productive. United, reflecting the sector’s shared commitment to working with all levels of government to deliver better outcomes for local communities.

The 2026 program featured both the long-running Regional Forum and the inaugural Urban Forum, recognising the distinct opportunities and challenges facing regional and metropolitan Australia.

The Regional Forum focused on the conditions needed for thriving regional communities, including infrastructure, workforce, housing, emergency management and service delivery.

The inaugural Urban Forum highlighted the scale and complexity of challenges facing Australia’s cities, including population growth, liveability, productivity, transport, housing and community infrastructure.

Together, these discussions reinforced that effective national policy must reflect local context, and that no single approach will meet the needs of every community.

Across the Assembly, delegates engaged in a program focused on the major pressures shaping councils and communities. Key themes included local government financial sustainability, roads and enabling infrastructure, emergency management, workforce and skills, climate resilience, disability inclusion and a focus on community cohesion.

Councils from across Australia also shared practical case studies and on-the-ground experience, highlighting the local innovation, service delivery pressures and community-led solutions that are shaping policy and practice across the sector.

Jason Clarke’s Listen and Action workshop challenged delegates to move from discussion to delivery, offering practical tools to sharpen ideas, build consensus and turn community insight into tangible action.

The Assembly was rounded out with a final session providing delegates with useful tools and insights, including how to manage rate payments, secure grants, strengthen the management of asbestos, and support respectful engagement in an increasingly online world.

The Assembly also launched three important sector resources to support councils’ advocacy, planning and delivery. ALGA’s 2026 National State of the Assets Report provided an evidence-based picture of the condition, performance and renewal challenge of local government infrastructure. The 2025 Australian Local Government Workforce Skills and Capability Survey offered valuable insights into the sector’s workforce and future capability needs, while ALGA’s new Disability Inclusion Guide for Councils, developed with support from the Australian Government Department of Health, Disability and Ageing, was launched as a practical online resource to help

councils embed inclusion across planning, infrastructure, services, employment and community engagement.

Motions and Assembly Outcomes

As in previous years, motions from councils across Australia formed a central part of the Assembly with 243 motions put forward this year, demonstrating the strength of councils' grassroots advocacy and the importance of bringing local priorities directly to Canberra.

Motions passed by the NGA will be referred to relevant Ministers for response and will help inform ALGA's national advocacy and policy priorities in the year ahead.

The 2026 NGA confirmed that local government remains essential to Australia's resilience, productivity and social cohesion. Stronger together, local governments will continue to advocate for sustainable funding, stronger policy partnerships and the recognition needed to build stronger communities across Australia.

Communique ends

The Shire of Yalgoo held meetings with the Honourable Kristy McBain MP and the Honourable Melissa Price, MP to pursue our concerns with DRFAWA processes and state government decisions that affect local government sustainability and Federal priorities.

External CEO Movements June

Australian Council of Local Government
Regional Forum
Australian Local Government Association National General Assembly & Parliamentary Meetings

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 and endorse the proposed notice and activities for a zero tolerance approach to dogs at large during July.



3 July 2026

DOG CONTROL YALGOO TOWNSITE

Dog owners are reminded that their pets should not be loose around town. Town has recently experienced a large number of instances where bins have been tipped over and people have been rushed or chased causing a significant nuisance and safety concern.

At the conclusion of the school holidays being the 19th of July the Shire will be actively netting and trapping any animals that are in a public place without a leash.

Fines and impounding fees will be issued for captured animals and those fines will be sent through to the Fines Enforcement Registry. Wild dogs (being those with no registration and no microchip will not be returned). Dogs with proof of ownership will only be returned after payment in full of all fines and impounding fees issued which could be in excess of \$1000.00

Shire Staff and Councillors will also be pursued under Code of Conduct requirements for the behavior of any animal that ordinarily resides at their property.

This notice provides fair warning to a zero-tolerance approach as a result of public safety concerns.

Ian Holland
Chief Executive Officer



XANTHO EXTENDED

March 2026, 29Metals provided an update to the market on our progress to reestablish mining at Xantho Extended, confirming that ground support upgrades to enable re-entry to Xantho Extended decline and production levels are expected to be completed during April 2026 as planned.

Key points of the update included:

- The ongoing geotechnical review has provided an increased understanding of Xantho Extended decline and level access areas impacted by seismicity.
- Based on this new assessment, additional works to further reduce the risk of future potential production interruptions are being progressed prior to recommencement of mining.
- The additional works include alternate level access development to mitigate interactions with higher stress zones of the existing decline, which are expected to be completed during the Dec-Qtr-2026.
- Potential to accelerate recommencement of mining in the upper areas of Xantho Extended whilst additional works are completed is under review.

GOSSAN VALLEY

The Gossan Valley project remains on track for first ore by the end of 2026 and the drilling results we announced yesterday continue to highlight the potential for mine life extensions in easily accessible areas of Gossan Hill. Brett Milner, Senior Site Executive stated with Xantho Extended resuming and the Gossan Valley project progressing on track, the future is as bright as ever at Golden Grove.

COMMUNITY PROJECTS:

Yalgoo Primary School and community garden:

It's been close to 12 months since meetings started with Yalgoo Primary School and community members to re-establish the garden.

On 12 June 2026, workers from 29Metals Golden Grove attended a "busy bee" with Yalgoo community members to clear the garden site for 29Metals Golden Grove maintenance team to clear the area of weeds, grass and prickles for a fresh start.

In collaboration with EON Foundation, the garden will take on a fresh new look with 6 Intermediate Bulk Containers (IBC's) cut in half to form wicking beds.

EON will assist with garden plan to seasonal plants / vegetables.

The Yalgoo school students will integrate their formal lesson plans to include the garden. The revitalised garden will play an important role in the schools Two Way Science Program, with students using the space as part of their learning.



Golden Grove signage.

The Golden Grove sign that welcomes people onsite near the main administration building is being redesigned by the original artist with the help of the students from Yalgoo Primary School. The current sign has welcomed visitors to Golden Grove for many years. This is a community initiative that connects Golden Groves history with the community of Yalgoo, ensuring the new sign will carry genuine local pride and a fresh perspective.

SITE AUDITS

Site audits on registered Aboriginal sites and sites of significance have been completed on a regular basis, with no signs of damage or deterioration.

ENVIRONMENTAL

Rehabilitation progress:

Scheduled seed collection for the Spring season with an external contractor (Natural Area).

We have also purchased a shipping container, and the commercial department kindly donated another one. We are organising the area next to our office to place both containers. These will be used to store our seeds.

PilRoc Retreat Wildlife Rescue (PilRoc):

A couple of birds, joeys, and goats rescued by the HSEC team have been rehabilitated by the local wildlife care organisation, PilRoc Retreat, which provides regular updates on the animals' status (I have attached a photo of the latest rescue – Yellow-throated Miner (*Manorina flavigula*)). Thank you Dave and Gail for the expert care you put into rehabilitating local wildlife.



COMMUNITY SPONSORSHIPS

2026 saw the continued support of the JK Foundation and specifically their program in Mullewa. The JKF team in Mullewa began the year with intensive pre-school engagement and family liaison in late January. This had a major positive impact and saw a significant increase in school attendance.

Focus for the second half of the 2026 school year will include:

Connection to culture and community, working with agencies across town to support the community as a whole, and to build resilience and connection amongst the male students to reduce tension and conflict.

PSYCHOSOCIAL HEALTH and WELLBEING at GOLDEN GROVE

While much of our regulatory focus has traditionally been on managing physical hazards, we recognise the importance of identifying and managing psychosocial hazards that can impact a person's mental health, wellbeing and ability to work safely. We understand that FIFO environments present unique challenges, including roster and fatigue impacts, time away from family and support networks, high workloads, exposure to stressful or traumatic events, workplace interactions, organisational change, and the pressures associated with remote work. These factors can influence both individual wellbeing and overall site safety.

Our approach is to manage psychosocial hazards using the same risk management principles applied to physical hazards. This includes identifying hazards, consulting with workers, assessing risks, implementing controls where reasonably practicable, and

providing appropriate support when concerns are identified.

Workers have access to a range of support, including our onsite Nursing team, trained Mental Health First Aiders, confidential Employee Assistance Program (EAP) services available to all workers at Golden Grove, our contractors do have their own EAP services however ours (LifeSkills) are available in addition. We also recognise the important role that peers, Emergency Response Team members, supervisors and the Nursing team play in identifying concerns early and connecting workers with appropriate assistance and timeframe.

The Nursing team continues to develop its knowledge and capability in psychosocial health through ongoing professional development and participation in industry forums, including the Perth Psychosocial Safety Forum held by the CME.

These forums bring together health professionals, psychologists, safety practitioners and legal experts to discuss emerging industry trends, lessons learned from investigations, and best practice approaches to psychosocial risk management across WA mining sector. Key learnings are shared with medical personnel onsite and site leadership teams to support continual improvement of our systems and processes. Our approach is also aligned with the principles outlined in the Safe Work Australia Model Code of Practice: Managing Psychosocial Hazards at Work.

Creating a safe workplace means protecting both physical and psychological health. Golden Grove's Senior Leadership Team remains committed to fostering a respectful workplace culture where workers feel supported to speak up, seek assistance when needed, and contribute to the continual improvement of health, safety and wellbeing across site.

https://www.safeworkaustralia.gov.au/sites/default/files/2022-08/model_code_of_practice_-_managing_psychosocial_hazards_at_work_25082022_0.pdf

29Metals plan to facilitate an onsite community and stakeholder meeting towards the end of 2026. If there are any subjects you would like to add to the agenda, please let Jacqui know.

As always, if you have any questions or concerns, please make contact to discuss.

Callum Moore
callum.moore@29metals.com

Jacqui Bradley
jacqui.bradley@29metals.com
0487 542 044

IMPACT STATEMENT

775618 Severe Tropical Cyclone Narelle

March 2026

Midwest Gascoyne Region

Department of Fire and Emergency Services

An Impact Statement is a summary of the known and emerging impacts arising from an emergency (State EM Plan 6.2.1.2) at a defined point-in-time. Whilst the Impact Statement attempts to quantify emerging or anticipated impacts, it is not intended as a complete record of impacts, this can occur at a later time once recovery has progressed, and impacts can be better understood.

It brings together qualitative and quantitative information from agencies, organisations, and communities involved in or affected by the emergency to:

- document the extent of known, emerging and anticipated impacts.
- outline current and planned impact management activities.
- identify agencies and stakeholders responsible for ongoing impact-management activities.

Impact Statements ready for endorsement by the State Recovery Coordinator can be sent to – staterecoverycoordinator@dfes.wa.gov.au and impactstatement@dfes.wa.gov.au

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1. Impact Statement Details

Impact Statement date:	8 April 2026	
Version/sequence number:	1.0	<input checked="" type="checkbox"/> Final version
Impact Statement prepared by:	Name:	Samantha Edwards
	Position:	Impact Statement Coordinator
	Agency:	Department of Fire and Emergency Services
	Phone:	0459 956 174
	Email:	Samantha.Edwards@dfes.wa.gov.au

2. Incident Details

Incident Date:	25-26 March 2026	
Hazard Management Agency:	FES Commissioner	
Controlling Agency:	Department of Fire and Emergency Services	
Hazard:	Cyclone	
Incident level:	3	
Incident Controller:	Various	
Emergency Management district:	Midwest Gascoyne	
Local government(s) affected:	Shire of Carnarvon Shire of Upper Gascoyne Shire of Shark Bay	
Incident Management Team	Operational Area Support Group	Incident Support Group
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

3. Incident Description

On 17 March 2026, Severe Tropical Cyclone (STC) Narelle formed in the Coral Sea from Tropical Low 34U. Over subsequent days, STC Narelle made landfall in both Queensland and the Northern Territory, before entering Western Australian (WA) waters as a tropical low on 23 March 2026.

On 25 March 2026, STC Narelle intensified rapidly while tracking south-south-east parallel to the Pilbara coastline, eventually reaching severe tropical cyclone Category 4 intensity by 26 March 2026. STC Narelle made landfall in WA as a Category 4 cyclone near Exmouth on 27 March 2026. The system gradually weakened to a remnant tropical low as it travelled inland through the Midwest Gascoyne region between 27-28 March 2026.

Severe weather conditions extended across parts of the western and central Pilbara during 27 March 2026 before extending into the Midwest Gascoyne region. Areas within the Shire of Carnarvon, Shire of Shark Bay and Shire of Upper Gascoyne were subject to cyclone watch, watch-and-act and emergency warning arrangements as the system progressed.

An Emergency Situation Declaration was made at 1630 hours (hrs) on 26 March 2026, enabling the use of emergency powers to support public safety, movement control, access management and coordinated response actions. A Level 3 Incident Management Team (IMT) was established to manage the incident, supported by the activation of the Pilbara Regional Operations Centre (ROC) and Midwest Gascoyne ROC, to coordinate regional activities, warnings and situational intelligence.

Across the affected local government areas, emergency management arrangements focused on communities, critical infrastructure, transport networks, industry operations and environmentally sensitive locations. Proactive road closures were implemented across sections of the regional and local road network to manage safety risks associated with severe weather conditions.

Emergency warnings and public information were coordinated through EmergencyWA, with cyclone advice, watch and act, and emergency warning products issued and updated frequently in line with Bureau of Meteorology forecasts and operational assessments. Public messaging focused on preparedness, sheltering in place requirements, travel restrictions and situational updates for affected areas.

Coordination during the incident was maintained through established governance mechanisms. DFES convened daily Operational Area Support Group (OASG) meetings for the Pilbara (23 to 27 March 2026) and Midwest Gascoyne (23 March 2026 to 4 April 2026), with members from state agencies, local governments, critical service providers and industry representatives. Incident Support Group (ISG) arrangements were utilised as required to support local level coordination, while regional and state liaison ensured alignment across operational and strategic levels.

As the system moved inland and forecasts indicated a reduction in severity, de escalation planning commenced for the Pilbara during 27 March 2026. Responsibility for cyclone briefing and warning coordination transitioned from the Pilbara ROC to the Midwest Gascoyne ROC at 1200 hrs on 27 March 2026.

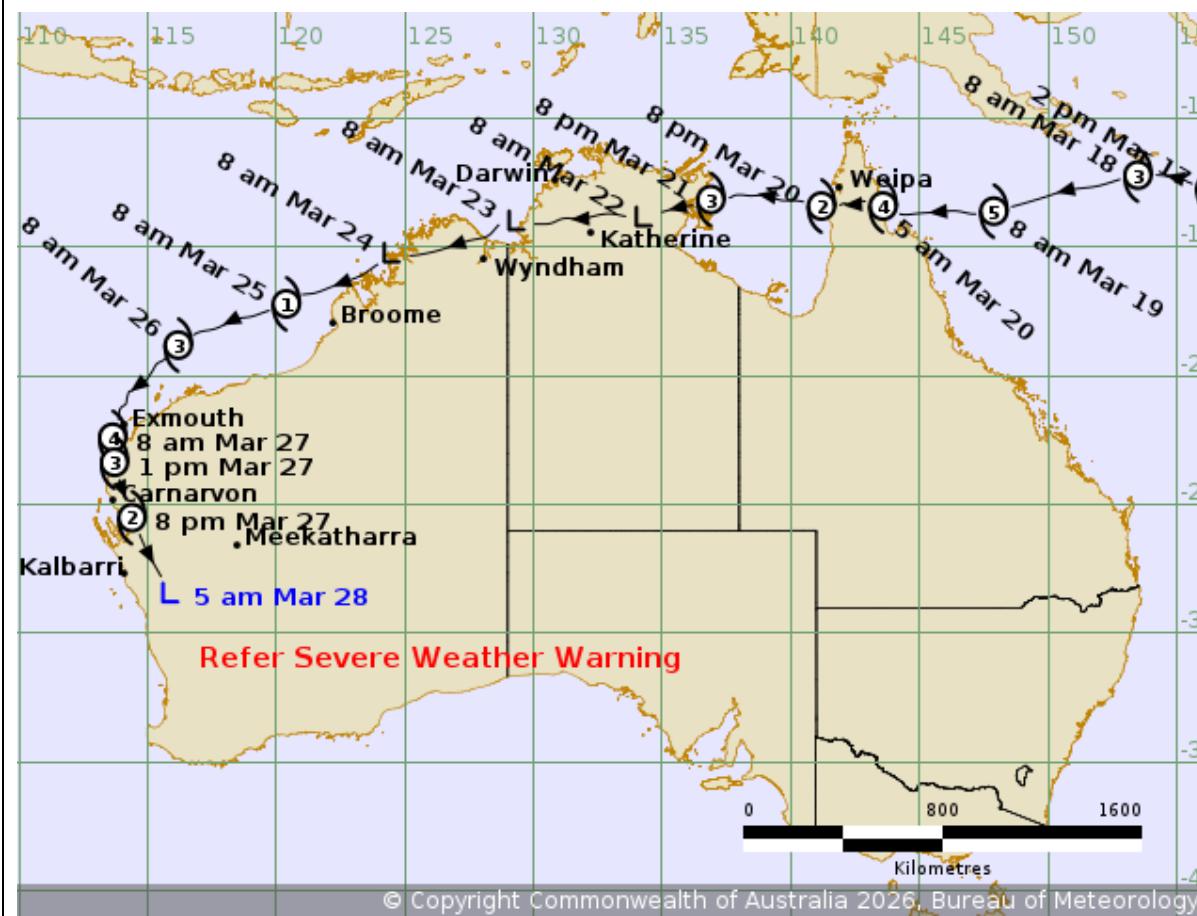
STC Narelle produced destructive winds and very heavy rainfall across the Midwest Gascoyne region as it moved inland and weakened. At Carnarvon, significant rainfall resulted in major flooding of the

Gascoyne River, impacting road crossings, pastoral station access, and horticultural producers along the river. Coral Bay sustained significant wind and structural damage as the cyclone made landfall nearby. The Shark Bay World Heritage Area, including Denham and Monkey Mia, experienced strong winds and moderate rainfall. Inland areas including the Upper Gascoyne, Yalgoo, and Murchison experienced strong winds extensive flooding, impacting roads and infrastructure.

Requests for Assistance were received across the impacted Pilbara and Midwest Gascoyne areas for attendance by State Emergency Service (SES) units. Subsequently, Rapid Damage Assessments were completed by Urban Search and Rescue taskforces, as outlined below.

	Extent of Damage						Total
	Not Stated	No Damage	Moderate Damage	Severe Damage	Slight Damage	Totally Damaged	
Exmouth	2	71	97	28	233	15	446
Carnarvon	5	50	22	13	44	25	159
Upper Gascoyne	0	6	4	0	15	0	25
Ashburton	0	1	1	0	2	1	5
Total	7	128	124	41	294	41	635

On 3 April 2026, the incident level was reassessed and downgraded to a Level 2, before being downgraded to Level 1 on 5 April 2026. An IMT continued to operate from the Geraldton SES building until 8 April 2026, when incident management was handed back to the Pilbara and Midwest Gascoyne ROCs.



4. Key Impacts and Issues Summary

The *Key Impacts and Issues Summary* is a high-level summary of the most significant impacts resulting from the incident. This section does not restate all impacts captured in the detailed recovery domains. It focuses on the critical impacts requiring prompt attention for immediate decision-making and the early coordination of recovery efforts. The Impact Statement should be referred to for impact detail.

- **Impact** – A short title that describes the significant impact, emerging impact and/or contentious issue from the Impact Statement. Keep each entry short and clear.
- **Description** - Write a summary description of the impact. Include: Why it is a concern, impact it may have (operational, safety, financial, community, timelines), any contributing factors or dependencies.
- **Responsible Agency** - Identify the lead agency/s or organisation/s responsible for managing the issue or coordinating actions.
- **Current Management Actions** - List any actions currently being undertaken, confirmed planned actions, or additional actions required to manage or resolve the issue. These should be written as clear, actionable points.

Impact	Description	Responsible Agency	Current Management actions in place, planned or needed
Road network damage and access constraints	Extensive damage to the regional road network, including the North West Coastal Highway and several local government roads, will likely impede access to pastoral stations and communities for several weeks. Damage includes heavy pavement scour, loss of formation, debris and silt across vast areas. Full reinstatement is estimated to take up to 24 months through DRFAWA or other processes.	Main Roads WA Shire of Carnarvon Shire of Yalgoo Shire of Upper Gascoyne	<ul style="list-style-type: none"> • Road inspections underway. • Emergency repairs and staged reopening in progress. • Disaster Recovery Funding Arrangements Western Australia (DRFAWA) applications to be progressed.
Gascoyne horticulture damage	The Carnarvon horticulture industry, valued at approximately \$110 million annually, has sustained major damage. The banana industry has experienced approximately 90% crop damage with an estimated \$10 million loss and recovery extending beyond 12 months. Total horticulture GVAP impact for 2026 is estimated at a 20% reduction (\$20-25 million), with infrastructure damage estimated at \$3-5 million.	Department of Primary Industries and Regional Development (DPIRD)	<ul style="list-style-type: none"> • DPIRD engaging with industry stakeholders. • Banana Producers Committee consulted. • Horticulture industry survey underway. • Consideration of recovery measures through DRFAWA.
Pastoral industry impacts	Widespread fencing, infrastructure and access track damage across pastoral stations in the Gascoyne and Coral Coast regions. Approximately 150 km of fencing lost or damaged. Livestock losses are emerging, particularly in northern areas, though initial estimates are being revised downward as access improves. Fodder supply shortages are a potential emerging risk for Upper Gascoyne stations if road access constraints persist.	DPIRD	<ul style="list-style-type: none"> • DPIRD engaging with 40+ pastoral stations. • Validation of livestock losses and infrastructure damage ongoing. • Fodder supply situation being monitored. • Consideration of recovery measures through DRFAWA.
Coral Bay structural damage and isolation	Coral Bay sustained significant structural damage from STC Narelle, impacting residential and commercial properties, the waste facility, maritime infrastructure and community assets. The town's isolation due to road closures required urgent contractor engagement for debris clearance and emergency works. Increased visitation from surrounding affected regions has compounded waste management and service pressures.	Shire of Carnarvon Department of Transport and Major Infrastructure (DTMI)	<ul style="list-style-type: none"> • Debris clean-up substantially complete. • Waste facility operations ongoing with temporary measures. • DTMI undertaking maritime facility assessments. Insurance and DRFAWA claims being progressed.
Tourism and economic impacts	The peak Easter and school holiday tourism season has been significantly disrupted across the Midwest Gascoyne region, with road closures, accommodation damage and town access restrictions reducing visitor numbers and business revenue. Coral Bay, Carnarvon and Shark Bay have all been affected. Recovery of the tourism sector is expected to extend over several months, with ongoing uncertainty for businesses regarding insurance outcomes.	Shire of Carnarvon DPIRD Department of Planning, Lands and Heritage (DPLH)	<ul style="list-style-type: none"> • Businesses progressively reopening. • Community connection to support programs and insurance guidance being facilitated. • Recovery monitoring ongoing.

5. IMPACT STATEMENT

This Impact Statement has been compiled using contributions from the agencies and organisations involved in the incident. A description of terms and table headings is provided below.

Checklist of Impacted Areas - A high-level categorisation of impacts within a recovery domain to quickly recognise what has been affected and provide a snapshot of the overall situation.

Responsible Agency – the organisation or agency responsible for managing the impact.

Impact – Describes who or what was affected, how they/it was affected and the short- and long-term implications of those impacts.

Impact Type - Impacts are the changes - both tangible and intangible – that occur as the result of a hazard or emergency. They are classified as either known, emerging or anticipated impacts.

- **Known Impacts** - The immediate and observable effects of a hazard, such as damage and casualties.
- **Emerging Impacts** - Impacts that appear to be developing and are expected to continue over time based on known impacts. They may include long-term health, environmental, economic and psychosocial changes.
- **Anticipated Impacts** - Impacts that are expected or forecasted, both direct and indirect, that are reasonably expected to occur based on known and emerging impacts or previous experience.

Tangible impacts are changes you can see or measure. They are real, physical and include quantifiable data that show something has happened. These impacts are clear and easy to track because they involve facts, figures, or physical outcomes. Intangible impacts are changes you can't easily see or measure. They can relate to sentiment, attitudes or relationships. Impacts are also not always negative. There may be positive impacts emerging from an emergency or disaster.

Current Status - Describes completed or current activities to manage the impacts, progress and expected duration.

Next Steps - Describes what else needs to occur, who will be involved, forecast completion, and/or any identified or emerging risks or issues for the community or agency, if applicable. Provides details of the contact person relating to next steps if different to the agency or stakeholder contributor as listed in section 6.

Contentious Issues - These impacts have been identified as potentially contentious, sensitive or may require legal advice or referral to regulatory bodies and/or contributing agencies and stakeholders have identified there may be a risk to the community or an issue(s) relating to the ongoing management of the impact.

Attachment provided – a report, dashboard, photos or other document describing or supporting the impact has been provided and included in the Attachments List at item 6.

5.1 Social Recovery Domain

Summary checklist of Social Recovery Domain Impacts								
<input type="checkbox"/> Fatalities <input type="checkbox"/> Injuries <input type="checkbox"/> People unaccounted for		<input checked="" type="checkbox"/> People evacuated <input checked="" type="checkbox"/> People isolated / displaced <input checked="" type="checkbox"/> Evacuation centres established		<input checked="" type="checkbox"/> Vulnerable people needing assistance <input type="checkbox"/> Disease, illness or contamination <input type="checkbox"/> Significant issues with pets/assistance animals		<input checked="" type="checkbox"/> Cultural heritage impacts <input checked="" type="checkbox"/> Community activities/interactions impacted – recreation, health, transport, social		<input type="checkbox"/> Other
Impact Type	Responsible Agency(s)	Impact	Current status	Next steps	Contentious Issues and Risks	Attachment		
Known	Department of Communities	The Department of Communities opened evacuation centres and supported: <ul style="list-style-type: none"> 9 evacuees at the Shark Bay Recreation Centre. 47 evacuees at the Carnarvon PCYC. 32 evacuees at the Activewest Stadium Geraldton 	The Department of Communities Disaster Relief Hotline was activated. Between 31 March 2026 and 16 April 2026 the Disaster Relief Hotline received 74 calls from impacted people from Exmouth, Coral Bay, Carnarvon and surrounding Gascoyne communities. Calls reflect financial hardship, accommodation insecurity, loss of income, and community confusion about eligibility and access to recovery grants and supports.	The Department of Communities will: <ul style="list-style-type: none"> Work with local governments to understand community needs and any requirement for increased access to localised supports. Continue to support the provision of psychosocial, financial assistance and emergency accommodation. 		<input type="checkbox"/>		
Known	Shire of Carnarvon	Residents and visitors were temporarily displaced, with some community members unable to return to properties for several days. Disruption to normal living conditions, including access to housing, essential services and community infrastructure. Broader community sentiment indicates a widespread impact across Coral Bay, with both residents and businesses affected.	Evacuation and immediate welfare arrangements were implemented during the response phase Community members have progressively returned as conditions have stabilised. Ongoing engagement with community members to identify residual and emerging needs.	Continued provision of psychosocial and welfare support services where required. Monitoring of community wellbeing and recovery progress over the short to medium term Coordination with relevant agencies to address any ongoing or emerging social impacts.	Potential for ongoing psychosocial impacts as recovery progresses Community expectations regarding recovery timeframes and support availability. These are being managed through coordinated communication and support services.	<input type="checkbox"/>		
Known	Department of Planning Lands and Heritage (DPLH)	The Traditional Owners in the Gascoyne region may be affected by damage done to Aboriginal Heritage sites in the region. River Systems and Repatriation sites may have been impacted causing cultural stress.	Communities and organisations with cultural responsibilities for sites may investigate and identify any impacts on the sites.	Over the next few months, DPLH will reach out to communities and organisations to request feedback and concerns relating to Aboriginal Heritage sites.	Damage to sites may not be remediated or resolved impacting the community's spiritual well-being.	<input type="checkbox"/>		
Anticipated	Department of Health	Residents within the townsites of Coral Bay and Carnarvon are likely to experience increase in presence of adult mosquitoes and potential elevated mosquito borne virus risks during the next one to six weeks.	Deployment of two environmental health staff during 3-17 April 2026 to conduct mosquito monitoring surveillance and management activities in conjunction with Shire of Carnarvon and Ashburton staff.	Continue to promote mosquito bite protection messages, provide access to mosquito repellent dispensers and community messaging at Shire Hubs and communication channels.	Community expectation of fogging to occur needs to be managed as this is not the Department of health preferred mosquito management approach. Department of Health to manage through community messaging.	<input type="checkbox"/>		
Known	Department of Health	Workforce shortfalls for both Coral Bay and Exmouth.	The following staff have been deployed to address shortfalls: <ul style="list-style-type: none"> Two Nurse Practitioners and one Remote Area Nurse to Coral Bay. Senior staff deployed to Carnarvon. 	Stabilise and continue to monitor staffing arrangement for both Coral Bay and Exmouth. Additional staff are available to deploy if required.		<input type="checkbox"/>		
Emerging	Department of Transport and Major Infrastructure	The Coral Bay Maritime Facility was closed to the public during response.	Currently closed due to limited emergency response capabilities.	Confirm resource capabilities with DFES Marine Rescue.	Potential negative community response.	<input type="checkbox"/>		

5.2 Environment Recovery Domain

Summary checklist of Environment Recovery Domain Impacts						
<input checked="" type="checkbox"/> Water catchments <input type="checkbox"/> Wetlands <input checked="" type="checkbox"/> Coastline		<input checked="" type="checkbox"/> Marine areas <input type="checkbox"/> National Parks / State Forest <input type="checkbox"/> Local reserves and parks		<input type="checkbox"/> Exclusion areas <input type="checkbox"/> Threatened or iconic species <input checked="" type="checkbox"/> Wildlife		<input type="checkbox"/> Other
Impact Type	Responsible Agency(s)	Impact	Current status	Next steps	Contentious Issues and Risks	Attachment
Known	Department of Planning Lands and Heritage	Identify any damage done to DPLH managed lands and river systems in the Gascoyne Region.	DPLH waiting for feedback from public and Local Government regarding any public safety concerns.	DPLH will investigate any concerns raised.	DPLH focus is any issues associated with Aboriginal Sites but will not prevent recovery measures.	<input type="checkbox"/>
Known	Department of Water and Environmental Regulation	One Carnarvon DWER water meter damaged with an estimated replacement cost of \$500. No other DWER assets impacted.	Awaiting further assessment, access to site is limited.	DWER staff to complete replacement once access road has dried.		<input type="checkbox"/>
Known	Department of Water and Environmental Regulation	Carnarvon: Lower Gascoyne river flow for irrigation source water - sub area A (and areas B-L) has provided high quality water flow to areas previously experiencing water quality (salinity) decline).				<input type="checkbox"/>
Known	Department of Local Government, Industry Regulation and Safety (WorkSafe)	Pre-cyclone impact guidance preparation phone meetings/ guidance	Provided guidance to Shires on clean up handling of Asbestos materials on roads and public areas post cyclone impact	No further action required at this time		<input type="checkbox"/>

5.3 Economic Recovery Domain

Summary checklist of Economic Recovery Domain impacts						
<input checked="" type="checkbox"/> Agriculture / horticulture / vineyards <input type="checkbox"/> Mining / industrial <input checked="" type="checkbox"/> Tourism <input checked="" type="checkbox"/> Livestock <input checked="" type="checkbox"/> Retail incl. food suppliers, banking services <input checked="" type="checkbox"/> Workforce implications – closure, supply, transactions, movement of staff <input type="checkbox"/> Fisheries <input type="checkbox"/> Other large employers <input type="checkbox"/> Other <input type="checkbox"/> Forestry / forest products <input checked="" type="checkbox"/> Small / local business						
Impact Type	Responsible Agency(s)	Impact	Current status	Next steps	Contentious Issues and Risks	Attachment
Emerging	Department of Primary Industries and Regional Development (DPRID)	Reports from Exmouth cleanup crews indicate approximately 150 km of fencing lost or damaged due to flooding across parts of the Gascoyne / Coral Coast region. Impacts include: <ul style="list-style-type: none"> • loss of boundary and internal fencing. • increased risk of stock movement and mixing. • potential disruption to property management and biosecurity controls. Likely to result in: <ul style="list-style-type: none"> • significant repair and replacement costs extended recovery timeframe for affected pastoral operations. 	Damage consistent with flood impacts observed across the region. Validation with individual stations ongoing.	DPIRD to validate extent of fencing losses through: <ul style="list-style-type: none"> • pastoral station engagement • industry bodies (PGA, WA Farmers) Incorporate into recovery assessment and potential DRFAWA considerations.	Scale of damage may place significant financial burden on pastoralists. Extent of damage still being validated.	<input type="checkbox"/>
Emerging	Department of Primary Industries and Regional Development (DPRID)	Emerging risk of fodder supply shortages for pastoralists in the Upper Gascoyne / Mid-West region. Isolated stations may experience fodder shortages within two to three weeks if resupply cannot occur. Potential impacts include: <ul style="list-style-type: none"> • deterioration in livestock condition. • increased livestock losses if fodder cannot be sourced or transported. • reduced productivity and recovery capacity for pastoral businesses. 	Initial pastoral engagement indicates: <ul style="list-style-type: none"> • livestock condition currently stable. • no widespread feed shortages reported at this stage. Access constraints and communications outages limiting full validation.	DPIRD to commence targeted engagement with pastoralists (from 7 April 2026) to: <ul style="list-style-type: none"> • assess fodder availability and forward supply • identify at-risk properties • Continue liaison with: <ul style="list-style-type: none"> ○ Industry bodies (PGA, WA Farmers) ○ Local Governments • Provide situational reporting to DPIRD Communications and DFES. • Escalate if intervention (e.g. fodder supply/logistics support) is required. 	<ul style="list-style-type: none"> • Potential for rapid escalation of livestock welfare impacts if access constraints persist. • Dependence on road reopening timelines and logistics capability. • May require consideration under DRFA or other recovery support mechanisms if impacts materialise. 	<input type="checkbox"/>
Emerging	Department of Primary Industries and Regional Development (DPRID)	Early reporting from pastoral stations in the Gascoyne/Coral Coast (Exmouth area) indicates: <ul style="list-style-type: none"> • livestock losses in northern areas emerging – at present approximately 120 livestock, expected to increase as stations get access to inundated areas. • Pastoralists reporting livestock conditions as currently stable. 	DPIRD has: <ul style="list-style-type: none"> • Engaged with 40+ pastoral stations • Confirmed initial livestock loss estimates are reducing as access improves • Identified infrastructure damage (fencing, tracks, erosion) as a key consistent impact across multiple properties. • Continuing follow-up via: <ul style="list-style-type: none"> ○ PGA 	<ul style="list-style-type: none"> • Continue station-by-station engagement • Validate impacts as communications and access improve • Assess eligibility for recovery support (DRFA) 	<ul style="list-style-type: none"> • Initial livestock loss reporting (media/early intelligence) overstated in some cases, now being corrected through validation • Risk of misalignment between early reporting and actual impacts influencing recovery expectations 	<input type="checkbox"/>

		<ul style="list-style-type: none"> • Feed supply is expected to become a concern as access constraints persist • Significant localised fencing and infrastructure damage in parts of the Coral Coast. • Potential impacts to access tracks, internal roads, and watering points. • soil erosion impacting property infrastructure and movement. <p>Communications outages have limited full situational awareness and contact, and impacts may be underreported as a result.</p> <p>Impacts remain variable across properties, with some stations experiencing more significant infrastructure damage than stock losses.</p>	<ul style="list-style-type: none"> ○ WA Farmers ○ DPIRD regional staff 			
Anticipated	Department of Primary Industries and Regional Development (DPIRD)	<p>The Gascoyne horticulture - Carnarvon industry is valued at ~\$110 million annually. Impacts include:</p> <ul style="list-style-type: none"> • Banana industry: <ul style="list-style-type: none"> ○ ~90% crop damage. ○ Estimated \$10 million loss, with recovery extending beyond 12 months. • Annual vegetable production: <ul style="list-style-type: none"> ○ Estimated \$10 million reduction due to disruption to planting. • Total horticulture GVAP impact (2026): <ul style="list-style-type: none"> ○ Estimated 20% reduction (~\$20–25 million). • Infrastructure damage: <ul style="list-style-type: none"> ○ Estimated \$3–5 million, including: <ul style="list-style-type: none"> ▪ irrigation systems ▪ trellising and netting ▪ windbreaks ▪ buildings and farm inputs • Flow-on impacts: <ul style="list-style-type: none"> ○ Disruption to planting cycles ○ Reduced income and recovery capacity <p>Potential supply chain impacts beyond region.</p>	<ul style="list-style-type: none"> • DPIRD engaging with industry stakeholders (Banana Producers Committee, horticulture industry survey underway). • Initial estimates provided by Director Horticulture. 	<ul style="list-style-type: none"> • Finalise industry survey and refine damage estimates. • Ongoing engagement with producers. • Inform recovery measures under the DRFAWA. 	<ul style="list-style-type: none"> • Potential significant financial hardship across industry. • Long-term recovery timeframe (particularly bananas). 	<input type="checkbox"/>
Emerging	Department of Health (DOH)	Damage to broadacre crops in Carnarvon Gascoyne region has the potential for food safety concerns with higher risk produce (melons and leafy vegetables) related to cleaning or disposal of produce.	DOH (environmental health food team) monitoring and providing advice to producers and DPIRD as required.	DOH (environmental health food team) to continue monitoring and providing advice to producers and DPIRD into May 2026.		<input type="checkbox"/>
Emerging	Department of Transport and Major Infrastructure	Port of Carnarvon – Useless Loop and Cape Cuvier closed from 25 March 2026.	Open as at 31 March 2026 1400 hrs.	Nil	Economic impact on shipping operations.	<input type="checkbox"/>
Known	Department of Planning, Lands and Heritage	Aboriginal Tourism may be affected in Gascoyne zone.	Not known at this stage and recovery activities are currently preventing tourists attending locations.	Ongoing discussions required with the Western Australian Indigenous Tourism Operators Council.		<input type="checkbox"/>

Emerging	Shire of Carnarvon	<p>Local businesses experienced disruption as a result of evacuation, access limitations and cyclone-related impacts, including:</p> <ul style="list-style-type: none"> • Temporary closure of operations, reduced trade and loss of income. • Tourism-related businesses, including accommodation and service providers, have been particularly affected. • While Coral Bay has experienced increased visitation following impacts to surrounding regions, this has occurred alongside operational disruption and recovery pressures. • Ongoing uncertainty regarding the extent and duration of financial impacts. 	Initial impacts identified through community reporting and stakeholder engagement. Businesses have commenced reopening and resuming operations where possible.	<p>Continued engagement with businesses to assess recovery needs and financial impacts and to provide connection to available support programs and funding opportunities where eligible.</p> <p>Ongoing monitoring of economic recovery required, particularly within the tourism sector.</p>	<ul style="list-style-type: none"> • Uncertainty regarding recovery timelines and financial sustainability for some businesses. • Potential disparity in recovery between businesses depending on impact severity. • These matters are being managed through ongoing engagement and coordination with relevant agencies. 	<input type="checkbox"/>
Emerging	Shire of Carnarvon	<ul style="list-style-type: none"> • Community members have reported uncertainty regarding insurance coverage, eligibility and claims processes following the event. • Potential delays in claims processing may impact the speed and effectiveness of recovery for both residents and businesses. • Variability in insurance coverage across the community may result in uneven recovery outcomes. • This is contributing to broader uncertainty regarding repair, rebuilding and return to normal operations. 	<ul style="list-style-type: none"> • Insurance providers are the lead responsible parties, – Insurance providers (supported by State and Commonwealth agencies). • Community members have commenced engagement with insurers. • Information is being shared through recovery channels to assist community understanding of available processes and support. 	<ul style="list-style-type: none"> • Ongoing engagement between community members and insurers to progress claims. • Monitoring of insurance-related issues as part of broader recovery coordination. • Provision of information and support services to assist community navigation of claims processes. 	<ul style="list-style-type: none"> • Potential community frustration regarding delays, coverage limitations or claim outcomes. • Risk of prolonged recovery where insurance outcomes are uncertain or delayed. • These issues are being managed through clear communication, support services and coordination with relevant agencies. 	<input type="checkbox"/>
Known	Main Roads	Shutdown of economic transport corridors and export ports amid fuel, gas and water resupply concerns.	Representative from Main Roads present in OASG and other meetings.	Ongoing management by DFES Recovery.		<input type="checkbox"/>
Known	Main Roads	Cost implications for managing emergency response. Deployment of staff, equipment and external and internal traffic management personnel during crisis period from 26 March 2026. Post-incident repairs.	Costs being met and managed by the Main Roads Midwest Gascoyne Region.	Midwest Gascoyne Region (Main Roads) working with DFES on Traffic Management Plan to re-open closed roads in a staged phase i.e. next 24, 48 and 72 hours	DFES to disseminate communication strategy to the public	<input type="checkbox"/>

5.4 Built Recovery Domain

Summary checklist of Built Recovery Domain impacts							
Buildings <input checked="" type="checkbox"/> Residential properties <input checked="" type="checkbox"/> Residential outbuildings and vehicles <input type="checkbox"/> Local government assets/buildings <input type="checkbox"/> State government assets/buildings <input type="checkbox"/> Commercial/industrial/retail buildings <input type="checkbox"/> Water tanks / contamination <input type="checkbox"/> Community / Recreation buildings <input checked="" type="checkbox"/> Heritage/cultural buildings/places of worship <input checked="" type="checkbox"/> Rural/farm buildings		<input type="checkbox"/> Primary care / Medical facilities <input type="checkbox"/> Residential group homes / aged care homes <input type="checkbox"/> Correction centres / prisons <input type="checkbox"/> Schools – Childcare, Primary, Secondary, Tertiary <input type="checkbox"/> Other buildings Hazardous materials <input type="checkbox"/> Asbestos <input type="checkbox"/> Marine hydrocarbons <input type="checkbox"/> Chemicals / hazardous materials		<input type="checkbox"/> CCA treated timber <input type="checkbox"/> Firefighting foam <input type="checkbox"/> Other		Transport infrastructure <input checked="" type="checkbox"/> Main roads and supporting infrastructure <input checked="" type="checkbox"/> Local roads and supporting infrastructure <input type="checkbox"/> Bridges <input type="checkbox"/> Rail – passenger <input checked="" type="checkbox"/> Ports <input type="checkbox"/> Public transport <input type="checkbox"/> Major drainage <input type="checkbox"/> Rail – freight <input type="checkbox"/> Airfields <input checked="" type="checkbox"/> Utilities (services) – Gas, electricity, water, sewerage, telecommunications <input type="checkbox"/> Exclusion zones <input type="checkbox"/> Other	
Impact Type	Responsible Agency(s)	Impact	Current status	Next steps	Contentious Issues and Risks	Attachment	
Known	Department of Transport and Major Infrastructure	Carnarvon Boat Harbour <ul style="list-style-type: none"> Electrical distribution board fallen over in secure carpark. Essential and non- essential signage damaged at Carnarvon Boat Harbour. Fire tank vent has blown off at Carnarvon Boat Harbour. Damage to electrical infrastructure impacted fuel supply. Tenant’s building at Carnarvon Boat Harbour damaged. Lot G Top of side/roof panel missing. Lot F Roller door blown out. 	<ul style="list-style-type: none"> Electrical distribution board has been inspected, repaired and power has been restored. Signage significantly damaged, requiring replacement Fire tank vent to be replaced Fuel is now turned on as at 1 April 2026 	Replace signage and have fire tank vent repaired. DTMI asset management contractor will undertake site inspection of assets and provide an asset condition report DTMI to notify tenants of building damage.	Extended operational disruption Potential lease implications for building damage.	<input type="checkbox"/>	
Known	Department of Transport and Major Infrastructure	All Essential Signage missing at Coral Bay maritime facility and Denham maritime facility.	Remains damaged.	Replace signage.		<input type="checkbox"/>	
Anticipated	Department of Transport and Major Infrastructure (DTMI)	Damage to electrical infrastructure in Denham	Power restored as at 1 April 2026.			<input type="checkbox"/>	
Anticipated	Department of Planning Lands and Heritage (DPLH)	Known Aboriginal Sites may have had wind and water ingress damage	DPLH will conduct an integrity check of sites and any other site that is registered and may have been affected. Once a review of sites are conducted DPLH will discuss internal management strategies if required.	DPLH staff to visit sites and report on any damage.	Identify any implications for Aboriginal or Historic sites that may require maintenance - internal workings not State or Emergency response.	<input type="checkbox"/>	
Anticipated	Department of Health (DOH)	Road closures impacting access for supplies and relieving staff Tourists bypassing roadblocks creating high risks for further incidents	Road access remains constrained. Messaging in place regarding road safety and restrictions.	Continued liaison with Main Roads WA regarding reopening timelines. Reinforce public communications on road safety and restrictions. Monitor supply chain impacts and adjust logistics planning accordingly.	Public compliance Logistics for workforce and supplies	<input type="checkbox"/>	

Anticipated	Main Roads	Damage to Bridges on H007 Lyndon Bridge seal damage on approaches.	Bridge inspections scheduled to inspect Lyndon Bridge (877) H007 SLK 661 and Nine Mile Bridge (5061) H007 484.71	Bridge inspection required as a priority to check and confirm safety Inspectors arrived in the Region on 1 April 2026. Water across assets impacting inspection and recovery actions.	Coordinated communication response between Main Roads and DFES to manage public information and reputation.	<input type="checkbox"/>
Known	Main Roads	North West Coastal Hwy <ul style="list-style-type: none"> Pavement damage, heavy scour SLK 600-610. Loss of signs and guideposts and scour SLK 290-468. Road train swept away in flood waters near Minilya. Burkett Rd SLK 34- medium to heavy scour, loss of signage, guideposts. Minilya Exmouth Road <ul style="list-style-type: none"> Pavement damage SLK182. Significant damage to rest areas. Extensive loss and damage to guideposts and regulatory signs. Debris, silt across vast areas across impacted assets. Ger-Mt Magnet Road has also sustained damage.	Inspections completed NWCH from Carnarvon to Burkett Rd Inspections North Bound completed. Inspections south of Exmouth to Coral Bay scheduled Full inspections in progress	Road closed	Source and replace regulatory signs, conduct emergency repairs and manage safety of members of the public before enabling roads to open	<input type="checkbox"/>
Emerging	Main Roads	Damage to road network at various locations throughout the Shires Limited Accommodation in key areas (Coral Bay)	Roads closed and reopened as conditions allowed. Some maintenance work with cleaning and removal of debris to make safe. Assessment of damage and impacted areas scheduled. Prioritise key personnel to use accommodation in these towns linked to repair work. Higher costs for mobilisation/demobilisation Increased travel times as a result of shortage of accommodation. Accommodation availability in Carnarvon	Roads consultant engaged to undertake flood damage assessment. Pickup completed with submission to follow. Ext cost unknown but in order \$5.0m. Water across assets impacting inspection and recovery actions Availability of accommodation may impact recovery works and traffic management.	Road closures for an extended period of time. Costs and funding to repair and re- instate assets Communication to key stakeholders on level of damage	<input type="checkbox"/>
Known	Main Roads	Tiered Road Closures before, during and after event <ul style="list-style-type: none"> Burkett Rd westbound between North West Coastal Hwy to Minilya Exmouth Road Minilya Exmouth Rd from North West Coastal Highway intersection to Exmouth - northbound traffic North West Coastal Hwy between Blowholes Rd and Burkett Rd North West Coastal Hwy from Carnarvon to Ajana Kalbarri Road - northbound traffic 	Travel Map updated in real time Inspections across roads in place and scheduled to confirm asset condition, damage pick up and short/long term impacts	Roads fully open or under specialist conditions, except for: <ul style="list-style-type: none"> Coral Bay Rd from Minilya Exmouth Rd to Coral Bay Minilya Exmouth Rd from NWCH intersection to Exmouth NWCH from Blowholes Rd to Nanutarra Roadhouse 	Co-ordinated communication response between Main Roads and DFES to manage public information and reputation.	<input type="checkbox"/>

		<ul style="list-style-type: none"> • Great Northern Hwy from Wubin to Mt Magnet • Ger-Mt Magnet Rd from Geraldton to Mt Magnet • Coral Bay Rd From Minilya Exmouth Road intersection to Coral Bay - westbound traffic • Warrirda Rd from Onslow Rd to Wheatstone Gas Plant • Onslow Rd from south of Onslow - Peedamulla Rd to Simpson St & Backbeach Rd • Monkey Mia Rd from Denham to Monkey Mia - • North West Coastal Hwy from Eliza Shaw Dr Geraldton and Ajana Kalbarri Rd - Road closing northbound • Midlands Rd from Moora to Brand Hwy for traffic approaching Geraldton - - Road closing northbound • Brand Hwy from Gingin Brook Road Gingin to Geraldton - Road closing northbound from 6pm Friday 27 March • Indian Ocean Dr from Ocean Place to Brand Hwy – Advance notice - Road closing northbound from 6pm Friday 27 March • Great Northern Hwy <p>Wubin-Mullewa Rd</p>				
Known	Horizon Power	Downed power lines and damage to switchboards and conductors resulted in extensive power disruption to Exmouth townsite.	<p>Significant repairs undertaken including:</p> <ul style="list-style-type: none"> • 47 poles replaced with approx. 5 street light columns to be replaced. • 400+ bays of conductor repaired or replaced. • 130+ customer service connections repaired or replaced. <p>3 Low Voltage Distribution Switchboards replaced.</p>			<input type="checkbox"/>
Known	Telstra	Since the start of the event, mains power has been lost at 11 sites across the Midwest and six across the Pilbara. Back up batteries/Electric Power Plant (EPP) were present on sites so network impact was limited.	Mains AC power remains unavailable at four sites. Currently, one site is supported by Onsite Power Generator (EPP) and one site is supported by a portable power generator.	Wait for access to site to connect generator (overlapping coverage to community).		<input type="checkbox"/>
Known	Telstra	Two of the fibres in Learmonth were damaged by a fallen tree. One of the fibres has been fixed and the other is due for imminent repair.	Technicians en route to complete repairs on 8 April 2026. Confirmation of impacted services is pending investigation.			<input type="checkbox"/>
Known	Water Corporation (WC)	Coral Bay Water Supply Loss of whirly birds from tank roof Perimeter security fencing	Increase chlorine dosing rate to maintain potable water supply Reinforce fencing with star pickets to maintain integrity of fencing	Repairs to tank roof – WC, contractor, TBC Repairs to fencing – WC, contractor, TBC		<input type="checkbox"/>
Known	Water Corporation (WC)	Denham Water Supply Loss of whirly birds from saline tank roof Perimeter security fencing	Reinforce fencing with star pickets to maintain integrity of fencing	Repairs to tank roof – WC, contractor, TBC Repairs to fencing – WC, contractor, TBC		<input type="checkbox"/>

Known	Water Corporation (WC)	Yalgoo Water Supply Damage to water treatment plant components due to lightning damage	Replaced parts affected by power surge to enable operation of plant	Replace remaining components, WC, TBC		<input type="checkbox"/>
Known	Water Corporation (WC)	Power outage at wastewater treatment plant, Lewington Lane, Carnarvon	Sucker truck removed wastewater until the power was restored	N/A – impact was resolved when the power was restored		<input type="checkbox"/>
Known	Water Corporation (WC)	Bore 18/94 in Carnarvon damaged - Bore cubicle blew over.	Bore unavailable	Not yet fully assessed due to competing priorities in Exmouth. There is no impact to town supply, the bore will be repaired but it is a low priority.		<input type="checkbox"/>
Known	Department of Health (DOH)	Residents and businesses are reporting difficulties with water pressure and flow impacting ability to clean premises delaying return to accommodation and business operations.	Monitoring return of power supply to Water corporation water supply bore pumps. Once full power is reinstated water pressure will return to normal.	Water Corporation incident management team forecast return to full power on 7 April 2026.		<input type="checkbox"/>
Known	Shire of Carnarvon	<u>Minilya/Lyndon Road</u> Significant damage to road surface because of heavy rainfall and flooding including but not limited to – <ul style="list-style-type: none"> Scour and erosion of road surface and shoulders. Loss of road surface and contamination of running surfaces by sediment and flood debris. Prolonged road closure isolating residents of outlying pastoral stations. Disruption to freight, emergency and essential services because of the road closure;	The road remains closed to the public due to flooding-related damage identified following the event. Initial and follow-up damage assessments have been conducted to determine the extent of surface loss, erosion, and formation failure. Opening grade works are being arranged to enable safe reinstatement of access, subject to site conditions. Ongoing limitations remain due to persistent inundation, saturated ground conditions, and flood impacts, which may constrain access, construction activities, and timing of works	Upon road pickup determination of priority works to be undertaken and programmed to ensure timely ongoing repairs of road. Network assessment (GreenFields) DRFAWA - assessment requirements need to be provided and assessed. Agreed and then works to go to market Estimated time 24months	Concern has been raised by pastoral station owners regarding prolonged road closure and access impacts. The Shire is managing this through ongoing stakeholder communication, detailed technical assessments, prioritisation of repair works, and progression of DRFAWA funding processes, while maintaining public safety and asset protection.	<input type="checkbox"/>
Known	Shire of Carnarvon	<u>Quobba/Gnaraloo Road</u> Minor damage to road surface because of heavy rainfall and flooding. Washouts and loss of formation on unsealed road.	Shire has engaged Greenfield Technical Services to conduct a road pickup to determine extent of damage. Road has reopened with caution to the public.	Upon road pickup determination of priority works to be undertaken and programmed to ensure timely ongoing repairs of road. Completion to be determined by availability of contractors and materials. DRFAWA - assessment requirements need to be provided and assessed. Agreed and then works to go to market Estimated time 24months	Concern has been raised by pastoral station owners regarding prolonged road closure and access impacts. The Shire is managing this through ongoing stakeholder communication, detailed technical assessments, prioritisation of repair works, and progression of DRFAWA funding processes, while maintaining public safety and asset protection.	<input type="checkbox"/>
Known	Shire of Carnarvon	<u>Wahroonga/Pimbee Road</u> Major damage to road surface because of heavy rainfall. Washouts and loss of formation on unsealed roads.	Shire has engaged Greenfield Technical Services to conduct a road pickup to determine extent of damage. Road continues to be closed until damage is assessed, impacting station owners and access to essential services and freight.	Upon road pickup determination of priority works to be undertaken and programmed to ensure timely ongoing repairs of road and reopening. Completion to be determined by availability of contractors and materials DRFAWA - assessment requirements need to be provided and assessed.	Community concern has been raised by pastoral station owners regarding prolonged road closure and access impacts. The Shire is managing this through ongoing stakeholder communication, detailed technical assessments, prioritisation of repair works, and progression of DRFAWA funding processes, while maintaining public safety and asset protection.	<input type="checkbox"/>

				Agreed and then works to go to market Estimated time 24months		
Known	Shire of Carnarvon	<p><u>Pelican Point Road</u> Significant damage to road surface because of heavy rainfall and cyclonic winds causing sand dune erosion and sea inundation of access road.</p> <p>Isolation of residents residing at Pelican Point because of road closure disrupting emergency and essential services delivery.</p> <p>Closure of roads impacted Accommodation Resort causing financial loss due to cancellations.</p>	<p>Shire has/to engage contractor / consultant to conduct road damage assessment?</p> <p>Road has been reopened however restricted to residents only to reduce traffic activity.</p> <p>Sea inundation has impacted Pelican Point Road and the surrounding road structure, resulting in erosion, loss of formation, and compromised road integrity.</p> <p>The road has been reopened to local traffic only to maintain essential access while minimising further damage and safety risks.</p> <p>Short-term and long-term remediation solutions are being developed, including assessment of coastal exposure, structural resilience, and future flood and surge risks.</p> <p>Traffic and access restrictions remain in place while investigations and planning continue</p>	<p>Engage Coastal Engineer to provide a long-term solution. Determination of priority works to be then undertaken and programmed to ensure timely ongoing repairs of road and reopening.</p> <p>Completion to be determined by availability of contractors and materials</p> <p>DRFAWA - assessment requirements need to be provided and assessed. Agreed and then works to go to market Estimated time 24months</p>	Community concern has been raised by residents regarding prolonged road closure and access impacts. The Shire is managing this through ongoing stakeholder communication, detailed technical assessments, prioritisation of repair works, and progression of DRFAWA funding processes, while maintaining public safety and asset protection.	<input type="checkbox"/>
Known	Shire of Carnarvon	<p><u>Lyndon Road</u> Significant damage to road surface because of heavy rainfall and flooding including –</p> <ul style="list-style-type: none"> • Scour and erosion of road surface and shoulders. • Loss of road surface and contamination of running surfaces by sediment and flood debris. • Prolonged road closure isolating residents of outlying pastoral stations. • Disruption to freight, emergency and essential services because of the road closure. 	<p>Shire has engaged Greenfield Technical Services to conduct a road pickup to determine extent of damage.</p> <p>Road continues to be closed until damage is assessed, impacting station owners and access to essential services and freight</p>	<p>Upon road pickup determination of priority works to be undertaken and programmed to ensure timely ongoing repairs of road and reopening.</p> <p>Completion to be determined by availability of contractors and materials</p> <p>DRFAWA - assessment requirements need to be provided and assessed. Agreed and then works to go to market Estimated time 24months</p>	Concern has been raised by pastoral station owners regarding prolonged road closure and access impacts. The Shire is managing this through ongoing stakeholder communication, detailed technical assessments, prioritisation of repair works, and progression of DRFAWA funding processes, while maintaining public safety and asset protection.	<input type="checkbox"/>
Known	Shire of Carnarvon	<p><u>Lyndon/Minnie Creek Road</u> Significant damage to road surface because of heavy rainfall and flooding including –</p> <ul style="list-style-type: none"> • Scour and erosion of road surface and shoulders. • Loss of road surface and contamination of running surfaces by sediment and flood debris. • Prolonged road closure isolating residents of outlying pastoral stations. <p>Disruption to freight, emergency and essential services because of the road closure;</p>	<p>Shire has engaged Greenfield Technical Services to conduct a road pickup to determine extent of damage.</p> <p>Road continues to be closed until damage is assessed, impacting station owners and access to essential services and freight</p>	<p>Upon road pickup determination of priority works to be undertaken and programmed to ensure timely ongoing repairs of road and reopening.</p> <p>Completion to be determined by availability of contractors and materials</p> <p>DRFAWA - assessment requirements need to be provided and assessed. Agreed and then works to go to market Estimated time 24months</p>	Concern has been raised by pastoral station owners regarding prolonged road closure and access impacts. The Shire is managing this through ongoing stakeholder communication, detailed technical assessments, prioritisation of repair works, and progression of DRFAWA funding processes, while maintaining public safety and asset protection.	<input type="checkbox"/>

Known	Shire of Carnarvon	<p><u>Hill Springs Station Road</u> Extreme damage to road surface because of heavy rainfall and flooding including but not limited to–</p> <ul style="list-style-type: none"> • Scour and erosion of road surface and shoulders. • Loss of road surface and contamination of running surfaces by sediment and flood debris. • Prolonged road closure isolating residents of outlying pastoral stations. <p>Disruption to freight, emergency and essential services because of the road closure;</p>	<p>Shire has engaged Greenfield Technical Services to conduct a road pickup to determine extent of damage.</p> <p>Road continues to be closed until damage is assessed, impacting station owners and access to essential services and freight</p>	<p>Upon road pickup determination of priority works to be undertaken and programmed to ensure timely ongoing repairs of road and reopening.</p> <p>Completion to be determined by availability of contractors and materials</p> <p>DRFAWA - assessment requirements need to be provided and assessed. Agreed and then works to go to market Estimated time 24months</p>	<p>Concern has been raised by pastoral station owners regarding prolonged road closure and access impacts. The Shire is managing this through ongoing stakeholder communication, detailed technical assessments, prioritisation of repair works, and progression of DRFAWA funding processes, while maintaining public safety and asset protection.</p>	<input type="checkbox"/>
Known	Shire of Carnarvon	<p><u>Mardathuna Road</u> Severe damage to road surface because of heavy rainfall and flooding including but not limited to –</p> <ul style="list-style-type: none"> • Scour and erosion of road surface and shoulders. • Loss of road surface and contamination of running surfaces by sediment and flood debris. • Prolonged road closure isolating residents of outlying pastoral stations. <p>Disruption to freight, emergency and essential services because of the road closure;</p>	<p>Shire has engaged Greenfield Technical Services to conduct a road pickup to determine extent of damage.</p> <p>Road continues to be closed until damage is assessed, impacting station owners and access to essential services and freight</p>	<p>Upon road pickup determination of priority works to be undertaken and programmed to ensure timely ongoing repairs of road and reopening.</p> <p>Completion to be determined by availability of contractors and materials</p> <p>DRFAWA - assessment requirements need to be provided and assessed. Agreed and then works to go to market Estimated time 24months</p>	<p>Concern has been raised by pastoral station owners regarding prolonged road closure and access impacts. The Shire is managing this through ongoing stakeholder communication, detailed technical assessments, prioritisation of repair works, and progression of DRFAWA funding processes, while maintaining public safety and asset protection.</p>	<input type="checkbox"/>
Known	Shire of Carnarvon	<p><u>Edagee</u> Minor damage to road surface because of heavy rainfall and flooding including but not limited to –</p> <ul style="list-style-type: none"> • Scour and erosion of road surface and shoulders. • Loss of road surface and contamination of running surfaces by sediment and flood debris. • Prolonged road closure isolating residents of outlying pastoral stations. <p>Disruption to freight, emergency and essential services because of the road closure;</p>	<p>Shire has engaged Greenfield Technical Services to conduct a road pickup to determine extent of damage.</p> <p>Road continues to be closed until damage is assessed, impacting station owners and access to essential services and freight</p>	<p>Upon road pickup determination of priority works to be undertaken and programmed to ensure timely ongoing repairs of road and reopening.</p> <p>Completion to be determined by availability of contractors and materials</p> <p>DRFAWA - assessment requirements need to be provided and assessed. Agreed and then works to go to market Estimated time 24months</p>	<p>Concern has been raised by pastoral station owners regarding prolonged road closure and access impacts. The Shire is managing this through ongoing stakeholder communication, detailed technical assessments, prioritisation of repair works, and progression of DRFAWA funding processes, while maintaining public safety and asset protection.</p>	<input type="checkbox"/>
Known	Shire of Carnarvon	<p><u>Williambury Road</u> Severe damage to road surface because of heavy rainfall and flooding including but not limited to–</p> <ul style="list-style-type: none"> • Scour and erosion of road surface and shoulders. • Loss of road surface and contamination of running surfaces by sediment and flood debris. • Prolonged road closure isolating residents of outlying pastoral stations. <p>Disruption to freight, emergency and essential services because of the road closure;</p>	<p>Shire has engaged Greenfield Technical Services to conduct a road pickup to determine extent of damage.</p> <p>Road continues to be closed until damage is assessed, impacting station owners and access to essential services and freight.</p>	<p>Upon road pickup determination of priority works to be undertaken and programmed to ensure timely ongoing repairs of road and reopening.</p> <p>Completion to be determined by availability of contractors and materials</p> <p>DRFAWA - assessment requirements need to be provided and assessed. Agreed and then works to go to market Estimated time 24months</p>	<p>Concern has been raised by pastoral station owners regarding prolonged road closure and access impacts. The Shire is managing this through ongoing stakeholder communication, detailed technical assessments, prioritisation of repair works, and progression of DRFAWA funding processes, while maintaining public safety and asset protection.</p>	<input type="checkbox"/>

Known	Shire of Carnarvon	<p><u>Bibbawarra Crossing</u> Significant flooding of Gascoyne River resulting in closure of the crossing and surface damage to the concrete crossing.</p> <p>Isolation of residents residing on north side of river because of road closure and bridge closure disrupting emergency and essential services delivery</p>	<p>Clearing of sediment and vegetation on crossing has been conducted because of floodwaters subsiding and crossing reopened.</p> <p>Removal of significant sand. Technical inspection required</p>	<p>Further inspection of structure to be conducted once floodwaters have receded sufficiently below the level crossing.</p> <p>Upon road pickup determination of priority works to be undertaken and programmed to ensure timely ongoing repairs of road and reopening.</p> <p>Completion to be determined by availability of contractors and materials</p> <p>DRFAWA - assessment requirements need to be provided and assessed. Agreed and then works to go to market Estimated time 24months</p>	<p>Community concern has been raised by regarding prolonged road closure and access impacts.</p> <p>The Shire is managing this through ongoing stakeholder communication, detailed technical assessments, prioritisation of repair works, and progression of DRFAWA funding processes, while maintaining public safety and asset protection.</p>	<input type="checkbox"/>
Known	Shire of Carnarvon	<p><u>Boundary Road Temporary Sand Levee</u> Levee constructed to prevent floodwaters from inundating major arterial road linking to Carnarvon townsite;</p>	Removal of temporary and levee after floodwaters had receded	Cost recovery process with DRFAWA	Some community concern was expressed regarding the necessity of the temporary sand levee. The works were undertaken based on evidence available at the time and in the interest of community safety to protect a major access route. The levee was temporary in nature and has since been removed following receding floodwaters, with costs managed through DRFAWA processes.	<input type="checkbox"/>
Known	Shire of Carnarvon	<p><u>West Street Temporary Sand Levee</u> Temporary levee constructed to protect residents from surge tide inundation as per meteorological advice and warnings of tidal surge impact on low lying areas.</p> <p>Sand levee had minor impact to residents due to encroaching on road reserve.</p>	Removal of sand levee constructed on West Street.	Cost recovery process with DRFAWA	Some community concern was expressed regarding the necessity of the temporary sand levee. The works were undertaken based on evidence available at the time and in the interest of community safety to protect a major access route. The levee was temporary in nature and has since been removed following receding floodwaters, with costs managed through DRFAWA processes.	<input type="checkbox"/>
Known	Shire of Carnarvon	<p><u>Levee Bank System – Shire Controlled</u> Damage to levee bank system because of heavy rainfall resulting in erosion and wash outs.</p>	<p>Inspection required.</p> <p>Remediation works will be required</p>	<p>Levee banks to be inspected to identify extent of depth of erosion and check for undercutting, slumping or seepage once floodwaters have sufficiently receded.</p> <p>DRFAWA - assessment requirements need to be provided and assessed.</p>	No significant contentious issues have been identified at this stage. The Shire will manage any emerging concerns through detailed inspections, risk-based remediation planning, progression of DRFAWA funding requirements, and clear communication regarding assessment outcomes and repair timeframes.	<input type="checkbox"/>

				Agreed and then works to go to market Estimated time 24months		
Known	Water Corporation	<u>Levee Bank System – Water Corporation Controlled</u> Damage to levee bank system because of heavy rainfall resulting in erosion and wash outs	Inspection required. Remediation works likely to be required		Community concern has been raised regarding visible erosion of levee banks managed by the Water Corporation. The Shire does not have ownership or maintenance responsibility for these assets but will liaise with the Water Corporation to raise observed damage and facilitate information flow. Clear communication will be provided to manage expectations and clarify agency responsibilities	<input type="checkbox"/>
Known	Shire of Carnarvon	<u>Street Signage – General</u> Loss of street and directional signs because of cyclonic winds.	Pick up/reinstatement of signs that have been damaged or displaced is to be completed.	Audit to be carried out on replacement signs and signs reordered and installed.	Potential safety concerns may arise where missing or damaged signage temporarily affects wayfinding and traffic guidance. These risks are being managed through progressive pick-up and reinstatement, with priority given to regulatory and safety-critical signs. A signage audit is being undertaken to confirm losses, support re-ordering, and ensure full and compliant reinstatement	<input type="checkbox"/>
Known	Shire of Carnarvon	<u>Shire Parks & Gardens – Facilities/Structures</u> <ul style="list-style-type: none"> Airport Nursery Structure – significant damage to nursery structure because of cyclonic winds rendering unrepairable. Festival Grounds/Premier Oval and Baston Pavilion – Power Boards Significant damage to light control boxes on both the Premier Oval and Baston Oval causing disruption to usage of facilities by the community 	<ul style="list-style-type: none"> Structure removed to make safe Control boxes made safe and electricity connection reinstated by electrical contractors immediately.	Investigation on construction of new nursery structure at initial site or relocate	No major contention identified. Immediate make-safe works were completed, services reinstated promptly, and future replacement options for the nursery structure are being investigated with supporting evidence	<input type="checkbox"/>
Known	Shire of Carnarvon	<u>Shire Parks & Gardens – Vegetation</u> <ul style="list-style-type: none"> Destruction/damage to trees because of cyclonic winds located in parks and central business di 	<ul style="list-style-type: none"> Clean up of broken branches and debris littering streets and footpaths commenced immediately for public safety. Reinstated/removed/replaced damaged trees that have been displaced because of cyclonic winds. 	Local contractors and Shire.	Clean up continues in parks and gardens with Shire also implementing verge pick up service for residents who have suffered vegetation damage on their properties. Clear communication has been provided to support community needs.	<input type="checkbox"/>
Known	Shire of Carnarvon	<u>Shire Owned Structures –</u> 10 Foss Crescent Significant damage to dividing fencing requiring complete replacement. Visitor Centre – Robinson Street	Damaged fencing removed to make safe	Fencing to be replaced	Minor community and operational impacts were managed through immediate make-safe actions, prompt reinstatement of critical assets, and planned replacement works supported by photographic evidence	<input type="checkbox"/>

		<p>Minor damage to roof skylight/roof lighting in office and displacement of window and surrounding frame. Office closed to remediate window and frame impacting access to the centre by employees and visitors.</p> <p>Airport Terminal – Facia Signage – Airside Significant damage to Arrivals electrical signage on airside front facia.</p> <p>Camel Lane Theatre – Roof Electricals Minor damage to electrical covers on roof as a result of cyclonic winds including displacement of starlink dish.</p>	<p>Damage to window and frame reinstated within timely manner enabling Visitor Centre to be reopened to the public.</p> <p>Signage removed and electricals made safe.</p> <p>Electricals repaired and made safe.</p>	<p>Replacement signage to be procured for the terminal building.</p>	<p>No significant contentious issues have been identified at this stage</p> <p>No significant contentious issues have been identified at this stage</p>	
Known	Shire of Carnarvon	<p>Coral Bay Waste Facility</p> <p>Waste facility was already operating under constrained conditions prior to the event, including ageing infrastructure and limited capacity.</p> <p>STC Narelle has resulted in a significant increase in waste volumes entering the facility, including storm debris, damaged materials and general clean-up waste.</p> <p>Increased waste volumes are placing additional pressure on an already compromised waste management system, with potential short to medium term implications for site capacity, environmental management and operational sustainability.</p> <p>Significant damage to perimeter fencing as a result of cyclonic winds, with sections of fencing collapsed or rendered unserviceable, reducing site security and increasing risk of uncontrolled access and wind blown litter.</p> <p>Damage to ancillary structures, including storage sheds used for oils and hazardous materials, impacting safe storage and environmental controls.</p> <p>Potential environmental risks associated with increased waste volumes and compromised containment infrastructure, particularly in relation to wind dispersal, contamination and site management.</p> <p>Coral Bay has also experienced an increase in visitation following impacts to surrounding regions, contributing to higher than normal waste generation and placing additional demand on the facility.</p>	<p>Immediate clean-up and waste management activities commenced following the event, including increased acceptance of storm related debris.</p> <p>Temporary measures implemented to manage increased waste volumes and maintain operational continuity of the facility.</p> <p>Damaged fencing has been assessed, with priority works identified to reinstate site security.</p> <p>Make safe actions undertaken in relation to damaged storage structures to mitigate environmental safety risks.</p> <p>Ongoing monitoring of waste volumes and site conditions being undertaken.</p> <p>Waste volumes are being influenced by both event-related debris and increased visitation, requiring ongoing operational adjustments.</p>	<p>Repair and reinstatement of perimeter fencing to restore site security and operational control.</p> <p>Assessment and remediation or replacement of damaged storage infrastructure for oils and hazardous materials.</p> <p>Further assessment of site capacity and long term infrastructure requirements to ensure resilience to future events.</p> <p>Progression of insurance (and potentially DRFA/EPAR eligibility) assessment.</p> <p>Continued coordination with contractors currently engaged at the site to support timely recovery.</p>	<p>Pre-existing conditions of the waste facility may create challenges in distinguishing between event related damage and underlying infrastructure limitations.</p> <p>Increased community and stakeholder scrutiny regarding waste management practices and site condition, particularly given visible impacts post event.</p> <p>Risk of environmental concern if waste volumes and containment measures are not effectively managed during the recovery period.</p>	<input type="checkbox"/>
Known	Shire of Carnarvon	<p>Significant volumes of debris generated across Coral Bay as a result of cyclonic winds associated with STC Narelle, including fallen trees, wind-blown waste, and material dispersed across public areas, roads and coastal zones</p> <p>Accumulation of debris created immediate risks to public safety, access and amenity, including</p>	<p>Immediate debris clean-up works were undertaken between 4-6 April 2026 to restore access and make safe public areas.</p> <p>Local contractor engaged to undertake urgent response work due to isolation of the town and inability to mobilise alternative resources</p>	<p>Ongoing clean-up of residual debris across public areas and coastal zones</p> <p>Monitoring of waste volumes and continued management through Coral Bay Waste Facility</p>	<p>Urgent nature of works required immediate contractor engagement due to public safety risks and isolation of Coral Bay.</p> <p>Works are considered necessary and reasonable under emergency response conditions, with supporting</p>	<input type="checkbox"/>

		obstruction of roads and increased hazard within public spaces Waste facility experienced additional pressure due to direct deposit of collected debris and wind-blown material	Works included removal of fallen trees, debris clearing and continuous operation at the landfill site to receive and manage incoming materials Volunteer support (approximately 30 persons) assisted with wind blown rubbish collection at the landfill site	Assessment of any remaining hazards or debris requiring removal Progression of DRFAWA claim for eligible response and clean-up costs	documentation and photographic evidence retained. Community response has been positive, particularly noting volunteer involvement in clean-up activities.	
Known	Asset Owners	Multiple reports of damage to residential and commercial properties across Coral Bay as a result of cyclonic winds associated with STC Narelle. Damage includes roof impacts, broken windows, water ingress and damage to external structures such as sheds and fencing. Impacts have been identified across both permanent residences and short-term accommodation facilities. Some properties remain habitable with minor damage, while others have sustained more significant impacts requiring repair and remediation	The Shire of Carnarvon will support private property owners where possible and alongside relevant agencies. Initial impacts identified through community reporting and localised inspections. Property owners have commenced clean-up and initial make-safe activities where possible. Shire is facilitating information sharing and coordinating with relevant agencies to support recovery.	Ongoing assessment and repair of impacted properties by owners and insurers. Engagement with State and Commonwealth support mechanisms where eligible. Continued monitoring of emerging impacts.	Community concerns regarding insurance coverage, claim processes and potential delays. Variation in extent of damage and recovery capacity across the community.	<input type="checkbox"/>
Known	Shire of Murchison	Structures damaged and trees down in Murchison Settlement Structures at Murgoo Station	Impact mainly to fencing and some structures with trees removed to make safe. Shire staff assisted Murgoo Station	Finalise repairs to structures in Murchison Settlement		<input type="checkbox"/>
Known	Shire of Yalgoo	Eight structures damaged, including: <ul style="list-style-type: none"> • WA Police and Education Housing • Yalgoo Primary School • Shire Parks and houses Pastoral properties	Impact mainly to fencing and outbuildings such as sheds, which have been made safe where they could impact the public.			<input type="checkbox"/>
Known	Shire of Yalgoo	Approximately 300km of road network damaged.	Culvert on sealed road repaired and travel resumed. Unsealed sections closed and undergoing repairs from contractors and staff. Signage, trees, drains and road surface.	Work with businesses and landholders impacted by road closures.	Unwilling and unable to pursue through DRFAWA due to previous as yet unpaid claims.	<input type="checkbox"/>
Known	Shire of Upper Gascoyne	Significant damage to an extensive proportion of the Shire's road network, affecting vehicle access across the region, including for tourism and pastoral stations.	Roads are being assessed and opened as safe to do so.	Continued assessment and remediation planning required.		<input type="checkbox"/>

6. Contributing Agencies

Details of stakeholders who have contributed to or been consulted with in the compilation of this Impact Statement.

Organisation / agency	Name	Position	Phone	Email	Contact made?	Info rec'd?
Dept of Communities	Mark Schorer	A/Assistant Director Emergency Relief and Support	0429 108 226	Mark.Schorer@communities.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dept of Biodiversity, Conservation & Attractions	Allison Donovan	Regional Manager	08 9964 0601	Allison.Donovan@dbca.wa.gov.au	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Dept of Fire and Emergency Services	Mark Bowen	Superintendent Midwest Gascoyne	0427 002 696	Mark.Bowen@dfes.wa.gov.au	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Dept of Primary Industry & Regional Development	Shane Bryant	Manager Preparedness	0447 557 794	EmergencyManagement@dpird.wa.gov.au Shane.Bryant@dpird.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dept of Planning, Lands & Heritage	Dan Oswald	Regional Director – Midwest, Murchison, Gascoyne Region	0436 530 342	Daniel.Oswald@dplh.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dept of Water and Environmental Regulation	Dee Gleeson	A/ Regional Director Midwest Gascoyne	9166 4124	Deirdre.Gleeson@dwer.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dept of Education	Jenna Denton	Coordinator Regional Services	0476 896 539	jenna.denton@education.wa.edu.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dept of Health	Kathryn Hart	Senior Policy Officer	0436 620 218	shicc@health.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Horizon Power	Heath Grebert	Senior Regional Manager	0448 791 916	Heath.Grebert@horizonpower.com.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dept of Housing and Works	Phil Crabbe	A/Director Maintenance	0400 073 872	Phil.crabbe@dohw.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Shire of Dandaragan	Bodie Buckby	A/Community Emergency Services Coordinator	0428 114 221	CESC@Dandaragan.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Shire of Carnarvon	Jamie Bone	Local Recovery Coordinator	0427 410 046	jamie.bone@carnarvon.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Shire of Murchison	Bill Boehm	Chief Executive Officer	0428 637 998	ceo@murchison.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Shire of Shark Bay	Dale Chapman	Chief Executive Officer	0498 554 313	ceo@sharkbay.wa.gov.au	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Shire of Upper Gascoyne	John McCleary JP	Chief Executive Officer	0417 107 446	ceo@uppergascoyne.wa.gov.au	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Shire of Yalgoo	Ian Holland	Chief Executive Officer	0417 484 840	ceo@yalgoo.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dept of Local Government, Industry Regulation and Safety	Paul Larney	Senior Inspector	0419 041 480	Paul.larney@lgirs@wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Main Roads WA	Steve Ingram	Network Operations Coordinator Midwest Gascoyne Region	9956 1273	steve.ingram@mainroads.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
NBN Co.	Jennifer Thomas	-	-	Jenniferthomas1@nbnco.com.au	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Midwest Ports	Heathcliff Pimento	Harbour Master	0448 871 085	heathcliff.pimento@midwestports.com.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Telstra	Calvin Mathias	WA Emergency Services Liaison Officer	0477 703 167	Calvin.mathias@team.telstra.com	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dept of Transport and Major Infrastructure	Michele Oswald	Planning Officer - Maritime	0427 303 724	Michele.Oswald@transport.wa.gov.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Organisation / agency	Name	Position	Phone	Email	Contact made?	Info rec'd?
WA Police Force	Paul Tolan Michael Noonan	-	-	Paul.Tolan@police.wa.gov.au Michael.Noonan@police.wa.gov.au	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Water Corporation	Matt Bunter	-	0459 851 197	Matt.Bunter@watercorporation.com.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
WA Primary Health Alliance	Phoebe Crofts	Project Officer – Primary Care	9212 9523	Phoebe.Crofts@wapha.org.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Gascoyne Pilbara Rangelands Initiative	Krystie Bremer	Executive Officer	0417 183 705	eo@gpri.org.au	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

7. Approval and Endorsement

Hazard Management Agency or Controlling Agency	
<input checked="" type="checkbox"/> Impact Statement approved .	
Name:	Mark Bowen
Position:	Superintendent Midwest Gascoyne
Agency:	Department of Fire and Emergency Services
Date:	13 May 2026

Local Government	
<input checked="" type="checkbox"/> Impact Statement approved .	
Name:	Amanda Dexter
Position:	Chief Executive Officer
Local Government:	Shire of Carnarvon
Date:	02 June 2026
LG contact for this document:	<input type="checkbox"/> as above
Name: Jamie Bone	Phone: 0427 410 046 Email: Jamie.bone@carnarvon.wa.gov.au

State Recovery Coordinator / Deputy State Recovery Coordinator	
<input checked="" type="checkbox"/> Impact Statement endorsed by State Recovery Coordinator or delegate.	
Name:	Kate Vivian
Position:	State Recovery Coordinator
Agency:	Department of Fire and Emergency Services
Date:	4 May 2026

Impact Statement **provided to** the following local governments.

Representative	Position	Local Government
Brent Bailey	Chief Executive Officer	Shire of Dandaragan
Bill Boehm	Chief Executive Officer	Shire of Murchison
Dale Chapman	Chief Executive Officer	Shire of Shark Bay
John McCleary JP	Chief Executive Officer	Shire of Upper Gascoyne
Ian Holland	Chief Executive Officer	Shire of Yalgoo

14.2 Salaries and Allowances Determination – Deduction of IT Devices

Applicant:	Shire of Yalgoo
Date:	15/6/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council consider salaries and allowances advice for IT Devices.

COMMENT

In April the Salaries and Allowances Tribunal amended wording of the ICT allowance, clarifying that where ICT equipment is supplied to elected council members by the local government, the allowance is to be reduced by the cost of the supplied ICT equipment.

At the Ordinary April meeting Council resolved to: increase sitting fees in 2026/27 to \$280 per meeting and a reduction in value of the ICT allowance by the value of a provided device.

The following table is provided showing devices held by Council with their value determined by the following criteria:

Deduction amount

If the device is less than 12 month old

1 year to 4 years

Older than 4 years

Purchase Price

Written down or depreciated (online)

The \$250 amount in Shire Policy

Councillors Name	Device	Purchase Date	Purchase Amount (ex GST)	Deduction Amount
Cr Valenzuela	Apple Ipad	2018	\$796	\$250
Cr Hodder	Apple Ipad (9 gen)	2022	\$729	\$250
Cr Jones	Samsung Galaxy Tab	2026	\$529	\$529
Cr Nichols	Apple Ipad	2018	\$796	\$250
Cr Payne	N/A			
Cr Kroon	N/A			

Cr Nichols Device is from a previous Councillor. Please see existing Shire police 1.12 Councillors IT Equipment Condition of Use and Purchase.

A new claim form has also been developed which will be included in the Agenda for the 2026/27 Financial year.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council agree to the disposal of these devices to respective Councillors through a deduction from their communications allowance.

14.3 Response to Significant Audit Findings – Report to Minister 7.12A(4)

Applicant:	Shire of Yalgoo
Date:	16/06/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Report on Audit Findings

SUMMARY

That Council endorse a report to the Minister for Local Government addressing matters identified as significant by the auditor in the audit report for the 24/25 Audit recently received.

COMMENT

It is the responsibility of the local government to present a report on significant findings to the Minister for Local Government via the Department of Local Government.

A report is provided for Councils consideration.

STATUTORY ENVIRONMENT

Local Government Act 1995

7.12A. Duties of local government with respect to audits

(1) A local government is to do everything in its power to — (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and (b) ensure that audits are conducted successfully and expeditiously.

(2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

(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 government's official website.

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council:

1. Endorses the Report to the Minister for Significant Audit Findings in 2024/2025; and
2. Agrees to present the report to the Minister for Local Government; and
3. Agrees to publish the report on the Shires Website.



Our reference:

Your reference:

15 June 2026

Dear Hon Hannah Beazley Minister for Local Government

Re: Report on Significant Audit Findings

During the Shires exit interview with the Office of the Auditor General, Assistant Auditor General Grant Robinson described how far the Shire had come in achieving our current levels of compliance.

The organisation still believes that this level of oversight is not required for an organisation of this size and regulatory burden is too high in terms of budget and community expectation. In order to meet or attempt to meet best practice for stakeholders outside the district significant resources have been expended. These are resources that could have contributed to community amenity or road safety.

2025 Audit Report – Matters considered as significant (5)

Bank reconciliation	We acknowledge that from May 2025 onwards, bank reconciliations were reviewed and evidence of review was retained.	No further issues from June 2025
General journal exceptions	As noted above we acknowledge that from May 2025 onwards, this appears to have been implemented.	No further issues from June 2025
Information technology framework	A suitable IT agreement was in place. A new agreement meeting the Shires requirements was put to market in 2025.	Contracts and support from LGIS exist to meet the needs of the Shire, however contractors have been approached to further develop policies, plans and registers.
Masterfile accuracy and validity	This was previously carried out ad hoc due to a small number of new creditors.	No further issues from June 2025



Credit Card Procedures	Recommendation that the Shire President review and sign credit card statements of the CEO.	Completed from June 2025
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While each of these significant findings present a risk none have been identified as impacting on service delivery and none have had financial implications for the local government, other than the burdensome administrative resourcing required to meet these improvements.

Yours sincerely

Ian Holland
Chief Executive Officer
Shire of Yalgoo

Report endorsed by Council at the Ordinary Meeting held on the **XX XXXX 2026**

14.4 Heavy Vehicle Network Application

Applicant:	Shire of Yalgoo
Date:	15/6/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	MWLNG Access route assessment form MWLNG Access supporting information

SUMMARY

That Council review a Heavy Vehicle Access Request for Morawa-Yalgoo Road.

COMMENT

The Shire has received a MRWA Heavy Vehicle Network Request. The Shire recently reached out to heavy vehicle operators reminding them of the applicable heavy vehicle requirements and asking them to drive with consideration over stock grids.

Following this the attached application was received for longer vehicles accessing the Northern end of Morawa-Yalgoo Road to Deflector Minesite. Administration believes this will create difficulties in monitoring larger vehicles using the road as a through route. No support is received from MRWA Heavy Vehicle Services in monitoring compliance.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council does not support this increase of Heavy Vehicle Network on the Morawa Yalgoo Road.



Application to Add or Amend a Road on a Restricted Access Vehicle Network

This form is to be completed when applying to have road(s) assessed to be added to a RAV Network. All route assessment applications will be assessed in accordance with the *RAV Access Approval & Review Policy* and associated documents, available on the Access Requirements in WA page on our website.

Applicant Details

Operator Name: **Mid West LNG Pty Ltd**

Contact Name: **Adam Phillips**

Contact Number: **0407 706 372**

Email: **aphillips@cefa.com.au**

RAV Category to be Assessed

Tandem Drive RAV Categories

Tri Drive Categories **Tri Drive 4 (36.5m)**

Tandem Drive PBS Categories

Tri Drive PBS Categories

Oversize Divisible Products, Prime Mover Categories

Oversize Divisible Products, Truck Categories

Accredited Containerised Freight Categories

Road Trains with Long Trailers

Oversize Road Train & B-Double Categories

Platform Trailer Relocation

Class 1 RAV - 8 Tyres Per Axle Low Loader Overmass

Bean Platform Trailer Relocation

PBS Specific Access (e.g. Level 2B, 31.5m A-Double)

MRWA / VA #

Concessional Mass Level to be Assessed

Requested Mass Level **AMMS Level 3**

Note: Level 1 concessional mass is applied to the equivalent base Tandem Drive, Tri Drive or PBS Network(s) listed in the above section.

Concessional Mass Levels

	Tandem Axle Group	Tri Axle Group	Quad Axle Group (PBS)
Level 1	17.0t	21.5t	24.0t
Level 2	17.0t	22.5t	27.0t
Level 3	17.5t	23.5t	28.5t

Transport Task Details

Estimated Annual Tonnage (t): **10,000**

Estimated Loaded Movements: **6** per week

Brief explanation of transport task: **Hauling LNG in double roadtrain combination from the Mid West LNG plant to the Deflector mine site.**

List all roads for the intended route (for campaign haulage tasks only): Include start and end location and attach a map.

Great Northern Hwy, Geraldton Mount Magnet rd, Morawa-Yalgoo rd.

Roads to be Assessed

List required road(s) that are not currently approved for the required level of RAV Access:

Morawa-Yalgoo rd.

Email completed form to: hvsrouteassessments@mainroads.wa.gov.au

Heavy Vehicle Services Main Roads WA

PO Box 374 | WELSHPOOL DC | WA 6986 | Telephone: 138 486

www.mainroads.wa.gov.au

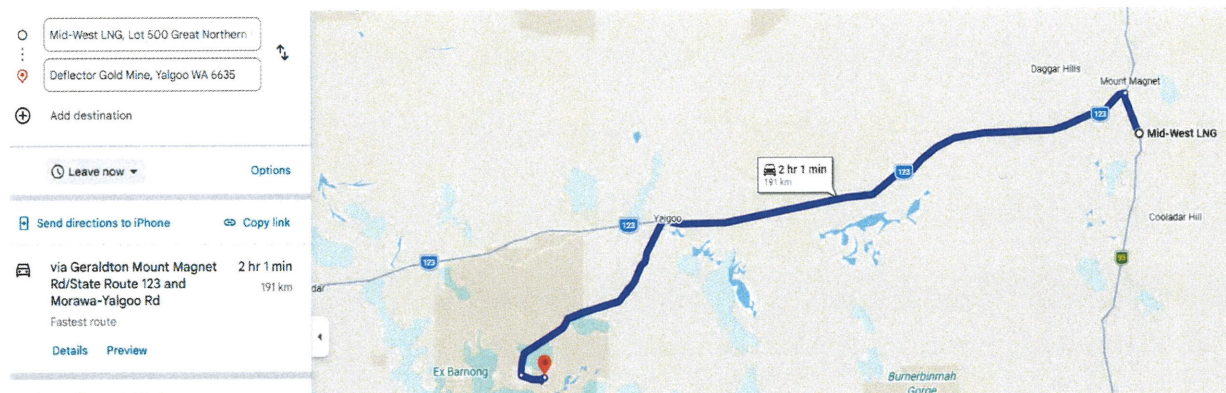
26th May 2026

Adam Phillips


Application to add a road to RAV network – supporting information

Mid-West LNG request approval to add the Morawa-Yalgoo rd to RAV network TD4.3 between Yalgoo and Barnong rd. Currently Mid-West LNG utilise double roadtrains with a tandem drive prime mover operating under the maximum RAV network N7.3 on the Morawa-Yalgoo rd when travelling South West from Yalgoo. Mid-West LNG would like the ability to utilise tri-drive prime movers on this route, to increase flexibility within our haulage fleet. I have provided some supporting information below. If you have any questions or require any additional information, please contact me.


Figure 1 - Route Map




Current roadtrain configuration used on this route:

Cat.	Vehicle Description	Length	AMMS Level	Max. Gross Mass	Max. Modified Mass	Approved Network
6A	A-Double (Prime Mover, Semi Trailer & Dog Trailer) 	>27.5 m ≤36.5 m	Level 1	93.5 t	5 t	N6.1
			Level 2	96.5 t	8 t	N6.2
			Level 3	100 t	12 t	N6.3

Maximum roadtrain configuration that could be used on this route:

Cat.	Vehicle Description	Length	AMMS Level	Max. Gross Mass	Max. Modified Mass	Approved Network
7A	AB-Triple (Prime Mover, Semi Trailer & B-double) 	>27.5 m ≤36.5 m	Level 1	115 t	7 t	N7.1
			Level 2	119 t	11 t	N7.2
			Level 3	123.5 t	15 t	N7.3

Proposed roadtrain configuration to be used on this route:

Cat.	Vehicle Description	Length	AMMS Level	Max. Gross Mass	Max. Modified Mass	Approved Network
4C	A-Double (Prime Mover, Semi Trailer & Dog Trailer) 	>27.5 m ≤36.5 m	Level 1	98 t	6 t	TD4.1
			Level 2	102 t	10 t	TD4.2
			Level 3	106 t	14 t	TD4.3

Summary Table of proposed network change

Status	Combination	RAV Network	Number of axle Groups	Maximum Gross Mass	Operating Gross Mass
Current Operating Combination	Double roadtrain with 8x4 prime mover	N 4.3	5	100T	90T
Current Maximum Operating Combination	A-B triple with 8x4 prime mover	N 7.3	6	123.5T	
Proposed Combination	Double roadtrain with 8x6 prime mover	TD4.3	5	106T	94T

Warm Regards



Adam Phillips
 Logistics Specialist
 0407 706 372

14.5 APA Pipeline Application

Applicant:	Shire of Yalgoo
Date:	15/6/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Thundelarra Warriedar Road Proposal

SUMMARY

That Council receive a proposal from APA for the placement of a gas pipeline in a Shire Road reserve.

COMMENT

Council are encouraged to examine the attached proposal and engage with a representative of APA who propose to place a gas pipeline through a Shire road reserve.

Provided there is in principle support Administration will examine further legal and Act requirements in conjunction with the proponent.

The proposed road reserve is historical and not currently used as a maintained thoroughfare. It was historically cleared and therefore presents less of an environmental clearing footprint than a route around the State Park.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council provides in principle support to the placement of a gas pipeline in the as described road reserve.



A large, stylized graphic element on the right side of the slide. It consists of a red background with a white dotted pattern forming a shape that resembles a stylized 'V' or a large arrow pointing downwards. The dots are arranged in a grid pattern that tapers towards the top and bottom points of the shape.

Shire of Yalgoo: Mt Gibson Pipeline – Warriedar Copper Mine Road Proposal

30 June 2026

Introductions



APA – Who are we?

We are a leading Australian energy infrastructure business

Power Generation



Renewable energy

342 MW Wind
311 MW Solar 74 MW BESS



Gas fired power stations

900 MW

Electricity Transmission



>800 km high voltage electricity transmission



290 km deep-sea cable

Gas infrastructure



>15,000 km transmission pipelines



12,000 tonnes LNG
18 PJ gas storage



>29,500 km gas mains and pipelines
>1.5 million gas customers

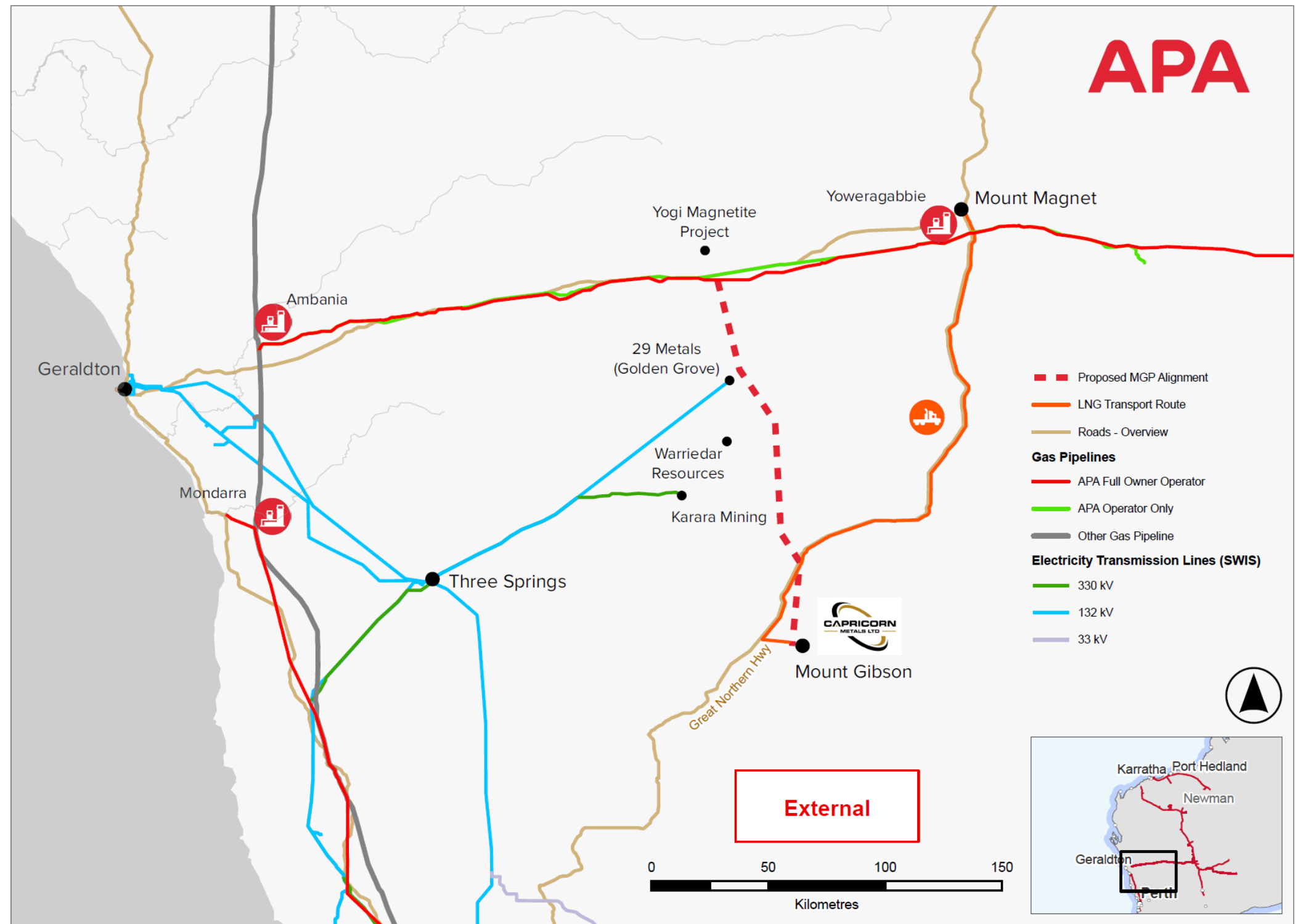


Mt Gibson Gas Pipeline Project

Capricorn Metals Limited (Capricorn) is in the early stages of developing the proposed **Mount Gibson gold mine**, located approximately 150 kilometres south of Yalgoo in the Mid-West Region of Western Australia. As part of this development, Capricorn is assessing the most suitable energy solution for Mt Gibson, with a current focus on a reliable gas-based option to support gas-fired power generation and potentially meet certain gold processing requirements.

APA Operations Limited (APA) have been engaged under an **Early Works Agreement (EWA)** with Capricorn to design a gas pipeline for the supply of natural gas to the Mt Gibson mine site from the existing APA Northern Goldfields Interconnect Gas Pipeline (NGI).

If the Mt Gibson Gas Pipeline project is confirmed to proceed, the new pipeline infrastructure will be licenced under the **Petroleum Pipelines Act 1969 (WA)**, with APA obtaining all other relevant statutory approvals.



Initial Pipeline Route

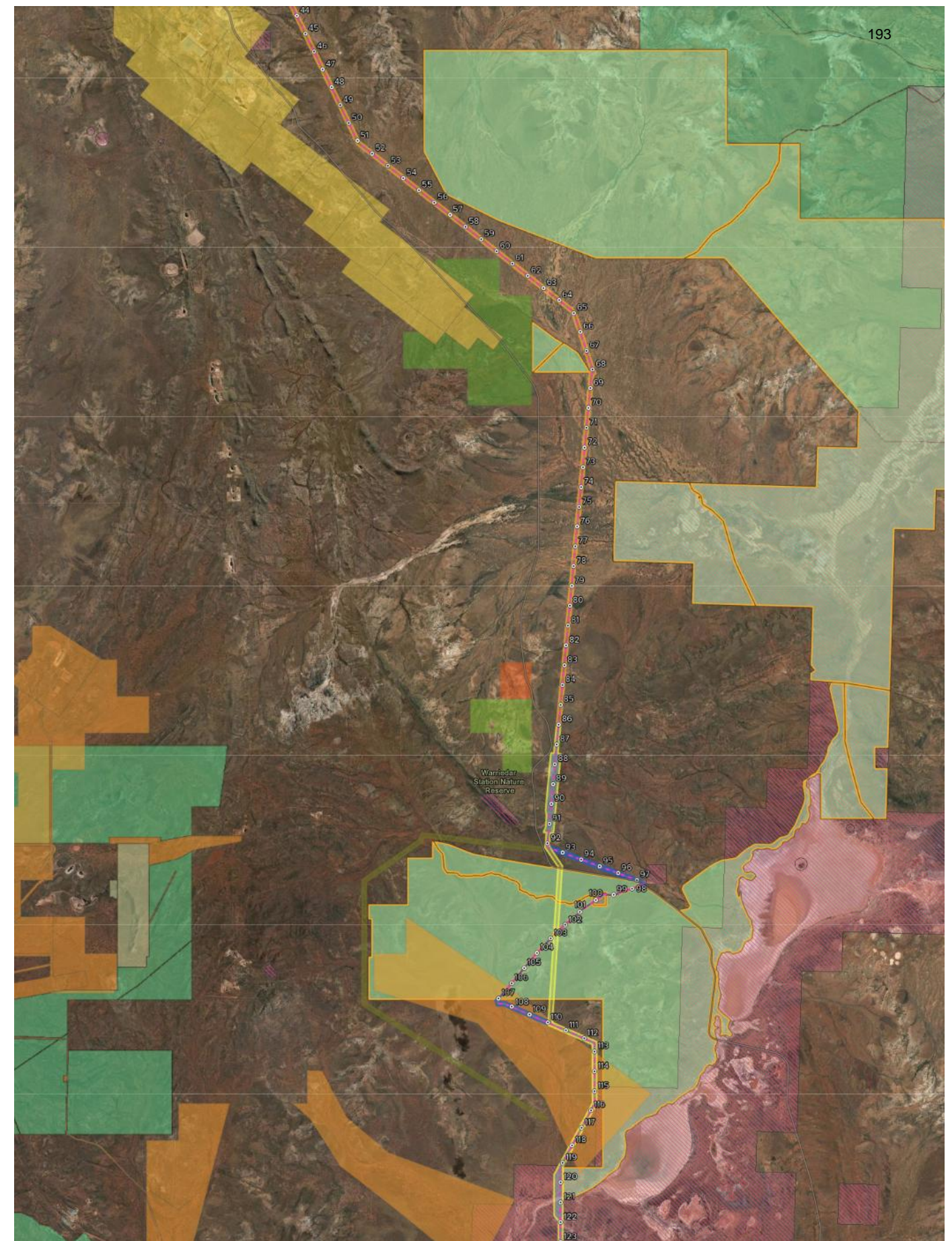
APA has undertaken studies to select a pipeline route that, as far as practicable, avoids:

- Topographic features such as ridges, and watercourses that pose construction or reinstatement challenges.
- Disruption to third-party infrastructure and services, including roads, pipelines, and cables.
- Disturbance to environmentally or socially significant areas, such as Aboriginal heritage sites, priority flora and fauna, Priority Ecological Communities and Threatened Ecological Communities.

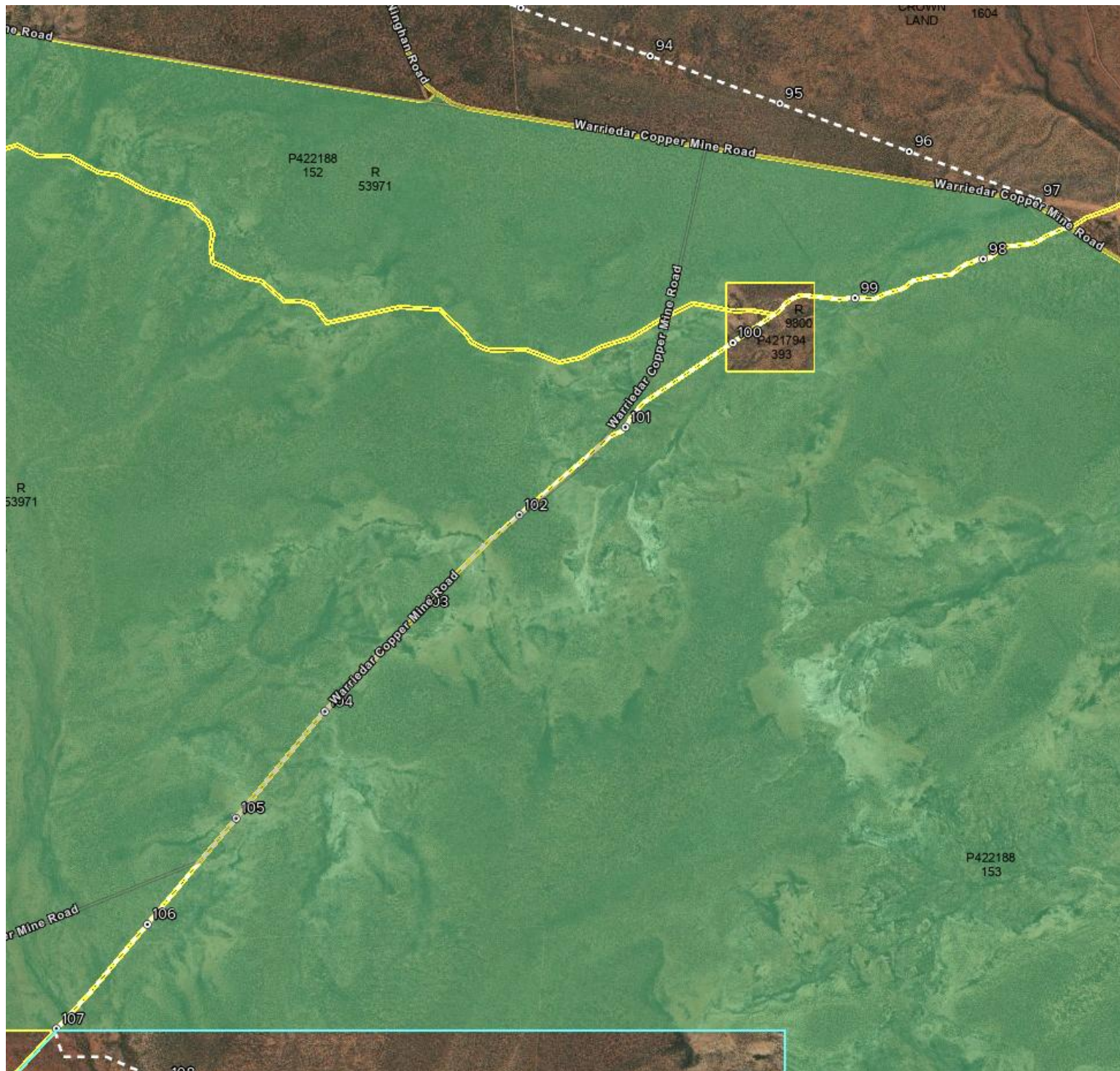
APA was unable to identify an alignment option that avoided the **Thundelarra Reserve** without effecting areas of significant environmental values.

An initial alignment for the Mt Gibson gas pipeline was submitted to the **Department of Conservation, Biodiversity and Attractions (DBCA)**, which traversed the **Thundelarra Reserve**. In response to concerns raised by DBCA, APA undertook further additional investigations to develop an alternative alignment.

➤ Warriedar Copper Mine Road



Thundelarra Reserve



Relative Factors / Constraints	Warriedar Copper Mine Road
Tenure	Local Government (Unconstructed) Paper Road
Crossings	Yalgoo-Ninghan Road
Pipeline Length (km)	9.7
Pipeline width (construction corridor)	20m
Clearing (ha)	19.4
Vegetation	Undisturbed / Overgrown (Previously Disturbed)

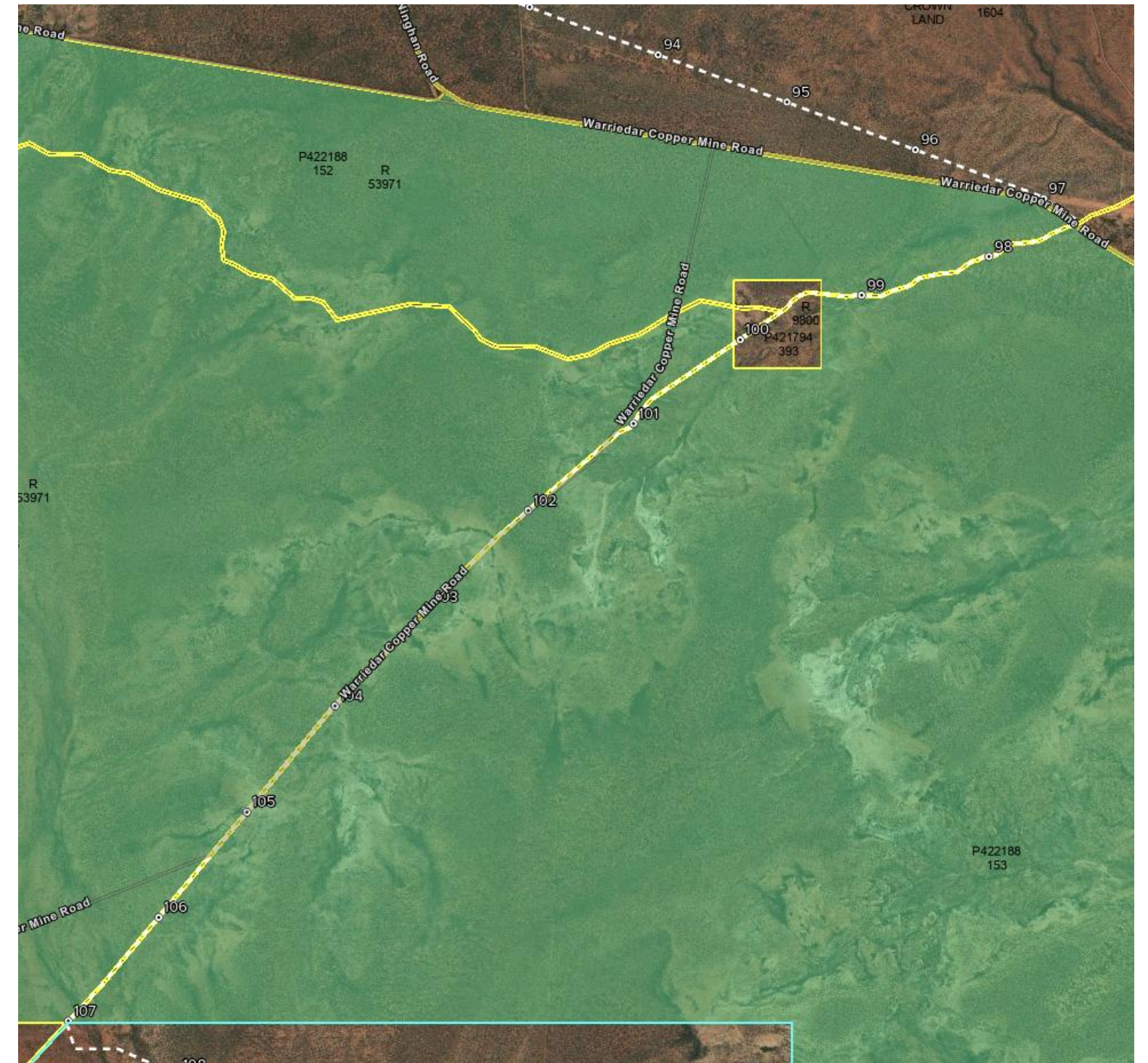
Thundelarra Reserve

Key considerations:

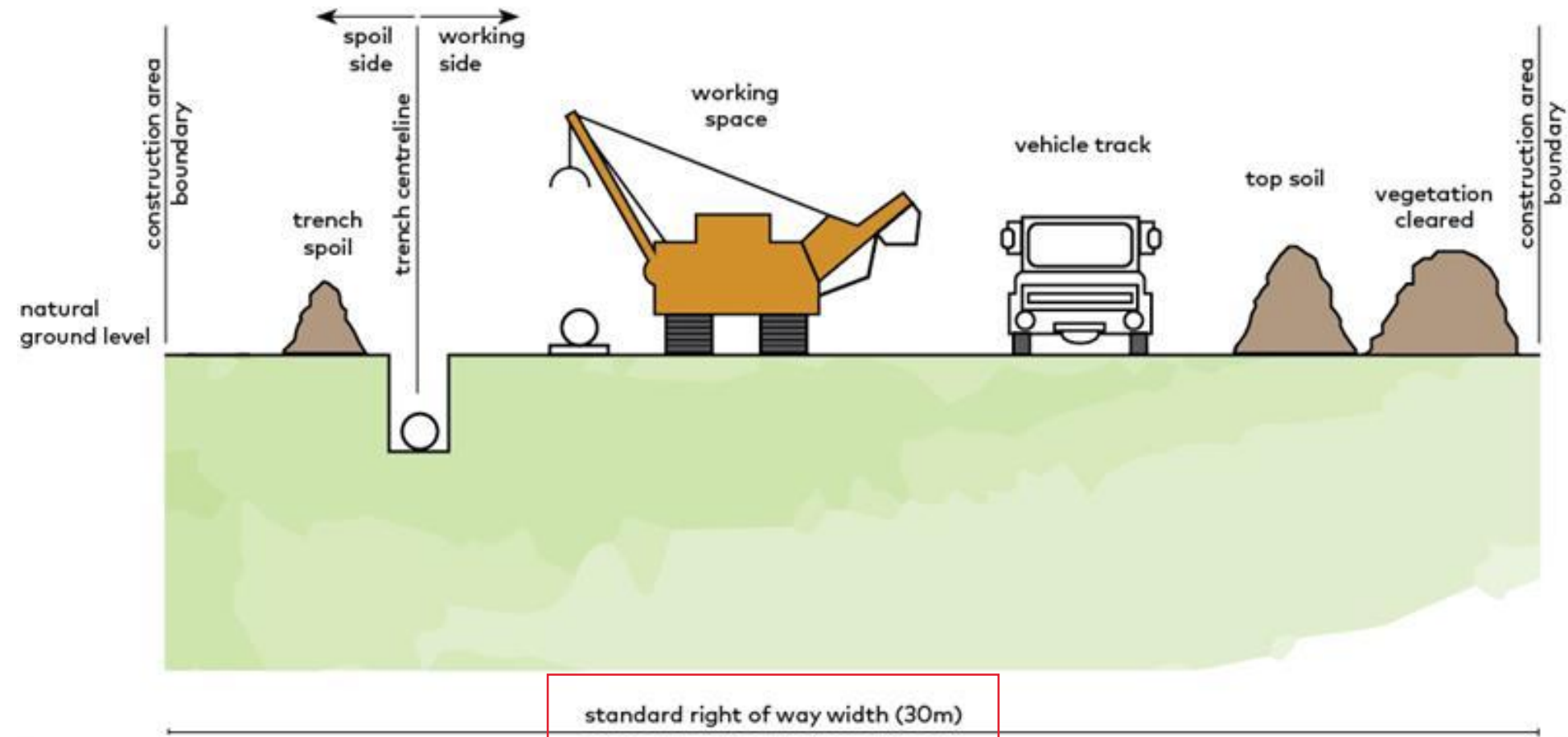
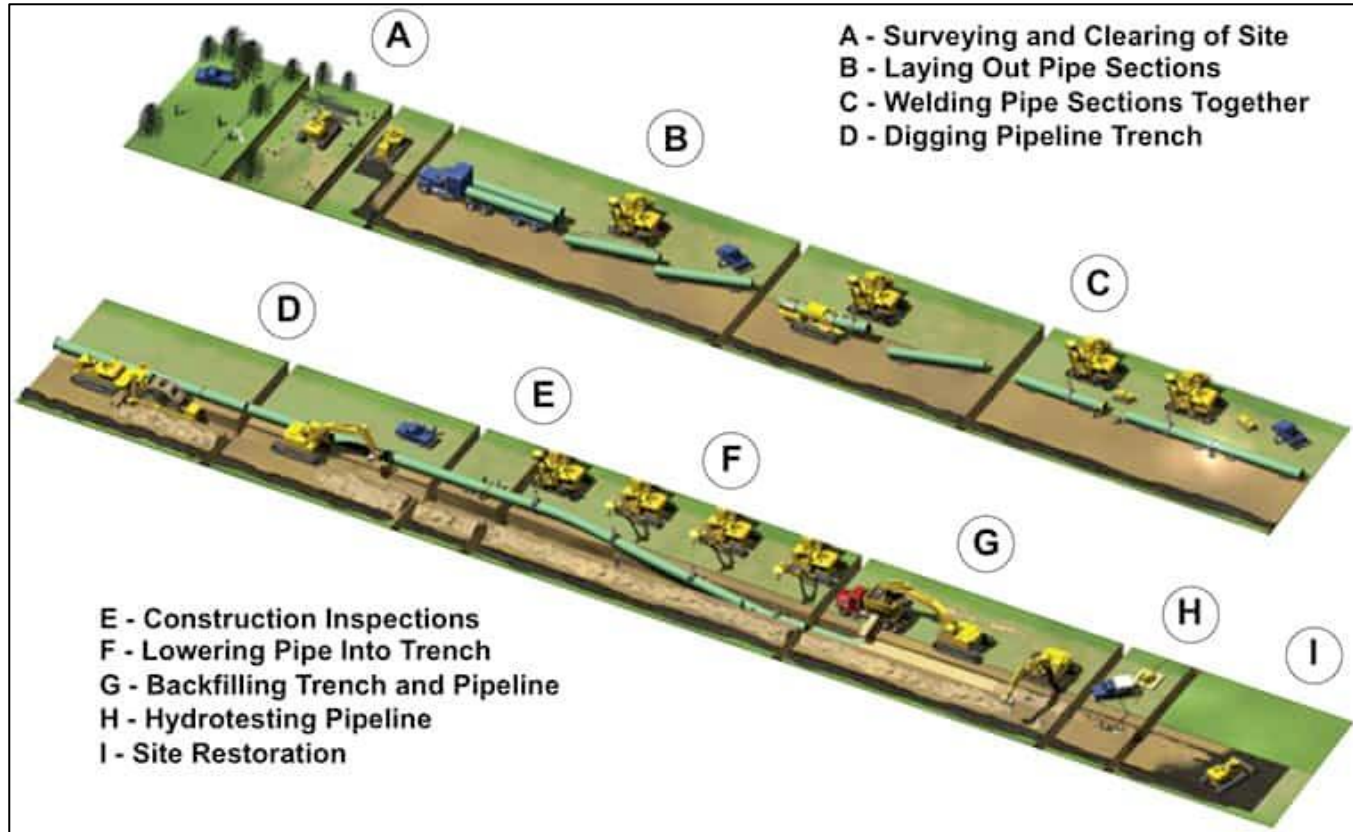
- Approval required for ‘Private works on, over, or under public places’, under Uniform Local Provisions, Local Government Act
 - Relevant clauses 4 & 8:

- | | |
|---|--|
| <p>(4) Permission granted by the local government under this regulation —</p> <ul style="list-style-type: none"> (a) must be in writing; and (b) must specify the period for which it is granted; and (c) must specify each condition imposed under subregulation (5); and (d) may be renewed from time to time; and (e) may be cancelled by giving written notice to the person to whom the permission was granted. | <p>(8) A person who constructs anything in accordance with permission granted under this regulation must —</p> <ul style="list-style-type: none"> (a) maintain it; and (b) obtain from an insurance company approved by the local government an insurance policy, in the joint names of the local government and the person, indemnifying the local government against any claim for damages which may arise in, or out of, its construction, maintenance or use. <p>Penalty: a fine of \$5 000.</p> |
|---|--|

- Demonstration of Insurance, provisional Bond/long term deposit to cover potential damage to public infrastructure
- For APA construction traffic, preference for ‘Voluntary Road Use Agreement’, to ensure maintenance of local roads
- Under-boring/HDD under Yalgoo-Ningham Road



Pipeline Construction Process & Construction Right of Way



Construction disturbance will be temporary, lasting approximately **6 months** (for the construction of the entire **~180 km gas pipeline** installation, including rehabilitation).

Reduced to 20m for Warriedar Copper Mine Road

Next Steps

- Centreline & Geotechnical Surveys
- Ecological assessments (flora/fauna) underway
- Heritage surveys scheduled, including ethnographic and archaeological components
- Capricorn Metals Limited to submit a Miscellaneous Licence (ML) under the *Mining Act 1978* with the Department of Mines, Petroleum and Exploration, Minerals Environment Branch for approval (*Note: Alignment broken into 3 MLs; north, south and Thundelarra*)



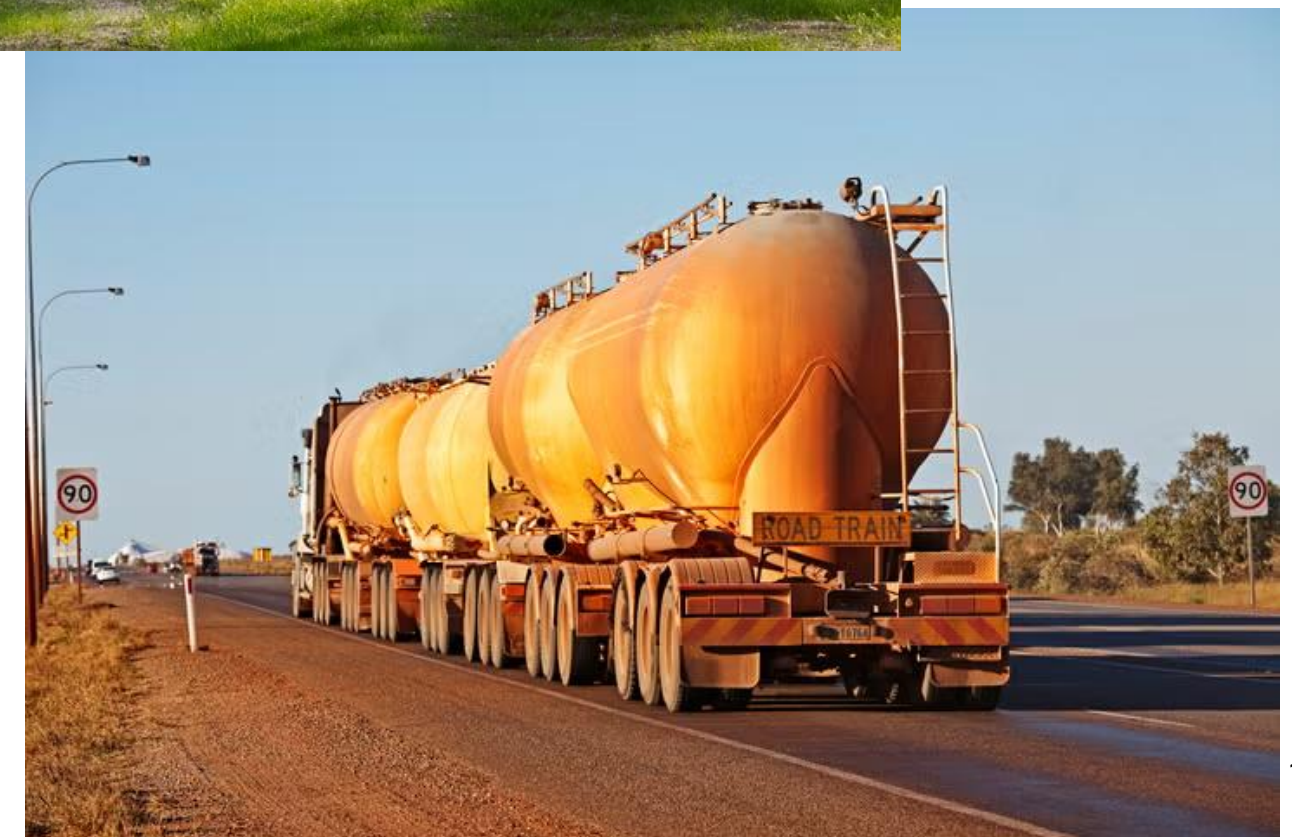
Above images taken of the NGI Project during construction and rehabilitation (to date)

Alternatives Power Options for Capricorn Metals Limited

Capricorn Metals Limited is proposing to truck LNG to the Mt Gibson Gold Mine as an alternative to constructing a gas pipeline. At full production, this option would require approximately 3–6 LNG truck movements per day.

Using trucked LNG to supply power for gold mining operations can create notable environmental and infrastructure impacts. These include increased greenhouse gas emissions associated with heavy vehicle transport, as well as accelerated wear and deterioration of regional road networks.

The transportation of LNG also poses environmental challenges, as it can increase emissions and contribute to the deterioration of road infrastructure. Relying on trucks to move LNG often results in higher fuel consumption and raises the risk of accidents, both of which can further exacerbate environmental impacts.





For further information:

Stephen Lloyd

Access and Approvals Lead

M: +61 423 454 620

E: Stephen.Lloyd@apa.com.au

Julie Morrissey

Manager Access and Approvals West

M: +61 423 454 620

E: Julie.Morrissey2@apa.com.au

www.apa.com.au

14.6 Review of Attendance at Events Policy and Councillor Sitting Fees

Applicant:	Shire of Yalgoo
Date:	15/6/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council review the Attendance at Events Policy following a recent notice of motion.

COMMENT

Notice of Motion

COUNCIL RESOLUTION – C2026-05-19

Moved: Cr Kieran Payne Seconded: Cr Raelene Kroon

That Council amend the Attendance at Events Policy 1.16 to include a requirement for Staff and Councillors to:

1. supply minutes of any meetings attended to Shire Administration; and
2. report verbally or in writing on key take aways or lessons learnt from any meetings, training or events attended for inclusion in the recordings or minutes of the next practical Council meeting.

CARRIED: 6/0

No changes are proposed to Attachment A being the prior authorized events table.

1.16 Attendance at Events and Meetings Policy

OBJECTIVES

- To introduce policy to address section 5.90A. of the Local Government Act 1995 Policy for attendance at events
- To provide elected members and staff with consistent guidelines to ensure transparency, relevance, and value for money for ratepayers.

POLICY STATEMENTS

- In developing the Attendance at Events Policy, council needs to actively consider the purpose of and benefits to the community from council members and CEOs attending events. The policy should not be used to intentionally circumvent conflict of interests which may arise from attending events hosted by a provider who will have a significant matter before council. The Attendance at Events policy is to enable council members to attend events as a representative of council without restricting their ability to participate in council meetings.
- This policy addresses attendance at any events, including concerts, conferences, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of council members and the Chief Executive Officer (CEO).

- Attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose an interest if the ticket is above \$300 and the donor has a matter before council. Any gift received that is less than \$300 (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest. Receipt of the gift will still be required under the gift register provisions.

LEGISLATION

5.90A. Policy for attendance at events

In this section — **event** includes the following —

- a) a concert
- b) a conference
- c) a function
- d) a sporting event,
- e) an occasion of a kind prescribed for the purposes of this definition.

A local government must prepare, and adopt* a policy that deals with matters relating to the attendance of council members and the CEO at events, including —

- a) the provision of tickets to events; and
- b) payments in respect of attendance; and
- c) approval of attendance by the local government and criteria for approval; and
- d) any prescribed matter.

**Absolute majority required.*

A local government may amend* the policy.

**Absolute majority required.*

When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section. The CEO must publish an up-to-date version of the policy on the local government's official website.

PROVISION OF TICKETS TO EVENTS

Invitation

- All invitations or offers of tickets for a council member or CEO to attend an event should be in writing and addressed to the Chief Executive Officer. Invitations made directly to an Elected Member are to be handed to the Chief Executive Officer for action to be taken in accordance with this Policy.
- Any other invitation or offer of tickets not addressed to an Elected Member or the Chief Executive Officer in general is not captured by this policy and must be disclosed in accordance with the gift and interest provisions in the Act.
- A list of events and attendees authorised by the local government in advance of the event is recorded in Attachment A.

APPROVAL OF ATTENDANCE

In deciding on attendance at an event, the Council will consider:

- who is providing the invitation or ticket to the event,
- the location of the event in relation to the local government (within the district or out of the district),
- the role of the council member or CEO when attending the event (participant, observer, presenter) and the value of their contribution,
- whether the event is sponsored by the local government,
- the benefit of local government representation at the event,
- the number of invitations / tickets received, and
- the cost to attend the event, including the cost of the ticket (or estimated value of the event per invitation) and any other expenses such as travel and accommodation.

Decisions to attend events in accordance with this policy will be made by simple majority or by the CEO in accordance with any authorisation provided in this policy.

The CEO is authorised to determine matters relating to staff attending conferences, seminars or training (in addition to those listed at Attachment A) that form part of the ongoing operational requirements of the Shire using the considerations as outlined in Training and Development Policy in the Employee Orientation and Induction manual.

PAYMENTS IN RESPECT OF ATTENDANCE

Where an invitation or ticket to an event is provided free of charge, the local government may contribute to appropriate expenses for attendance, such as travel and accommodation, for events outside the district if the council determine attendance to be of public value.

- 6.1 For any events where a member of the public is required to pay, unless previously approved and listed in Attachment A, the council will determine whether it is in the best interests of the local government for a council member or the CEO or another officer to attend on behalf of the council.
- 6.2 If the council determines that a council member or CEO should attend a paid event, the local government will pay the cost of attendance and reasonable expenses, such as travel and accommodation. Where the CEO considers expenses unreasonable they will be reported to Council and may have to be repaid.
- 6.3 Where partners of an authorised local government representative attend an event, any tickets for that person, if paid for by the local government, must be reimbursed by the representative unless expressly authorised by the council.
- 6.4 Councillors are required to provide, as soon as is practicable, any minutes received from external bodies and a verbal or written report is required at the next Council meeting for any meeting attended.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council adopts the as amended Attendance at Events and Meetings Policy.

14.7 Trial of 4 day work week

Applicant:	Shire of Yalgoo
Date:	15/6/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Nil

SUMMARY

That Council receive a report on the trial of a 4 day Administration work week.

COMMENT

The Administration Office has been trialing 38 ordinary hours of work spread across 4 days rather than 5 days. This has seen a number of positives and teething issues.

This provides more time for staff to conduct research, reconciliations and other financial tasks while the office is not forward facing. It also provides staff with the option for the occasional 3 day weekend similar to the outside crew.

Administration has found that more attention is required for scheduling. At busier times of the year or when illnesses like cold/flu pass through town we have been left with minimal staff on Mondays and Fridays.

Discussions are being held with staff to model rostered days off around payroll. During busier times of the year days off on Mondays and Fridays may need to be limited and switched with days that are midweek.

The Chief Executive Officer has not yet participated in this trial but may propose a similar situation in future discussions.

Council are encouraged to report on the responsiveness of staff and any community feedback. While it is not anticipated that open hours will change it does provide for earlier collection of the community bus or reporting of road hazards when staff are in attendance from 6:30am to 5pm.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That Council receive the report of a 4 day work trial.

14.8 Lease Contract Yalgoo Hotel

Applicant:	Shire of Yalgoo
Date:	29/6/2026
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	Nil
Attachments:	Public Notice Contract to be tabled at the meeting

SUMMARY

That Council consider a disposal by lease of the Yalgoo Hotel.

COMMENT

The attached local public notice was circulated and published on the 10th June 2026. Local Public advertising of the proposal is set to conclude at 9am on Friday the 3rd of July 2026. To date no submissions have been received. If any are received after publication they will be tabled at the meeting.

A contract will shortly be circulated detailing further the proposed disposal of the Yalgoo Hotel worked through with the proponent.

Future budget allocations will have to be made for the ongoing maintenance of the property. The proponent is also interested in similar accommodation being expanded onto nearby land.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council:

1. Accepts the proposed contract and delegates to the Chief Executive Officer any further minor changes (to be reported to Council); and
2. Agrees to enter into the proposed contract with the seal and signing carried out by the Chief Executive Officer and Shire President.



10 June 2026

PUBLIC NOTICE

In accordance with section 3.58(3) of the Local Government Act 1995, the Shire of Yalgoo advises of its intent to dispose of the following property and equipment by way of lease:

34, 36, 38 & 40 Gibbons Street, Yalgoo Western Australia more particularly described as Lots 61, 62, 63 & 64 on Deposited Plan 223238. Disposal of plant and equipment in place at the premises as valued below.

Certificate of Title 1780/563

Lessee: Yalgoo Hotel Pty Ltd

Lease Term: 5 years with a 5 year option

Market Rent Valuation: \$50,000 per annum (plus GST)

Insitu-Plant and Equipment Valuation: \$120,000 or \$12,000 per annum (plus GST)

Proposed Rent: \$20,000 per annum (plus GST)

Rent Review: CPI increase first term and review based on turnover for second term

Public submissions regarding the above may be made in writing to the Chief Executive Officer, via email ceo@yalgoo.wa.gov.au or post 37 Gibbons Street, Yalgoo WA 6635 and are to be received by no later than 9am Friday, 3rd July 2026.

Ian Holland
Chief Executive Officer



15 NOTICE OF MOTIONS**16 URGENT BUSINESS****17 MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC**

17.1 – Legal Update (DRFAWA)

18 NEXT MEETING

The next Ordinary Meeting of Council is due to be held in the Yalgoo Council Chamber on Friday 31st July 2026 commencing at 10:30am.

19 MEETING CLOSURE

There being no further business the Shire President declared the Ordinary meeting closed at

PUBLIC QUESTION TIME - FOR INFORMATION PURPOSES ONLY

The Shire of Yalgoo welcomes community participation during public question time of Council Meetings. The following is a summary of s5.24 of the Local Government Act 1995, the Local Government (Administration) Regulations 1996 and Shire Policy, to provide a guide for public question time.

To enable a prompt and detailed response to questions, members of the public are requested to lodge questions in writing to the Chief Executive Officer at least two days prior to a Council meeting. This can be done:

- a. In person at the Shire of Yalgoo Office, 37 Gibbons St, Yalgoo
- b. By emailing the Executive Support Officer s
- c. By phoning the Executive Support Officer (08) 9962 8042

When registering a question members of the public will be required to provide the following for record keeping and response:

- a. Name, Address, Contact Number and Name of Organisation representing (if any)
- b. A written copy of the question to be asked at Public Question Time

It is recommended to arrive at the Council Meeting 15 minutes to commencement if you have not registered a question in advance.

The presiding Member will open Public Question Time where appropriate and, if necessary, provide a brief summary of the rules, regulations and procedures of Public Question Time.

1. The person asking the question is to state their name prior to asking the question.
2. Questions are to be directed through the chair, with the Presiding Member having the discretion of accepting or rejecting a question and the right to nominate a Councillor or Officer to answer.
3. In order to provide an opportunity for the greatest portion of the gallery to take advantage of question time, questions are to be as succinct as possible. Any preamble to questions should therefore be minimal and no debating of the issue between the Gallery, Councillors or Officers is permissible.
4. Where the Presiding Member rules that a member of the public is making a statement during public question time, then no answer is required to be given or recorded in response.
5. Questions which are considered inappropriate; offensive or otherwise not in good faith; duplicates or variations of earlier questions; relating to the personal affairs or actions of Council members or employees; will be refused by the Presiding Member as 'out of order' and will not be recorded in the minutes.
6. Questions from members of the public that do not comply with the Rules of Question Time or do not abide by a ruling from the Presiding Member, or where the member of the public behaves in a manner in which they are disrespectful of the Presiding Member or Council, or refuse to abide by any reasonable

direction from the Presiding Member, will be ruled 'out of order' and the question will not be recorded in the minutes.

7. Answers to questions provided in good faith, however, unless reasonable prior written notice of the question is given, answers should not be relied upon as being totally comprehensive.
8. The priority for asking questions shall be firstly 'questions on which written notice has been given prior to the meeting' (that is, prior to 12 noon on the day immediately preceding the meeting) and secondly, 'questions from the floor'.
9. Public Question Time is set for a maximum period of 15 minutes, and will terminate earlier should no questions be forthcoming.
10. There are circumstances where it may be necessary to place limits on the asking of questions to enable all members of the public a fair and equitable opportunity to participate in Public Question Time. In these events the Presiding Member will apply the most appropriate limit for the circumstance. Generally each member of the public shall be provided a maximum two minutes time limit in the first instance, in which to ask a maximum of two questions (whether these are submitted 'in writing' or 'from the floor'). A question may include a request for the tabling of documents where these are relevant to an issue before Council.
11. Should there be time remaining on the initial period for Public Question Time (i.e. 15 minutes) after all members of the public have posed their initial allotment of two questions, the Presiding Member will then allow members of the public to sequentially (in accordance with the register) ask further questions (with necessary limits in place as discussed above if required) until the initial period for Public Question Time has expired.
12. Any extension to the initial period for Public Question Time is to be limited to a period that will allow sufficient time for any remaining members of the public to ask their initial allotment of two questions.
13. Where a question (compliant to these rules) is raised and is unable to be answered at the meeting, the question shall be 'taken on notice' with an answer being given at the next appropriate Council Meeting.
14. Where a member of the public submitting a question is not physically present at the meeting, those questions will be treated as an item of correspondence and will be answered in the normal course of business (and not be recorded in the minutes).