



AGENDA

24th of April 2024

ORDINARY COUNCIL MEETING

To be held at the Shires Administration Building situated at Gascoyne Junction
commencing at 10.30am

DISCLAIMER

Disclaimer

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

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

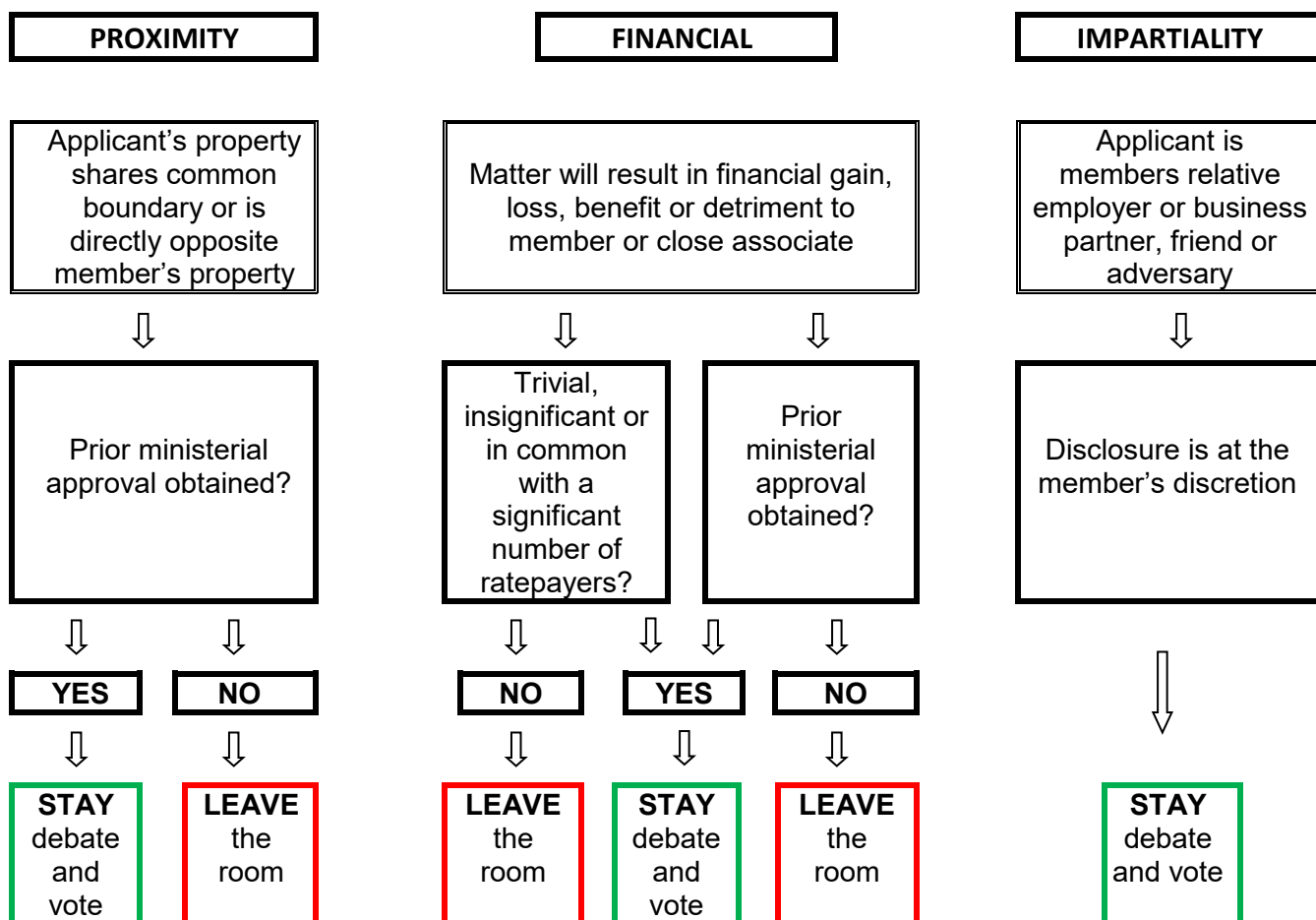
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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



Local Government Act 1995 - Extract

5.65 - Members' interests in matters to be discussed at meetings to be disclosed.

(1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest:

(Penalties apply).

(2) It is a defense to a prosecution under this section if the member proves that he or she did not know:

(a) that he or she had an interest in the matter; or (b) that the matter in which he or she had an interest would be discussed at the meeting.

(3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.70 - Employees to disclose interests relating to advice or reports.

(1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.

(2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.

(3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

5.71 - Employees to disclose interests relating to delegated functions.

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:

(a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply).

'Local Government (Administration) Regulations 1996 - Extract

In this clause and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996:

"Interest" means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.



Shire of
UPPER GASCOYNE

SHIRE OF UPPER GASCOYNE

AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 24th of April 2024
COMMENCING AT 10.30AM

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**SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 24th of April 2024
COMMENCING AT 10.30AM**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Shire President welcomed those present and declared the meeting open at ___ am

2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr J. Caunt	Shire President
Cr H. McTaggart	Deputy Shire President
Cr B. Walker	Councillor
Cr R. Hoseason-Smith	Councillor
Cr P. Windie	Councillor
Cr A. McKeough	Councillor
Cr W. Baston	Councillor (Via Zoom)

Staff

John McCleary JP	Chief Executive Officer
Andrea Pears	Manager of Finance and Corporate Services
Cherie Walker	Senior Corporate Services Officer

Visitors

Joshua Kirk	Greenfield Technical Services
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2.2 Absentees

Jarrod Walker	Manager of Works and Services
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2.3 Leave of Absence previously approved

3. APPLICATION FOR LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

5. DISCLOSURE OF INTEREST

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

- Greenfield Technical Services

7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

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

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

9.1 Ordinary Meeting of Council held on 27th of March 2024.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 01042024			
MOVED:	CR:	SECONDED:	CR:
That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 27 th of March 2024 be confirmed as a true and correct record of proceedings.			
FOR: CR		AGAINST: CR	
F/A:			

10. REPORTS OF OFFICERS

Council Resolution No: 02042024			
MOVED:	CR:	SECONDED:	CR:
That Council receive the Manager of Finance and Corporate Services and the Chief Executive Officer reports as read.			
FOR: CR		AGAINST: CR	
F/A:			

10.1 Manager of Finance and Corporate Services Report

March has been a busy month for the team especially with the focus on the preparation for the Tidy Towns Event in May and the adoption of the March 2024 Budget Review. This could not be achieved without the overall effort of the Finance and Corporate team.

Next month starting April 15th our auditors will be onsite conducting the interim audit for the 23/24 financial year. This comprises substantial testing of internal controls surrounding payment processes, inclusive of creditors and payroll, rate processes and end of month reconciliation procedures. In addition, as Council have opted for a Differential Rate application to be prepared and lodged in relation 2024/25 financial year, we will be creating a draft budget within a period of 14 days, which requires adoption at the April 2024 ordinary council meeting, before the application can proceed. This will be in addition to our daily tasks and the onsite audit so the pressure will be on for the team to perform and I am sure that they will rise to the occasion.



Community Resource Centre Update

Author – Ainsley Hardie, Tourism & Community Development Officer

This month saw the finalisation of the Memorandum of Understanding between the Shire and WACHS in regards to the GP Clinic. Under the MOU a monthly GP Clinic on the 1st Wednesday of each month and a nursing clinic on the 3rd Wednesday month will continue as a free service for residents of the Shire of Upper Gascoyne. Funding was also gained for a joint project submission with Carnarvon Physiotherapy to undertake a free monthly clinic in Gascoyne Junction in conjunction with the nursing clinics starting in May. This program will also develop to provide rehabilitation programs utilising the community gym.

The clinics continue to be well patronised. The April clinic offered child immunisations with a flu vaccine being made available at the May clinic.

Initial discussions have begun to host a Mining Symposium in Gascoyne Junction on September 5th. GDC are supporting this initiative and I am working with them to deliver this event. On May 22nd I will be attending a Primary Industry Symposium hosted by the Shire of Carnarvon. Whilst in Carnarvon I will also attend the Gascoyne Sport and Recreation Forum with Community Development Officers from our neighbouring Gascoyne Shires.

The Tidy Town event is getting closer with 39 delegates attending from the 5 State Winning Towns. A full compliment of activities and events have been planned from May 3 to 6 to entertain and host our guests. The plane arrives into Carnarvon at lunchtime Friday with delegates leaving on the Monday lunchtime flight. A glamping village is being set up on the grassed sites at the Junction Pub & Tourist Park. All accommodation is full. Catering has been arranged for the duration of the weekend and the Army Band will be performing on Friday and Saturday nights.

We continue to spearhead the Thursday night social tennis which is a popular weekly event for kids young and old. A quiz night was held for Youth Group at the start of March before n Easter Egg Hunt for kids of all ages in the week of Easter.

Tourism

- Astrotourism #gazingthegascoyne collaboration project with GDC and Gascoyne Shires to create a regional brand and marketing collateral and drive trails through the Gascoyne

- Met with Digital Marketing Team in Perth about future directions and updates to our website
- Attended the Caravan and Camping Show for four days. Whilst numbers were down on last year in attendance we engaged with a similar number of patrons to the event. They are at different stages of the tourism buying cycle.
- Astrotourism Training in Gascoyne Junction – with funding support from Tourism WA training is proposed for Tuesday May 28. This will involve theory during the day with practical applications in the evening
- Hot Springs Concept Design Plan – finalising an agreement with Tourism WA for funding of producing a Concept Design Plan for a Hot Springs project with the bore.
- Upper Gascoyne Tourism Accommodation Capability Project – funding agreement finalised and DTM appointed as the mentors for the project. Seven projects across the Upper Gascoyne have been identified. Site visits have occurred with Tourism WA in March and onsite visits from DTM the week of April 8. Participants will be involved in the project through the end of September.

Printed at: 17/04/24

SHIRE OF UPPER GASCOYNE

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General Ledger Detail Trial Balance

(fmGLTrialBalance)

Options: Year 23/24, From Month 09, To Month 09, By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOf	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
	CRC INC\10841310	Commission Centrelink : CRC	-5,795.89	-741.60	-6,537.49
	CRC INC\10841330	Transport Commission: CRC	-1,018.10	-189.72	-1,207.82
	CRC INC\10841340	Postal Agency Commission: CRC	-5,354.50	-666.67	-6,021.17
	CRC INC\10841350	CRC Room Hire Income	-109.10	0.00	-109.10
	CRC INC\10841360	Income from Events Held	-20,113.70	0.00	-20,113.70
	CRC INC\10841380	Postal Agency Sales	-709.68	-63.67	-773.35
	CRC INC\10841390	Sales: Books/Maps/Souvenirs/Sundries	-637.98	-60.36	-698.34
	CRC INC\10841500	Grant: CRC Operating	-48,000.00	0.00	-48,000.00
	CRC INC\10842590	Community Fund Monies Held in Trust Transferred to CRC	-462.26	0.00	-462.26
	CRC INC\10842600	CRC Income Misc.	-8,364.54	-44.36	-8,408.90
	CRC INC\10842610	CRC Merchandise Sales	-4,673.34	-77.96	-4,751.30
Total	CRC INCOME		-95,239.09	-1,844.34	-97,083.43
Total for division	GEN		-95,239.09	-1,844.34	-97,083.43
Grand Total			-95,239.09	-1,844.34	-97,083.43

CUSTOMER SERVICES & ENQUIRIES		2023.2024	2022.2023	YTD	Mar-24	Mar-23	MAR DIFF
		TOTAL	TOTAL	DIFF			
	Faxes	1	0	1	0	0	0
Admin Support	Photocopying/Printing/Scanning/Emailing	16	25	-9	2	6	-4
	Laminating/Binding	0	1	-1	0	0	0
	Hot Office Bookings	4	1	3	1	0	1
	External Training and Course	1	0	1	0	0	0
	1:1 Assistance to Community Members	35	30	5	4	3	1
	Computer/Internet Access	35	34	1	2	4	-2
	Community Education Events	1	2	-1	0	0	0
	Community Social Events	18	16	2	6	1	5
	Community Economic Seminars	1	1	0	1	0	1
	Department of Human Services	11	16	-5	0	5	-5
	Government Access Point	40	37	3	2	3	-1
	Use of Paid WIFI Services	3	3	0	0	0	0
	Use of FREE WIFI Hub	37	27	10	4	0	4
	Road Condition Requests	446	830	-384	37	43	-6
	General Tourism Information	1181	1036	145	35	32	3
Tourism	Book Sales	14	29	-15	0	0	0
	CRC Merchandise Sales	204	308	-104	7	5	2
	Walking Tours	67	70	-3	0	0	0
	Phonebook Purchases	0	0	0	0	0	0
Info	Gassy Gossip yearly subscription	5	0	5	1	0	1
	Gassy Gossip Advertisement	0	0	0	0	0	0
Health	Video Conference/Telehealth	1	8	-7	0	1	-1
	RFDS Support	24	11	13	7	1	6
	Medical Clinic Visits	78	82	-4	13	10	3
	Library	89	93	-4	8	7	1
	Postage Sales	93	94	-1	6	7	-1
Agencies	Postage Collection	68	68	0	52	0	52
	Department of Transport	39	34	5	4	1	3
	Horizon Power	76	68	8	18	7	11
	Total Customer Service Enquiries	2588	2924	-336	210	136	74

10.2 Manager of Works and Services Report

Firstly I would like to thank Council, my colleagues and friends for the support I have received in the past few months. Thankfully I am back at work again although I do have a few more trips to Perth for treatment to go. Thank you to John for taking the reins while I was away and to Sean and Billie for helping also. It has been a hectic few weeks getting my head around the tsunami I have re-entered, however I am happy to report that the works crew are full bore and still functioning.

Since my return we have been focussed on preparing a draft budget for the 2024-25 financial year while ensuring we deliver this year's projects on time and within budget. John and I are also busy sorting out Aboriginal Heritage issues with several projects including the Pells alignment, Landor realignment, Gascoyne River Access and gravel pits compliance.

Town Crew:

Sean and his team are busy prepping for the Tidy Towns Awards. There is a heap of work involved and I thank them for their additional efforts. Thankfully we have had some decent rain to assist in greening the town. The new recycling facility should be arriving in the next week along with the additional lighting at the amphitheatre in time for the celebrations. We will engage Carnarvon Shire's street sweeper, commence fogging and install street banners prior to the event.

Contractors have arrived to install the various new sheds and patio's for several of the staff houses. They are also installing the Bush fire shed on the western side of the depot.

The new staff house has arrived and is in place. Contractors are busy backfilling the pad area and installing the finishing touches before commissioning can take place. Sean is busy trying to lock in a supplier to complete landscaping and gardens there and also in the newly acquired house on Hatch Street (Ex Quadrio house). He is also sourcing quotes and contractors for the repairs to this house in the next few weeks.

Works Crew:

The crew have just completed some resheeting on Bingegaroo Road and some maintenance grading on Cobra Mount Augustus. They are currently completing resheeting works on Cobra Mount Augustus as per our Regional Road Group works program. We concurrently completing resheeting and drainage works on Landor Mt Augustus Road as per our Indigenous Access project for 23-24 financial year. At this stage we are on track finish our works program mid to late June.

Ian has graded sections of the C'von Mullewa, Pimbee, Carey and Gilroyd roads, he is currently patch grading Pingandy and assisting the works crew with the RRG project. He will concentrate on grading from the mount to Landor next month. Ray Hoseason Smith has been filling in for us while Thomas is out of action. Ray completed sections of Cobra Dairy Creek, C'von Mullewa and Ullawarra. He will be grading the Kennedy Range access road, Eudamullah and Ullawarra road in the next few weeks.

ABBL Contracting have replaced one of the Yinnetharra holding paddock grids earlier this month along with multiple signs throughout the shire. They will return in May to continue a sign replacement campaign and also replace the Mt Augustus/Cobra boundary grid.

While I was on leave the Ashburton Shire received heavy rainfall and thus access to some of their mine sites was closed. ABBRA mine requested permission to access site via our roads including Woodlands road. The additional traffic load caused damaged on that road of which ABBRA has since repaired at their own cost and in a timely manner.

Unfortunately the same can't be said for Hastings on Ullawarra Road. Hastings have not repaired various blown out sections on Ullawarra road as per our interim agreement to let them use the southern route. Road condition reports were issued to them each month from August through to November last year with repeated requests for them to remediate the issues. Due to the extremely dry, hot summer and traffic they have worsen to a point that we need to repair them ASAP before tourist season is in full swing. I am in the process of preparing a cost estimate to give to Hastings. Our expectation is that Hastings will fund the full cost of repairs although I believe the likely hood of this occurring is very slim at best.

In a similar vein there has been substantial damage to a section of the Cobra Dairy Creek road between Yinnetharra and the Delta mining camp. We have notified Delta of our expectation for them to fund the repairs and I am meeting with one of their representatives this week to discuss.

Sadly it seems the message is not getting through regarding restricting the speed of heavy vehicles on our gravel roads. I received multiple complaints from the public and witnessed several road trains ignoring the 70km/hr advice on our gravel roads since my return. This coupled with extended dry conditions is seriously impacting our roads and budget.

10.3 Chief Executive Officers Report

Another very busy month in what was a short month given the timing around March's meeting and April's meeting with lots of political / legal / issues coming to the forefront.

It was with a great deal of happiness that we welcomed back our Manager of Works and Services, Jarrod Walker. We certainly missed his expertise, humour and friendship. Unfortunately his transition back into the workplace was not a gentle re-introduction but rather a tsunami.

The entire staff have been transfixed with developing a draft budget for this meeting whilst at the same time the interim Audit was being undertaken, preparation of the monthly financial statements, monthly accounts, Insurance renewal schedules, preparing for the Tidy Towns function and other day-to-day operational tasks.

Did I mention Tidy Towns! Ainsley and all staff members are doing a tremendous amount of work in getting this event organised. This includes air travel, bus travel, accommodation, meals, entertainment, facility readiness, medical, sightseeing and a host of other activities. All staff will be working over that weekend to assist and make sure that this function goes off without a hitch.

My most sincere gratitude goes out to each and every staff member for their contribution and dedication to our organisation with many working long hours and over weekends in order to meet deadlines. This level of contribution should never be an expectation as staff also have lives to live outside of the Shire of Upper Gascoyne.

There has been plenty of action finishing off projects with sheds and patios being erected much to the delight of the end users. Work is scheduled for the CEO office renovation and work on the Quadrio Hatch Street house. Once the CEO Office renovation is completed we will effectively have two new office spaces that will cater for our new staffing arrangements.

The new House has arrived and has been placed on the lot behind Ainsley's home. The Septic system has been connected along with other plumbing jobs. This home, once completed, will enable the Shire to go to the market and seek the services of a new Corporate Services Team member.

Considerable time and effort is still being expended on "Heritage" related issues. We seem to have hit a brick wall with the Landor Re-alignment and also with the widening of the Carnarvon-Mullewa Road

adjacent the Pell's Crossing. We are in discussions with DPLH as to how we can move these projects forward.

The Shire have been given permission to rate the Hastings Mine site Accommodations facilities according to the GRV but because the facilities are on an existing Miscellaneous License we cannot levy a rate because Miscellaneous Licenses are exempt according to the State Administrative Tribunal, this decision is being contested in the Supreme Court.

10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears
Date:	16 April 2024
Matters for Consideration:	<p>To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 24th of April 2024 as attached – see Appendix 1.</p> <p>In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to Appendix 1.</p>
Background:	<p>The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.</p>
Comments:	The list of accounts are for the month of March 2024
Statutory Environment:	<p>Local Government (Financial Management Regulations) 1996</p> <p>13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.</p> <p>(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 —</p> <ul style="list-style-type: none"> (a) the payee's name; and (b) the amount of the payment; and (c) the date of the payment; and (d) Sufficient information to identify the transaction. <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p>

	<p>(a)for each account which requires council authorisation in that month —</p> <p>(i) the payee’s name; and</p> <p>(ii) the amount of the payment; and</p> <p>(iii) sufficient information to identify the transaction; and</p> <p>(b) the date of the meeting of the council to which the list is to be presented.</p> <p>(3) A list prepared under sub regulation (1) or (2) is to be —</p> <p>(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and</p> <p>(b) recorded in the minutes of that meeting.</p>														
Policy Implications:	Nil														
Financial Implications:	2023/2024 Budget														
Strategic Implications:	<p>SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.</p> <p>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.</p> <p>Strategy 4.2.3 Comply with statutory and legislative requirements.</p>														
Risk:															
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)										
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation										
Consultation:	Nil														
Voting requirement:	Simple Majority														
Officer’s Recommendation:	<p><i>That Council endorse the payments for the period 1st of March 2024 to the 31st of march 2024 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 31st of March 2024.</i></p> <table border="1"> <tr> <td>Municipal Fund Bank EFTs</td> <td>\$ 1,442,207.26</td> </tr> <tr> <td>Cheque</td> <td>\$ 0.00</td> </tr> <tr> <td>Payroll</td> <td>\$ 89,701.70</td> </tr> <tr> <td>BPAY/Direct Debit</td> <td>\$ 20,670.08</td> </tr> <tr> <td>TOTAL</td> <td>\$ 1,552,579.04</td> </tr> </table>					Municipal Fund Bank EFTs	\$ 1,442,207.26	Cheque	\$ 0.00	Payroll	\$ 89,701.70	BPAY/Direct Debit	\$ 20,670.08	TOTAL	\$ 1,552,579.04
Municipal Fund Bank EFTs	\$ 1,442,207.26														
Cheque	\$ 0.00														
Payroll	\$ 89,701.70														
BPAY/Direct Debit	\$ 20,670.08														
TOTAL	\$ 1,552,579.04														
Council Resolution No: 03042024															

MOVED:	CR:	SECONED:	CR:
FOR:	CR	AGAINST:	CR
F/A: 0/0			

10.5 MONTHLY FINANCIAL STATEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Andrea Pears
Date:	16 April 2024
Matters for Consideration:	<p>The Statement of Financial Activity for the period of March 2024, includes the following reports:</p> <ul style="list-style-type: none"> • Statement of Financial Activity • Significant Accounting Policies • Graphical Representation – Source Statement of Financial Activity • Net Current Funding Position • Cash and Investments • Major Variances • Budget Amendments • Receivables • Grants and Contributions • Cash Backed Reserve • Capital Disposals and Acquisitions • Trust Fund <p>see Appendix 2</p>
Background:	<p>Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.</p>
Comments:	The Statement of Financial Activity is for the month of March 2024
Statutory Environment:	<p>Local Government Act 1995 – Section 6.4</p> <p>Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.</p>
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	<p>SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.</p> <p>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.</p> <p>Strategy 4.2.3 Comply with statutory and legislative requirements.</p>
Risk:	

Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of March 2024.			
Council Resolution No: 04042024					
MOVED:	CR:	SECONDED:	CR:		
FOR: CR		AGAINST: CR			
F/A: 0/0					

10.6 BUDGET SETTING METHODOLOGY – 25 / 26 FINANCIAL YEAR

Applicant:	Shire of Upper Gascoyne				
Disclosure of Interest:	Nil				
Author:	John McCleary				
Date:	5 April 2024				
Matters for Consideration:	To provide clarity for the Administration Team on the methodology required to achieve Differential Rating without the need to seek Ministerial Approval.				
Background:	<p>At the March 2024 Council Agenda Briefing the Administration sought direction from Council as to how they wished to proceed with preparing a budget for the 24/25 Financial Year given the new requirements for Ministerial Approval for differential rates and the time lines surround this approach.</p> <p>Council were provided with a presentation from Moore Australia that provided information surrounding different approaches that could be undertaken – Differential Rates without Ministerial Approval and Differential Rates with Ministerial Approval.</p> <p>Council, as a collective, instructed staff to prepare the 24/25 Budget with the rating being a Differential Rate seeking Ministerial Approval. The primary reason for this direction was that Council believed that the Pastoral Property owners needed to be fully consulted with.</p>				
Comments:	Council expressed a desire to adopt a new rating methodology where Ministerial Approval is not required for the 25/26 financial period				
Statutory Environment:	Nil				
Policy Implications:	Nil				
Financial Implications:	Nil				
Strategic Implications:	SCP Object 4 – Strategy 4.2.3 – Comply with statutory and legislative requirements – CBP – 4.2.3.2 – Seek a high level of legislative compliance in organisational practices and effective internal control.				
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)		Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or	Accept Officer Recommendation

Comments:

The power to set differential rates is contained in section 6.33 (1) of the Local Government Act 1995 which provides the ability to differentially rate properties based on the following characteristics:

- a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
- (b) a purpose for which the land is held or used as determined by the local government; or*
- (c) whether or not the land is vacant land; or*
- (d) any other characteristic or combination of characteristics prescribed.*

The Department of Local Government, Sports and Cultural Industries (the Department) requires that Council endorse not only the imposition of differential rates, but also the objects and reasons for the imposition of differential rating. The application of differential rates and minimum payments to properties within the Shire maintains equity in the rating of properties and enables Council to raise the revenue necessary to provide facilities, infrastructure and services to the entire community and visitors of the Shire of Upper Gascoyne.

Section 6.36 of the Local government Act 1995 requires that local public notice be given before imposing any differential general rates or minimum payments. As part of this process, electors and ratepayers are invited to lodge a submission in respect of the proposed rates and minimum payments within twenty one (21) days of the notice being published. The local government is to then consider any submissions received during the notice period before it can seek Ministerial approval to impose the differential general rates.

The public notice must:

- be published at least once in a newspaper circulating generally in the district;
- be displayed on a notice board at the local government's offices;
- be displayed on a notice board at each local government library;
- contain details of each rate or minimum payment the Council proposes to impose
- advise where a document can be inspected that provides the objects and reasons for each proposed rate and minimum payment
- contain an invitation for electors or ratepayers to lodge submissions on any of the proposals within 21 days from the date of the notice (i.e. the 21-day submission period excludes the first day of publishing); and
- be published within the period of 2 months prior to the 1st July 2023 (i.e. not earlier than the 1st May 2023).

Background:

The management team have found the considerations for the 24/25 rate model particularly challenging this year as part of our draft budget deliberations. Whilst our Integrated Plans and Informing Strategies were adopted by Council at the end of 2022, using our 'Plan for the Future' as a guide to mapping out the next 12 months of projects to be delivered for our community has been met with some potential financial constraints.

This is due to the many contributing factors that have a significant impact on our Shire's ability to continue to maintain our level of service, and also future proofing our community's sustainability moving forward.

Some of these direct impacts include the increase in costs for the supply of fuel, freight, parts, materials and essential trades such as mechanical, building, electrical, plumbing etc. (including

accessibility to these services when there is high demand). We were also advised recently that our insurance premiums will see a further increase in 2024/25 and the costs associated with building and maintaining roads has increased to 20%. Add to that the further expense of the Local Government Index at 3.9% and an overall average of 4.4% for the Consumer Price Index. Purchases of capital equipment such as graders, loaders, light vehicles, etc. have also increased markedly. Council have also recognised that the Shire has to increase its contribution for our reserve accounts to allow for future.

In addition to these factors, there is also the overall cost of living expenses to consider. Utilities are expected to increase which will affect our recurrent maintenance on shire buildings. The rise in cost of living has implications on our workforce as well, this can create a competitive employment/recruitment market where the shire has the potential to face challenges with retaining staff. Our workforce drives the shire's service delivery in order to meet objectives outlined in our integrated plans – if we are unable to retain a stable and consistent workforce, it effects our ability to maintain continuity of service and deliver on major milestone projects for our community.

The proposed model for 24/25 have been developed with these increased costs in mind along with consideration for the continued delivery of key objectives identified in Council's Strategic Community Plan. Council will recall some of the following priorities coming out of the last Community Consultation workshop held in 2022.

COMMUNITY WORKSHOPS

Group SWOT Analysis

Workshop participants were asked to provide feedback through a group analysis for the following key themes:

- Economic
- Social / Health and Wellbeing
- Environment
- Leadership (Governance)

The following pages detail the results from this exercise.

Strengths (what we love)	
<ul style="list-style-type: none"> • Tourism • Mining • Pastoral • Road network • Keep Gascoyne feel • GP services • Race, Gymkhana and Campdraft events • No crime • Telehealth • Local business 	<ul style="list-style-type: none"> • Geocaching • 4G telecommunications coming in next year • Use of contractors • 4WD Tourism • Natural attractions – Kennedy Ranges, River, Mt Augustus, 3 amazing water bodies • Signage • Pavilion • Oval • Tourist Park and Pub

Concerns (weaknesses, threats, challenges)	
<ul style="list-style-type: none"> • Housing deficiency • RFDS accessibility – vast areas inaccessible • Community burnout • Limitations of small population – access to services • Water security (limited) • Limited access to medical / health services, eg Dentist, Physio, etc • Limited volunteer capacity • Street lighting 	<ul style="list-style-type: none"> • Nothing for teens/young adults to do • Structural compliance • Land availability • Limited services along long stretch of road (500km with no service station, PC, telecoms) • Reliability of telecommunications • Lack of ageing in place services • Maintaining rubbish/recycling services • Reliable access to fuel (telecommunications) • Ageing leadership

Opportunities / Big Ideas

- **Water security – new bore, water availability**
- **Land release – Industrial, Commercial, Residential**
- GROH (Govt Housing) development
- Increase in rental housing availability
- Specific volunteer call ups
- Land development
- History and heritage
- Permanent accommodation for transient workforce / contractors
- Improved telecommunications
- Hot office accommodation
- Small business incubator facilities
- Increase awareness of emergency services management and access
- Access to wetlands – boats and pedestrian
- Pontoon/floating jetty on pontoon
- Increase in visitor accommodation availability
- Foster sporting group development
- Men's (community) Shed
- Board walk at River
- Digital interpretive signage at war memorial
- Digital signage – what's on/community notices/weather conditions/ etc
- Activities and facilities for youth
- Lighting at the oval
- Street lighting
- Extend sealed road network
- Solar/ alternative energy implementation
- Heritage / history museum – Aerial mustering / pastoral heritage
- Local micro abattoir
- Virtual reality experience relating to heritage of area
- Outback museum
- Large telescope / observation infrastructure
- Encourage emerging community leaders and foster development
- Automated gates for road closures
- Horticulture development (dep. Water availability)
- Light industrial land availability
- Support service industry development – Mechanic, Tyres, Plumber, Electrician, etc
- Nursing post
- Community nursing
- Ageing in place services/facilities
- Supermarket
- 4wd tours, attract tourism operators
- Lay down areas for heavy haulage
- Complete sealing of road to Meekatharra
- Walk/dual access pathway across bridge (Safety and tourism)
- Continue footpath network and linking community
- Golf course on riverbed
- Promote / awareness of River attractions – bird life, fossils, etc
- Multipurpose indoor sport and recreation centre; potential for year round netball, bowls, table tennis, skating, etc
- Nature playground
- Events around the river, eg triathlon, milk carton boat racing
- Skate park
- Commercial precinct
- Viewing areas on roadside
- Local butcher
- Co-op development
- Attract commercial / private business development and operators
- Overflow accommodation development
- Community mural
- Develop dark night friendly street lighting
- Water Park

With this essential feedback received from the Community, the Council was able to define the objectives and strategies that would help them work towards achieving our vision for our community and incorporate this into our 'Plan for the Future' as the following (summary list) -

- Encourage and support social and community events and local club development
- Advocate for health services and seek funding for health and well-being initiatives
- Ensure there is appropriate infrastructure, facilities and services to meet current and future needs of our community, including the maintenance and upgrade of existing infrastructure
- Improvement of essential infrastructure and services to promote and support growth in the region
- Provide appropriate transport network infrastructure, to support local community needs including key industries within the region
- Pursue water security development opportunities

- Develop industrial, residential and commercial land development and seek investment opportunities
- Increases awareness of the district and regional attractions
- Promote opportunities for economic development in the region
- Encourage diversity and growth of local business, industry and investment
- Protect natural capital, associated infrastructure and support appropriate access
- Provide a safe workplace

Since the transition between Council's last integrated plan from 2017, to the new integrated plan adopted in 2022, staff have continued in their commitment to deliver on these key objectives. This has been evident in some of the milestone projects that have been delivered by the Shire during this time –

- Major upgrades to Pavilions and surrounds, including the installation of shade structures over the playground and other amenities, and new fencing around the town oval
- Revitalisation of Tennis Court
- Refurbishment of the Museum
- Construction of four new staff houses, including refurbishment of existing housing stock
- War Memorial constructed and installed
- Construction of Killili Bridge
- Completed 20kms of seal on Landor/Dalgety Road
- Completed a further 12kms of road construction of road on Carnarvon/Mullewa Road
- Resealed Gascoyne Junction Tourist Park
- Installation of Solar Voltaic System at the GJ Tourist Park Precinct (solar panels)
- Grown the Shire's workforce to 15 full time staff including the recruitment of a Tourism and Community Development Officer
- Purchase of new Plant and Equipment as per Plant Replacement program
- Continued delivery of annual roadworks construction and maintenance program
- Continued support and delivery of Community events through sponsorship, in-kind contributions and financial assistance
- Continued delivery of aged care and community assistance through CRC services
- Continued delivery of educational, business/tourism and community engagement workshops through CRC services
- Successfully advocated for monthly GP Clinic service delivered at CRC for community
- CRC received Accreditation as a Visitors Centre
- Construction of Dalgety Brook crossing
- Installation of Street Banners in Gregory Street
- Completed construction of Two Rivers Memorial Park
- Completed drilling and deep bore installation for in-town water supply project
- Completed refurbishment of Town Oval reticulation
- Completed refurbishment of Council Chambers and installation of new IT & AV systems for live recording and video-conferencing
- Installation of new Tourism signage around town-site
- 2022 State Winner of Tidy Towns competition.
- Winner of the National Tidy Towns Awards in 2023
- Finalist in the Tourism Awards
- Upgraded Offices for the Works Manager and Town Maintenance Supervisor
- Renovated the CEO's Office and made it into two offices.

Whilst this list is extensive, it is not exhaustive – there are many minor achievements that staff continue to deliver behind the scenes that play a part in our community's vision for the future.

In order for the Shire to maintain this level of service and continue to meet the objectives in Council's integrated plans, staff are actively seeking funding opportunities. We are not unique in our dependence on grants and financial assistance, as we are deemed a small country Shire it

is reasonable to say that we are very much reliant on grants to deliver on some of our major projects.

However, we do also recognise that we must make a conscious effort to bridge the gap with our own-source revenue such as charging adequate fees for services in order to recover costs, identifying cost savings in our budget without compromising on level of service, and creating efficiencies where we can to help ease the financial burden. Added to these considerations is the “catch-up” factor, historically our Council has taken a very conservative approach to applying an increase to rates and has not really maximised the potential on this source of income in the past.

This method has resulted in the Shire missing the opportunity to stage sufficient and appropriate increases over the years to assist in bridging the gap, and in return becoming less dependent on external funding. It must be noted now that Council recognised this impact when deliberations were made for the 22/23 budget and endorsed a notable increase in the rate model, this will continue to be a consideration for the future to maintain the upwards trend and although it has been captured to some extent in our current integrated plans building in a contingency of an overall 3 percent increase + 3 percent CPI (6 percent total), the rate modelling scenarios used for the IP process were based on our rating information at that time and not reflective of interim changes to date, including another significant hike in our recurrent costs for service delivery.

The management team have put forward a rate model for Council's consideration.

The rate model is has increase in the GRV Residential RID from 10.5c to 11.0880c and a 5% increase in the minimum. The Rural UV has not increased as this sector had a large increase in the 23/24 financial year; however, the minimum has increased significantly to ensure fairness and equity. The Mining UV Rate has increased by 9.69% and the minimum amount has also increased significantly to reflect the increase usage and damage to the road network This model will require ministerial approval as the highest RID is more than twice of the lowest RID. This model has calculated a rate yield of \$2,027,759.98 for 2024/25.

MINISTERIAL APPROVAL IS REQUIRED

PROPOSED RATE MODEL FOR 2024/25								
Rate Category	Total Props	UV Value	GRV Value	Minimums	UV Rate in \$	GRV Rate in \$	Props on Min	Actual Rates to Raise
GRV - General	26	0	147,815	525		11.0880	13	20,208.22
UV - Rural	38	1,667,786	0	1,600	9.00	0	13	167,848.84
UV - Mining	317	5,037,577	0	2,200	33.0000		150	1,839,702.81
TOTAL	381	6,705,363	147,815				176	2,027,759.87

The rate model noted above was calculated using the valuations currently in the shire's property database as of April 2024.

As you will see under [Appendix 3](#) in the [Rate Comparison Analysis](#), our RID for UV Rural places us in the middle of Shire's who apply a rating category for rural properties – made up predominately of pastoral properties. We have maintained this position for consecutive years showing our trend to be on the lower end of the scale when it comes to setting a RID for this category. In opposition to this though is our general minimum rate for UV Rural, for this we will be the top Shire in the comparison table. The process behind this is to set a reasonable minimum payment for those properties that have low value pastoral leases without exceeding the 50% threshold required under the Local Government Act. Generally speaking, the minimum is still

deemed to be low and the potential to really optimise on setting this amount is limited by the constraints of the Act.

Whilst it can be seen as unfavourable to increase rates in general, in some circumstances it is necessary. This has been captured in Council’s ‘Plan for the Future’ vision as part of the strategy to rate more appropriately in order to meet the needs of our community and maintain sustainability into the future. Council will recall our deliberations of the last two years around increasing the rate for the UV Mining category and the discussion around justifying this action. Similar justifications can be made here for the UV Rural category as an increase in future years is inevitable across the board for our collective ratebase. Management are keen to deliver a model that achieves the milestones set out by our integrated plans but also provides fair and equitable distribution of the rate burden.

The DLGSC will also be reconciling our application objectives back to our integrated plans and look to see if our model ties back to the rating strategies built into our Plan for the Future and Strategic Resourcing Plans. This is where Council may encounter some push back from the department regarding the application – generally, indications of rate increases applied as part of long term financial projections are noted as increases to the overall rate yield (or bottom line). Our integrated plans note an increase to rates over the lifetime of the plan, but as an annual increment of 6 percent (as noted in the report earlier) on the rate yield. The model shown in this report generally has 6% increase aside from the Minimum amounts and the Mining UV RID. Although this conflicts with our integrated plans, this action is a necessary reaction to counter balance the significant increase in costs for our service delivery. We have already seen glimpses of this in our recent midyear budget review when Council had to adopt an increase to the Country Roads Maintenance budget – it is quickly becoming unaffordable to maintain our road network purely through recurrent works.

Objects and Reasons

Where council intend to impose differential rates, it is required to provide the objects of and reasons for each proposed rate and minimum payment. The objective of imposing differential rates is to ensure equity across different land uses, especially where values can vary greatly from properties close to town sites and those in more remote areas of the Shire. The ability of Council to apply a different rate in the dollar ensures that all properties make a fair contribution to the required revenue of the Shire.

The **Objects and Reasons** for the 2024/2025 rating proposal is attached at [Appendix 4](#).

Statutory Environment:	
<p>Local Government Act 1995 s6.33 – Differential General Rates. Local Government Act 1995 s6.35 – Minimum Payment. Local Government Act 1995 s6.36 – Local government to give notice of certain rates Local Government (Financial Management) Regulations 1996 – Part 5, Regulation 52A Characteristics prescribed for differential general rate (as per LGA s.6.33)</p>	
Policy Implications:	
<p>Nil</p>	
Financial Implications:	

The Rate Model endorsed by Council, the proposed differential rates and minimum payments for the 2024/24 financial year will raise approximately –

- Rate Model Option One \$2,027,759.87 in revenue, or

Rate revenue makes up less than 10% of the operating budget for the Shire of Upper Gascoyne, which is significantly lower than our peers. This leaves little capacity for reasonable rate increases to have a meaningful impact on the overall budgeted revenue. And whilst it may not be favourable to apply an increase to the 24/25 rates, this course of action should be viewed as greatly supporting Council's long term strategic plans and helping our community to remain sustainable into the future.

Strategic Implications:

Shire of Upper Gascoyne Plan for the Future 2022 to 2032
 Shire of Upper Gascoyne Strategic Resource Plan 2023 to 2038

Risk:

If Council do not adopt the proposed differential and general minimum rates in a timely manner, they run the risk of being in breach of the Act.

The legislation states that Council must give sufficient notice to the public advising of the intention to impose differential rates and invite submissions from any ratepayers or electors in respect of the proposal.

As noted earlier in this report, the time allowed for the submissions to be made is 21 days. After this period expires Council are then required to submit an application to the Department requesting Ministerial approval to impose the proposed rates. The Department can take up to 3 weeks to assess the application and make a determination – all these steps must be carried out prior to the adoption of the 2024/2025 Annual Budget.

Consultation:

General discussion around different rate modelling scenarios and budget implications have taken place between the CEO, Works Manager and the Manager, Finance & Corporate Services.

Consultation was also sought from Moore Australia around the Shire's Strategic Plans.

Officer's Recommendation:

Voting requirement: Absolute Majority

That Council

1. *As part of budget deliberations officers and Council will determine the budget deficiency by:*
 - a. *Review all revenue sources and expenditure and then adopt the draft 24/25 Budget detailing the rate setting statement required as part of the ministerial approval process for Application for Differential Rates. [Appendix 5](#)*
 - b. *Consider the adopted strategic plan 'Plan for the Future 2022-2032' taking into consideration the Shire's 'Strategic Resource Plan 2023-2038'*

- c. Consider the continuance of the following efficiency measures:
- i. Continuation of a 10/4 roster for the Road crews to reduce mobilisation costs.
 - ii. Continuation of camping out on jobs for Road crews when more than 50km from town to reduce time spent traveling to jobs and increase the time spent working on the roads.
 - iii. A continued focus by officers in leveraging council resources to attract grant funding.
 - iv. Continue to maintain a small Administrative staff in order to keep costs down.
 - v. Monitor productivity across the organisation.
 - vi. Continue to look for new ways to do things where we get an increase in productivity, cost per unit savings or more efficiency.

2. Adopt the proposed rate model and seek Ministerial approval to impose the following differential rates and minimums for 2024/2025:

Rate Category	Minimum Rates \$	Rate in \$ (cents)
GRV - GENERAL	525	11.0880
GRV – Transient Workforce Accommodation	2,200	25.0000
UV - RURAL	1600	9.0000
UV – MINING	2,200	33.0000

3. Publicly advertise the Shire of Upper Gascoyne's intention to impose differential rates, pursuant to section 6.36(1) of the Local Government Act 1995 and invites public submission for a period of twenty one days; and
4. Adopt the Objects and Reasons for the 2024/2025 differential rates relating to GRV General, GRV – Transient Workforce Accommodation, UV Rural and UV Mining as outlined in the attached [Appendix 4](#).
5. Consider any submissions in respect of imposition of differential rates as part of the 2024/2025 Budget deliberations.

Council Decision No: 06042024

MOVED

SECONDED

FOR:

AGAINST: CR

F/A:

10.8 COUNCILLOR MEETING FEES / ALLOWANCES															
Applicant:	Shire of Upper Gascoyne														
Disclosure of Interest:	Nil														
Author:	John McCleary – Chief Executive Officer														
Date:	8 April 2024														
Matters for Consideration:	Council to determine the Sitting Fees that will be payable in the 2024/25 financial year following the determination that was handed down by the Salaries and Allowances Tribunal in April 2024. In general SAT has increased attendance fees and allowances by 4.0% .														
Background:	It is a requirement that each financial year the Council is to determine the Councillors Meeting and Allowances.														
Comments:	<p>The State Government commissioned the Salaries and Allowances Tribunal to investigate the payments made to Councillors and to deliver an independent determination upon which future fee payments are to be based. This is similar to the annual determination made by the Salaries and Allowances Tribunal (SAT) on the remuneration to be payable to Chief Executive Officers. In both cases Councils have a statutory obligation to abide by these determinations and the respective payments are to be within the ranges set.</p> <p>With the Members Sitting Fees the SAT has established 4 bands into which local governments are placed depending on financial capacity and location. The Shire of Upper Gascoyne has been listed as a Band 4 Local Government.</p> <p>The tables copied below are extracts from the SAT determination for fees paid annually:</p> <p style="text-align: center;"><u>Council Meeting Attendance Fees</u></p> <p>The ranges of fees apply where a local government decides by an absolute majority that, instead of paying council members an attendance fee referred to in section 5.98 of the LG Act, it will pay all council members who attend council, committee or prescribed meetings an annual fee.</p> <p>Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments</p> <table style="width: 100%; margin-top: 20px;"> <thead> <tr> <th rowspan="2" style="text-align: left; vertical-align: bottom;"><i>Band</i></th> <th colspan="2" style="text-align: center;">For a council member other than the mayor or president</th> <th colspan="2" style="text-align: center;">For a council member who holds the office of mayor or president</th> </tr> <tr> <th style="text-align: center;"><i>Minimum</i></th> <th style="text-align: center;"><i>Maximum</i></th> <th style="text-align: center;"><i>Minimum</i></th> <th style="text-align: center;"><i>Maximum</i></th> </tr> </thead> <tbody> <tr> <td style="text-align: left;"> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	<i>Band</i>	For a council member other than the mayor or president		For a council member who holds the office of mayor or president		<i>Minimum</i>	<i>Maximum</i>	<i>Minimum</i>	<i>Maximum</i>					
<i>Band</i>	For a council member other than the mayor or president		For a council member who holds the office of mayor or president												
	<i>Minimum</i>	<i>Maximum</i>	<i>Minimum</i>	<i>Maximum</i>											

1	\$26,624	\$34,278	\$26,624	\$51,412
2	\$16,089	\$25,137	\$16,089	\$33,706
3	\$8,320	\$17,711	\$8,320	\$27,425
4	\$3,884	\$10,286	\$3,884	\$21,138

Annual President / Deputy President Allowance

Pursuant to section 5.98(5) of the LG Act, the mayor or president of a local government and the chairman of a regional local government are entitled, in addition to any fees or reimbursement of expenses payable under section 5.98(1) or (2), to be paid the annual allowance set by the local government or regional local government within the range determined.

(2) Pursuant to section 5.98A (1) of the LG Act, a local government may decide by an absolute majority to pay the deputy mayor or deputy president of the local government, an allowance of up to the 25 percent of the annual allowance to which the mayor or president of the local government is entitled under section 5.98(5) of the LG Act. This allowance is in addition to any fees or reimbursement of expenses payable to the deputy mayor, deputy president or deputy chairman under section 5.98 of the LG Act.

Annual allowance for a mayor or president of a local government

<i>Band</i>	<i>Minimum</i>	<i>Maximum</i>
1	\$55,463	\$97,115
2	\$16,640	\$68,552
3	\$1,113	\$39,988
4	\$556	\$21,710

ICT Allowance formerly known as Communication Allowance

ICT expenses means –

- (a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations; or
 - (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations;
- (2) For the purposes of section 5.99A(b) of the LG Act, the minimum annual allowance for ICT expenses is \$500 and the maximum annual allowance for ICT expenses is \$3,500.

Currently all members receive \$3,500 per annum. Given that members are receiving the maximum amount now there is no ability to increase this allowance.

		<u>Councillors Travel Allowance</u>			
		This allowance is directly referred to section 30.6 of the Local Government Officers' (Western Australia) Interim Award 2021, as required by the SAT determination. The travel allowance has been determined to be at 103.52 cents per kilometer.			
Statutory Environment:		Local Government Act 1995			
Policy Implications:		Nil			
Financial Implications:		2024/25 Annual Budget			
Strategic Implications:		Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money.			
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Salaries and Allowances Tribunal			
Voting requirement:		Absolute Majority			
Officer's Recommendation:		<p><i>That Council set the following Member Fees for the 2024/25 financial year:</i></p> <ol style="list-style-type: none"> <i>1. Presidents Allowance \$21,710 per annum</i> <i>2. Deputy Presidents Allowance (25%) \$5,218.75 per annum</i> <i>3. Presidents meeting attendance fee \$21,138 per annum</i> <i>4. Councillors meeting fees (annualised) \$10,286 per annum</i> <i>5. Councillors ICT Allowance (annualised) \$3,500 per annum</i> <i>6. Councillors Travel Allowance 103.52 cents per kilometre</i> 			
Council Resolution No: 07042024					

MOVED:		SECONDED:	
FOR:	AGAINST:	CR	
F/A:			

10.9 ROAD DE-GAZETTAL POLICY

Applicant:	Shire of Upper Gascoyne				
Disclosure of Interest:	Nil				
Author:	John McCleary – Chief Executive Officer				
Date:	19 April 2024				
Matters for Consideration:	To adopt a new Council Policy on De-Gazetting Roads within the Shire.				
Background:	At the previous Ordinary Meeting of Council held on the 27 th of March 2024 the CEO was instructed to draft a policy for consideration by Council.				
Comments:					
Statutory Environment:	Nil				
Policy Implications:	New Policy				
Financial Implications:	Nil				
Strategic Implications:					
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)		Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or	Accept Officer Recommendation

11. MATTERS BEHIND CLOSED DOORS

MOVED: CR:

SECONDED: CR:

That Council go behind closed doors to discuss confidential items.

FOR:

AGAINST: CR

F/A

MOVED: CR:

SECONDED: CR:

That Council come out from behind closed doors.

FOR:

AGAINST: CR

F/A

12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

14. ELECTED MEMBERS REPORTS

- 14.1 Cr J Caunt – WALGA Zone Meeting – 19/04/2024
- 14.2 Cr H McTaggart – RRG Meeting
- 14.3 Cr B Walker – Nil
- 14.4 Cr W Baston – Nil
- 14.5 Cr R Hoseason-Smith – Nil
- 14.6 Cr P Windie – Nil
- 14.7 Cr A McKeough – Nil

15. OUTSTANDING COUNCIL MEETING RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer
07102023	Application to change valuation method – Yangibana	Approved by DLGSC but unable to rate Miscellaneous Licences	Close	Consultant

16. STATUS OF SHIRE PROJECTS

As per [Appendix 7](#)

17. MEETING CLOSURE

The Shire President closed the meeting at _____pm.

APPENDIX 1

(List of Accounts Paid Report for March 2024)

Date: 08/04/2024
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SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted - March 2024

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Leanne Alys McKeough					
EFT16514	08/03/2024	Monthly Council Fees & Allowances for Cr	1		1,115.84
INV COUNCIL F28/02/2024		Meeting Fee for A McKeough, I.T Allowance	1	1,115.84	
Barry Evans Furniture & Floor Coverings					
EFT16515	08/03/2024	Lot 19 Gregory Street - Remove existing flooring, supply and install 5mm Heavy Duty vinyl planks.	1		45,165.80
INV 36008	15/02/2024	Single ensemble base - Cino, Single commercial mattress	1	8,776.80	
INV 36035	24/02/2024	Lot 21 Gregory Street - Repair to existing vinyl floor panels	1	1.00	
INV 36034	24/02/2024	Lot 19 Gregory Street - Remove existing flooring, supply and install 5mm Heavy Duty vinyl planks., Inmclusive of travel and accomodation.	1	28,489.00	
INV 36033	24/02/2024	Lot 19 Gregory Street - Supply and Install 16 Holland Roller Blinds., Supply and install 1 auto roll up awning to main bedroom., Inclusive of travel.	1	7,899.00	
Blanche Maree Walker					
EFT16516	08/03/2024	Monthly Council Fees & Allowances for Cr B Walker	1		1,115.84
INV COUNCIL F28/02/2024		Monthly meeting fee for B Walker, I.T Allowance	1	1,115.84	
Bt Equipment Pty Ltd T/as Tutt Byant Equipment					
EFT16517	08/03/2024	P89 - Roller: Bomag - P# is 58608105. Windscreen	1		1,524.47
INV 008484113	23/02/2024	P89 - Roller: Bomag - P# is 58608105. Windscreen	1	1,524.47	
Canine Control A Division Of Trephleene Pty Ltd					
EFT16518	08/03/2024	Ranger Peter Smith - 13 & 14 February 2024	1		2,200.00
INV 4817	17/02/2024	Ranger Peter Smith - 13 & 14 February 2024	1	2,200.00	
Carnarvon Auto Electrics					
EFT16519	08/03/2024	P95 - ISUZU 4x4 Crew Man Service Truck - Airconditioner Compressor replacement due to Leak	1		1,603.13
INV 40000615	21/02/2024	P95 - ISUZU 4x4 Crew Man Service Truck - Airconditioner Compressor replacement due to Leak and remove block/dirt from evaporator core, Check all hoses and pressure test system. Vacuum system and regas.	1	1,603.13	
Carnarvon Growers Association Inc					
EFT16520	08/03/2024	Town Oval Reticulation Parts	1		13,776.24
INV INV-41207913/02/2024		HIP90469600 THREADED ELBOW 50MM MF, V1BP50 BALL VALVE PHILMAC 50MM, IPF7020-68938 METRIC MALE ADAPTOR 50 x 2", IPF7030-69002 METRIC FEMALE ADAPTOR 50 x 2", HIP90426600 NIPPLE 50MM, HIP90426500 REDUCING NIPPLE 50MMX40MM, HIP90426400 REDUCING NIPPLE 50MMX32MM, HIP90426300 REDUCING NIPPLE 50MMX25MM, HIP90436600 SOCKET 50MM, HIP90435500 SOCKET 40MM, HIP90434400 SOCKET 32MM, HIP90433300 SOCKET 25MM, CLAMF1050 ADAPTOR MALEXx BSP MALE 50MM, CLAMD2050 COUPLER FEMALE X BSP FEMALE 50MM	1	956.14	
INV INV-41210413/02/2024		IHRPD0910VB DURA ROUND VALVE BOX 50X290X260MM, IHR906VB RECTANGLE VALVE BOX 150MMX225MMX215MM WITH LID	1	156.22	
INV INV-41209213/02/2024		WPLOREC1800-C LORENTZ MOTOR EC1800-C 1.7KW	1	2,518.23	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Carnarvon Growers Association Inc					
INV INV-412094	13/02/2024	WPF-94533509-21 FRANKLIN PUMP FPS 4" 6M3/H 1.1KW 1.5HP, WPF-94533509-21 FRANKLIN PUMP FPS 4" 6M3/H 1.1KW 1.5HP	1	4,275.15	
INV INV-412095	13/02/2024	WPG-96021473 TERMINATION KIT SQ/SQE	1	429.00	
INV INV-412246	16/02/2024	HS84640004 HARDI SEAFLO 12V 16LT BACKPACK SPRAYER	1	792.00	
INV INV-412244	16/02/2024	WPG-SQ7-55N GRUNDFOS SUB PUMP 3"240V 1.85KW	1	3,941.65	
INV INV-412254	16/02/2024	WPF-94533509 FRANKLIN SUB PUMP FPS 6A-09 1.1KW 1.5HP	1	707.85	
JW & JP Caunt					
EFT16521	08/03/2024	Monthly Council Fees & Allowances for Cr J Caunt	1		3,881.94
INV COUNCIL	F28/02/2024	Meeting Fee for J Caunt, Travel Allowance for J Caunt, Monthly IT Allowance, Monthly Deputy President Allowance, Taxi - Fare from Perth Airport to Yinningarda Meeting	1	3,881.94	
The Kempton Family Trust T/A Carnarvon Glass & Window Tint (Novus)					
EFT16522	08/03/2024	P103 - Ford Ranger Super Cab - Replace windscreen	1		544.75
INV 80913206	09/02/2024	P103 - Ford Ranger Super Cab - Replace windscreen	1	544.75	
Child Support Agency					
EFT16523	08/03/2024	Payroll deductions	1		391.12
INV DEDUCTIO	28/02/2024	Payroll Deduction for		391.12	
Everywhere Travel					
EFT16524	08/03/2024	Accommodation CEO Carnarvon Motel Checking in Thursday 22nd Feb for one night	1		171.00
INV I000040982	23/02/2024	Accommodation CEO Carnarvon Motel Checking in Thursday 22nd Feb for one night	1	171.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT16525	08/03/2024	Supply Unleaded petrol to depot tank - 300 litres @ 1.9110	1		573.30
INV 02484808	07/02/2024	Supply Unleaded petrol to depot tank - 300 litres @ 1.9110	1	573.30	
Gascoyne Plumbing Solutions (wa) Pty Ltd					
EFT16526	08/03/2024	Pump out Septics, 3 houses, Pavillion & Shire Administration	1		9,297.43
INV 3083	22/02/2024	Backflow test	1	148.50	
INV 3082	22/02/2024	Lot 19 Gregory Street - Repair septics and drainage	1	1,523.21	
INV 3471	22/02/2024	Septic pump out, Septic pump out, Septic pump out, Septic pump out, Septic pump out	1	6,458.22	
INV 3243	22/02/2024	Provide portable shower	1	1,013.50	
INV 3470	22/02/2024	Repair plumbing and inspect hot water unit	1	154.00	
Autopro Carnarvon					
EFT16527	08/03/2024	P89 - Roller: Bomag - N70ZMF battery (equivalent to XN70ZZMF)	1		221.38
INV 2085335	19/02/2024	P89 - Roller: Bomag - N70ZMF battery (equivalent to XN70ZZMF)	1	221.38	
House Legal Pty Ltd					

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
House Legal Pty Ltd					
EFT16528	08/03/2024	Prepare an ILUA - Hatch Street Land Development - Attend meetings and draft ILUA summary.	1		1,265.00
INV 2179	31/01/2024	Prepare an ILUA - Hatch Street Land Development - Attend meetings and draft ILUA summary.	1	1,265.00	
Jolly's Tyre Service					
EFT16529	08/03/2024	P131 Ford Ranger - Tyres	1		2,942.00
INV 160115	14/02/2024	P131 - Ford Ranger - Repair Tyre	1	44.00	
INV 160171	22/02/2024	Maxxis Lt265/70R17 121/118S 10PR RAZR AT811 Maxxis, Fitting - 4WD/Motor Homes/Bus, Wheel Balance - 4WD/Motor Home/Bus, Short Tubeless Valve, No Disposal - 4WD, Wheel Alignment - 4WD/SUV	1	2,898.00	
The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park					
EFT16530	08/03/2024	Accommodation Unit for Pridham Mechanical (Jake) checking in Friday 19th Jan until finished work for Shire of Upper Gascoyne	1		1,401.00
INV 5072006	13/02/2024	Morning teas	1	131.00	
INV 5072007	13/02/2024	Accommodation Unit for Pridham Mechanical (Jake) checking in Friday 19th Jan until finished work for Shire of Upper Gascoyne	1	720.00	
INV 5072004	13/02/2024	2 x morning Tea and Lunch for 12 people, 1 x morning Tea and Lunch for 7 people	1	550.00	
Landgate					
EFT16531	08/03/2024	Mining Tenements Chargeable Schedule M2023/12 Dated 03.11.2023 to 04.12.2023	1		87.00
INV 390073	21/12/2023	Mining Tenements Chargeable Schedule M2023/12 Dated 03.11.2023 to 04.12.2023	1	43.50	
INV 390894	25/01/2024	Mining Tenements Chargeable Schedule M2024/01 Dated 05.12.2023 to 03.01.2024	1	43.50	
Hamish McTaggart					
EFT16532	08/03/2024	Monthly Council Fees & Allowances for Cr H McTaggart	1		1,571.44
INV COUNCIL F28/02/2024		Meeting Fee for H McTaggart, Travel Allowance, Deputy President Allowance, I.T Allowance	1	1,571.44	
Mt Augustus Station (1980) Pty Ltd					
EFT16533	08/03/2024	Accommodation, fuel and dinner for Ainsley Hardie - Tourism Promotion	1		980.29
INV 10592	16/02/2024	4 Rooms 15 Feb, Dinner TCDO, Fuel	1	980.29	
Norwest Refrigeration Services					
EFT16534	08/03/2024	Airconditioners repairs and maintenance	1		10,576.62
INV 00042067	21/02/2024	Cleaned all condensers., A/C - Replaced PCB and found compressor faulty., Removed unit and Supply and Installed Mitsi 8kw, , Supply and Installed 1x Daikin split system Air Conditioner 2.5kw, Supply and Installed 1x Daikin split system Air Conditioner 2.5kw, Changed 2x belts. Cleaned kitchen condensers., Replaced A/C, Hosed out Condensers, Travel, Meals + Accom, Travel, Meals + Accom, Travel, Meals + Accom, Travel, Meals + Accom	1	10,576.62	
Outback Builders WA					
EFT16535	08/03/2024	SH03 Lot 19 Gregory Street - Bathroom Renovation	1		12,103.45

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Outback Builders WA					
INV INV-0106	18/02/2024	Shower repairs, 1. Bathroom, -Demolish wall/ floor tiles and wall sheets to shower make good, -Demolish shower screen shower base, -Supply and install 9mm villa board wall linings to shower wet area floor to ceiling and set joints, -Supply and install cement screed to allow fall to floor waste, -Supply and install 3 coats waterproofing to shower, -Supply and install floor and wall tiles to shower, -Supply and install 900 x 900 square pivot door matt black shower screen, -Apply silicone to shower screen and tiles, 2. General, -Builders clean, -Remove waste to rubbish tip, 3. Plumbing, -Replace shower concealed set and tapware to shower, , Excluded(-), Accommodation, Painting, Changes to electrical component's	1	12,103.45	
Perfect Computer Solutions Pty Ltd					
EFT16536	08/03/2024	I.T Support for Administration Office - 05.02.2024 to 12.02.2024	1		647.50
INV 28579	15/02/2024	I.T Support for Administration Office - 05.02.2024 to 12.02.2024	1	647.50	
Raw Creative					
EFT16537	08/03/2024	Art Work and printing Wander Outback Road Awareness and Preparation Tourism Brochure	1		760.00
INV 00004036	14/02/2024	Art Work Wander Outback Road Awareness and Preparation Tourism Brochure, Printing 2000 Outback Road Awareness and Preparation Tourism Brochure, Client Alterations	1	760.00	
RepcO Pty Ltd					
EFT16538	08/03/2024	2 x 151018 - YTX20L-BS KATANA	1		480.88
INV 4610576716	24/01/2024	P50 - Camp Trailer - Air Fitting BARB F- 1/4 x 3/8, 5/16 Brass T Joiner, 3/8 Brass T Fitting, 3/8 Brass hose joiner, Barricade Carb hose 8mm, Barricade Carb hose 10mm	1	111.28	
INV 4610578567	21/02/2024	2 x 151018 - YTX20L-BS KATANA	1	369.60	
Ray Hoseason-Smith					
EFT16539	08/03/2024	Monthly Council Fees & Allowances for Cr R Hoseason-Smith	1		1,341.51
INV COUNCIL F28	02/2024	Meeting Fee for R Hoseason-Smith, Travel Allowance, I.T Allowance	1	1,341.51	
Team Global Express					
EFT16540	08/03/2024	SH02 - Freight for TV	1		566.59
INV 1115-MWB	04/02/2024	Works Freight	1	125.50	
INV 1116-MWB	11/02/2024	Works Freight - 08.02.2024	1	33.01	
INV 1117-MWB	18/02/2024	SH02 - Freight for TV	1	408.08	
Tropics Hardware					
EFT16541	08/03/2024	Depot operating - Blow Torch	1		189.15
INV 632488	20/02/2024	9331413003359 Gas Butane X 5 Purification, 9331413005506 Blow Torch Professional HD910 Hot Devil, 9317200010014 Butane Cartridge Resealable Push On Pro Fuel 220g PK4	1	100.65	
INV 632589	21/02/2024	PVC Line 65m GreyHills	1	88.50	
Westrac Pty Ltd					
EFT16542	08/03/2024	P105 - CAT Roller - Repairs to Solenoid	1		2,616.22

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Westrac Pty Ltd					
INV SI 1748410	16/02/2024	P105 - CAT Roller - Repairs to Solenoid - Labour, P105 - CAT Roller - Repairs to Solenoid - Parts, P105 - CAT Roller - Repairs to Solenoid - Mobilisation, P105 - CAT Roller - Repairs to Solenoid - Freight Recovery, P105 - CAT Roller - Repairs to Solenoid - Enviornmentals	1	2,616.22	
William Baston					
EFT16543	08/03/2024	Monthly Council Fees & Allowances for Cr W Baston	1		1,134.68
INV COUNCIL F28/02/2024		Meeting Fee for Will Baston, Travel Allowance, I.T Allowance,	1	1,134.68	
Peter Windie					
EFT16544	08/03/2024	Monthly Council Fees & Allowances for Cr P Windie	1		1,115.84
INV COUNCIL F28/02/2024		Meeting Fee for P Windie, I.T Allowance	1	1,115.84	
Telstra Limited					
EFT16545	08/03/2024	Telstra Mobile Phones - Usage Charges - 20.01.2024 to 19.02.2024, Service Charges 20.02.2024 to 19.03.2024	1		486.92
INV FEBRUARY20/02/2024		Administration Mobile Phones, Ipad , , Message Boards an Road Cameras & Manager of Works and Town Maintenance Supervisor Mobile Phones, , CRC Mobile and WIFI	1	486.92	
M.T.F Services Pty Ltd					
EFT16546	08/03/2024	04 Landor / Mt Augustus Road Maintenance Grading.	1		18,969.50
INV 3071	31/01/2024	04 Landor / Mt Augustus Road Maintenance Grading.	1	18,969.50	
Commonwealth Mastercard					
EFT16547	01/03/2024	Starlink Internet - February 2024 Shire Housing and Vehicles	1		3,585.96
INV 398101228	30/01/2024	Kmart - Order for Upper Gascoyne Social Tennis x 2 Wilson Advantage Extra Large Adult Racquet, x 2 Wilson Advantage 25-inch Junior Tennis Racquet, x 4 Wilson Team Tennis Balls , ,	1	148.00	
INV FEBRUARY01/02/2024		Starlink Monthly Internet for Lot 19 Gregory Street, Starlink Monthly Internet for Lot 50 Hatch Street, Starlink Monthly Internet for Administration, Starlink Monthly Internet for CRC, Starlink Monthly Internet for Moblies Vehicles and Graders	1	1,287.00	
INV 000155355	01/02/2024	Mammas Bistro - Lunch for CEO - Meeting in Perth, , Mammas Bistro - Lunch for Council Memebers - Meeting in Perth,	1	112.00	
INV 700363331	02/02/2024	Seek - Customer Service Officer Seek Advert	1	473.00	
INV 1747592123	03/02/2024	Apple iCloud 50gb Data Storage - February	1	1.49	
INV STAT DEC	05/02/2024	Wilson parking - Parking Fees, Wilson parking - Parking Fees	1	30.38	
INV 1602037	06/02/2024	Alison Watson White Card - Online Training	1	57.74	
INV 4288813	07/02/2024	Department of Transport - Temporary Movement Permit Kings Caravan GST FREE, Department of Transport - Temporary Movement Permit Kings Caravan GST	1	25.00	
INV 0-3511632	10/02/2024	Spot Dvice Subscription for Works Crew, Spot Dvice Subscription - Internation transaction fees	1	334.56	
INV INV-22810415/02/2024		Clear View - Towing Mirrors	1	1,048.79	
INV 883707	20/02/2024	Commercial Hotel - Lunch for John CEO & 2 Councillors, , Commercial Hotel - Lunch for John CEO & 2 Councillors,	1	68.00	
Water Corporation					
EFT16548	13/03/2024	Lot 45 Gregory Street - Construct New Staff House - Water Corp connection for additional water service.	1		6,071.26

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Water Corporation					
INV 9025137741	18/12/2023	Lot 45 Gregory Street - Construct New Staff House - Water Corp connection for additional water service.	1	6,071.26	
Woolworths Limited					
EFT16549	15/03/2024	Supplies for February Council Meeting	1		111.18
INV TI-02EAA-126	02/2024	Supplies for February Council Meeting GST, Supplies for February Council Meeting GST FREE	1	111.18	
RSM Australia Pty Ltd					
EFT16550	21/03/2024	Accounting Services for August 2023 & Additional Services	1		33,119.09
INV GERI00620	28/08/2023	Accounting and Financial Services for 2023/2024 under RFT 01 22-23, Contingency for Additional services	1	21,666.34	
INV GERI00766	29/02/2024	Accounting and Financial Services for 2023/2024 under RFT 01 22-23 - February 2024,	1	9,135.05	
INV GERI00766	29/02/2024	Rates contractor for 2023/24 costings as per RSM Quote - February 2024,	1	2,317.70	
John Leslie Mcclery					
EFT16551	21/03/2024	Meal Allowance for Trave to Meeting in Perth with Hastings.	1		63.55
INV MEAL ALL	14/03/2024	Meal Allowance for Trave to Meeting in Perth with Hastings 14th & 15 march 2024.	1	63.55	
AIT Specialists Pty Ltd					
EFT16552	21/03/2024	Monthly fee for Determination of Fuel Tax Credits February 2023/2024	1		426.80
INV INV-13290	06/03/2024	Monthly fee for Determination of Fuel Tax Credits February 2023/2024	1	426.80	
Australia Post					
EFT16553	21/03/2024	Postage for February 2024	1		73.21
INV 1013083713	03/03/2024	Freight and Postage - CRC, Freight and Postage - Administration	1	73.21	
Auswest Building Certifiers					
EFT16554	21/03/2024	Provide Certificate of Design Compliance for proposed Patio and Shed at Lot 40 No 3 Gregory Street Gascoyne Junction	1		1,500.00
INV INV-0263	04/03/2024	Provide Certificate of Design Compliance for class 10 a, Shed at Lot 50 No 22 Hatch Street Gascoyne Junction	1	450.00	
INV INV-0264	04/03/2024	Provide Certificate of Design Compliance for proposed, Patio and Shed at Lot 40 No 3 Gregory Street Gascoyne, Junction	1	600.00	
INV INV-0265	04/03/2024	Provide Certificate of design compliance for proposed class, 10a Patio at 23 Gregory Street Gascoyne Junction	1	450.00	
Boc Limited					
EFT16555	21/03/2024	Rental of BOC Containers - 12 months	1		1,109.59
INV 4035034131	28/09/2023	Annual Container Rental for:, Balloon Gas	1	-58.71	
INV 4036098809	27/02/2024	Annual Container Rental for:, Oxygen Industrial Size G, Dissolved Ancetylene Size E, Dissolved Ancetylene Size G, Annual Container Rental for:, Oxygen Medical Size C, Oxygen Medical Size D, Annual Container Rental for:, Balloon Gas	1	1,168.30	
Carnarvon Auto Electrics					
EFT16556	21/03/2024	P95 - ISUZU - Airconditioner Repairs	1		3,365.47
INV 40000707	07/03/2024	Check A/C system on CAT truck, connect gauges and test, found low gas charge, carry out leak test and visual, inspection, remove evaporator box cover, check evaporator core, found core leak, refit cover - Quoted for, future repairs, Supplied trailer plug for Dolly GU977	1	187.00	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Carnarvon Auto Electrics					
INV 40000711	08/03/2024	1 x Condenser, 1 x Receiver drier, 2 x Condenser fan, 1 x Refrigerant, 1x Sundries - hose, fittings, cable etc., 8x Labour (Estimate to fit & connect remote condenser to GU510 to overcome A/C cutting out when hot)	1	3,178.47	
Carnarvon Timber & Hardware					
EFT16557	21/03/2024	9 x 45kg Household Gas Bottles - Stock on Hand	1		1,755.00
INV 10865634	06/03/2024	45kg Household gas bottle	1	1,755.00	
Carnarvon Growers Association Inc					
EFT16558	21/03/2024	Two Rivers Memorial Park Tourist Stop Gardens - Retic Supplies	1		2,131.92
INV INV-41151929/01/2024		ITORS119-10-A TELESCOPIC PVC SOCK/SOCK 25MM, ITORS119-15-A TELESCOPIC PVC SOCK/SOCK 40MM, IWVFS360S VORTEX 360DEG SPIKE SPRAY, YT1950 TRICKLE TUBE 19MM - 50 METRE COIL, IWFACT3 RATCHET CLIP 19MM #22, IWFFR25/39 RISER TUBE 3.9MM X 25MTR, IHRPAH ADJUST/GEARDRIVE HUNTERS, IPF7010-69064 METRIC COUPLING 25MM, IPF7020-68916 METRIC MALE ADAPTOR 25x1", V1BP25 BALL VALVE PHILMAC 25MM	1	1,234.73	
INV INV-41251026/02/2024		IHRPD0910VB DURA ROUND VALVE BOX 50X290X260MM	1	538.38	
INV INV-41262529/02/2024		FSAK5 STANDARD SOLUTION 670PPM SCAN LOW, FSAK17 CONDUCTIVITY STANDARD 12880US/CM	1	54.56	
INV INV-41269901/03/2024		9" round float, 50mm PVC Float valve, 50mm PVC tank inlet	1	304.25	
Carnarvon Auto Service Pty Ltd t/a Carnarvon Tyres & Towing					
EFT16559	21/03/2024	P55 - Low Loader - Tyres	1		1,406.70
INV 0006872	11/03/2024	2x 255/70R22.5 140/137 CM958 AP - Goodride 255/70R22.5 140/137, 4 x Tyre Fitting - Truck/Tractor, 4 x Tyre Disposal - Truck, 2 x Freight - Truck/Tractor, 4 x Balance Bag	1	1,406.70	
Coolyou Pty Ltd t/a Dust Up Projects					
EFT16560	21/03/2024	Freight from Carnarvon to Gascoyne Junction - 05.02.2024 to 27.02.2024	1		2,660.00
INV INV-273	28/02/2024	Freight from Carnarvon to Gascoyne Junction - Works and Administration as per Staff Retention Policy	1	2,660.00	
Child Support Agency					
EFT16561	21/03/2024	Payroll deductions	1		391.12
INV DEDUCTIO	13/03/2024	Payroll Deduction		391.12	
Everywhere Travel					
EFT16562	21/03/2024	Flights and Accommodation for CEO and President to attend Hastings meeting in Perth	1		2,588.00
INV I000041302	08/03/2024	Tourism WA Conference Flights, Accommodation and Hire Car for TDC Officer	1	890.00	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Everywhere Travel					
INV I000041293	08/03/2024	Flights and Accommodation for CEO and President to attend Hastings meeting in Perth	1	1,698.00	
Gascoyne Office Equipment					
EFT16563	21/03/2024	Photocopying and Printing Costs November 2023 to January 2024	1		2,543.12
INV SOF5698-4130/01/2024		Photocopying and Printing Costs November 2023 to January 2024 - Admin & Works, Photocopying and Printing Costs November 2023 to January 2024 - CRC	1	2,543.12	
Genelite Pty Ltd					
EFT16564	21/03/2024	P63 - LT: Water Pump - Filters and Parts	1		313.53
INV INV003365529/02/2024		FUEL FILTER - 1G313-43560 -, OIL FILTER - HH150-32094, AIR CLEANER OUTER - 6C060-99410, AIR CLEANER INNER - 32721-58242, FAN BELT - 19701-97010	1	313.53	
Geraldton Fuel Company T/as Refuel Australia					
EFT16565	21/03/2024	Supply Bulk Fuel to Depot Self Bunded Tank 10949 litres of diesel @ 1.9768	1		27,751.20
INV 29022024	29/02/2024	Fuel Card Purchase - P131 GU0 - CEO, Fuel Card Purchase - P133 - Works	1	1,509.98	
INV 02501583	04/03/2024	Supply Bulk Fuel to Depot Self Bunded Tank 10949 litres of diesel @ 1.9768,	1	21,643.98	
INV 02502893	06/03/2024	Supply bulk fuel to P78 Camp Trailer with 4000 litre diesel tank - 2300 litres of diesel @ 1.9988 inc GST	1	4,597.24	
Gascoyne Plumbing Solutions (wa) Pty Ltd					
EFT16566	21/03/2024	Remove & Replace 8 Toilet Suites complete to single man quarters in the caravan park.	1		7,883.80
INV 3377	28/02/2024	Remove & Replace 8 Toilet Suites complete to single man quarters in the caravan park., All 8 rooms will be required to be vacant for the duration of the job (we will liase with Diane for this to happen), Accommodation will be required for 2 persons for 3-4 days	1	7,883.80	
Geraldton Trophy & Engraving Centre					
EFT16567	21/03/2024	Freight and handling costs - Bucking Bull Medals	1		22.00
INV 00008378	19/01/2024	Freight and handling costs - Bucking Bull Medals	1	22.00	
Interact Digital					
EFT16568	21/03/2024	Digital Media Services and Social Media Management and Media Spend - July 2023	1		5,500.00
INV 1136	12/07/2023	Digital Media Services and Social Media Management and Media Spend - July 2023	1	-2,750.00	
INV 1136	12/07/2023	Advertising Management Fee, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads) , , Advertising Social Media Monthly Targeted, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads)	1	2,750.00	
INV 1178	21/08/2023	Diigtal Marketing Services Social Media Marketing Campaign and Media Spend August 2023	1	-2,750.00	
INV 1178	21/08/2023	Advertising Management Fee, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads) , , Advertising Social Media Monthly Targeted, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads)	1	2,750.00	
INV 1220	13/09/2023	Advertising Management Fee, Advertising Social Media Monthly Targeted	1	-2,750.00	

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Interact Digital					
INV 1220	13/09/2023	Advertising Management Fee, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads) , , Advertising Social Media Monthly Targeted, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads)	1	2,750.00	
INV 1257	19/10/2023	Digital Marketing Services October, Social Media Advertising October	1	-2,750.00	
INV 1257	19/10/2023	Advertising Management Fee, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads) , , Advertising Social Media Monthly Targeted, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads)	1	2,750.00	
INV 1468	26/02/2024	Advertising Management Fee, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads) , , Advertising Social Media Monthly Targeted, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads)	1	2,750.00	
INV 1492	11/03/2024	Advertising Management Fee, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads) , , Advertising Social Media Monthly Targeted, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads)	1	2,750.00	
Jolly's Tyre Service					
EFT16569	21/03/2024	P110 - Drop Deck Widener Trailer - Tyres	1		2,106.00
INV 160204	23/02/2024	1792096.3 HIFLY 235/75R17.5 143/141J 16PR HH309 HIFLY, 2282017.3 HIFLY 11R22.5 148/145M 16PR HH301 Hifly (AP)	1	1,986.00	
INV 160241	28/02/2024	P137 - TOYOTA HILUX - Check rear Tyres - wheel alignment	1	120.00	
The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park					
EFT16570	21/03/2024	Accommodation DJ Keno Phillips for Chistmas Event & Dinner Rolls	1		304.00
INV 5072005	12/02/2024	Sandwiches and cake for trip with Denice, Jim and John	1	94.00	
INV 5072008	20/02/2024	Accommodation DJ Keno Phillips, 100 Dinner Rolls with Mini Butter	1	210.00	
Landgate					
EFT16571	21/03/2024	Mining Tenements Chargeable Schedule No. M2024/02 Dated 04.01.2024 to 02.02.2024	1		70.40
INV 391758	28/02/2024	Mining Tenements Chargeable Schedule No. M2024/02 Dated 04.01.2024 to 02.02.2024	1	70.40	
Moray & Agnew Lawyers					
EFT16572	21/03/2024	Prepare and finalise a Road Use Agreement between the SUG and Hastings for the use of Ullawarra / Carnarvon-Mullewa and Edmond Gifford Creek Roads.	1		5,500.00
INV 741361	29/02/2024	Prepare and finalise a Road Use Agreement between the SUG and Hastings for the use of Ullawarra / Carnarvon-Mullewa and Edmond Gifford Creek Roads., , Moray & Agnew may undertake the works on this basis and that Hastings/Yangibana Pty Ltd will be responsible for paying the account for the Shire	1	5,500.00	
Mt Augustus Station (1980) Pty Ltd Tourist Park					
EFT16573	21/03/2024	Refund of duplicated payment on Invoice 2385	1		2,142.25
INV DREQ-FEB:23/02/2024		Refund of duplicated payment on Invoice 2385	1	2,142.25	
Natural Water Solutions					
EFT16574	21/03/2024	Box (25 packs) of CleanOxide 5 x 20gm tablets.	1		275.00

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Natural Water Solutions					
INV INV-7879	23/02/2024	Box (25 packs) of CleanOxide 5 x 20gm tablets.	1	275.00	
Perfect Computer Solutions Pty Ltd					
EFT16575	21/03/2024	I.T Support for Administration 27.02.2024 to 05.03.2024	1		722.50
INV 28606	29/02/2024	Monthly fee for monitoring, management and resolution of disaster recovery options - February 2024,	1	85.00	
INV 28608	07/03/2024	I.T Support for Administration 27.02.2024 to 05.03.2024	1	637.50	
Portside Engineering and Crane Services					
EFT16576	21/03/2024	P36 - Prime Mover CAT - Repair Fuel Leak	1		787.05
INV 00028801	08/03/2024	1 x 900mm x 3/8" Hose assembly (Outsourced), 1x Workshop Consumables, Labour Mechanical- Scoped job at Carnarvon Auto Electrics. , Return fuel from back of the head to filter housing had chaffed through. , Brought truck back to workshop. Had to remove air intake piping, cab , skirts and jack up cab to get to the hose and clamps. Removed hose , and had a new hose made up. Install new hose and primed fuel system. , Ran truck to check for leaks. Cable tied new hose up to prevent , chaffing. Reinstalled piping and panels.	1	787.05	
Raw Creative					
EFT16577	21/03/2024	Tourism - A4, 12 page booklet, printed - 10,000 copies	1		8,230.50
INV 00004052	27/02/2024	A4, 12 page booklet, printed - 10,000 copies, A4, 12 page booklet, printed - 10,000 copies - final changes to artwork, A4, 12 page booklet, printed - 10,000 copies -Design and Artwork	1	8,230.50	
Talis Consultants					
EFT16578	21/03/2024	Supply consultancy for reverse osmosis plant - Period Ending 29.02.2024	1		8,448.00
INV 30950	29/02/2024	Soil Characterisation – Analysis of results, Desktop Review, Project management	1	1,342.00	
INV 30897	29/02/2024	Supply consultancy for reverse osmosis plant as per attached quote.	1	7,106.00	
Think Water Geraldton					
EFT16579	21/03/2024	C3368 RRG - Cobra Mt Augustus - SCP20 SCP20 BIOSTAT SCREEN CLEAN PLUS 20L	1		2,162.16
INV G6734	22/12/2023	C3368 RRG - Cobra Mt Augustus - SCP20 SCP20 BIOSTAT SCREEN CLEAN PLUS 20L	1	2,162.16	
Team Global Express					
EFT16580	21/03/2024	Freight from Perth to Carnarvon 15.02.2024 to 22.02.2024	1		774.29
INV 1118-MWB:25/02/2024		Works Freight, Library Freight	1	417.05	
INV 1119-MWB:05/03/2024		Works Freight, Freight for Kitchen oven, Freight for TV, Freight for Chairs	1	357.24	
Town Planning Innovations Pty Ltd					
EFT16581	21/03/2024	Sub-Division application - 45 Gregory Street.	1		82.50
INV 69-2024/2	05/03/2024	Sub-Division application - 45 Gregory Street.	1	82.50	
Tropics Hardware					
EFT16582	21/03/2024	Gym Costs - Lock 530 Digital S/Chrome	1		444.00
INV 633778	06/03/2024	9311847782440 Lock 530 Digital S/Chrome	1	296.00	
INV 634129	11/03/2024	T9m (T8) globe, 120L	1	148.00	

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Valentine's Painting Service					
EFT16583	21/03/2024	Paint newly renovated bathrooms, SH08, SH04 & SH03	1		1,017.50
INV 13949	23/02/2024	Prep and paint bathroom, Prep and paint bathroom, Prep and paint bathroom	1	1,017.50	
Westrac Pty Ltd					
EFT16584	21/03/2024	P105 - CAT Roller - Fuel Cap and Governor.	1		434.05
INV PI 9378139	07/03/2024	1 x 306-4998 CAP AS. - FUEL, 2 x 628-1010 GOVERNOR AS	1	434.05	
Northern Goldfields Earthmoving Pty Ltd					
EFT16585	21/03/2024	C3369 - R2R Pimbee Road - Supply plant and labour hire Pimbee Rd Resheeting - 06.01.2024 to 24.01.2024	1		372,061.25
INV 0000503	19/02/2024	C3369 - R2R Pimbee Road - Supply plant and labour hire Pimbee Rd Resheeting - 06.01.2024 to 24.01.2024	1	257,639.25	
INV 0000507	19/02/2024	C3369 - R2R Pimbee Road - Supply plant and labour hire Pimbee Rd Resheeting - 08.02.2024 to 15.02.2024	1	114,422.00	
Greenfield Technical Services					
EFT16586	21/03/2024	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 for period 01.01.2024 to 31.01.2024	1		4,711.30
INV INV-3869	14/02/2024	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 for period 01.01.2024 to 31.01.2024	1	3,765.30	
INV INV-3880	14/02/2024	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 for period 01.01.2024 to 31.01.2024	1	946.00	
Them Earth Moving					
EFT16587	21/03/2024	C3368 - RRG - Cobra Mt Augustus Road - Side Tipper & Labour Hire/Operator - 04.03.2024 to 13.03.2024	1		68,882.00
INV 00001050	19/03/2024	Side Tipper - Cobra Mt Augustus, Side Tipper Roadtrain hire inclusive of fuel and accommodation will be \$205.00/hour excluding GST. Mobilisation & Demobilisation to site and back again at hourly rates.,	1	39,237.00	
INV 00001049	19/03/2024	C3368 - RRG - Cobra Mt Augustus Road - Water Cart & Labour Hire/Operator - 04.03.2024 to 13.03.2024	1	29,645.00	
Greenfield Technical Services					
EFT16588	21/03/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 19.02.2024 to 03.03.2024	1		21,821.36
INV INV-3915	06/03/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 19.02.2024 to 03.03.2024	1	21,821.36	
Them Earth Moving					
EFT16589	21/03/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 19.02.2024 TO 03.03.2024	1		141,372.00
INV 00001047	06/03/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 19.02.2024 TO 03.03.2024 Callagiddy Winderie Road - 8050017, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 19.02.2024 TO 03.03.2024 - Carey Downs Road - 8050008, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 19.02.2024 TO 03.03.2024 - Carnarvon/Mullewa Road - 8050045, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 19.02.2024 TO 03.03.2024 - Mardathuna Road - 8050024, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 19.02.2024 TO 03.03.2024 - Pimbee Road - 8050003,	1	141,372.00	
Horizon Power					
EFT16590	21/03/2024	Street Lighting from 01.02.2024 to 29.02.2024	1		338.93

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Horizon Power					
INV 21 019 5561	01/03/2024	Street Lighting from 01.02.2024 to 29.02.2024	1	338.93	
Horizon Power (non-energy)					
EFT16591	21/03/2024	Horizon Power Ready Purchase - 22.01.2023	1		925.00
INV RPDDDB0051	14/03/2024	Horizon Power Ready Purchase - 22.01.2023	1	925.00	
Pivotel Satellite Pty Ltd					
EFT16592	21/03/2024	Satellite Phone Charges - Usage 15.12.2023 to 14.01.2023 Service 15.01.2024 to 14.02.2024	1		631.40
INV 3761096	15/01/2024	Phone Costs:Satellite 0405 464 076:, , Phone Costs:Satellite 0405 468 286, , , Phone Costs:Satellite 0405 468 077, , , , Phone Costs:Satellite 0405 468 683, , , , , Phone Costs:Satellite 0405 491 973, , , , , , Phone Costs:Satellite 0405 491 547, , , , , , , Phone Costs:Satellite 0405 472 285, , , , ,	1	-661.60	
INV 3779574	15/02/2024	Phone Costs:Satellite 0405 464 076:, , Phone Costs:Satellite 0405 468 286, , , Phone Costs:Satellite 0405 468 077, , , , Phone Costs:Satellite 0405 468 683, , , , , Phone Costs:Satellite 0405 491 973, , , , , , Phone Costs:Satellite 0405 491 547, , , , , , , Phone Costs:Satellite 0405 472 285, , , , ,	1	630.00	
INV 3778210	15/02/2024	Phone Costs:Satellite & Works Manager	1	16.50	
INV 3796574	15/03/2024	Works Manager - Satellite Phone Charges - Usage 15.02.2024 to 14.03.2024 Service 15.03.2024 to 14.04.2024	1	16.50	
INV 3797919	15/03/2024	Phone Costs:Satellite 0405 464 076:, , Phone Costs:Satellite 0405 468 286, , , Phone Costs:Satellite 0405 468 077, , , , Phone Costs:Satellite 0405 468 683, , , , , Phone Costs:Satellite 0405 491 973, , , , , , Phone Costs:Satellite 0405 491 547, , , , , , , Phone Costs:Satellite 0405 472 285, , , , ,	1	630.00	
Auswest Building Certifiers					
EFT16593	25/03/2024	Provide Certificate of design compliance and Certificate of construction compliance for proposed class 7b fire shed at No 4 Lot 10 Scott Street Gascoyne Junction	1		1,100.00
INV INV-0268	16/03/2024	Provide Certificate of design compliance and Certificate of, construction compliance for proposed class 7b fire shed at, No 4 Lot 10 Scott Street Gascoyne Junction	1	1,100.00	
Blackwoods Atkins					
EFT16594	25/03/2024	Depot Operating Cost - Grinder	1		493.10
INV SI07463301	04/03/2024	04871306 Bullivants Polypropylene Cable Haul Rope - Synthetic Rope - Blue/Yellow - 6mm x 400m	1	80.45	
INV SI07536036	12/03/2024	08222295 SPECS 3M WHIM CREEK POLARISED S76SP	1	93.65	
INV SI07569951	15/03/2024	00502626 GRINDER DIE SKIN BL 18V XR DEWALT	1	319.00	
Barry Evans Furniture & Floor Coverings					
EFT16595	25/03/2024	SH03 Lot 19 Gregory Street - Holland Roller Blinds	1		399.00
INV 36159	16/03/2024	Holland Roller Blinds	1	399.00	
Bond Rural Supplies					
EFT16596	25/03/2024	Fire Control - Onga Pump	1		2,310.00
INV INV-1652	21/02/2024	Onga #143 3phase 2.4Kw	1	2,310.00	
House Legal Pty Ltd					
EFT16597	25/03/2024	Prepare an ILUA - Hatch Street Land Development - Attend Meeting and client needs,	1		2,035.00

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House Legal Pty Ltd					
INV 2205	29/02/2024	Prepare an ILUA - Hatch Street Land Development - Attend Meeting and client needs,	1	2,035.00	
Moon & Star Events					
EFT16598	25/03/2024	Progress payment 4 Final - Hire of Glamping tents for Tidy Towns Event	1		3,025.00
INV 1814	03/03/2024	Accommodation Provider National Tidy Towns Awards Payment 3 03/03/2024	1	3,025.00	
Water Corporation					
EFT16599	28/03/2024	Water Consumption 15.01.2024 TO 11.03.2024 - Service Charges 01.03.2024 to 30.04.2024 56 Days	1		11,886.06
INV WATER AC12/03/2024		Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Water Consumption & Service Charges, Duplex Service Charges, Duplex Service Charges, Water Consumption, Water Consumption & Service Charges	1	11,886.06	
Leanne Alys McKeough					
EFT16600	28/03/2024	March 2024 - Monthly Council Fees & Allowances for Al McKeough	1		1,115.84
INV COUNCIL 126/03/2024		Meeting Fee for A McKeough, I.T Allowance	1	1,115.84	
John Leslie Mcclary					
EFT16601	28/03/2024	Meal Allowance - Road Inspections	1		176.19
INV 000645	15/03/2024	Reimbursement for Taxi Fare - Meeting in Perth with Hastings	1	55.34	
INV MEAL ALL 23/03/2024		Meal Allowance - Road Inspections	1	120.85	
Ainsley Mia Hardie					
EFT16602	28/03/2024	Meal allowance - Perth caravan and Camping Show 20.03.2024 to 25.03.2024	1		1,098.32
INV REIMBURE19/03/2024		Reimbursement for Puchasing Prizes for Youth Group	1	100.00	
INV MEAL ALL 20/03/2024		Meal allowance - Perth caravan and Camping Show 20.03.2024 to 25.03.2024	1	667.80	
INV REIMBURS20/03/2024		Reimbursement for Uber Fare - Marketing meeting with Interact Digital, Reimbursement for Fuel - Caravan and Camping Show., Reimbursement for Easter Eggs for Easter Egg Hunt	1	330.52	
Blanche Maree Walker					
EFT16603	28/03/2024	March 2024 - Monthly Council Fees & Allowances for B Walker	1		1,115.84
INV COUNCIL 126/03/2024		Monthly meeting fee for B Walker, I.T Allowance	1	1,115.84	
Carnarvon Growers Association Inc					
EFT16604	28/03/2024	SH11 Lot 52 Hatch Street - AFT5300 5300LT POLY FLAT WALLED TANK (CREAM)	1		1,768.80
INV INV-41310812/03/2024		AFT5300 5300LT POLY FLAT WALLED TANK (CREAM)	1	1,768.80	

JW & JP Caunt

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JW & JP Caunt					
EFT16605	28/03/2024	March 2024 - Monthly Council Fees & Allowances for J Caunt	1		3,867.17
INV COUNCIL	26/03/2024	Meeting Fee for J Caunt, Travel Allowance for J Caunt, Monthly IT Allowance, Monthly Deputy President Allowance, Australia Post - Identity Check	1	3,867.17	
Cherie Jessica Walker					
EFT16606	28/03/2024	Meal allowance - Perth caravan and Camping Show 20.03.2024 to 25.03.2024	1		667.80
INV MEAL ALL	20/03/2024	Meal allowance - Perth caravan and Camping Show 20.03.2024 to 25.03.2024	1	667.80	
Child Support Agency					
EFT16607	28/03/2024	Payroll deductions	1		391.12
INV DEDUCTIO	27/03/2024	Payroll Deduction		391.12	
Hamish McTaggart					
EFT16608	28/03/2024	March 2024 - Monthly Council Fees & Allowances for H McTaggart	1		1,571.44
INV COUNCIL	26/03/2024	Meeting Fee for H McTaggart, Travel Allowance, Deputy President Allowance, I.T Allowance	1	1,571.44	
Modularis Pty Ltd T/a Modular Wa					
EFT16609	28/03/2024	Claim 4 - Supply,delivery and installation of new 3x2 House - Jasper. As per contract#T131	1		135,308.00
INV 5281	26/03/2024	Claim 4 - Supply,delivery and installation of new 3x2 House - Jasper. As per contract#T131	1	135,308.00	
Perfect Computer Solutions Pty Ltd					
EFT16610	28/03/2024	I.T Support for period 29.02.2024 to 19.03.2024	1		510.00
INV 28647	21/03/2024	I.T Support for Administration office	1	510.00	
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT16611	28/03/2024	P36 - Prime Mover CAT - Repair Exhaust	1		4,608.43
INV INV-1666	11/03/2024	P116 - Tandem Convertor Dolly - Supply and Fit Feet to Bogie Dolly - Labour, P116 - Tandem Convertor Dolly - Supply and Fit Feet to Bogie Dolly - Parts	1	1,499.70	
INV INV-1665	11/03/2024	P57 - HT: Convertor Dolly - Fix Fixed Turn Table - Labour, P57 - HT: Convertor Dolly - Fix Fixed Turn Table - Parts	1	1,519.10	
INV INV-1667	11/03/2024	P36 - Prime Mover CAT - Repair Exhaust - Labour, P36 - Prime Mover CAT - Repair Exhaust - Parts	1	1,589.63	
PR Power Pty Ltd					
EFT16612	28/03/2024	P53 - Camp Trailer - Oil Pressure Switch and Adaptor	1		192.80
INV 46965	13/03/2024	622-333 - OIL PRESSURE SWITCH, 1000077123 - OIL PRESSURE ADAPTOR	1	192.80	
Raw Creative					
EFT16613	28/03/2024	Design and Artwork Under Gascoyne Skies Festival	1		730.50
INV 00004061	19/03/2024	Design and Artwork Under Gascoyne Skies Festival, Design and Artwork Under Gascoyne Skies Festival Client Alterations, Design and Artwork Under Gascoyne Skies Festival Client Printing 1000 DL Brochures	1	730.50	
RepcO Pty Ltd					
EFT16614	28/03/2024	Air Bottle Jack	1		1,261.31
INV 4610573829	13/12/2023	2026T 20T air jack	1	1,144.00	

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List of Accounts Due & Submitted - March 2024

USER: Corporate Services
PAGE: 15

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Repeco Pty Ltd					
INV 4610574288	19/12/2023	5L degreaser, RTK24000 Screw driver set	1	117.31	
Ray Hoseason-Smith					
EFT16615	28/03/2024	March 2024 - Monthly Council Fees & Allowances for R Hoseason-Smith	1		1,341.51
INV COUNCIL 126/03/2024		Meeting Fee for R Hoseason-Smith, Travel Allowance, I.T Allowance	1	1,341.51	
Shire Of Carnarvon					
EFT16616	28/03/2024	Slip on Fire unit	1		4,620.00
INV 48213	20/03/2024	Slip on Fire unit	1	4,620.00	
Sunny Sign Company Pty Ltd					
EFT16617	28/03/2024	PR CG 2400x1200 1410570 - 2400x1200 Admin Centre as Per Photo	1		363.99
INV 513446	25/03/2024	PR CG 2400x1200 1410570 - 2400x1200 Admin Centre as Per Photo, Supplied & Logo Colour - Non Refl - UV, Overlay - Zinc with no holes	1	363.99	
Tropics Hardware					
EFT16618	28/03/2024	Garden Tool Wheelie Bin caddy	1		118.00
INV 634932	20/03/2024	Garden Tool Wheelie Bin caddy	1	118.00	
William Baston					
EFT16619	28/03/2024	March 2024 - Monthly Council Fees & Allowances for W Baston	1		1,115.84
INV COUNCIL 126/03/2024		Meeting Fee for Will Baston, I.T Allowance,	1	1,115.84	
Peter Windie					
EFT16620	28/03/2024	March 2024 - Monthly Council Fees & Allowances for P Windie	1		1,115.84
INV COUNCIL 126/03/2024		Meeting Fee for P Windie, I.T Allowance	1	1,115.84	
Greenfield Technical Services					
EFT16621	28/03/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 04.03.2024 to 17.03.2024	1		65,207.59
INV INV-3899	20/03/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 01.02.2024 to 29.02.2024	1	28,102.10	
INV INV-3922	22/03/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 04.03.2024 to 17.03.2024	1	37,105.49	
Them Earth Moving					
EFT16622	28/03/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 04.03.2024 to 17.03.2024	1		303,259.00
INV 7499	21/03/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 04.03.2024 to 17.03.2024 Carnarvon/Mullewa Road - 8050045, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 04.03.2024 to 17.03.2024 Dalgety Downs/Glenburgh Road - 8050013, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: ** Dalgety Downs/Landor Road - 8050005, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: ** Erong Road - 8050026, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: ** Glenburgh Access Road - 8050058	1	303,259.00	
Super Directions Fund					
DD10977.1	13/03/2024	Superannuation contributions	1		318.01

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Super Directions Fund					
INV SUPER	13/03/2024	Super. for Nathaniel John Rogers 967644975 13/03/2024	1	318.01	
IOOF					
DD10977.2	13/03/2024	Superannuation contributions	1		459.80
INV SUPER	13/03/2024	Super. for Jamie Podmore 16574373 13/03/2024	1	459.80	
Retail Employees Superannuation Trust					
DD10977.3	13/03/2024	Superannuation contributions	1		113.58
INV SUPER	13/03/2024	Super. for Brooke Soltoggio 125432453 13/03/2024	1	113.58	
The Trustee For Aware Super					
DD10977.4	13/03/2024	Superannuation contributions	1		4,059.55
INV DEDUCTIO	13/03/2024	Payroll Deduction for Thomas George Fletcher 13/03/2024	1	300.00	
INV DEDUCTIO	13/03/2024	Payroll Deduction for Jarrod Lachlan Walker 13/03/2024	1	184.68	
INV DEDUCTIO	13/03/2024	Payroll Deduction for John Leslie McCleary 13/03/2024	1	124.04	
INV DEDUCTIO	13/03/2024	Payroll Deduction for Dameon Dwayne Whitby 13/03/2024, Payroll Deduction for Ian Douglas Golding 13/03/2024	1	488.18	
INV SUPER	13/03/2024	Super. for Thomas George Fletcher 65322422 13/03/2024, Super. for Jarrod Lachlan Walker 65337760 13/03/2024, Super. for Jarrod Lachlan Walker 65337760 13/03/2024, Super. for John Leslie McCleary 65329048 13/03/2024, Super. for John Leslie McCleary 65329048 13/03/2024, Super. for Dameon Dwayne Whitby 65322126 13/03/2024, Super. for Dameon Dwayne Whitby 65322126 13/03/2024	1	2,962.65	
Australian Retirement Trusts					
DD10977.5	13/03/2024	Superannuation contributions	1		672.16
INV DEDUCTIO	13/03/2024	Payroll Deduction for Cherie Jessica Walker 13/03/2024	1	160.04	
INV SUPER	13/03/2024	Super. for Cherie Jessica Walker 902432443 13/03/2024, Super. for Cherie Jessica Walker 902432443 13/03/2024	1	512.12	
MLC Masterkey Super					
DD10977.6	13/03/2024	Superannuation contributions	1		848.11
INV DEDUCTIO	13/03/2024	Payroll Deduction for Sean Wallace Walker 13/03/2024	1	201.93	
INV SUPER	13/03/2024	Super. for Sean Wallace Walker 4901151 13/03/2024, Super. for Sean Wallace Walker 4901151 13/03/2024	1	646.18	
ANZ Smart Choice Super					
DD10977.7	13/03/2024	Superannuation contributions	1		606.48
INV DEDUCTIO	13/03/2024	Payroll Deduction for Billie O'Sullivan 13/03/2024	1	144.40	
INV SUPER	13/03/2024	Super. for Billie O'Sullivan 016610240380065 13/03/2024, Super. for Billie O'Sullivan 016610240380065 13/03/2024	1	462.08	
CBUS					
DD10977.8	13/03/2024	Superannuation contributions	1		583.89
INV DEDUCTIO	13/03/2024	Payroll Deduction for Cynthia Ann Wright 13/03/2024	1	139.02	
INV SUPER	13/03/2024	Super. for Cynthia Ann Wright 6406493 13/03/2024, Super. for Cynthia Ann Wright 6406493 13/03/2024	1	444.87	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Australian Super					
DD10977.9	13/03/2024	Payroll deductions	1		278.85
INV DEDUCTIO	13/03/2024	Payroll Deduction for Andrea, Denise Pears 13/03/2024	1	278.85	
Super Directions Fund					
DD11005.1	27/03/2024	Superannuation contributions	1		318.01
INV SUPER	27/03/2024	Super. for Nathaniel John Rogers 967644975 27/03/2024	1	318.01	
IOOF					
DD11005.2	27/03/2024	Superannuation contributions	1		459.80
INV SUPER	27/03/2024	Super. for Jamie Podmore 16574373 27/03/2024	1	459.80	
Retail Employees Superannuation Trust					
DD11005.3	27/03/2024	Superannuation contributions	1		138.60
INV SUPER	27/03/2024	Super. for Brooke Soltoggio 125432453 27/03/2024	1	138.60	
The Trustee For Aware Super					
DD11005.4	27/03/2024	Superannuation contributions	1		4,059.55
INV DEDUCTIO	27/03/2024	Payroll Deduction for Thomas George Fletcher 27/03/2024	1	300.00	
INV DEDUCTIO	27/03/2024	Payroll Deduction for Jarrod Lachlan Walker 27/03/2024	1	184.68	
INV DEDUCTIO	27/03/2024	Payroll Deduction for John Leslie McCleary 27/03/2024	1	124.04	
INV DEDUCTIO	27/03/2024	Payroll Deduction for Dameon Dwayne Whitby 27/03/2024, Payroll Deduction for Ian Douglas Golding 27/03/2024	1	488.18	
INV SUPER	27/03/2024	Super. for Thomas George Fletcher 65322422 27/03/2024, Super. for Jarrod Lachlan Walker 65337760 27/03/2024, Super. for Jarrod Lachlan Walker 65337760 27/03/2024, Super. for John Leslie McCleary 65329048 27/03/2024, Super. for John Leslie McCleary 65329048 27/03/2024, Super. for Dameon Dwayne Whitby 65322126 27/03/2024, Super. for Dameon Dwayne Whitby 65322126 27/03/2024	1	2,962.65	
Australian Retirement Trusts					
DD11005.5	27/03/2024	Superannuation contributions	1		742.48
INV DEDUCTIO	27/03/2024	Payroll Deduction for Cherie Jessica Walker 27/03/2024	1	176.78	
INV SUPER	27/03/2024	Super. for Cherie Jessica Walker 902432443 27/03/2024, Super. for Cherie Jessica Walker 902432443 27/03/2024	1	565.70	
MLC Masterkey Super					
DD11005.6	27/03/2024	Superannuation contributions	1		848.11
INV DEDUCTIO	27/03/2024	Payroll Deduction for Sean Wallace Walker 27/03/2024	1	201.93	
INV SUPER	27/03/2024	Super. for Sean Wallace Walker 4901151 27/03/2024, Super. for Sean Wallace Walker 4901151 27/03/2024	1	646.18	
ANZ Smart Choice Super					
DD11005.7	27/03/2024	Superannuation contributions	1		606.48
INV DEDUCTIO	27/03/2024	Payroll Deduction for Billie O'Sullivan 27/03/2024	1	144.40	
INV SUPER	27/03/2024	Super. for Billie O'Sullivan 016610240380065 27/03/2024, Super. for Billie O'Sullivan 016610240380065 27/03/2024	1	462.08	

Date: 08/04/2024
Time: 3:56:50PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted - March 2024

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
CBUS					
DD11005.8	27/03/2024	Superannuation contributions	1		648.78
INV DEDUCTIO	27/03/2024	Payroll Deduction for Cynthia Ann Wright 27/03/2024	1	154.47	
INV SUPER	27/03/2024	Super. for Cynthia Ann Wright 6406493 27/03/2024, Super. for Cynthia Ann Wright 6406493 27/03/2024	1	494.31	
Australian Super					
DD11005.9	27/03/2024	Payroll deductions	1		278.85
INV DEDUCTIO	27/03/2024	Payroll Deduction for Andrea, Denise Pears 27/03/2024	1	278.85	
Australian Super					
DD10977.10	13/03/2024	Superannuation contributions	1		1,188.18
INV SUPER	13/03/2024	Super. for Alison Watson 702403355 13/03/2024, Super. for Andrea, Denise Pears 65519574 13/03/2024, Super. for Andrea, Denise Pears 65519574 13/03/2024	1	1,188.18	
AMP Flexible Super					
DD10977.11	13/03/2024	Superannuation contributions	1		743.78
INV SUPER	13/03/2024	Super. for Ian Douglas Golding 953593995 13/03/2024, Super. for Ian Douglas Golding 953593995 13/03/2024	1	743.78	
NGS Super					
DD10977.12	13/03/2024	Superannuation contributions	1		382.54
INV SUPER	13/03/2024	Super. for Ainsley Mia Hardie 440111567 13/03/2024	1	382.54	
Australian Super					
DD11005.10	27/03/2024	Superannuation contributions	1		1,188.17
INV SUPER	27/03/2024	Super. for Alison Watson 702403355 27/03/2024, Super. for Andrea, Denise Pears 65519574 27/03/2024, Super. for Andrea, Denise Pears 65519574 27/03/2024	1	1,188.17	
AMP Flexible Super					
DD11005.11	27/03/2024	Superannuation contributions	1		743.78
INV SUPER	27/03/2024	Super. for Ian Douglas Golding 953593995 27/03/2024, Super. for Ian Douglas Golding 953593995 27/03/2024	1	743.78	
NGS Super					
DD11005.12	27/03/2024	Superannuation contributions	1		382.54
INV SUPER	27/03/2024	Super. for Ainsley Mia Hardie 440111567 27/03/2024	1	382.54	

Date: 08/04/2024
Time: 3:56:50PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted - March 2024

USER: Corporate Services
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Cheque /EFT	Name	Bank	INV	
No	Date	Code	Amount	Amount

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	20,670.08
EFT	1,442,207.26

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,462,877.34
TOTAL		1,462,877.34
TOTAL CREDIT NOTES		0.00
TOTAL PAYMENTS LESS CREDIT NOTES		1,462,877.34

APPENDIX 2

(Monthly Financial Report for March 2024 Report.)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

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SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 March 2024

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

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Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Upper Gascoyne, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Upper Gascoyne and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 17th April 2024

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2024
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Statement of Comprehensive Income by Program	
Statement of Financial Activity	
Statement of Financial Position	
Statement of Capital Acquisitions and Funding	
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Explanation of Material Variances	Note 2
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Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12
Budget Amendments	Note 13

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2024
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 31 March 2024 of \$1,932,348

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
State Initiative Program - Landor Meekatharra	90%	4,500,000	3,375,000	4,056,256
Bridges Renewal Program- Concrete Crossing: Dalgety	97%	1,818,327	1,363,725	1,763,886
State Initiative Program - Carnarvon/Mullewa Upgrade	93%	2,372,488	1,779,363	2,217,930
	92%	8,690,815	6,518,088	8,038,072
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	10%	11,750,951	8,892,636	1,148,019
Capital Grants, Subsidies and Contributions	87%	10,906,188	7,823,832	9,453,905
	47%	22,657,139	16,716,468	10,601,924
Rates Levied	100%	1,714,497	1,717,497	1,712,611

% - Compares current YTD actuals to the Annual Budget

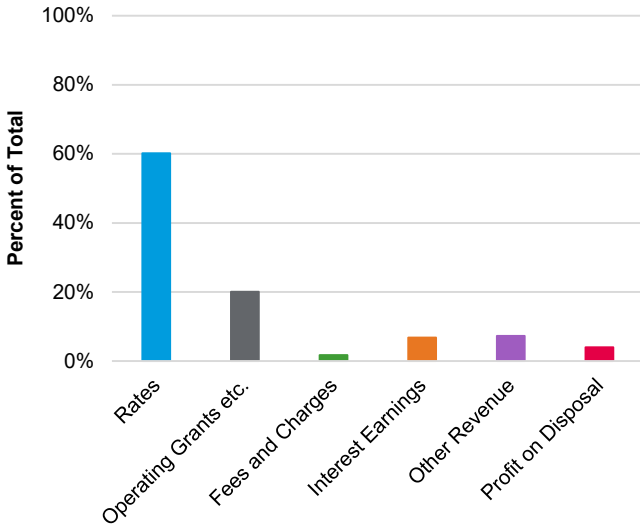
Financial Position

Account	Difference to Prior Year %	Current Year 31 Mar 24 \$	Prior Year 31 Mar 23 \$
Adjusted Net Current Assets	147%	1,932,347	(1,316,454)
Cash and Equivalent - Unrestricted	(176%)	1,173,268	(665,830)
Cash and Equivalent - Restricted	112%	2,051,482	1,839,504
Receivables - Rates	120%	258,194	214,587
Receivables - Other	837%	1,911,537	228,496
Payables	182%	(3,281,958)	(1,803,203)

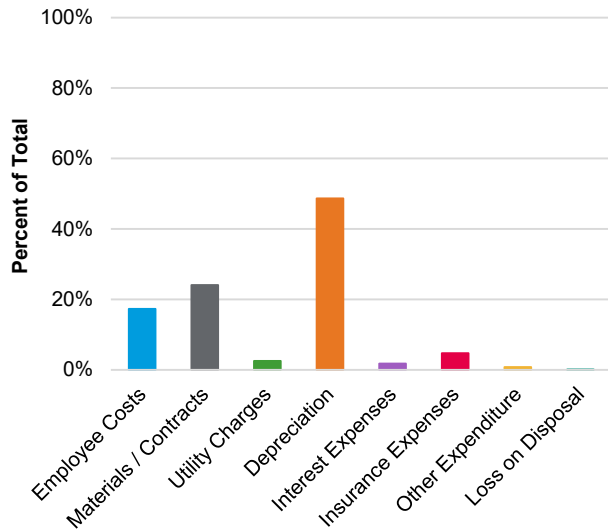
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
 For the Period Ending 31 March 2024
SUMMARY GRAPHS - OPERATING

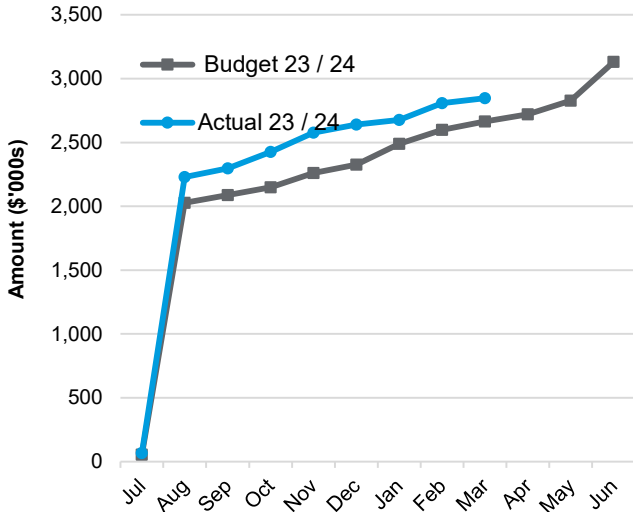
Operating Income (exc. Flood Damage)



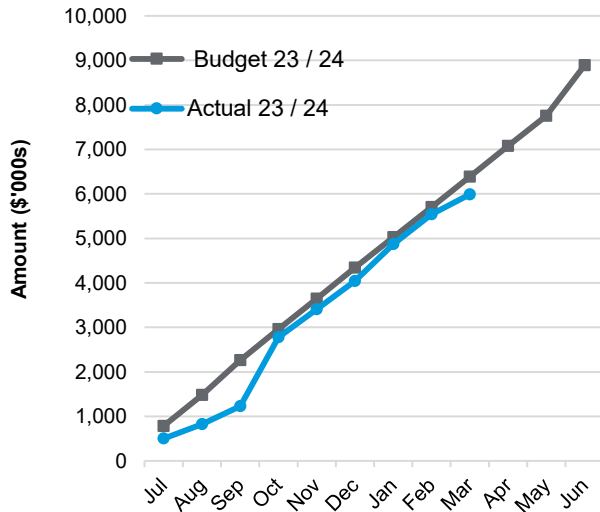
Operating Expenditure (exc. Flood Damage)



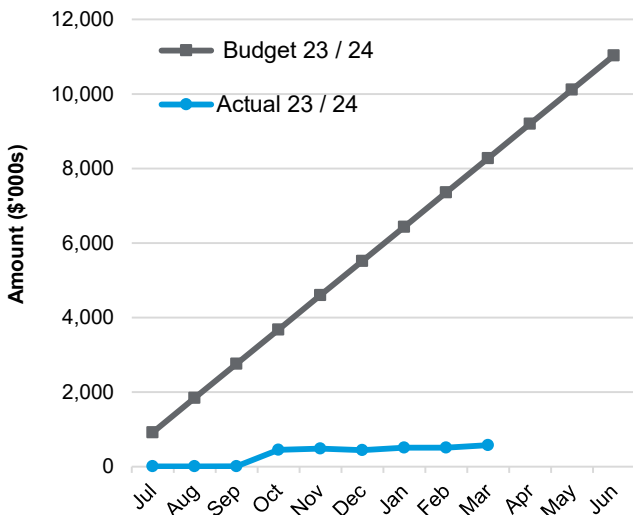
Operating Revenues (exc. Flood Damage)



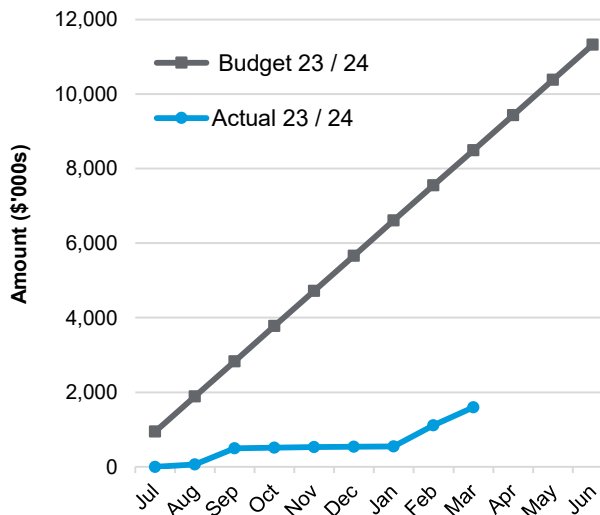
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue



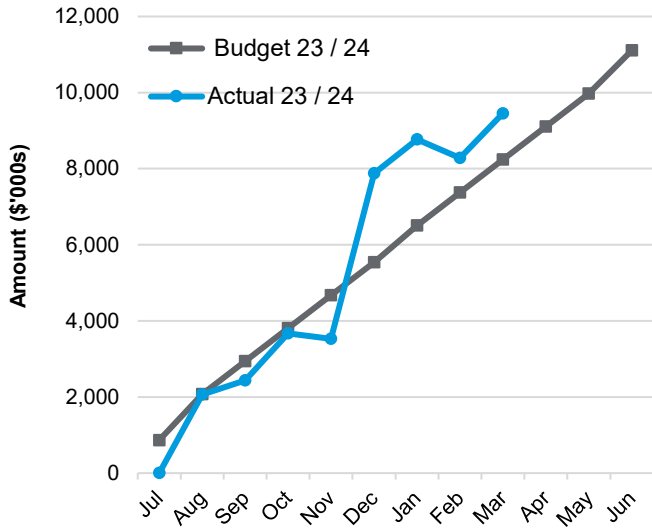
Flood Damage Expenses



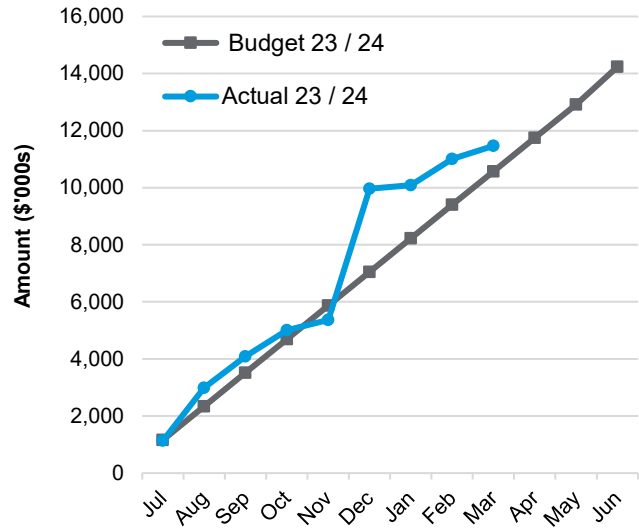
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2024
SUMMARY GRAPHS - CAPITAL

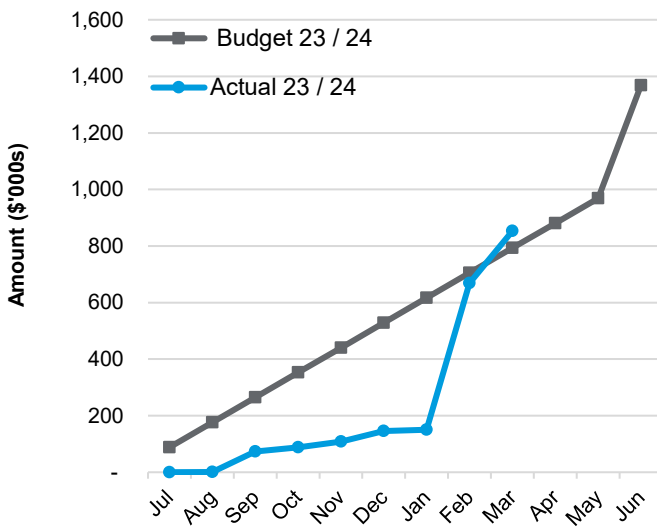
Capital Revenue



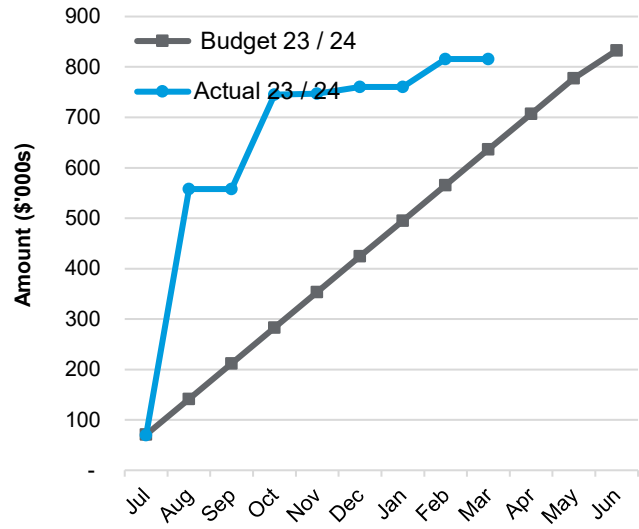
Capital Expenditure



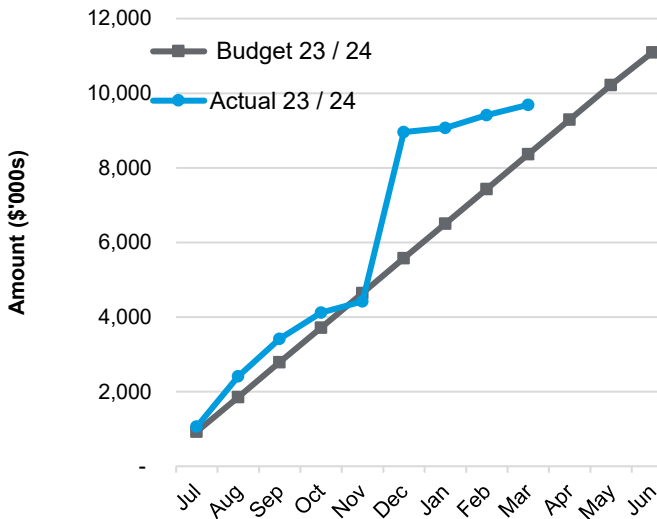
Land and Buildings



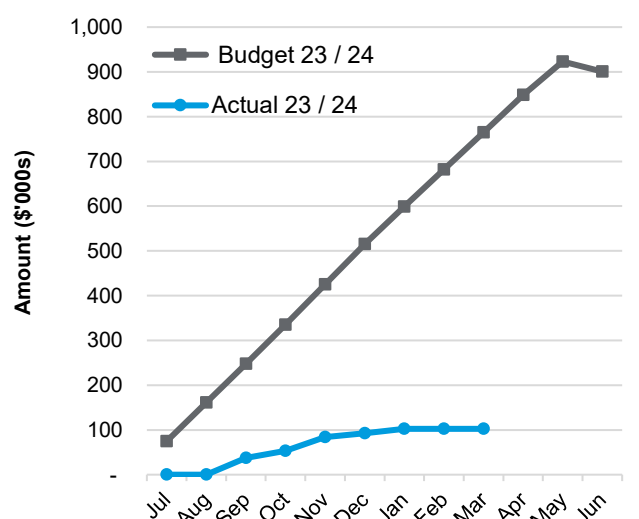
Plant and Equipment



Roads



Other Infrastructure



SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 March 2024

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Rates	10	1,714,497	1,717,497	1,712,611	(4,886)	(0%)	
Grants, Subsidies and Contributions	12(a)	718,417	618,243	571,058	(47,185)	(8%)	▼
Fees and Charges		34,460	29,924	48,940	19,016	64%	
Interest Earnings		206,820	185,820	193,439	7,619	4%	
Other Revenue		342,814	266,816	207,186	(59,630)	(22%)	▼
Profit on Disposal of Assets		113,248	113,248	113,248			
		3,130,256	2,931,548	2,846,484			
Expenses							
Employee Costs		(1,638,794)	(1,245,695)	(1,037,698)	207,997	17%	▲
Materials and Contracts		(2,631,542)	(2,011,303)	(1,443,136)	568,167	28%	▲
Utility Charges		(221,341)	(182,278)	(151,723)	30,555	17%	▲
Depreciation on Non-current Assets		(3,882,872)	(2,912,096)	(2,918,066)	(5,970)	(0%)	
Finance Cost		(112,284)	(105,851)	(106,769)	(918)	(1%)	
Insurance Expenses		(277,067)	(276,854)	(283,370)	(6,516)	(2%)	
Other Expenditure		(117,815)	(72,091)	(47,301)	24,790	34%	
		(8,881,715)	(6,806,168)	(5,988,063)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	10,906,188	7,823,832	9,453,905	1,630,073	21%	▲
(Loss) on Disposal of Assets	8	(6,818)	(5,112)	(6,818)	(1,706)	(33%)	
		10,899,370	7,818,720	9,447,087			
Flood Damage							
Reimbursements	12(c)	11,032,534	8,274,393	576,961	(7,697,432)	(93%)	▼
Materials and Contracts		(11,326,535)	(8,494,893)	(1,596,294)	6,898,599	81%	▲
		(294,000)	(220,500)	(1,019,334)			
Net Result							
		4,853,911	3,723,600	5,286,174			

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 March 2024
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		106,000	79,497	6,039	(73,458)	(92%)
General Purpose Funding		2,082,588	2,024,262	2,023,254	(1,008)	(0%)
Law, Order and Public Safety		36,758	142,721	29,411	(113,310)	(79%)
Health		1,250	927	76	(851)	(92%)
Education and Welfare		165,586	133,445	111,879	(21,566)	(16%)
Community Amenities		10,760	9,513	6,320	(3,193)	(34%)
Recreation and Culture		37,100	29,216	23,672	(5,544)	(19%)
Transport		532,226	391,042	490,127	99,085	25%
Economic Services		97,098	74,030	81,836	7,806	11%
Other Property and Services		60,890	46,895	73,871	26,976	58%
		3,130,256	2,931,548	2,846,484		
Expenses						
Governance		(844,856)	(705,092)	(368,447)	336,644	48%
General Purpose Funding		(154,409)	(135,160)	(151,589)	(16,429)	(12%)
Law, Order and Public Safety		(125,012)	(80,013)	(108,409)	(28,396)	(35%)
Health		(22,955)	(17,172)	(11,190)	5,982	35%
Education and Welfare		(609,419)	(441,554)	(276,679)	164,875	37%
Housing		(486,600)	(379,569)	(418,873)	(39,304)	(10%)
Community Amenities		(112,354)	(84,347)	(83,180)	1,167	1%
Recreation and Culture		(573,579)	(434,284)	(446,045)	(11,761)	(3%)
Transport		(4,674,345)	(3,525,792)	(3,497,147)	28,646	1%
Economic Services		(988,405)	(759,457)	(561,131)	198,327	26%
Other Property and Services		(289,782)	(243,727)	(65,373)	178,354	73%
		(8,881,715)	(6,806,168)	(5,988,063)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	10,906,188	7,823,832	9,453,905	1,630,073	21%
(Loss) on Disposal of Assets	8	(6,818)	(5,112)	(6,818)	(1,706)	(33%)
		10,899,370	7,818,720	9,447,087		
Flood Damage - Transport						
Reimbursements	12(c)	11,032,534	8,274,393	576,961	(7,697,432)	93%
Materials and Contracts		(11,326,535)	(8,494,893)	(1,596,294)	6,898,599	81%
		(294,000)	(220,500)	(1,019,334)		
Net Result						
		4,853,911	3,723,600	5,286,174		

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
	Note	\$	\$	\$	\$	%	
Revenue from Operating Activities							
Rates		1,714,497	1,717,497	1,712,611	(4,886)	(0%)	
Grants, Subsidies and Contributions		11,750,951	8,892,636	1,148,019	(7,744,617)	(87%)	▼
Fees and Charges		34,460	29,924	48,940	19,016	64%	
Interest Earnings		206,820	185,820	193,439	7,619	4%	
Other Revenue		342,814	266,816	207,186	(59,630)	(22%)	▼
Profit on Disposal of Assets		113,248	113,248	113,248	0	0%	
		14,162,790	11,205,941	3,423,444			
Expenditure from Operating Activities							
Employee Costs		(1,638,794)	(1,245,695)	(1,037,698)	207,997	17%	▲
Materials and Contracts		(13,958,081)	(10,506,196)	(3,039,430)	7,466,766	71%	▲
Utility Charges		(221,342)	(182,278)	(151,723)	30,555	17%	▲
Depreciation on Non-current Assets		(3,882,872)	(2,912,096)	(2,918,066)	(5,970)	(0%)	
Finance Cost		(112,284)	(105,851)	(106,769)	(918)	(1%)	
Insurance Expenses		(277,067)	(276,854)	(283,370)	(6,516)	(2%)	
Other Expenditure		(117,815)	(72,091)	(47,301)	24,790	34%	
(Loss) on Disposal of Assets		(6,818)	(5,112)	(6,818)	(1,706)	(33%)	
		(20,215,073)	(15,306,173)	(7,591,175)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		3,882,872	2,912,096	2,918,066			
(Profit) / Loss on Asset Disposal		(106,430)	(108,136)	(106,430)			
Movement in Employee Provision Reserve		881	171,078	1,175			
Net Amount from Operating Activities		(2,274,960)	(1,125,194)	(1,354,920)			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	10,906,188	7,823,832	9,453,905	1,630,073	21%	▲
Proceeds from Disposal of Assets	8	165,383	165,383	165,383	0	0%	
		11,071,571	7,989,215	9,619,288			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(1,368,500)	(1,091,729)	(852,722)	239,007	22%	▲
Payments for Plant and Equipment	9(b)	(832,948)	(624,711)	(815,697)	(190,986)	(31%)	▼
Payments for Furniture and Equipment	9(c)	(35,000)	(35,000)	(5,921)	29,079	83%	▲
Payments for Infrastructure Assets - Roads	9(d)	(11,097,091)	(8,384,858)	(9,687,989)	(1,303,131)	(16%)	▼
Payments for Infrastructure Assets - Other	9(e)	(900,971)	(702,872)	(102,382)	600,490	85%	▲
		(14,234,510)	(10,839,170)	(11,464,710)			
Net Amount from Investing Activities		(3,162,939)	(2,849,955)	(1,845,422)			
Financing Activities							
Inflows from Financing Activities							
Proceeds from New Debentures	11	600,000	600,000	600,000	-	0%	
Transfer from Reserves	7	441,092	-	-	-		
		1,041,092	600,000	600,000			
Outflows from Financing Activities							
Repayment of Debentures	11	(155,279)	(133,213)	(133,213)	-	0%	
					-		
Principal payments of finance lease payments		(6,685)	-	-			
Transfer to Reserves	7	(136,807)	(23,000)	(29,677)	(6,677)	(29%)	
		(298,771)	(156,213)	(162,890)			
Net Amount from Financing Activities		742,321	443,787	437,110			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	4,695,578	4,695,578	4,695,579			
Amount attributable to operating activities		(2,274,960)	(1,125,194)	(1,354,920)			
Amount attributable to investing activities		(3,162,939)	(2,849,955)	(1,845,422)			
Amount attributable to financing activities		742,321	443,787	437,110			
Closing Surplus / (Deficit)	3	0	1,164,217	1,932,348			

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 March 2024

	<u>NOTE</u>	<u>2024</u>	<u>2023</u>
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	4	3,224,363	8,978,409
Trade and other receivables	5	2,190,402	370,181
Other financial assets	4(a)	103,227	100,970
Inventories	6	221,342	218,795
Other assets	7	1,236,731	1,163,898
TOTAL CURRENT ASSETS		6,976,065	10,832,254
NON-CURRENT ASSETS			
Other financial assets	4(b)	40,745	40,745
Property, plant and equipment	8	12,798,971	11,757,885
Infrastructure	9	96,534,525	89,087,521
Right-of-use assets	11(a)	9,972	9,972
TOTAL NON-CURRENT ASSETS		109,384,213	100,896,122
TOTAL ASSETS		116,360,278	111,728,377
CURRENT LIABILITIES			
Trade and other payables	14	211,241	585,674
Other liabilities	15	2,693,463	1,548,607
Lease liabilities	11(b)	6,685	6,685
Borrowings	16	183,499	1,978,490
Employee related provisions	17	240,601	240,601
TOTAL CURRENT LIABILITIES		3,335,490	4,360,058
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	3,369	3,369
Borrowings	16	1,141,328	727,597
Employee related provisions	17	7,884	7,884
TOTAL NON-CURRENT LIABILITIES		1,152,581	738,850
TOTAL LIABILITIES		4,488,071	5,098,908
NET ASSETS		111,872,207	106,629,469
EQUITY			
Retained surplus		58,677,766	53,464,705
Reserve accounts	33	2,051,482	2,021,805
Revaluation surplus	n/a	51,142,959	51,142,959
TOTAL EQUITY		111,872,207	106,629,469

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 31 March 2024
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget	YTD Actual Total	Var
		\$	\$	\$
Land and Buildings	9(a)	1,368,500	852,722	(515,778)
Plant and Equipment	9(b)	832,948	815,697	(17,251)
Furniture and Equipment	9(c)	35,000	5,921	(29,079)
Infrastructure Assets - Roads	9(d)	11,097,091	9,687,989	(1,409,102)
Infrastructure Assets - Other	9(e)	900,971	102,382	(798,589)
Total Capital Expenditure		<u>14,234,510</u>	<u>11,464,710</u>	(2,769,800)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		10,906,188	9,453,905	(1,452,283)
Borrowings		600,000	600,000	-
Other (Disposals and C/Fwd)		165,383	165,383	0
Council Contribution - Reserves		91,092	-	(91,092)
Council Contribution - Operations		2,471,847	1,245,422	(1,226,425)
Total Capital Acquisitions Funding		<u>14,234,510</u>	<u>11,464,710</u>	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Upper Gascoyne for the 2022/23 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated.

Preparation

Prepared by: Kate Peacock
Reviewed by: Travis Bate
Date prepared: 17 Apr 24

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

(d) Goods and Services Tax (GST)

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

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

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Shire's intentions to release for sale.

(i) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed on the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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

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

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

(k) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis. The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its major depreciation periods used for each class of depreciable asset are:

Asset	Years
Buildings	3 to 50 years
Furniture and equipment	1 to 20 years
Plant and equipment	1 to 25 years
Other infrastructure	5 to 50 years
Sealed roads and streets	
formation	not depreciated
pavement	39 years
seal	20 years
Gravel Roads	
formation	not depreciated
pavement	28 years
Formed subgrade	not depreciated
Unformed subgrade	not depreciated
Killilli Bridge	100 years
Footpaths - slab	40 years
Drainage	30 - 108 years

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

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

(m) Prepaid Rates

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

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 2 fair values in the fair value hierarchy due to the

(p) Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is

(q) Contract Liabilities

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Current and Non-current Classification

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

(s) Nature or Type Classifications

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Grants, Subsidies and Contributions

All amounts received as grants, subsidies and contributions that are not capital grants.

Capital Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

(t) Program Classifications (Function / Activity)

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision and for each of its broad activities/programs.

GOVERNANCE

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and rate payers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER AND PUBLIC SAFETY

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Control the quality of food and water. Environmental Health Officer twice per year.

EDUCATION AND WELFARE

Provide a range of appropriate services via the Community Resource Centre.

HOUSING

Provide housing for staff.

COMMUNITY AMENITIES

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Maintenance of public use buildings and areas including various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.

ECONOMIC SERVICES

Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates.	Over time	Payment dates adopted by Council during the year.	None.	Adopted by council annually.	When taxable event occurs.	Not applicable.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable.	Cash received.	On receipt of funds.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue.	None.	Set by State legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights.	No refunds.	On payment and issue of the licence, registration or approval.
Other inspections.	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Set by State legislation or limited by legislation to the cost of provision.	Applied fully on timing of inspection	Not applicable.	Revenue recognised after inspection event occurs.
Waste management collections.	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Adopted by council annually.	Apportioned equally across the collection period.	Not applicable.	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees.	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided .	None.	Adopted by council annually.	Based on timing of entry to facility.	Not applicable.	On entry to facility .
Property hire and entry.	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	Adopted by council annually.	Based on timing of entry to facility.	Returns limited to repayment of transaction price.	On entry or at conclusion of hire.
Fees and charges for other goods and services.	Cemetery services, library fees, reinstatements and private works	Single point in time.	Payment in full in advance.	None.	Adopted by council annually.	Applied fully based on timing of provision .	Not applicable.	Output method based on provision of service or completion of works.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Mar 24		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					Favourable / (Unfavourable)
Operating Grants, Subsidies and Contributions	1,148,019	8,892,636	(87%)	(7,744,617)	Timing variance, primarily related to flood damage funding. Refer to Note 12 for further detail.
Other Revenue	207,186	266,816	(22%)	(59,630)	Variance mainly relates to insurance proceeds budget at \$43,750 (\$1,136 year to date).
Capital Grants, Subsidies and Contributions	9,453,905	7,823,832	21%	1,630,073	Primarily related to timing differences with regard to budget profile. Refer to Note 12 for further detail.
Total Revenues	12,877,349	19,029,773	(32%)	(6,152,424)	

(b) (Expenses) / (Applications)

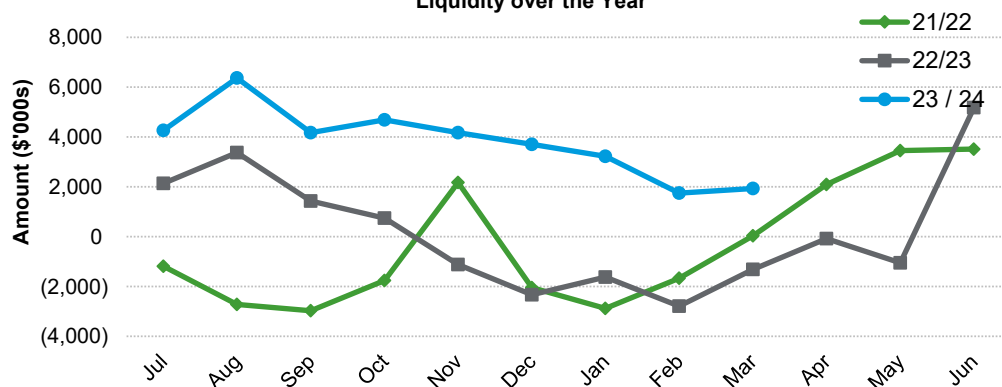
	31 Mar 24		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					Favourable / (Unfavourable)
Employee Costs	(1,037,698)	(1,245,695)	17%	207,997	Reversal of accrued wages from June 23 and vacancies.
Materials and Contracts	(3,039,430)	(10,506,196)	71%	7,466,766	Timing variance due to Flood Damage works.
Utility Charges	(151,723)	(182,278)	17%	30,555	Primarily related to Tourism Precinct water usage which is \$8,944 below budget year to date.
Total Expenses	(7,584,357)	(15,301,061)	50%	7,716,704	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Mar 24	Prior Year Closing 30 Jun 23	This Time Last Year 31 Mar 23
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,173,267	6,956,604	2,648,825
Cash Restricted	4	2,051,482	2,021,805	1,839,504
Receivables - Rates	6(a)	258,194	154,980	214,587
Receivables - Other	6(b)	1,911,537	329,607	228,496
Interest / ATO Receivable		184,385	-	216,722
Provision for Doubtful Debts		(114,406)	(114,406)	(119,882)
Accrued Income		-	-	130,534
Contract Assets		1,280,566	1,163,898	211,561
Inventories		221,342	218,795	139,445
Total Current Assets		6,966,368	10,731,284	5,509,791
Current Liabilities				
Sundry Creditors		(26,498)	(262,220)	(253,428)
Obligations / ARWC		-	-	(213,236)
Deposits and Bonds		(50,180)	(50,642)	(50,642)
GST Payable		(19,237)	-	(177,306)
PAYG Withholding Tax		(66,892)	-	(78,357)
Loan Liability		(183,885)	(130,829)	(21,828)
Accrued Expenses		-	(125,923)	-
Retentions held for Gascoyne River Bridge Pr		-	(6,171)	-
Accrued Salaries and Wages		-	(37,963)	-
Accrued Time in Lieu		(282)	(1,729)	229
Overdraft	4	0	(1,847,661)	(3,314,655)
Lease Liability		(6,685)	(6,685)	(1,060)
Suspense		5,766	(54)	-
Contract Liabilities		(2,693,463)	(1,548,607)	(730,849)
Total Payables		(3,041,356)	(4,018,486)	(4,841,134)
Provisions		(240,601)	(240,601)	(276,724)
Total Current Liabilities		(3,281,958)	(4,259,087)	(5,117,858)
Less: Cash Reserves	7	(2,051,482)	(2,021,805)	(1,839,056)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)
Add: Loan Principal (Current)		183,885	130,829	21,828
Add: Employee Leave Reserve	7	81,077	79,902	97,581
Add: Movement in Employee Leave Reserve		30,272	30,272	12,700
Add: Current Portion of Lease Liability		6,685	6,685	1,060
Net Funding Position		1,932,347	4,695,579	(1,316,454)

Liquidity over the Year



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	\$		Rate	Date
						%	
Cash and Cash Equivalents							
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	(496)			(496)	CBA	2.85	N/A
Gascoyne River Reserve Account		1,051,482		1,051,482	CBA	4.10	N/A
Online Saver	1,173,378			1,173,378	CBA	4.10	N/A
SUG Reserve Account		1,000,000		1,000,000	CBA	4.88	24-Apr-24
WANDRRA Account	386			386	CBA	4.35	N/A
Total Cash and Financial Assets	1,173,268	2,051,482	-	3,224,749			

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

Funds held at balance date over which the Shire has no control, and which are not included in the statements, are as follows:

Description	Opening Balance 01 Jul 23	Amount Received	Amount Paid	Closing Balance 31 Mar 24
	\$	\$	\$	\$
SUG Trust Fund	100,970	2,257	-	103,227
Total Funds in Trust	100,970	2,257	-	103,227

Comments / Notes

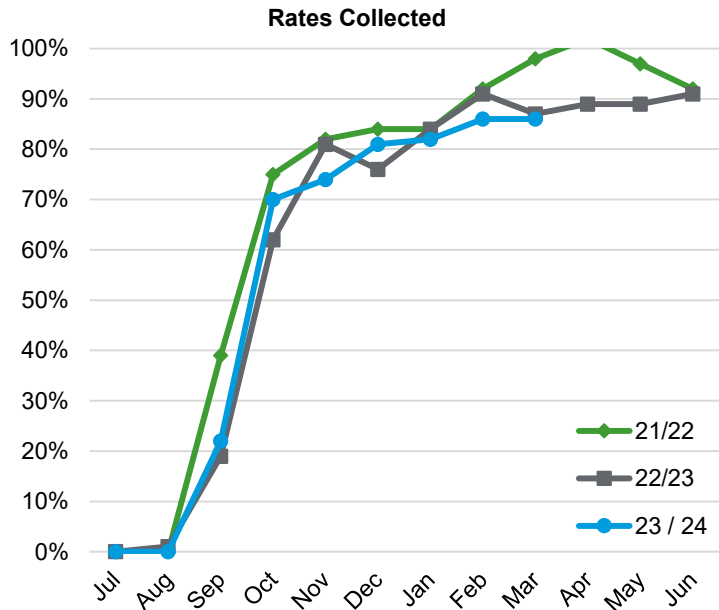
Yangibana Trust Liability held of \$100,000

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

6. RECEIVABLES

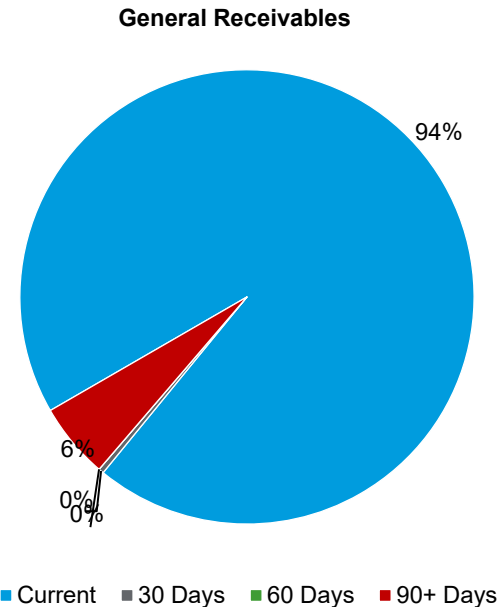
(a) Rates Receivable	31 Mar 24
	\$
Rates Receivables	258,194
Rates Received in Advance	-
Total Rates Receivable Outstanding	<u>258,194</u>

Closing Balances - Prior Year	154,980
Rates Levied this year	1,713,114
Service charges levied this year	-
Closing Balances - Current Month	(258,194)
Total Rates Collected to Date	<u>1,609,900</u>
<i>Percentage Collected</i>	<i>86%</i>



Comments / Notes

(b) General Receivables	31 Mar 24
	\$
Current	1,773,318
30 Days	6,970
60 Days	-
90+ Days	101,177
Total General Receivables Outstanding	<u>1,881,465</u>



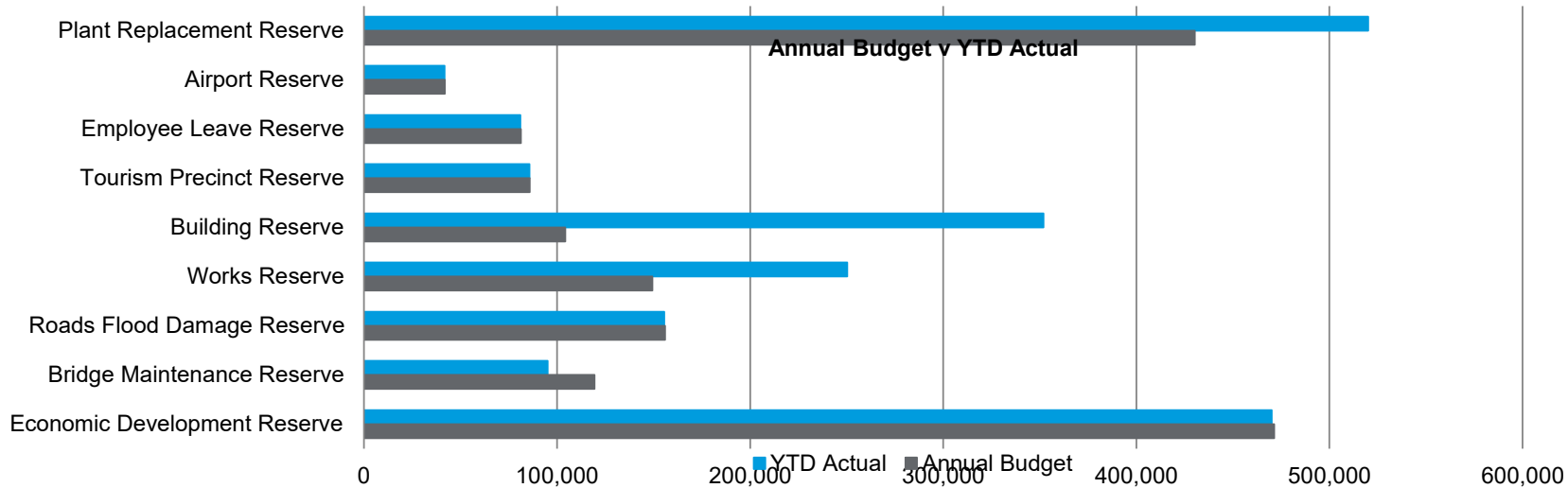
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual				
	Balance	Transfers	Interest	Transfer	Balance	Transfers	Interest	Transfer	Balance
	01 Jul 23	from	Received	to	30 Jun 24	from	Received	to	31 Mar 24
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve Name									
Plant Replacement Reserve	512,506	(91,092)	8,872	-	430,287	-	7,522	-	520,028
Airport Reserve	41,134	-	712	-	41,846	-	604	-	41,738
Employee Leave Reserve	79,902	-	1,383	-	81,285	-	1,175	-	81,077
Tourism Precinct Reserve	84,461	-	1,462	-	85,923	-	1,244	-	85,705
Building Reserve	348,275	(250,000)	6,029	-	104,304	-	3,607	-	351,882
Works Reserve	245,149	(100,000)	4,244	-	149,392	-	5,096	-	250,245
Roads Flood Damage Reserve	153,245	-	2,653	-	155,898	-	2,251	-	155,496
Bridge Maintenance Reserve	93,787	-	1,624	24,000	119,411	-	1,375	-	95,162
Economic Development Reserve	463,346	-	8,021	-	471,367	-	6,803	-	470,149
Sealed Road Resealing Reserve	-	-	-	77,807	77,807	-	-	-	-
Total Cash Backed Reserves	2,021,805	(441,092)	35,000	101,807	1,717,520	-	29,677	-	2,051,482



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Loader P76	13,208	119,223	106,015	-
Ford Ranger Wildtrak P117	27,745	30,506	2,761	-
Roller P99*	-	784	784	-
Mazda Ute P83	10,000	10,775	775	-
Tractor (John Deere) 2305 & Attachments	1,000	4,095	3,095	-
Utility (Mazda) BT-50 2WD Traytop	7,000	-	(182)	(6,818)
Total Disposal of Assets	58,953	165,383	113,248	(6,818)
Total Profit or (Loss)				106,430

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Roller P99	-	784	784	
Loader P76	13,208	119,223	106,015	
Tractor (John Deere) 2305 & Attachments	1,000	4,095	3,095	
Utility(Mazda) BT-50 2WD Traytop P44	7,000	-	(182)	(6,818)
Mazda Ute P83	10,000	10,775	775	
2021 Ford Ranger	27,745	30,506	2,761	
Total Disposal of Assets	58,953	165,383	113,248	(6,818)
Total Profit or (Loss)				106,430

Comments / Notes

* Disposal to be processed on Asset Register

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Office Refurbishment	100,000	100,000	-	100,000
Law, Order and Public Safety				
Fire Shed	111,500	111,500	43,835	67,665
Housing				
New Staff House	630,000	472,500	450,815	21,685
Internal Refurbishment of L99 Gregory Street	90,000	67,500	81,387	(13,887)
Retaining Wall & Flooring for Lot 19 Gregory Street	47,000	35,244	46,208	(10,964)
Septic System Upgrade at L40 Gregory Street	60,000	45,000	23,195	21,805
Septic System Upgrade at L21 Gregory Street	20,000	14,994	9,468	5,526
New Shed at Lot 50 Hatch Street	50,000	37,494	22,814	14,680
Land Purchase - Staff Housing	10,000	7,497	10,000	(2,503)
Lot 51 Hatch Street	250,000	200,000	165,000	35,000
Total Land and Buildings	1,368,500	1,091,729	852,722	239,007

(b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
New Loader 966	501,709	376,282	501,709	(125,427)
CEO Vehicle	79,607	59,705	79,606	(19,901)
WMGR Vehicle	70,196	52,647	70,196	(17,549)
TMS Vehicle	63,599	47,699	63,599	(15,900)
Works Caravan	70,000	52,500	52,749	(249)
Forklift	36,792	27,594	36,792	(9,198)
New Generator for Works Camp	11,045	8,284	11,045	(2,762)
Total Plant and Equipment	832,948	624,711	815,697	(11,960)

(c) Furniture and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Furniture and Equipment	25,000	25,000	-	25,000
Economic Services				
Telescope	10,000	10,000	5,921	4,079
Total Furniture and Equipment	35,000	35,000	5,921	29,079

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Landor/Mount Augustus - Indigenous Access Road	340,000	254,997	-	254,997
Gascoyne River Bridge Project	(6,171)	(4,635)	(6,171)	1,536
Grids 22 / 23	-	-	-	-
Signage 22 / 23	60,000	44,982	-	44,982
RRG - Cobra Mt Augustus	536,665	402,480	159,252	243,228
R2R - Pimbee Resheet	496,366	372,249	496,366	(124,117)
State Initiative Program - Landor Meekatharra	4,500,000	3,375,000	4,056,256	(681,256)
State Initiative Program - Carnarvon/Mullewa Upgrade	2,372,488	1,779,363	2,217,930	(438,567)
R2R - Bitumen Reseals	319,474	291,251	319,474	(28,223)
Bridges Renewal Program- Concrete Crossing: Dalgety	1,818,327	1,363,725	1,763,886	(400,161)
RRG - Cobra/Dairy Creek Resheets	617,943	463,446	680,997	(217,551)
Scott Street - Footpath Construction	-	-	-	-
Water Bore - Congo Creek	21,000	21,000	-	21,000
Water Bore - Dairy Creek\Carnarvon-Mullewa Road	21,000	21,000	-	21,000
Total Infrastructure - Roads	11,097,091	8,384,858	9,687,989	(1,303,131)

(e) Other Infrastructure

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Law, Order and Public Safety				
New Water Tank	15,085	15,084	-	15,084
Community Amenities				
Rubbish Tip Infrastructure	75,000	56,250	-	56,250
Recreation and Culture				
In Town Water Supply	624,873	468,648	-	468,648
Water Hole Access Ramp	-	-	-	-
Two Rivers Memorial Park - Silhouette Cows	12,250	12,250	12,250	-
Oval Refurbishment	30,000	22,500	23,993	(1,493)
Two Rivers Memorial Park - BBQ's	20,000	20,000	7,217	12,783
Two Rivers Memorial Park - Lighting For Ampitheatre	10,000	10,000	-	10,000
Two Rivers Memorial Park - Water Filling Point	3,000	3,000	1,782	1,218
Transport				
Depot Security Fencing Other Infrastructure	40,000	33,320	-	33,320
Internal Fence - Other Infrastructure	13,010	9,756	13,010	(3,254)
Economic Services				
EV Charging Station	22,753	17,064	16,004	1,060
Tourist Stop	35,000	35,000	28,126	6,874
Total Infrastructure - Other	900,971	702,872	102,382	600,490

Total Capital Expenditure **14,234,510** **10,839,170** **11,464,710** **(446,514)**

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 March 2024

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
GRV Town	120,705	0.105000	13	12,674	12,674	1,840	-	14,514
UV Rural	1,640,467	0.070000	26	147,642	148,092	-	-	148,092
UV Mining	4,390,372	0.298000	216	1,453,331	1,384,087	70,645	1,727	1,456,458
Total General Rates				1,613,647	1,544,853	72,485	1,727	1,619,064
Minimum Rates								
GRV Town	27,247	500	12	6,000	6,500	-	-	6,500
UV Rural	33,915	900	13	10,800	10,800	-	-	10,800
UV Mining	111,928	950	79	75,050	75,050	-	-	75,050
Total Minimum Rates				91,850	92,350	-	-	92,350
Total General and Minimum Rates				1,705,497	1,637,203	72,485	1,727	1,711,414
Other Rate Revenue								
Rates Write-off				(5,000)				(3)
Interim and Back Rates				11,000				-
Facilities Fees (Ex Gratia)				3,000				-
Instalment Charges				-				1,200
Total Rate Revenue				1,714,497				1,712,611

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 23 \$	New Loans \$	Principal Repayments		Principal Outstanding		Finance Cost Repayments	
			YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Housing								
Loan 29 Staff Housing	172,828	-	(36,437)	(36,437)	136,391	136,391	(2,584)	(5,963)
Loan 30 Staff Housing	342,033	-	(21,947)	(44,013)	320,086	298,020	(1,860)	(3,600)
Loan 31 Staff Housing	-	600,000	(24,450)	(24,450)	575,550	575,550	(12,598)	(12,598)
Economic Services								
Loan 28 Tourism Precinct	343,566	-	(50,379)	(50,379)	293,187	293,187	(16,689)	(23,189)
Total Repayments	858,427	600,000	(133,213)	(155,279)	1,325,214	1,303,148	(33,731)	(45,350)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	156,271	117,201	117,203
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	22,133	16,596	16,241
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	74,250	48,000
CRC Misc Small Operating		5,000	5,000	-
Other Community Grants		2,500	2,500	2,500
Recreation & Culture				
Library Operating Grants		5,000	5,000	-
Museum Grant		15,000	11,250	-
Gym Equipment		-	-	-
Transport				
FAGS Roads	Government of WA	58,238	43,677	43,679
MRWA Direct Grant	MRWA	300,275	300,275	300,275
Economic Services				
Contributions for Projects		5,000	5,000	(214)
Town Planning Schemes and Strategies		-	-	2,836
Other Property and Services				
Diesel Fuel Rebate	ATO	50,000	37,494	40,538
Total Operating Grants, Subsidies and Contributions		718,417	618,243	571,058

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Governance				
LCRI Capital Grant Funds - Administration		-	-	-
Law, Order & Public Safety				
DFES Fire Control Grant		111,500	111,500	43,835
Recreation and Culture				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		624,873	-	-
Transport				
HVSPP Funding		1,528,763	1,146,564	1,528,763
Roads to Recovery		725,252	543,933	496,366
Regional Road Group Funding		741,495	556,119	680,604
LCRI Grant Funds - Sealing Landor/Meekatharra		-	-	319,474
Indigenous Access Roads - Fund Income		340,000	340,000	-
State Initiative Program (Road Projects)		6,822,488	5,116,860	6,384,863
Footpath Construction		-	-	-
Economic Services				
Charge Up Grant		11,817	8,856	-
Total Non-Operating Grants, Subsidies and Contributions		10,906,188	7,823,832	9,453,905
Total Grants, Subsidies and Contributions		11,624,605	8,442,075	10,024,963

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA - AGRN 974		11,032,534	8,274,393	403,654
Grants DRFAWA - AGRN 1062		-	-	72,850
Grants DRFAWA - AGRN 1021		-	-	100,457
Total Flood Damage Reimbursements		11,032,534	8,274,393	576,961

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2024

9 BUDGET AMENDMENTS

GL Code/IE	Description		Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
	Opening Surplus						
	Lot 51 Hatch Street		06112023			(18,059)	(18,059)
	Transfer from Building Reserve		06112023		250,000	(250,000)	(268,059)
							(18,059)
31103	Rates: UV Rural	Rating Income	Budget Review		1,492	-	(16,567)
31105	Rates: UV Mining	Rating Income	Budget Review		72,334	-	55,767
31112	Rates: Back Rates	Rating Income	Budget Review		1,017	-	56,784
31151	Rates: GRV General Minimum	Rating Income	Budget Review		500	-	57,284
31153	Rates: UV Rural Minimum	Rating Income	Budget Review		-	(1,043)	56,241
31201	Rates: GRV General Interim	Rating Income	Budget Review		500	-	56,741
31205	Rates: UV Mining Interim	Rating Income	Budget Review		70,000	-	126,741
31253	Rates: Instalment Admin Charges	Rating Income	Budget Review		200	-	126,941
31254	Rates: Instalment Interest	Interest Received	Budget Review		4,320	-	131,261
31255	Rates: Penalty Interest	Interest Received	Budget Review		9,500	-	140,761
32103	Valuation Costs	Contractors	Budget Review		-	(3,000)	137,761
32105	Interest on Overdraft	Interest & Loan Costs	Budget Review		82,000	-	219,761
33003	Interest on Investments	Interest Received	Budget Review		104,000	-	323,761
33004	Interest on Reserve Accounts	Interest Received	Budget Review		32,000	-	355,761
41001	Travel Allowance: Council Members	Contractors	Budget Review		21,000	-	376,761
41003	Election Costs	Contractors	Budget Review		3,200	-	379,961
41004	Allowances: President & Council	Contractors	Budget Review		-	(45,500)	334,461
41006	Website Costs	Materials	Budget Review		-	(10,000)	324,461
41006	Website Costs	Contractors	Budget Review		10,000	-	334,461
41008	Insurances: Council Members	Insurance	Budget Review		428	-	334,889
41011	Sundry Costs: Council Members	Materials	Budget Review		500	-	335,389
41011	Sundry Costs: Council Members	Contractors	Budget Review		2,500	-	337,889
41015	IT Allowance Council Members	Contractors	Budget Review		24,500	-	362,389
41052	Insurances: Admin	Insurance	Budget Review		2,363	-	364,752
41054	Office Operating Costs: Admin Building	Materials	Budget Review		4,174	-	368,925
41054	Office Operating Costs: Admin Building	Contractors	Budget Review		-	(36,174)	332,751
41057	Travel/Training/Medicals: Admin	Contractors	Budget Review		-	(1,000)	331,751
41062	Staff Refreshments	Materials	Budget Review		2,000	-	333,751
41067	Consultants: Admin	Contractors	Budget Review		16,022	-	349,773
41068	Public Relations Expenditure - Admin	Contractors	Budget Review		-	(4,000)	345,773
41070	Insurance Claim Expenses - February 2023 Storm Event	Contractors	Budget Review		-	(49,898)	295,876
41072	Staff Retention and Attraction Expenditure (As per Policy)	Contractors	Budget Review		-	(5,000)	290,876
41080	Other minor admin expenses	Contractors	Budget Review		5,000	-	295,876
41098	Sundry Income: Admin	Other Income	Budget Review		-	(6,000)	289,876
41800	Governance Furniture & Equipment	Materials	Budget Review		-	(15,000)	274,876
CB5070	Council Offices Refurbishment	Contractors	Budget Review		-	(20,000)	254,876
41105	LRCI Capital Grant Funds - Administration	Grants & Subsidies - Non-	Budget Review		-	(37,148)	217,728
51002	Insurances: Fire Control	Insurance	Budget Review		3,260	-	220,988
51009	Other Fire Control Expenses (DFES Grant)	Materials	Budget Review		-	(12,133)	208,855
51009	Other Fire Control Expenses (DFES Grant)	Contractors	Budget Review		16,048	-	224,903
51009	Other Fire Control Expenses (DFES Grant)	Insurance	Budget Review		-	(3,915)	220,988
55101	Buildings - Fire Control	Contractors	Budget Review		-	(41,500)	179,488

SHIRE OF UPPER GASCOYNE
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 For the Period Ending 31 March 2024

9 BUDGET AMENDMENTS

GL Code/IE	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
51031	Grant: (DFES) Fire Control	Grants & Subsidies - Non- Budget Review		41,500	-	220,988
51011	ES Levy Collections	Fees & Charges Budget Review		793	-	221,781
51012	ES Levy Collection Commission	Other Income Budget Review	-		(475)	221,306
84115	CRC Building Operating Costs - EXCLUDING UTILITIES	Materials Budget Review	-		(2,000)	219,306
84115	CRC Building Operating Costs - EXCLUDING UTILITIES	Contractors Budget Review		2,000	-	221,306
84126	Community Event Expenses CRC	Materials Budget Review		1,000	-	222,306
84126	Community Event Expenses CRC	Contractors Budget Review	-		(20,500)	201,806
84144	Christmas Function Expenses GEN	Contractors Budget Review		4,633	-	206,439
84132	Trainee Grant: CRC	Other Income Budget Review	-		(30,000)	176,439
84136	Income from Events Held	Other Income Budget Review		18,610	-	195,049
84257	Other Community Grants - Income	Grants & Subsidies - Open Budget Review		1,500	-	196,549
91130	Lot 17 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		6,290	-	202,839
91130	Lot 17 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		7,107	-	209,946
91130	Lot 17 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		3,685	-	213,631
91130	Lot 17 Gregory Street Insurance & Utilities Expenses	Insurance Budget Review		2,981	-	216,613
91140	Lot 19 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		15,525	-	232,137
91140	Lot 19 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		7,802	-	239,940
91140	Lot 19 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		3,230	-	243,169
91140	Lot 19 Gregory Street Insurance & Utilities Expenses	Insurance Budget Review		3,076	-	246,245
91150	Lot 21 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		2,180	-	248,425
91150	Lot 21 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		3,780	-	252,205
91150	Lot 21 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		423	-	252,628
91150	Lot 21 Gregory Street Insurance & Utilities Expenses	Insurance Budget Review		1,704	-	254,331
91160	Lot 39 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		3,712	-	258,043
91160	Lot 39 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		1,774	-	259,818
91160	Lot 39 Gregory Street Insurance & Utilities Expenses	Insurance Budget Review		1,704	-	261,521
91170	Lot 40 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		2,569	-	264,091
91170	Lot 40 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		4,070	-	268,161
91170	Lot 40 Gregory Street Insurance & Utilities Expenses	Insurance Budget Review		1,704	-	269,865
91180	Lot 6 Scott Street Insurance & Utilities Expenses	Utilities Budget Review		168	-	270,033
91180	Lot 6 Scott Street Insurance & Utilities Expenses	Insurance Budget Review		3,502	-	273,535
91190	Lot 45 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		1,408	-	274,943
91190	Lot 45 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		2,374	-	277,317
91190	Lot 45 Gregory Street Insurance & Utilities Expenses	Utilities Budget Review		423	-	277,740
91190	Lot 45 Gregory Street Insurance & Utilities Expenses	Insurance Budget Review		1,704	-	279,444
91210	Lot 52 Hatch Street Insurance & Utilities Expenses	Utilities Budget Review		889	-	280,333
91210	Lot 52 Hatch Street Insurance & Utilities Expenses	Utilities Budget Review		1,865	-	282,197
91210	Lot 52 Hatch Street Insurance & Utilities Expenses	Insurance Budget Review		1,372	-	283,570
91220	Lot 50 Hatch Street Insurance & Utilities Expenses	Utilities Budget Review		330	-	283,900
91220	Lot 50 Hatch Street Insurance & Utilities Expenses	Utilities Budget Review		2,131	-	286,032
91220	Lot 50 Hatch Street Insurance & Utilities Expenses	Insurance Budget Review		923	-	286,954
92033	Interest on Loan #30	Interest & Loan Costs Budget Review		12,598	-	299,552
92034	Interest on Loan #31	Interest & Loan Costs Budget Review	-		(12,598)	286,954
92120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses	Utilities Budget Review		1,526	-	288,481
92120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses	Utilities Budget Review		3,557	-	292,038
92120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses	Utilities Budget Review		423	-	292,461

SHIRE OF UPPER GASCOYNE

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For the Period Ending 31 March 2024

9 BUDGET AMENDMENTS

GL Code/IE	Description		Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
92120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses	Insurance	Budget Review		923	-	293,383
92130	Lot 49 Hatch Street Insurance & Utilities Expenses	Utilities	Budget Review		330	-	293,714
92130	Lot 49 Hatch Street Insurance & Utilities Expenses	Utilities	Budget Review		2,131	-	295,845
92130	Lot 49 Hatch Street Insurance & Utilities Expenses	Insurance	Budget Review		923	-	296,768
92150	Lot 23 Gregory Street Insurance & Utilities Expenses	Utilities	Budget Review		821	-	297,589
92150	Lot 23 Gregory Street Insurance & Utilities Expenses	Utilities	Budget Review		1,808	-	299,397
92150	Lot 23 Gregory Street Insurance & Utilities Expenses	Utilities	Budget Review		3,466	-	302,863
92150	Lot 23 Gregory Street Insurance & Utilities Expenses	Insurance	Budget Review		1,372	-	304,236
SH01GL	Lot 6, Scott Street - Old Micks House	Utilities	Budget Review	-		(303)	303,933
SH01GL	Lot 6, Scott Street - Old Micks House	Utilities	Budget Review	-		(168)	303,765
SH01GL	Lot 6, Scott Street - Old Micks House	Insurance	Budget Review	-		(3,502)	300,263
SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Utilities	Budget Review	-		(6,290)	293,973
SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Utilities	Budget Review	-		(7,107)	286,866
SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Utilities	Budget Review	-		(3,685)	283,181
SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Insurance	Budget Review	-		(2,982)	280,199
SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Utilities	Budget Review	-		(15,525)	264,674
SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Utilities	Budget Review	-		(7,802)	256,872
SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Utilities	Budget Review	-		(3,230)	253,642
SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Insurance	Budget Review	-		(3,076)	250,566
SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Offic	Utilities	Budget Review	-		(2,180)	248,386
SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Offic	Utilities	Budget Review	-		(3,780)	244,606
SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Offic	Utilities	Budget Review	-		(423)	244,183
SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Offic	Insurance	Budget Review	-		(1,703)	242,480
SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Utilities	Budget Review	-		(822)	241,658
SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Utilities	Budget Review	-		(1,808)	239,850
SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Utilities	Budget Review	-		(3,466)	236,384
SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Insurance	Budget Review	-		(1,372)	235,012
SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development (	Utilities	Budget Review	-		(1,408)	233,604
SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development (	Utilities	Budget Review	-		(2,374)	231,230
SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development (	Utilities	Budget Review	-		(423)	230,807
SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development (	Insurance	Budget Review	-		(1,704)	229,103
SH07GL	Lot 40, 3 Gregory Street - Town Maintenance Officers x 2 House	Utilities	Budget Review	-		(2,569)	226,534
SH07GL	Lot 40, 3 Gregory Street - Town Maintenance Officers x 2 House	Utilities	Budget Review	-		(4,070)	222,464
SH07GL	Lot 40, 3 Gregory Street - Town Maintenance Officers x 2 House	Insurance	Budget Review	-		(1,704)	220,760
SH08GL	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	Utilities	Budget Review	-		(3,712)	217,048
SH08GL	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	Utilities	Budget Review	-		(1,774)	215,274
SH08GL	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	Insurance	Budget Review	-		(1,704)	213,570
SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Cust	Utilities	Budget Review	-		(1,526)	212,044
SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Cust	Utilities	Budget Review	-		(3,557)	208,487
SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Cust	Utilities	Budget Review	-		(423)	208,064
SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Cust	Insurance	Budget Review	-		(923)	207,141
SH10GL	Lot 49, 20 Hatch Street - Plant Operator/All Rounder Leading Hand	Utilities	Budget Review	-		(330)	206,811
SH10GL	Lot 49, 20 Hatch Street - Plant Operator/All Rounder Leading Hand	Utilities	Budget Review	-		(2,132)	204,679
SH10GL	Lot 49, 20 Hatch Street - Plant Operator/All Rounder Leading Hand	Insurance	Budget Review	-		(923)	203,756
SH11GL	Lot 52, 26 Hatch Street - Works Administration Officer House	Utilities	Budget Review	-		(889)	202,867
SH11GL	Lot 52, 26 Hatch Street - Works Administration Officer House	Utilities	Budget Review	-		(1,865)	201,002

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GL Code/IE	Description		Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
SH11GL	Lot 52, 26 Hatch Street - Works Administration Officer House	Insurance	Budget Review		-	(1,372)	199,630
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services	Utilities	Budget Review		-	(330)	199,300
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services	Utilities	Budget Review		-	(2,131)	197,169
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services	Utilities	Budget Review		-	(1,668)	195,501
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services	Insurance	Budget Review		-	(924)	194,577
101106	Recycling Program	Contractors	Budget Review		30,000	-	224,577
101050	Public Toilet Operating Costs	Employee Costs	Budget Review		1,799	-	226,375
101050	Public Toilet Operating Costs	Employee Costs	Budget Review		2,589	-	228,964
101050	Public Toilet Operating Costs	Utilities	Budget Review		1,149	-	230,114
101050	Public Toilet Operating Costs	Insurance	Budget Review		71	-	230,185
111145	Pavilion Operating Costs	Insurance	Budget Review		-	(6,574)	223,611
111149	Pavilion - Minor Furniture Plant & Equipment less than \$1,000	Materials	Budget Review		-	(1,000)	222,611
111162	Parks, Gardens & Reserves Maintenance	Insurance	Budget Review		7,228	-	229,839
111180	Operating Grants Income: Gym Equipment	Grants & Subsidies - Oper	Budget Review		-	(5,000)	224,839
111186	Rec & Culture Capital Expenditure	Contractors	Budget Review		47,750	-	272,589
111188	Water Hole Access Ramp	Contractors	Budget Review		50,000	-	322,589
111401	Depreciation Expense: Museum GEN	Depreciation	Budget Review				322,589
12274	Cement Stabiliser (Materials only)	Materials	Budget Review		42,000	-	364,589
121061	Depot Operating Costs	Employee Costs	Budget Review		5,728	-	370,317
121061	Depot Operating Costs	Employee Costs	Budget Review		4,429	-	374,746
121061	Depot Operating Costs	Utilities	Budget Review		-	(448)	374,297
121061	Depot Operating Costs	Utilities	Budget Review		-	(2,867)	371,430
121061	Depot Operating Costs	Materials	Budget Review		4,907	-	376,337
121061	Depot Operating Costs	Contractors	Budget Review		6,314	-	382,652
121061	Depot Operating Costs	Insurance	Budget Review		704	-	383,356
121061	Depot Operating Costs	Less Allocated Function	Budget Review		-	(8,374)	374,982
121061	Depot Operating Costs	Less Allocated Function	Budget Review		-	(6,252)	368,730
121081	Workshop Equipment	Materials	Budget Review		-	(5,000)	363,730
121085	Killili Bridge Insurance	Insurance	Budget Review		3,948	-	367,678
12284	Road Construction	Employee Costs	Budget Review		1,225	-	361,903
12284	Road Construction	Employee Costs	Budget Review		1,752	-	363,655
12284	Road Construction	Materials	Budget Review		38,677	-	402,332
12284	Road Construction	Contractors	Budget Review		-	(46,524)	355,807
12284	Road Construction	Less Allocated Function	Budget Review		1,697	-	357,505
12284	Road Construction	Less Allocated Function	Budget Review		274	-	357,778
CN2080	Water Bore Capital Expenditure	Contractors	Budget Review		-	(42,000)	315,778
CN2148	Footpath Construction	Contractors	Budget Review		100,000	-	415,778
123016	LRCI Grant Funds - Road Construction Projects	Grants & Subsidies - Non-	Budget Review		-	(312,000)	103,778
123019	Grant: Footpath Construction	Grants & Subsidies - Non-	Budget Review		-	(50,000)	53,778
128020	Purchase Plant & Equipment	Materials	Budget Review		15,474	-	69,252
128033	Other Infrastructure	Contractors	Budget Review		-	(1,010)	68,242
126010	Airstrip Operating Costs	Insurance	Budget Review		903	-	69,145
130152	Tourism Signage Maintenance	Employee Costs	Budget Review		1,520	-	70,665
130152	Tourism Signage Maintenance	Employee Costs	Budget Review		2,174	-	72,839
130152	Tourism Signage Maintenance	Materials	Budget Review		71,000	-	143,839
130152	Tourism Signage Maintenance	Contractors	Budget Review		-	(80,642)	63,197

SHIRE OF UPPER GASCOYNE
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9 BUDGET AMENDMENTS

GL Code/IE	Description		Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
130152	Tourism Signage Maintenance	Less Allocated Function	Budget Review		500	-	63,697
130152	Tourism Signage Maintenance	Less Allocated Function	Budget Review		500	-	64,197
130156	Tourism Training/Travel/Conference Costs	Materials	Budget Review		500	-	64,697
130156	Tourism Training/Travel/Conference Costs	Contractors	Budget Review		-	(1,500)	63,197
130156	Tourism Training/Travel/Conference Costs	Other	Budget Review		1,000	-	64,197
130110	Contributions received for projects	Grants & Subsidies - Oper	Budget Review		-	(15,000)	49,197
133182	Old Police Station (Lease) Expenses	Insurance	Budget Review		-	(1,787)	47,410
134220	Tourism Precinct Insurance Expense	Insurance	Budget Review		3,074	-	50,484
141025	Insurances: Works Staff	Insurance	Budget Review		-	(35,680)	14,804
124015	Insurances: Plant Operation	Insurance	Budget Review		-	(14,804)	-
232601	Plant Replacement Reserve	Summary Code 00	Budget Review		-	(7,787)	(7,787)
232604	Airport Reserve	Summary Code 00	Budget Review		-	(657)	(8,444)
232606	Employee Leave Reserve	Summary Code 00	Budget Review		-	(1,252)	(9,696)
232607	Tourism Precinct Reserve	Summary Code 00	Budget Review		-	(1,338)	(11,034)
232608	Building Reserve	Summary Code 00	Budget Review		-	(5,702)	(16,736)
232602	Works Reserve	Summary Code 00	Budget Review		100,000	(4,073)	79,191
232605	Roads Flood Damage Reserve	Summary Code 00	Budget Review		-	(2,448)	76,743
232609	Bridge Maintenance	Summary Code 00	Budget Review		-	(1,533)	75,210
232603	Economic Development	Summary Code 00	Budget Review		-	(7,210)	68,000
tba	Sealed Road Resealing Reserve	Summary Code 00	Budget Review		-	(27,807)	40,193
tba	Reserve Total Cash	Summary Code 00	Budget Review		59,807	(100,000)	-

APPENDIX 3

(Rate Comparison Analysis 24-25 Budget)

2023 / 24 BUDGET- RATE COMPARISON ANALYSIS

1.0 PASTORAL



1.1 UNIMPROVED VALUE (UV)

2023 / 2024

	Shires	Rank	UV C/\$
1	Carnarvon	2	12.186
2	Ashburton	1	13.529
3	Exmouth	4	9.460
4	Meekatharra	6	8.925
5	Sandstone	10	6.400
6	Mount Magnet	9	6.8848
7	Shark Bay	3	9.9645
8	Cue	8	8.3122
9	Murchison	7	8.894
10	Upper Gascoyne	5	9.000

	Shires	Min Rural Rate	Ranking
1	Carnarvon	\$1,265	2
2	Ashburton	\$1,310	1
3	Exmouth	\$845	4
4	Meekatharra	\$400	9
5	Sandstone	\$400	10
6	Mount Magnet	\$450	8
7	Shark Bay	\$659	6
8	Cue	\$491	7
9	Murchison	\$800	5
10	Upper Gascoyne	\$900	3

2022/2023

	Shires	Rank	UV C/\$
1	Carnarvon	3	11.8312
2	Ashburton	1	18.8700
3	Exmouth	4	8.7800
4	Meekatharra	5	8.5000
5	Sandstone	9	6.2400
6	Mount Magnet	8	6.8850
7	Shark Bay	2	13.5571
8	Cue	6	8.0990
9	Murchison	10	4.8630
10	Upper Gascoyne	7	7.000

	Shires	Min Rural Rate (22/23)	Ranking
1	Carnarvon	\$1,228	1
2	Ashburton	\$1,228	1
3	Exmouth	\$785	6
4	Meekatharra	\$350	9
5	Sandstone	\$355	10
6	Mount Magnet	\$437	8
7	Shark Bay	\$875	4
8	Cue	\$477	7
9	Murchison	\$800	5
10	Upper Gascoyne	\$900	3

2021 / 2022

	Shires	Rank	UV C/\$
1	Carnarvon	3	11.1100
2	Ashburton	1	18.5000
3	Exmouth	4	8.3800
4	Meekatharra	6	7.4462
5	Sandstone	8	6.0880
6	Mount Magnet	7	7.2472
7	Shark Bay	2	14.182
8	Cue	5	7.8631
9	Murchison	10	3.8740
10	Upper Gascoyne	9	4.6865

	Shires	Min Rate (20/21)	Ranking
1	Carnarvon	\$1,158	2
2	Ashburton	\$1,263	1
3	Exmouth	\$750	4
4	Meekatharra	\$350	9
5	Sandstone	\$345	10
6	Mount Magnet	\$460	7
7	Shark Bay	\$920	3
8	Cue	\$463	6
9	Murchison	\$600	5
10	Upper Gascoyne	\$450	8

2.0 MINING



2.1 UNIMPROVED VALUE (UV)

2023 / 2024

	Mining UV	Rank	UV C/\$
1	Carnarvon	5	26.762
2	Ashburton	1	38.568
3	Exmouth	8	18.900
4	Meekatharra	7	19.190
5	Sandstone	4	28.521
6	Mount Magnet	2	34.7899
7	Shark Bay	7	19.8451
8	Cue	6	25.8201
9	Murchison	9	16.941
10	Upper Gascoyne	3	29.800

2022/2023

	Mining UV	Rank	UV C/\$
1	Carnarvon	7	25.9827
2	Ashburton	1	36.9600
3	Exmouth	10	17.5600
4	Meekatharra	9	20.0000
5	Sandstone	4	27.5630
6	Mount Magnet	2	33.1330
7	Shark Bay	6	27.0001
8	Cue	5	27.2505
9	Murchison	8	24.5520
10	Upper Gascoyne	3	29.8000

2021/2022

	Mining UV	Rank	UV C/\$
1	Carnarvon	7	24.512
2	Ashburton	1	36.957
3	Exmouth	10	16.760
4	Meekatharra	8	19.6101
5	Sandstone	5	26.891
6	Mount Magnet	2	34.8770
7	Shark Bay	4	28.245
8	Cue	3	29.0984
9	Murchison	6	26.543
10	Upper Gascoyne	9	18.1090

2.2 UNIMPROVED VALUE (MINIMUM PAYMENT) 2023 / 2024

Shires	Minimum Mining Rate	Ranking
Carnarvon	\$464	6
Ashburton	\$1,310	1
Exmouth	\$280	10
Meekatharra	\$400	9
Sandstone	\$400	8
Mount Magnet	\$450	7
Shark Bay	\$910	3
Cue	\$491	5
Murchison	\$800	4
Upper Gascoyne	\$950	2

2022 / 2023

Shires	Minimum Mining Rate	Ranking
Carnarvon	\$450	6
Ashburton	\$1,228	1
Exmouth	\$260	10
Meekatharra	\$350	9
Sandstone	\$355	8
Mount Magnet	\$450	6
Shark Bay	\$875	3
Cue	\$477	5
Murchison	\$800	4
Upper Gascoyne	\$950	2

2021 / 2022

Shires	Minimum Mining Rate	Ranking
Carnarvon	\$400	7
Ashburton	\$1,263	1
Exmouth	\$250	10
Meekatharra	\$350	9
Sandstone	\$345	8
Mount Magnet	\$474	4
Shark Bay	\$920	2
Cue	\$463	5
Murchison	\$600	3
Upper Gascoyne	\$450	6

3.0 GROSS RENTAL VALUE (GRV)

3.1 GROSS RENTAL VALUE



2023 / 2024

	GRV RESIDENTIAL	Rank	UV C/\$
1	Carnarvon	1	12.1408
2	Ashburton	6	9.756
3	Exmouth	8	8.8900
4	Meekatharra	7	9.3314
5	Sandstone	9	6.9085
6	Mount Magnet	5	10.1916
7	Shark Bay	4	10.2239
8	Cue	2	10.6180
9	Murchison	10	N/A
10	Upper Gascoyne	3	10.500

2022 / 2023

	GRV RESIDENTIAL	Rank	UV C/\$
1	Carnarvon	1	11.7072
2	Ashburton	6	9.4200
3	Exmouth	8	8.2500
4	Meekatharra	7	8.8870
5	Sandstone	9	6.7400
6	Mount Magnet	3	10.4000
7	Shark Bay	5	9.8307
8	Cue	4	10.3088
9	Murchison	10	N/A
10	Upper Gascoyne	2	10.5000

2021 / 2022

	GRV RESIDENTIAL	Rank	UV C/\$
1	Carnarvon	1	11.12
2	Ashburton	5	10.236
3	Exmouth	8	7.870
4	Meekatharra	7	8.8870
5	Sandstone	9	6.579
6	Mount Magnet	2	10.9469
7	Shark Bay	4	10.284
8	Cue	3	10.9067
9	Murchison	10	0.000
10	Upper Gascoyne	6	8.8935

3.2 GROSS RENTAL VALUE (MINIMUM PAYMENT)

2023 / 2024

Shires	Minimum GRV Rate	Ranking
Carnarvon	\$1,265	2
Ashburton	\$1,310	1
Exmouth	\$1,075	3
Meekatharra	\$400	8
Sandstone	\$200	9
Mount Magnet	\$450	7
Shark Bay	\$866	4
Cue	\$491	6
Murchison	N/A	10
Upper Gascoyne	500	5

2022/2023

Shires	Minimum GRV Rate	Ranking
Carnarvon	\$1,228	1
Ashburton	\$1,228	1
Exmouth	\$995	3
Meekatharra	\$400	8
Sandstone	\$200	9
Mount Magnet	\$437	7
Shark Bay	\$833	4
Cue	\$477	6
Murchison	N/A	10
Upper Gascoyne	\$500	5

2021/2022

Shires	Minimum GRV Rate	Ranking
Carnarvon	\$1,158	1
Ashburton	\$1,010	2
Exmouth	\$950	3
Meekatharra	\$400	7
Sandstone	\$200	9
Mount Magnet	\$460	6
Shark Bay	\$876	4
Cue	\$463	5
Murchison	N/A	10
Upper Gascoyne	\$206	8

4.0 RATING CATEGORIES

Currently the Shire have three separate rating categories:

1. Gross Rental Value (GRV)
2. Unimproved Value – Pastoral
3. Unimproved Value – Mining

In the past these categories have been sufficient, however, given the effluxion of time they no longer adequately cater for all the types of use within the Shire. It is recommended that the following rate categories are adopted.

- Transient Workers Accommodation (GRV)
- Light Industrial / Commercial (GRV)
- Special Use / Rural (GRV)

Transient Workers Accommodation

This category looks to GRV rate accommodation and other infrastructure set-up on Mining Leases for the purposes of establishing and effectively operating satellite towns.

Gross Rental Valuations can apply to land defined as a relevant interest under section 6.29(1) of the Local Government Act 1995, such as a mining tenement held under the Mining Act 1978, or a permit, drilling reservation, leave or licence held under the Petroleum and Geothermal Energy Resources Act 1967, or any other type of mining, petroleum or resource interest used for the extraction, processing or refining of minerals or petroleum as defined under the above legislation.

However, gross rental valuations will only apply to the above in respect of particular improvements such as accommodation, recreation and administration facilities, associated buildings and maintenance workshops that are expected to be situated permanently (a minimum of 12 months).

In the case of the Shire of Upper Gascoyne the Hastings Yangibana project has a 300 man camp plus recreation and administration buildings, maintenance workshops within 100 metres of the facilities. An indicative valuation of \$800,000 was provided by Landgate

This type of valuation is used by a number of Local Governments; namely – Shire of Ashburton, City of Karratha, Town of Port Hedland, Shire of Cue, Shire of East Pilbara and the Shire of Sandstone.

Shire	Rate in the Dollar
City of Karratha	28.1389 cents in the dollar
Shire of Ashburton	17.00 cents in the dollar
Shire of East Pilbara	12.00 cents in the dollar
Shire of Cue	15.9271 cents in the dollar
Shire of Sandstone	39.0781 cents in the dollar
Shire of Mount Magnet	18.0461 cents in the dollar

The average rate in the dollar is 21.47 cents in the dollar.

It is recommended that we establish this rating category as we have one mining company already establishing a 300 person camp and with other miners in the area looking to establish operational

mines these transient workers camps will increase in number. It is recommended that we set the rate in the dollar at 25.00 cents in the dollar and this will provide a rate return of \$200,000.

Light Industrial / Commercial

Currently we do not have a rating category that is specifically allocated for this purpose. We have one lot that Junction Contracting operates as a light industrial business and we are looking to create a sub-division with a further 8 lots.

Shire	Rate in the Dollar	Min Rates
City of Karratha	9.7252 cents in the dollar	\$1,610
Shire of Ashburton	8.600 cents in the dollar	\$1,288
Shire of East Pilbara	6.000 cents in the dollar	\$1,200
Shire of Cue	10.3088 cents in the dollar	\$477
Shire of Sandstone	6.740 cents in the dollar	\$200

Special Use / Rural GRV

Currently we do not have a rating category that reflects that change of use of a portion of a rural UV property where activities and infrastructure are not consistent with pastoral activities. At the moment we have one property, Mount Augustus Tourist Park, which operates a significant Caravan Park with Caravan Park Sites, On-site Accommodation, Shop, Liquor Outlet and Restaurant. In addition we have a number of Nature Based Parks and Station Stay operations. These operations all rely on increased traffic / patronage in order to make them profitable; unfortunately at the expense of an increase in the wear and tear on our road assets.

5.0 LOCAL GOVERNMENT COST INDEX



The Local Government Price Index (LGPI) measures price movements faced by Local Governments in respect of their purchases of goods and services whereas the Consumer Price Index (CPI) measures price movements faced by the Mums and Dads.

As the mix of goods and services purchased by Local Councils is quite different from that typically consumed by households, overall price movements faced by Local Councils may differ markedly from those faced by households. Overall price movements indicated by the Consumer Price Index (CPI) - which measures changes in the price of a 'basket' of goods and services which account for a high proportion of expenditure by metropolitan households - may therefore not accurately reflect price movements faced by Local Councils.

The LGCI takes into account the following components

- Employee costs
- Materials and contracts
- Furniture
- Non-residential building
- Machinery and Equipment
- Non-road infrastructure
- Road and bridge construction
- Utilities
- Insurance
- Other costs

Although this economic indicator does reflect the costs associated with Local Governments its primary weakness is that it does not discriminate between regions and is primarily based on metro data. It would be more helpful if the LGCI could be developed for each of the Zones and presented as an annual per centum in April of each financial year.

6 RATE TAKE COMPARATIVE ANALYSIS

The above rankings between other Local Governments although a handy tool to see how we fair does not paint the overall picture when looking at rate revenue as a total. As can be seen the Shire of Upper Gascoyne are well below the median average of \$2 million. For the 2024 financial period the Shire has gone backwards in relation to its comparison with our neighbors total rate take.

Shires	Rates (2023 / 2024)	Ranking
Carnarvon	\$6,955,265	2
Ashburton	\$54,257,769	1
Exmouth	\$4,285,000	4
Meekatharra	\$6,019,927	3
Sandstone	\$1,481,201	10
Mount Magnet	\$2,498,585	7
Shark Bay	\$1,602,227	8
Cue	\$2,747,540	6
Murchison	\$3,261,265	5
Upper Gascoyne	\$1,560,497	9 ↓

(table1 – combined rate revenue)

Shire	Rate cents in \$	No Properties	Valuation	Total Rates	Ave per Prop
Upper Gascoyne	9.0000	26	\$1,667,786	\$166,296	\$6,396
Carnarvon	12.1861	31	\$3,109,820	\$383,966	\$12,386
Ashburton	13.529	31	\$6,794,989	\$919,294	\$29,654
Murchison	8.894	22	\$1,232,909	\$109,656	\$4,984
Meekatharra	8.9250	45	\$4,133,717	\$408,934	\$9,087

(table – rate revenue from the Rural Sector)

7.0 COMMENTARY / RECOMMENDATION

In line with our Long Term Financial Plan adopted at the Ordinary Meeting of Council held on the 15th of December 2022 which calls for a 3% increase above inflation.

In the WALGA December 2023 Economic Briefing it is anticipated that the LGCI for 24/25 will return to 2.6% down from 3.9% for 23/24.

Our current Long Term Financial Plan based its calculations on our anticipated rate take for 2024/2025 which was set at \$1,619,280, a recent model run using the adopted rates and minimums applied for 2024/2025 sees this amount increased to \$1,860,606. This is due to a significant increase in the mining tenement valuations – from \$4,494,974 to \$5,086,988 (\$592,014). The rural valuations and the GRV valuations largely remained consistent with the 2023/2024 assumptions.

Based on the above it is my recommendation that we increase our rate in the dollar by 5.6% accounting for the 3% that is baked into the Long Term Financial Plan and taking into account an estimated inflationary rate of 2.6% (LGCI) for the 24/25 financial period. It is recommended that the Rural Rate remains unchanged as this sector had the rate in the dollar increase by approximately 22% in 23/24.

Rating Category	Current Rate in the \$	Proposed % increase	Proposed 24/25 rate in the \$	Minimum Payment
GRV - Residential	10.5	5.6%	11.088	\$1,200
GRV - Light Industrial / Commercial	New Category	Nil	11.5295	\$1,200
GRV - Special Use Rural	New Category	Nil	11.5295	\$1,200
GRV - Transient Workers Accommodation	New Category	Nil	25.000	\$1,200
UV – Rural	9.00	Nil	9.000	\$1,200
UV– Mining	29.800	5.6%	31.4688	\$1,500

APPENDIX 4

(Objects and Reasons for Rates 2024-25)



Objectives and Reasons for Proposed Differential Rates and Minimum Payments for the 2024/25 Financial Year

In accordance with Section 6.36 of the Local Government Act 1995, the Shire of Upper Gascoyne is required to publish its Objects and Reasons for implementing Differential Rates.

Overall Objective

The objective of Council's rates is to collect revenue on an equitable basis in order that services to ratepayers can be provided throughout the Shire. The rates are raised to achieve a balanced budget. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.33 of the Local Government Act 1995 provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Upper Gascoyne. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Shire to provide and maintain facilities, infrastructure and services to the entire community and visitors.

Council has considered the Key Values contained within the Rating Policy Differential Rates (s.6.33) March 2016 released by the Department of Local Government and Communities, being:

- Objectivity
- Fairness and Equity
- Consistency
- Transparency and administrative efficiency

A copy of the policy can be obtained from

<https://www.dlgsc.wa.gov.au/resources/publications/Pages/ViewPublication.aspx?DocID=558>

Council strive to deliver on the objectives of its long term strategic plans. A big part of achieving these goals is consistency and efficiencies. We are committed to ensuring our community is sustainable going into the future and that we can continue to deliver quality services and infrastructure to our community.

This year's budget has taken a longer term view as to the ongoing sustainability of the Shire, rising costs attributable to inflation in the first instance; material costs associated with Heritage Surveys and Monitors; legal costs associated with Heritage issues; two additional staff members; providing new staff housing; renovation of the Administration Building to remove asbestos and increase office space; supply line issues; the employment market; availability of contractors; increased cost of flood damage claims; increased costs associated with legislative compliance and triple the usage of our roads by the Mining sector and a huge increase in heavy vehicles on our road network primarily from the Mining sector and to a smaller degree increased usage by Tourists.

Based on current calculations the proposed rating for the 24/25 period will deliver \$2,027,759 Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations that will assist in managing the overall budget. In particular the following actions have been undertaken:

- Continuation of a 10/4 with an 11 hour per day work roster for the Road crews to reduce mobilisation costs. The Shire are exploring a 14/7 day roster for outside crew as this may assist with retention and attraction of staff.



- Provide onsite mobile accommodation for the outside crew, reducing lost productive time associated with travelling.
- Strategically placed fuel storage depots throughout the Shire so the outside crew do not have to wait for fuel supplies.
- Have established a further 32 bores and additional borrow pits to reduce the cartage distance to works and hence improve productivity.
- Continuation of camping out on jobs for Road crews when more than 50km from town to reduce time spent traveling to jobs and increase the time spent working on the roads.
- A continued focus by officers in leveraging council resources to attract grant funding.
- Multi skilling of all employees.
- Continued training of employees to improve their knowledge and productivity.
- Purchase modern equipment that is designed to do the job, reducing down time and reduce maintenance costs.
- Resource sharing where possible.
- Operating with an extremely small workforce – 17 FTE's
- Working directly with the various sectors – Mining / Pastoral to find collaborative ways to manage our assets by hosting sector specific forums.
- Ensuring that the Shire are maximising their Financial Assistance Grant by keeping all possible cost adjustors up to date.

The following are the proposed Differential General Rates and Minimum Payments for the Shire of Upper Gascoyne for the **2024/25** financial year.

Rate Category	Minimum Rates \$	Rate in \$ (cents)
<i>GRV - GENERAL</i>	<i>525</i>	<i>11.0880</i>
<i>GRV – Transient Workforce Accommodation</i>	<i>2,200</i>	<i>25.00</i>
<i>UV - RURAL</i>	<i>1,600</i>	<i>9.00</i>
<i>UV – MINING</i>	<i>2,200</i>	<i>33.00</i>

Gross Rental Value (GRV)

The Local Government Act 1995 determines that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties within the Shire of Upper Gascoyne every three years and assigns a GRV. The current valuation is effective from 1 July 2015. Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning etc.). In such instances Council recalculates the rates for the affected properties and issues interim rates notices.

GRV – General

Consists of properties predominately located within the Gascoyne Junction townsite boundaries with a predominant residential use and is valued by the Valuer General on a GRV basis. This category is considered



by Council to be the base rate by which all other GRV rated properties are assessed. The properties were last assessed on the Valuer General on 1 July 2022. The rate reflects an adequate contribution to the rate burden on the Shire to deliver services, carry out maintenance of public facilities and infrastructure and to meet the objectives as set out in the Strategic Community Plan and other statutory requirements.

Minimum Rates – GRV General

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of **\$525** has been set for the GRV-General category. The minimum rate reflects an adequate contribution to the rate burden on the Shire to deliver services, carry out maintenance of public facilities and infrastructure and to meet the objectives as set out in the Strategic Community Plan and other statutory requirements.

The minimum rate for the GRV-General category is set to ensure that less than 50% of the properties in this category are on the minimum rate to ensure compliance with Section 6.35 of the Local Government Act 1995.

GRV – Transient Workforce Accommodation

This incorporates all mass accommodation facilities provided for a workforce that is not permanently located within the district.

To ensure rates are distributed equitably across property used for residential and non-residential workers. Temporary workers are consumers of Shire services but unless they are also property owners within the Shire, are not contributing to the cost of services which they use. Mass accommodation properties have the potential to have a greater impact on Shire services and assets than other property types due to their number of occupants in a relatively small land parcel.

Although this category is included there is legal debate as to whether Transient Workforce Accommodation that is situated on a Miscellaneous Mining License is rateable. The State Administrative Tribunal has ruled that Miscellaneous Mining Licences are not rateable, however; this ruling is being challenged in the Supreme Court and if the ruling provides that Miscellaneous Mining Licences can be rated then the Shire are in position to levy a rate given we have permission from the Department of Local Government.

Unimproved Value (UV)

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis from 1 July of the current year. The rate in the dollar set for the UV-Rural category forms the basis for calculating all other UV differential rates

UV - Rural (The base rate for Unimproved Value)

Consists of properties that are exclusively for pastoral/rural use and is considered to be the base rate by which all other UV rated properties are assessed.

This category has been rated to reflect an adequate contribution on the maintenance and renewal of the Shires extensive 1900km road network, and to provide other services such as Biosecurity which encompasses Wild Dog control. These properties have access to all other services and facilities provided by the Shire.



Minimum Rates – UV Rural

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of **\$1,600** has been set for the UV-Pastoral category.

The proposed minimum payment reflects an adequate contribution on the maintenance and renewal of the Shires extensive 1900km road network, and to provide other services such as Biosecurity, inclusive of Wild Dog Control. These properties have access to all other services and facilities provided by Council.

The minimum rate for the UV-Rural category is set to ensure that less than 50% of the properties in this category are on the minimum rate to ensure compliance with Section 6.35 of the Local Government Act 1995.

UV – Mining

This category covers all Mining Leases, Exploration Licences, Prospecting Licences, Retention Licences, General Purpose Leases, Special Prospecting Leases for Gold and Miscellaneous Licences as defined under the Mining Act 1978.

Consists of properties that are used for mining, exploration or prospecting purposes. The Unimproved Value is supplied and updated by the Valuer General on both an annual basis from 1 July and a monthly basis thereafter for new tenement grants, deaths and other changes.

The reasons for this category is to reflect the impact on utilisation of rural infrastructure (comparative to Rural) by heavy transport and associated higher traffic volumes and heavy equipment on the shires extensive 1900km road network. The larger scale equipment, frequency of movement, size and operations of mining result in the shires road network requiring significant additional on-going maintenance and renewal to service these users. Further, these properties have access to all other services and facilities provided by Council.

Minimum Rates – UV Mining

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of **\$2,200** has been set for the UV-Mining category.

The reasons for this category is to reflect the impact on utilisation of rural infrastructure (comparative to Rural) by heavy transport and associated higher traffic volumes and heavy equipment on the shires extensive 1900km road network. The larger scale equipment and operations of mining / exploration result in the shires road network requiring additional on-going maintenance and renewal to service these users. Further, these properties have access to all other services and facilities provided by Council.

The minimum rate for the UV-Mining category is set to ensure that less than 50% of the properties in this category are on the minimum rate to ensure compliance with Section 6.35 of the Local Government Act 1995.

John McCleary
CHIEF EXECUTIVE OFFICER

APPENDIX 5

(Draft 24-25 Budget for Differential Rates April 24 FINAL)



SHIRE OF UPPER GASCOYNE

DRAFT Budget for Differential Rates

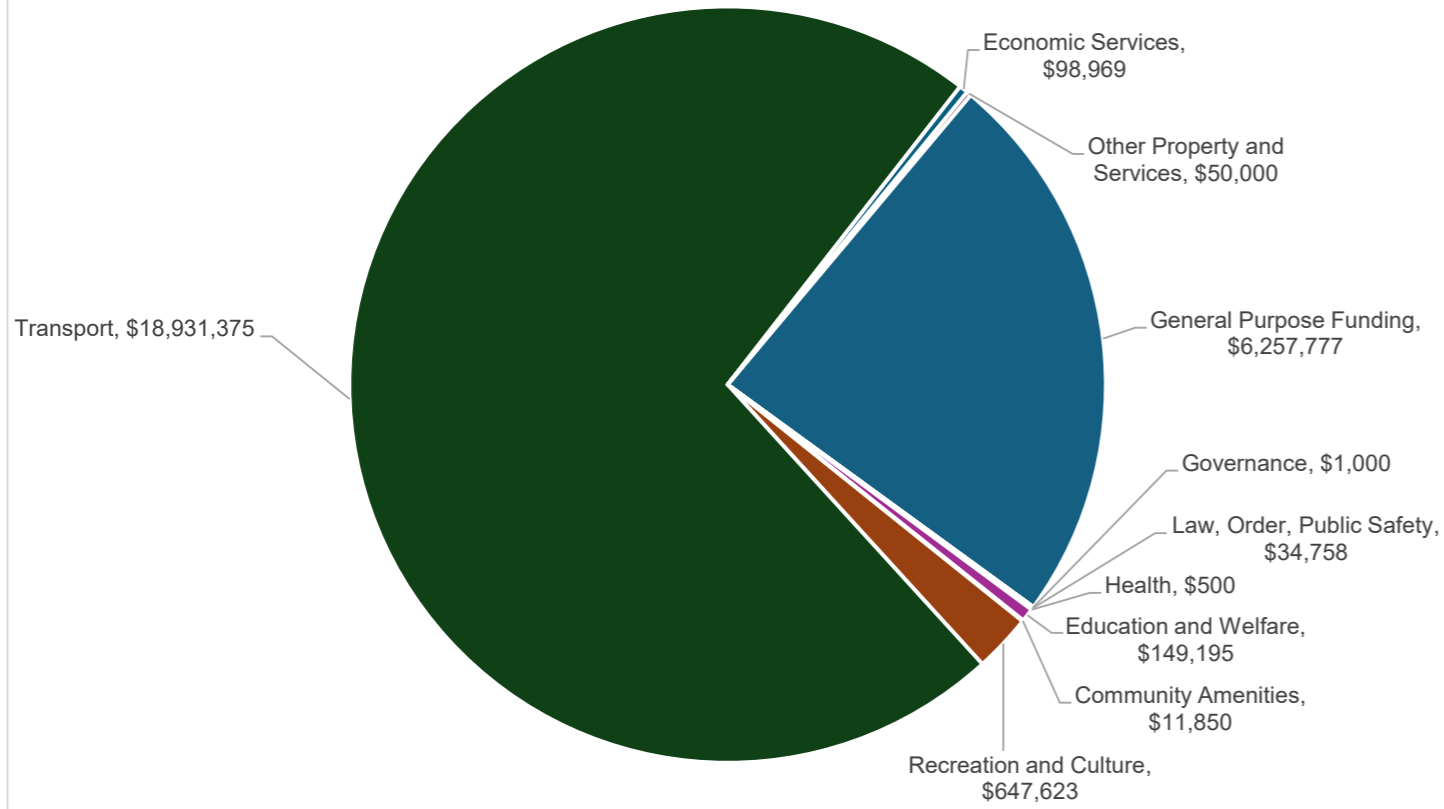
FOR THE YEAR ENDING 30 JUNE 2025

Adopted
24-Apr-24

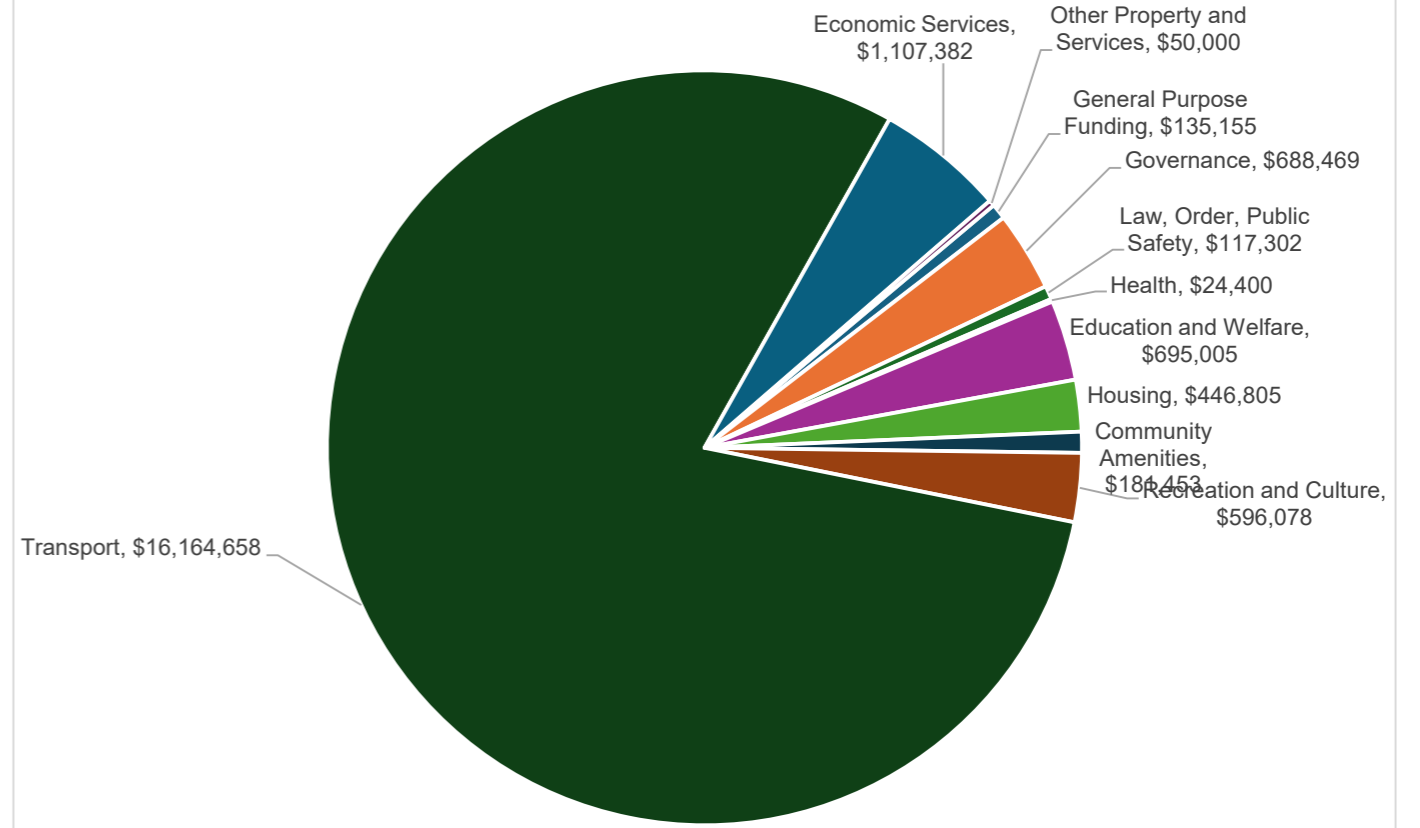
**SHIRE OF UPPER GASCOYNE
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2024**
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Income by Program



Expenditure by Program



**SHIRE OF UPPER GASCOYNE
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2025
Statement of Financial Activity**

	Note	Budget 24 / 25 \$	Actual 23 / 24 \$	Budget 23 / 24 \$
OPERATING ACTIVITIES				
Net Current Assets at 01 Jul - Surplus / (Deficit)		-	4,695,578	4,713,630
Revenue from Operating Activities				
Operating Grants, Subsidies and Contributions		16,872,979	1,148,019	11,769,451
Fees and Charges		41,200	48,940	33,667
Interest Earnings		201,320	193,439	57,000
Other Revenue		179,189	207,186	367,679
Profit on Disposal of Assets	1	-	113,248	109,057
		<u>17,294,688</u>	<u>1,710,832</u>	<u>12,336,854</u>
Expenditure from Operating Activities				
Employee Costs		(1,794,978)	(1,037,698)	(1,650,660)
Materials and Contracts		(13,790,977)	(3,039,430)	(13,934,449)
Utility Charges		(223,101)	(151,723)	(217,205)
Depreciation on Non-current Assets		(3,846,998)	(2,918,066)	(3,430,570)
Finance Cost		(103,187)	(106,769)	(194,284)
Insurance Expenses		(294,466)	(283,370)	(236,284)
Other Expenditure		(128,000)	(47,301)	(118,815)
Loss On Asset Disposal	1	(25,000)	(6,818)	(4,170)
		<u>(20,206,707)</u>	<u>(7,591,175)</u>	<u>(19,786,437)</u>
Excluded Non-cash Operating Activities				
(Profit) / Loss on Disposal of Assets	1	25,000	(106,430)	(104,887)
Movement in Employee Benefit Provisions		1,755	1,175	131
Depreciation and Amortisation on Assets		3,846,998	2,918,066	3,430,570
Net Amount provided from Operating Activities		<u>961,734</u>	<u>(3,067,532)</u>	<u>(4,123,768)</u>
INVESTING ACTIVITIES				
Inflows from Investing Activities				
Capital Grants, Subsidies and Contributions		6,809,099	9,453,905	11,263,836
Proceeds from Disposal of Assets	1	50,000	165,383	200,000
		<u>6,859,099</u>	<u>9,619,288</u>	<u>11,463,836</u>
Outflows from Investing Activities				
Payments for Property, Plant and Equipment purchases	2(a)	(1,705,000)	(1,674,339)	(1,925,422)
Payments for construction of Infrastructure	2(b)	(7,842,680)	(9,790,372)	(12,149,902)
		<u>(9,547,680)</u>	<u>(11,464,711)</u>	<u>(14,075,324)</u>
Amount Attributable to Investing Activities		<u>(2,688,581)</u>	<u>(1,845,423)</u>	<u>(2,611,488)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from Reserves (Restricted Assets)		-	-	91,092
Proceeds from New Long Term Borrowings	4	-	600,000	600,000
		-	<u>600,000</u>	<u>691,092</u>
Outflows from financing activities				
Repayment of Long Term Borrowings	3	(185,426)	(133,213)	(155,279)
Principal payments of finance lease payments		(6,685)	-	(6,685)
Transfers to Reserves (Restricted Assets)	4	(175,000)	(29,677)	(77,000)
		<u>(367,111)</u>	<u>(162,890)</u>	<u>(238,964)</u>
Amount Attributable to Financing Activities		<u>(367,111)</u>	<u>437,110</u>	<u>452,128</u>
Surplus / (Deficit) before General Rates		<u>(2,093,958)</u>	<u>219,733</u>	<u>(1,569,498)</u>
Total Amount raised from General Rates		2,029,260	1,712,611	1,569,497
Net Current Assets at 30 Jun - Surplus / (Deficit)		<u>(64,698)</u>	<u>1,932,344</u>	<u>-</u>

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2025**

1. DISPOSAL OF ASSETS

Annual Budget 24 / 25	Book Value Budget 24 / 25	Proceeds Budget 24 / 25	Profit Budget 24 / 25	(Loss) Budget 24 / 25
Plant and Equipment Transport	\$	\$	\$	\$
P36 Cat Truck	75,000	50,000		(25,000)
Total Disposals	75,000	50,000	-	(25,000)

Total Profit / (Loss) on Disposal **(25,000)**

Actual 23/24	Book Value Actual 23 / 24	Proceeds Actual 23 / 24	Profit Actual 23 / 24	(Loss) Actual 23 / 24
Plant and Equipment Transport	\$	\$	\$	\$
Roller P99	0	784	784	
Loader P76	13,208	119,223	106,015	
Tractor (John Deere) 2305 & Attachments	1,000	4,095	3,095	
Utility (Mazda) BT-50 2WD Traytop P44	7,000		(182)	(6,818)
Mazda Ute P83	10,000	10,775	775	
2021 Ford Ranger	27,745	30,506	2,761	
Total Disposals	58,953	165,383	113,248	(6,818)

Total Profit / (Loss) on Disposal **106,430**

Annual Budget 23 / 24 (Prior Year)	Book Value Budget 23 / 24	Proceeds Budget 23 / 24	Profit Budget 23 / 24	(Loss) Budget 23 / 24
Plant and Equipment Transport	\$	\$	\$	\$
Loader P76	26,688	135,000	108,312	
Ford Ranger Wildtrak P117	34,255	35,000	745	
Toyota Hilux P113	34,170	30,000		(4,170)
Total Disposals	95,113	200,000	109,057	(4,170)

Total Profit / (Loss) on Disposal **104,887**

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2025

2. CAPITAL EXPENDITURE

(a) PROPERTY, PLANT AND EQUIPMENT

	Budget 24 / 25 \$	Actual 23 / 24 \$	Budget 23 / 24 \$
Land and Buildings			
Governance			
Office Refurbishment	300,000	-	80,000
Upgrade Electrical Board for Emergency Command Centre	60,000	-	-
Law, Order and Public Safety			
Fire Shed	-	43,835	70,000
Housing			
Lot 23, 19 Gregory Street - Capital Improvements for Building (CSO - Finance)	60,000	-	-
Lot 52, 26 Hatch Street - Capital Improvements for Building (Works Admin)	25,000	-	-
Lot 17, 31 Gregory Street - (CEO's Residence)	20,000	-	-
Lot 39, 1 Gregory Street - Plant Operator/CSO CRC PT	25,000	81,387	90,000
Lot 19, 27 Gregory Street - (Works Manager Residence)	20,000	46,208	47,000
Lot 45A, 15 Gregory Street - (TCDO)	25,000	-	-
Lot 50, 22 Hatch Street - Manager Finance and Corporate Services	-	22,814	50,000
Lot 40, 3 Gregory Street - Town Services Officers	-	23,195	60,000
Lot 21, 23 Gregory Street - Works Supervisor and SCSO	-	9,468	20,000
Lot 45B Gregory Street - New House and Capital Improvements	85,000	-	-
Lot 51, 24 Hatch Street - Staff House and Capital Improvements (Vacant)	50,000	165,000	-
New Staff House	-	450,815	630,000
Land Purchase - Staff Housing	-	10,000	10,000
Recreation and Culture			
Upgrade Electrical Board for Evacuation Centre	50,000	-	-
Total Land and Buildings	720,000	852,722	1,057,000
Furniture and Equipment			
Governance			
Telephone System and ICT Upgrade	25,000	-	-
Furniture and Equipment	-	-	10,000
Economic Services			
Telescope	-	5,921	10,000
Total Furniture and Equipment	25,000	5,921	20,000
Plant and Equipment			
Transport			
Prime Mover	250,000	-	-
Operator Camp	90,000	-	-
Grader	585,000	-	-
Generator P72	10,000	-	-
Generator WM Camp	10,000	-	-
Fuel Tank Cobra Diary Ck	15,000	-	-
New Loader 966	-	501,709	500,000
CEO Vehicle	-	79,606	78,795
WMGR Vehicle	-	70,196	71,555
TMS Vehicle	-	63,599	64,345
Works Caravan	-	52,749	82,727
Forklift	-	36,792	36,000
New Generator for Works Camp	-	11,045	15,000
Total Plant and Equipment	960,000	815,696	848,422
Total Property, Plant and Equipment	1,705,000	1,674,339	1,925,422

(b) INFRASTRUCTURE

	Budget 24 / 25 \$	Actual 23 / 24 \$	Budget 23 / 24 \$
Infrastructure - Roads			
Transport			
Signage	60,000	-	120,000
Grids	60,000	-	60,000
State Initiative Program 24/25 - Carnarvon Mullewa	4,500,000	-	-
Landor Meekatharra Road RRG/LRCI	540,340	-	-
Cobra Gifford Creek Road RRG/LRCI	580,340	-	-
Carnarvon/Mullewa Resheet R2R	456,000	-	-
33 River Crossing Floodway Reconstruction	180,000	-	-
Landor/Mount Augustus - Indigenous Access Road	-	-	340,000
Gascoyne River Bridge Project	-	(6,171)	-
Bridges Renewal Program- Concrete Crossing: Dalgety/ Landor Brook	-	1,763,886	1,818,327
RRG -Ullawarra Resheets	-	-	536,665
RRG - Cobra Mt Augustus	-	159,252	-
R2R - Pimbee Resheet	-	496,366	456,046
State Initiative Program - Landor Meekatharra	-	4,056,256	4,500,000
State Initiative Program - Carnarvon/Mullewa Upgrade	-	2,217,930	2,372,488
R2R- Bitumen Reseals	-	319,474	312,000
RRG - Cobra/Dairy Creek Resheets	-	680,997	536,665
Footpaths Construction	-	-	100,000
Total Roads	6,376,680	9,687,990	11,152,191
Infrastructure - Other			
Law, Order and Public Safety			
New Water Tank	-	-	15,085
Community Amenities			
Evaporation Pond for Water Treatment/RO Plant	240,000	-	-
River Level Gauge at Landor	20,000	-	-
Rubbish Tip Infrastructure	-	-	75,000
Recreation and Culture			
Upgrade River Pumps and Infrastructure	60,000	-	-
In-Town Water Supply	1,000,000	-	624,873
Oval Refurbishment Upgrade	46,000	23,993	30,000
Water Hole Access Ramp	100,000	-	50,000
Two Rivers Memorial Park	-	21,249	93,000
Transport			
Depot Infrastructure	-	-	52,000
Internal Fence - Other Infrastructure	-	13,010	-
Economic Services			
EV Charging Station	-	16,004	22,753
Tourist Stop	-	28,126	35,000
Total Other Infrastructure	1,466,000	102,382	997,711
Total Infrastructure	7,842,680	9,790,372	12,149,902

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2025

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 29 Staff Housing

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Housing	\$	\$	\$
Opening Balance	136,392	172,828	172,828
Principal Payment	(37,534)	(36,437)	(36,437)
Principal Outstanding	98,858	136,391	136,391
Interest Payment	(3,800)	(2,584)	(4,897)
Total Interest and Fees	(3,800)	(2,584)	(4,897)

(ii) Loan 28 Tourism Precinct

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Economic Services	\$	\$	\$
Opening Balance	293,185	343,566	343,566
Principal Payment	(52,949)	(50,379)	(50,379)
Principal Outstanding	240,236	293,187	293,187
Interest Payment	(14,117)	(16,689)	(23,189)
Total Interest and Fees	(14,117)	(16,689)	(23,189)

(ii) Loan 30 Staff Housing

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Housing	\$	\$	\$
Opening Balance	298,020	342,033	342,033
Principal Payment	(44,493)	(21,947)	(44,013)
Principal Outstanding	253,527	320,086	298,020
Interest Payment	(3,120)	(1,860)	(3,600)
Total Interest and Fees	(3,120)	(1,860)	(3,600)

(iii) Loan 31 Staff Housing

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Housing	\$	\$	\$
Opening Balance	575,550	-	-
Proceeds from Borrowing	-	600,000	600,000
Principal Payment	(50,450)	(24,450)	(24,450)
Principal Outstanding	525,100	575,550	575,550
Interest Payment	(23,646)	(12,598)	(12,598)
Total Interest and Fees	(23,646)	(12,598)	(12,598)
Total Principal Repayments	(185,426)	(133,213)	(155,279)
Total Interest and Fees	(44,683)	(33,731)	(44,284)

(b) New Borrowings

No new borrowings are expected for the year ended 30 June 2025.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2025**

4. CASH BACKED RESERVES

Reserve Name	Opening Balance 01 Jul 24	Transfers from	Interest Received	Transfer to	Closing Balance 30 Jun 25	Opening Balance 01 Jul 23	Transfers from	Interest Received	Transfer to	Closing Balance 31 Mar 24	Adopted Budget 30 Jun 24
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	430,287	-	9,291	-	439,578	512,506	-	7,522	-	520,028	422,500
Airport Reserve	41,846	-	904	-	42,750	41,134	-	604	-	41,738	41,189
Leave Reserve	81,285	-	1,755	-	83,040	79,902	-	1,175	-	81,077	80,033
Tourism Precinct Reserve	85,923	-	1,855	-	87,778	84,461	-	1,244	-	85,705	84,585
Building Reserve	104,304	-	2,252	-	106,556	348,275	-	3,607	-	351,882	348,602
Works Reserve	149,392	-	3,226	-	152,618	245,149	-	5,096	-	250,245	245,320
Roads Flood Damage Reserve	205,898	-	4,446	50,000	260,344	153,245	-	2,251	-	155,496	153,450
Bridge Maintenance	139,411	-	3,010	20,000	162,421	93,787	-	1,375	-	95,162	117,878
Economic Development	471,367	-	13,261	-	484,628	463,346	-	6,803	-	470,149	464,157
Sealed Road Resealing Reserve	142,807	-	-	65,000	207,807	-	-	-	-	-	50,000
Total Reserves	1,852,520	-	40,000	135,000	2,027,520	2,021,805	-	29,677	-	2,051,482	2,007,714

Objective of Reserves

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

Name of Reserve	Anticipated Date of Use	Purpose of the Reserve
Plant Replacement Reserve	as required	to be used to be used for the purchase of major plant and also to fund major mechanical breakdowns
Airport Reserve	as required	to fund the resealing of the Gascoyne Junction Airport
Leave Reserve	as required	to be used to fund annual and long service leave requirements
Tourism Precinct Reserve	as required	to be used for future significant repairs or upgrades on an as required basis
Building Reserve	as required	to be used for new buildings, future repairs or upgrades on an as required basis (excluding the Tourism Precinct)
Works Reserve	as required	to be used to support funding of major infrastructure projects
Roads Flood Damage Reserve	as required	to be used towards the required Shire contribution for Western Australia Natural Disaster Relief and Recovery funding
Bridge Maintenance	as required	to be used for repairs and maintenance of Killilli Bridge as required
Economic Development	as required	to set aside funds for economic development initiatives
Sealed Road Resealing Reserve	as required	to set aside funds for the resealing of the Shire's sealed road network

The reserves are not expected to be used within a set timeframe and further transfers to and from the reserve accounts are expected as funds are utilised

APPENDIX 6

(12.9 Road Gazettal Policy)



SECTION TWELVE – TRANSPORT & PUBLIC SERVICES

DOCUMENT	12.9 – ROAD DE-GAZETAL POLICY	REVIEW:	Triennially (or as required).
NAME:	DATE REVIEWED:	CHANGES/COMMENTS:	
John McCleary	24/04/2024	New Policy	

12.9 ROAD DE-GAZETTAL POLICY

Purpose:

This policy is designed to provide the Council and Administration some guidance as to when an existing road should be de-gazetted due to the lack of use or its purpose has changed.

Policy


Council may decide, upon recommendation of staff that a particular road within the Shire should be de-gazetted because it no longer serves its public purpose or is not financially viable to maintain.

The primary determinants when making this recommendation is:

- Has the road had consistent use in the past five years?
- Does the road service multiple users? E.g. Mining, pastoralism, tourism and or service providers?
- Cost to maintain the road versus benefit to greater community?
- Does the road provide a connecting link to other communities or services?
- Is the road used by a mail contractor and or is there an alternate route?
- Does the road just service an individual or the individuals business?
- The cost to maintain versus the money received to maintain

APPENDIX 7

(Annual Budget Project Report)

SHIRE OF UPPER GASCOYNE				Not Yet Started	MONTHLY DESK TOP PROGRESS UPDATE	
2023/24 ANNUAL BUDGET - PROJECTS				In Progress		
PROGRESS REPORT				Completed		
				On-Hold		
PROJECT	PERSON RESPONSIBLE	BUDGET 2023/24	ACTUAL YEAR TO DATE	STATUS		
COMPLETED PROJECTS						
Shade structures relocation	Sean	\$ 20,000.00	\$ 7,700.00	Completed	PO Issued to ABBL Contracting. Under Budget	
Lot 39 Renovations	Sean	\$ 90,000.00	\$ 90,000.00	Completed	Outback Builders	
Retaining wall Lot 19	Sean	\$ 10,000.00	\$ 10,840.00	Completed	ABBL Contracting	
Install internal fence to Lot 45 to split block. Part of new house	Sean	\$ 630,000.00	\$ 7,512.36	Completed	ABBL Contracting	
Various Vehicle Crossover and Path realignment at old Police Station	Sean	\$ 30,000.00	\$21,744.80	Completed	Waiting on final invoice	
Museum/Depot/Admin fencing upgrade	Sean	\$ 15,000.00	\$9,115.00	Completed	Quoted @ \$15,000 replace, @ \$5,885 for repair (insurance payout) = \$9,115 actual cost	
BBQs for tourist stop	Sean	\$ 20,000.00	\$7,938.70	Completed	*Plus freight and hours by staff*	
New flooring and curtains Lot 19	Sean	\$ 36,388.00	\$ 36,388.00	Completed	Barry Evans Quoted Nov 2023	
Depot security gate	Sean	\$ 40,000.00	\$ 50,955.96	Completed	PO issued to Incite security - Feb 29th - Mar 21st.	
Dalgety Brook Concrete Floodway	Jarrold	\$ 1,818,327.00	\$ 1,729,086.32	Completed	Yuin have completed concrete, culverts and rock pitching works. SUG to complete approaches and drainage	
RRG Cobra Dairy Creek Resheets	Jarrold	\$ 536,665.00	\$617,942.54	Completed	Complete	
Pimbee Resheet	Jarrold	\$ 456,046.00	\$496,365.64	Completed	Started November 2023 - Northern Goldfields Earthmoving	
New Shed Gregory Street Lot 40 - Gregory Street	Sean	\$ 30,000.00	\$ 23,195.45	Completed	Waiting on final invoice	
Install patio - Lot 40	Sean	\$ 12,250.00	\$ 12,250.00	Completed	Waiting on final invoice	
Install patio - Lot 21	Sean	\$ 12,250.00	\$ 12,250.00	Completed	Waiting on final invoice	
New Shed Gregory Street Lot 50 - Gregory Street	Sean	\$ 30,000.00	\$ 22,814.21	Completed	Waiting on final invoice	
Fire Truck Shed	Sean	\$ 70,000.00	\$ 43,834.55	Completed	Waiting on final invoice	
R2R Bitumen reseals and floodway stabilisation	Jarrold	\$ 340,000.00	\$319,473.90	Completed	Start end November 2023	
PROJECTS NOT STARTED						
MRWA Aboriginal Access Landor Mt Augustus resheet	Jarrold	\$ 340,000.00		Not Yet Started	start April 2024	
PROJECTS IN PROGRESS						
Lot 45 New house (Sub division)	Sean	\$ 630,000.00	\$ 179,185.32	In Progress	House arrived April and ongoing works waiting on sub division power connection	
Commerical Blocks	John	\$ 30,800.00	\$ 30,800.00	In Progress	Blocks Purchased waiting on Grant/Development	
Residential Blocks	John	TBC		In Progress	Waiting on Ilua with Yinggarda	
SIP Landor Meeka Bitumen Upgrade	Jarrold	\$ 4,500,000.00	\$4,056,256.27	In Progress	40% complete Bitumen here start of Dec 2023	
Water treatment - Reverse Osmosis unit.	Sean	\$ 624,000.00		In Progress	Scope sent to GHD, JMD, Talis, Awaiting quotes.	
Recycling program - Sea container collection point	Sean	\$ 30,000.00		In Progress	Sea Container to be delivered by tidy towns event in May	
CEO's Office Renovation	Sean	\$ 90,000.00		In Progress	PO issued to PK, commencing 8th May 2024.	
RRG Cobra Mt Augustus Resheets	Jarrold	\$ 536,665.00	\$ 254,515.35	In Progress	Start Feb 2024 Waiting for RRG endorsement due to project change	
Lighting for amphitheatre	Sean	\$ 10,000.00		In Progress	Carnarvon Electrical starting 22nd April	
PROJECTS ON HOLD/DEFERRED/DISCONTINUED						
Reception Renovation	Sean and Andrea	\$ 430,000.00		On-Hold		
Silhouette cows	Sean	\$ 60,000.00		On-Hold	John to liase with Sean - Cancelled	
Water hole access ramp	John	\$ 50,000.00		On-Hold	John in negotiation with Yinggarda	
Install fencing around rubbish tip.	Sean	\$ 75,000.00		On-Hold	Lance (ABBL Contracting) has quoted @ \$81,000, Teamwork quoted @ \$37,000 plus freight and accomodation/meals. WE ALREADY HAVE 600M OF MESH	