



AGENDA

24th of August 2022

ORDINARY COUNCIL MEETING

**To be held at the Shires Administration Building situated at Gascoyne Junction
commencing at 10.00am**

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.

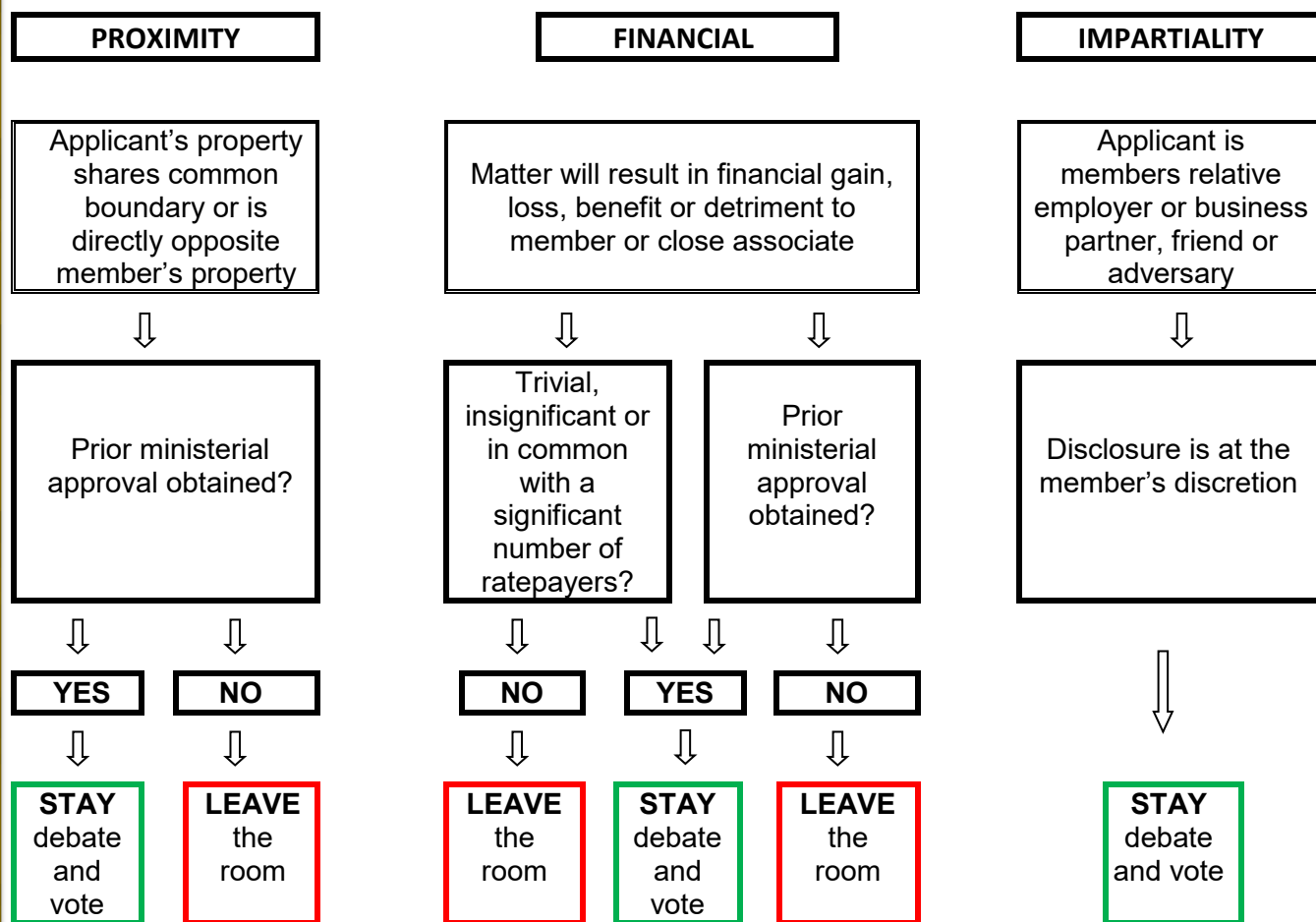
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In particular and without derogating in any way from the broader disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Upper Gascoyne during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Upper Gascoyne. The Shire of Upper Gascoyne warns that anyone who has an application lodged with the Shire of Upper Gascoyne must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attached to the decision made by the Shire of Upper Gascoyne in respect of the application.



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

AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 24th of AUGUST 2022
COMMENCING AT 10.00 AM

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**SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
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COMMENCING AT 10.00 AM**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The President welcomed those present and declared the meeting open at ____am

2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr D. Hammarquist OAM JP	Shire President
Cr J. Caunt	Vice President
Cr H. McTaggart	Councillor
Cr G. Watters	Councillor
Cr B. Walker	Councillor
Cr R. Hoseason-Smith	Councillor
Cr A. McKeough	Councillor

Staff

John McCleary JP	Chief Executive Officer
Jarrod Walker	Manager of Works and Services
Sa Toomalatai	Manager of Finance and Corporate Services

Visitors

Joshua Kirk	Greenfield Technical Services
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2.2 Absentees

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

6.1 Greenfield Technical Services

7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

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

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

9.1 Ordinary Meeting of Council held on 27th of July 2022.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 01082022			
MOVED:	CR:	SECONDED:	CR:
<p>That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 27th of July 2022 be confirmed as a true and correct record of proceedings.</p> <p>FOR: CR AGAINST: CR</p> <p>F/A:</p>			

10. REPORTS OF OFFICERS

Council Resolution No: 02082022			
MOVED:	CR:	SECONDED:	CR:
<p>That Council receive the Manager of Finance and Corporate Services, the Manager of Works & Services and the Chief Executive Officer reports as read.</p> <p>FOR: CR AGAINST: CR</p> <p>F/A:</p>			

10.1 Manager of Finance and Corporate Services Report

The July period has been absolutely flat tack for the Corporate Team – with the finalisation of our End of Financial Year processes and staff continuing to work on the draft budget simultaneously, on top of our day to day tasks, it has been pretty full on.

The Corporate Team are also busy with event planning as we have several scheduled to take place in the next quarter, such as: Stargazing at the Gascoyne Junction, Gascoyne Food Festival, Community Fun Run, CRC 10 Year Anniversary Luncheon, Two Rivers Memorial Park Opening and the Halloween Family Movie Matinee.

This month's council meeting will see the Management Team present the 2022/2023 Annual Budget to Council for adoption which has been a mammoth effort from staff to compile, so I would like to extend many thanks and gratitude to everyone involved in this process as it has not come without challenge – great work everyone!

With one hurdle overcome, the next big task ahead of staff is our upcoming End of Year Audit and the Integrated Planning Review. Add to the mix, preparing to rate bill for the 22/23 year – certainly no time to rest and just as important for staff to maintain the momentum (bring on Christmas ☺).



Community Resource Centre Update

Author – Ainsley Hardie, Tourism & Community Development Officer

Further progress on the medical clinic with more equipment arriving before the end of August and a proposed starting date in October. At this stage the Gascoyne Junction Clinic will have a GP visit each month, with a nursing clinic fortnightly. This has been a slow and steady project however it is close to fruition delivering a much needed service back to the community.

On August 5th, another Flu and COVID Vaccination Clinic was held at the CRC with 12 attendees. At this stage there are no further clinics planned for this year. July saw the distribution of an updated Upper Gascoyne Phone Directory. The feedback on this has been overwhelmingly positive.

The CRC has been successful in receiving two grants in July, one through the State Library to continue to develop the CRC as the digital hub for the Upper Gascoyne. We are in the process of ordering audio and video equipment for recording and editing and a 3D printer. Courses will be held on how to use these new technologies both for business and recreational use. The audio and video equipment will be used towards curating a collection of local history to be recorded online for prosperity. A second grant as part of Mental Health week will see new flooring for the gym being installed over the coming weeks.

Since the beginning of July we have introduced a new data collection system in the CRC for monitoring how the CRC is used for reporting not only to council but to be used in our reporting to

DPIRD. We have also reflected on the results of the CRC survey that was conducted at the beginning of the year to determine services and activities desired by the community and have put these into our forward plans. One of the most requested education opportunities was for a first aid course so we have arranged for three separate courses to take place in October including the Pub, DBCA and the Gascoyne Junction Remote Community School staff. This is also open to all members of the community.

TOURISM

I was asked to present to the Australia's Golden Outback Board in late July reporting on what has been happening in the Upper Gascoyne and what is planned moving forward. Members of the MEG Group and Regional Development Australia were also in attendance. I have provided a copy of the presentation of this meeting for your perusal. The feedback from this meeting was positive with the CEO of AGO coming to visit the Shire in early October to discuss how we can work together to meet both our and the AGO strategic outcomes.

The popularity of the walking tours is increasing and have been averaging 2 to 3 tours per week. On average we have had four participants per tour. The feedback has been positive from those joining the tours who have enjoyed learning about the history of Gascoyne Junction, why Gascoyne Junction is here and how the community works together.

Again the cleanliness and appearance of the town, the friendly locals and great amenities are always mentioned. From a tourism perspective it is encouraging visitors to stay the night in Gascoyne Junction before moving on. It has also been beneficial in collecting data on those visiting our region: how they have planned their trip to the Upper Gascoyne, their length of stay in Gascoyne Junction and the Shire and the routes they are travelling. Finding the Junction so appealing many guests are staying a minimum of three nights here as they feel comfortable and welcome.

The Upper Gascoyne has been featured in the Seniors Newspaper in June, July, and August and will also be featured in a wildflower special in September. This is proving worthwhile with feedback from visitors that they have seen us in the paper whilst on the road and have planned a visit accordingly.

We are working in collaboration with Gascoyne Murchison Shires to develop a trail of oral stories to follow throughout the region. In the September edition of the Gassy Gossip I will be putting out an expression of interest for those who have a tale to share. This program is similar to a project underway for the 2023 tourist season with a series of podcasts for visitors to our region to listen to as they travel across the Upper Gascoyne.

The raw footage from the recent media visit is coming together for us to launch a social media and TV campaign from November when we attend the Perth 4WD to be followed up with the Perth Caravan and Camping Show in March. I have also been selected as part of a program through the Department of Foreign Affairs and Trading to work on strategic projects for the Shire to aid economic development in international markets with a focus on tourism but the possibility of other projects to.

Community Resource Centre – Monthly Income Report – July 2022

Printed at: 18/08/22

SHIRE OF UPPER GASCOYNE

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General Ledger Detail Trial Balance

(fmGLTrialBalance)

Options : Year 22/23, From Month 01, To Month 01, By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOff	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
	CRC INCO 10841310	Commission Centrelink : CRC	0.00	-720.00	-720.00
	CRC INCO 10841330	Transport Commission: CRC	0.00	-65.39	-65.39
	CRC INCO 10841380	Postal Agency Sales	0.00	-98.91	-98.91
	CRC INCO 10841390	Sales: Books/Maps/Souvenirs/Sundries	0.00	-278.80	-278.80
	CRC INCO 10842600	CRC Income Misc.	0.00	-5.09	-5.09
	CRC INCO 10842610	CRC Merchandise Sales	0.00	-928.84	-928.84
Total	CRC INCOME		0.00	-2,097.03	-2,097.03
Total for division	GEN		0.00	-2,097.03	-2,097.03
Grand Total			0.00	-2,097.03	-2,097.03

Community Resource Centre – Monthly Customer Service Stats – July 2022

CUSTOMER SERVICES & ENQUIRIES		2022.2023 TOTAL	2021.2022 TOTAL	YTD DIFF	Jul- 22	Jul- 21	JUL
Admin Support	Faxes	0	3	-3	0	0	0
	Photocopying/Printing/Scanning/Emailing	1	40	-39	1	6	-5
	Laminating/Binding	0	8	-8	0	1	-1
	Hot Office Bookings	0	2	-2	0	0	0
	External Training and Course	0	0	0	0	0	0
CRC	1:1 Assistance to Community Members	1	0	1	1	0	1
	Computer/Internet Access	4	50	-46	4	7	-3
	Community Education Events	0	4	-4	0	0	0
	Community Social Events	0	20	-20	0	0	0
	Community Economic Seminars	0	1	-1	0	0	0
	Department of Human Services	1	21	-20	1	0	1
	Government Access Point	1	20	-19	1	0	1
	Use of Paid WIFI Services	2	0	2	2	0	2
Tourism	Use of FREE WIFI Hub	1	0	1	1	0	1
	Road Condition Requests	137	944	-807	137	215	-78
	General Tourism Information	157	745	-588	157	127	30
	Book Sales	3	43	-40	3	5	-2
	CRC Merchandise Sales	54	364	-310	54	51	3
Info	Walking Tours	13	0	13	13	0	13
	Phonebook Purchases	0	0	0	0	0	0
	Gassy Gossip yearly subscription	0	4	-4	0	0	0
	Gassy Gossip Advertisement	0	7	-7	0	1	-1
Health	Video Conference/Telehealth	0	4	-4	0	0	0
	RFDS Support	1	0	1	1	0	1
	Medical Clinic Visits	0	0	0	0	0	0
Agencies	Library	7	66	-59	7	8	-1
	Postage Sales	11	193	-182	11	22	-11
	Postage Collection	68	0	68	6	0	6
	Department of Transport	3	46	-43	3	1	2
	Horizon Power	1	105	-104	1	0	1
Total Customer Service Enquiries		466	2690	-2,224	404	444	-40

10.2 Manager of Works and Services Report

On the 12th August the CEO, Josh Kirk (Greenfields) and I attended a meeting in Carnarvon to align all stakeholders' inputs to the Road Use Agreement with Hastings. Andrew Reid (Hastings), Alan Sheridan (Ashburton) and Dave Nielsen (Carnarvon) were in attendance to what was a very constructive meeting and a huge step closer to formalising the agreement. In a nut shell, all three LG's will adopt their own individual RUA's with Hastings however the terms and conditions are identical. This is to ensure alignment of expectations from all parties and consistency in our approach to co-existing on our public roads. The CEO will put forward a draft copy of the agreement to Council for consideration.

John, Josh and myself also attended the Long Table Dinner in Carnarvon on the 5th August as an opportunity to meet with Ministers and our Carnarvon CEO, Managers and Councillors. The dinner provided a prelude to a meeting with our Minister for Emergency Services Stephen Dawson. The CEO made the Minister aware of some specific issues affecting our ability to efficiently recover from disaster events and still function as a local government. Mr Dawson was also made abreast of the significant lack of equity between our cousins in the east in regards to our trigger points and inefficiencies for LG's while navigating their way through the DRFWA intricacies. The Minister was very receptive to our concerns and we thank him for his time.

The Gascoyne Dash was held on the last weekend of July. The town crew did an amazing job of preparing the town facilities including the pavilion, banners and bins for the huge influx of people. President of the GORC Mick Gibbings has thanked the team for doing such a great job and said the event was a success.

Ian and Thomas spent half a day grading and preparing the race track for the Junction Race Committee as part of our sponsorship and donation in kind. The JRC volunteers have been hard at it preparing for the weekend's events and we wish them well.

Unfortunately we have lost quite a few members at various stages this month to ill health and specialists appointments. This has slowed us down a bit with town maintenance and maintenance grading but we look to be back on track by the end of the month.

Maintenance Grading:

Ian and Thomas have completed grading Carnarvon's section of the Wahroonga Pimbee Road, this will tie into our section that has been previously graded. Ian and Thomas will concentrate on completing the Carnarvon Mullewa road from Gascoyne Junction to the Murchison boundary.

Kevin Burket has completed verge mowing from Mooka to Bidgemia and around town. This has greatly improve driver safety and hopefully reduces impacts with livestock and kangaroos.

Works Crew:

The construction team have well and truly started works on the Landor Meekatharra road. We will upgrade and seal 4.8km of road before the end of October. Our next project will be lowering the Mount Sandiman hill as part of our 2022-23 Black Spot state funding approval.

I am pleased to announce that we have employed Nicholas Mcgrade as our new plant operator. Nick is from Carnarvon and has extensive experience in road train haulage and logistics. Nick is a motivated individual who we think will fit in with the team and become a valuable member.

10.3 Chief Executive Officers Report

After reading the MWS report it is apparent that he has stolen my thunder, once again; however, it is fair to say that the meeting with Minister Dawson went well, but we will need to wait and see if he implements any of the recommendations provided.

As reported, the meeting with the other Two L/Gvt's and Hastings went well, and I hope to have a consolidated agreement to Council at either this meeting or for the September meeting.

My staff and I attended the second Phase of consultation for the Aboriginal Heritage Act regulations. The meeting was well attended with representatives from the Shires of Carnarvon and Shark Bay. The works associated with the 2 Rivers Memorial Park is continuing to progress with the majority of the kerbing and concrete paths now complete, the lawns are to go in this month with minor repairs items to be completed by the end on month. The Architect and the Engineer have been on site and have undertaken a detailed inspection of remedial and outstanding works to be completed. All in all I am relatively confident that the project will be completed by mid-September. We have settled on the opening date as the 29th of October with two to three musical entertainers and potential itinerant food vendors to feed our guests. Tables and bin surrounds have been ordered and should be here before the grand opening; fingers crossed.

There is plenty of action happening at the Junction Race Course with volunteers and our staff getting the venue ready for the event. As always the event has sold out with tickets selling quicker than hot cross buns.

On the Sunday the 14th of August I went out to the Yangibana Mine Site to see how they are progressing, whilst there I carried out a health inspection of their kitchen and food storage facilities which were all in good order. What this does do is to keep them on notice that we can and will inspect their facilities at any time.

I have been advised by Yamatji Marlpa Aboriginal Corporation that our ILUA will be on the agenda of the Yinggarda Aboriginal Corporation scheduled for the 15th of September 2022.

Considerable work is continuing with firming the budget up in order to present a balanced budget. It has been difficult to settle on the opening and closing balances and this has necessitated ongoing review and small changes. At this stage it appears that we will be able to deliver on all previous commitments without the need to make wholesale changes.

STATUS OF GRANTS FOR 2022							
Submitted	Close Date	Project	Grant	Provider	Grant Amount	Project Cost	Result
4/2/2022	20/02/2022	Dalgety Brook Floodway	Bridges Renewable Program HVSP	Dept of Infrastructure, Transport, Regional Development and Communications	\$1,800,000	\$1,800,000	Successful
4/2/2022	10/2/2022	Landor Meekatharra Road Seal Project	Building Better Regions Fund	Dept of Infrastructure, Transport, Regional Development and Communications	\$4,734,371	\$5,216,078 (481,707 Shire Funds)	Pending
4/2/2022	20 February 2022	Landor Meekatharra Road Seal Project	Remote Roads Upgrade Program	Dept of Infrastructure, Transport, Regional Development and Communications	\$4,400,000	\$5,500,000 (\$1,100,000 Shire Funds over 3 years)	Unsuccessful
13/12/2021	N/A	Carnarvon / Mullewa Road Sealing Project	Ad hoc	Main Roads – State initiatives on Local Roads	Requested between 4.5 million	Ongoing	Pending

10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Sa Toomalatai – Manager of Finance & Corporate Services
Date:	10 August 2022
Matters for Consideration:	<p>To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 24th of August 2022 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:	The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.
Comments:	The list of accounts are for the month of July 2022.
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> <ul style="list-style-type: none"> (a) for each account which requires council authorisation in that month — <ul style="list-style-type: none"> (i) the payee's name; and (ii) the amount of the payment; and (iii) sufficient information to identify the transaction; and (b) the date of the meeting of the council to which the list is to be presented.

		(3) A list prepared under sub regulation (1) or (2) is to be — (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and (b) recorded in the minutes of that meeting.			
Policy Implications:		Nil			
Financial Implications:		2022/2023 Budget			
Strategic Implications:		Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management.			
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:		<i>That Council endorse the payments for the period 1st of July 2022 to the 31st of July 2022 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 31st of July 2022.</i>			
		Municipal Fund Bank EFTs (14492 - 14578)		\$1,876,942.90	
		Payroll		\$111,709.22	
		BPAY/Direct Debit		\$22,580.26	
		TOTAL		\$2,011,232.38	
Council Resolution No: 03082022					
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:	Sa Toomalatai – Manager of Finance & Corporate Services
Date:	10 August 2022
Matters for Consideration:	<p>The Statement of Financial Activity for the period of July 2022, include 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 June 2022.
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:	Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.
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 July 2022.			
Council Resolution No: 04082022					
MOVED:	CR:		SECONDED:	CR:	
FOR: CR			AGAINST: CR		
F/A: 0/0					

10.6 ADOPTION OF THE 2022-2023 ANNUAL BUDGET	
APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	John McCleary – Chief Executive Officer
DATE:	15 August 2021
Matters for Consideration:	
The 2022-2023 Statutory Annual Budget is presented for Council's formal adoption as presented in Appendix 3 .	
Background:	
Council has discussed the 2022-2023 Draft Annual Budget at the ordinary meetings of Council held in April, June and July 2022.	

Comments:

The annual budget is the principal management tool which is used during the financial year to monitor financial performance and provide sound reporting to Council through the monthly Financial Activity Statements and the Annual Statement of Accounts.

I am confident that this annual budget will be a strong management tool for Shire operations during the coming financial year.

Differential Rates were discussed at the ordinary meeting of Council held in April and July 2022

Some of the major highlights include:

- Integrated Plans Review (LTFP, CSP, CBP)
- New Service Truck
- 2 x New Light Vehicles
- New Side Tipper
- New Grader
- New Works Caravan
- New Forklift
- New Excavator
- New tractor for Parks and Gardens
- Commencement of Dalgety Brook Floodway
- Blackspot – Mt Sandiman Hill Realignment
- Finalisation of Amalgamation of Depot and Admin Lots
- Update and Install of Tourism signage
- Bitumen reconstruct and reseal at the front of Tourist Precinct
- Completion of refurbishment repairs to Staff house at Lot 39 Gregory Street
- Payment for the Shire DRFAWA contribution x 2
- Town Bore Project
- Community Opening Function for the 2 Rivers Memorial Park
- Flood Damage retainer for Greenfields
- Finalisation of Visitors Stop Project
- Regional Road Group Carnarvon/Mullewa Road project
- Roads to Recovery Landor/Meekatharra Road project
- \$1,137,890 for Road Maintenance
- Renovate MWS Office Space
- Records Management
- River Gauges
- Cow Silhouettes
- Solar Cameras
- CEO Shed
- Pavilion Shed and retaining
- Oval Upgrade
- CRC Office Upgrade

In addition we will be developing up a further four projects; namely Group Housing Concept Plan and QS, Front Office Redevelopment Concept Plan and QS, Indoor Community Sporting Pavilion Concept Plan and QS and Niche / Remembrance Concept Plan.

Rate in the Dollar

Gross Rental Valuation – Residential/Industrial/Commercial
Unimproved Valuation – Rural

10.5000 cents in the dollar
7.0000 cents in the dollar

Unimproved Valuation – Mining Tenements	29.8000 cents in the dollar
Minimum Rates	
Gross Rental Valuation – Residential/Industrial/Commercial	Minimum \$500.00
Unimproved Valuation – Rural	Minimum \$900.00
Unimproved Valuation – Mining Tenement	Minimum \$950.00
Statutory Environment:	
Local Government Act 1995	
Policy Implications:	
Nil	
Financial Implications:	
The annual budget sets the details and parameters for income and expenditure for the financial year. These rates have been discussed with council and advertised as required.	
Strategic Implications:	
The Budget has been developed in accordance with the Shire's Community Strategic Plan.	
The budget will allow Council to work towards the projects identified in the Forward Capital Works Plan as well as continuing to provide a high level of services and facilities to our community and visitors to our community.	
Consultation:	
Councillors Contract Accountant – RSM Shire Staff	
Officers Recommendation	Voting Requirement: Various
<p>Voting Requirement: Absolute Majority</p> <p>MOVED: CR SECONDED: CR</p> <p>Part A – Adoption of 2022-2023 Statutory Annual Budget</p> <p>That pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, Council adopts the 2022-2023 Statutory Annual Budget as attached at Appendix 3.</p> <p>F/A:</p> <hr/> <p>Voting Requirement: Absolute Majority</p> <p>MOVED: CR SECONDED: CR</p> <p>Part B - Imposition of General and Minimum Rates, Instalment Payment Arrangements,</p>	

Charges and Interest.

Pursuant to section 6.45 of the Local Government Act 1995, that the rates and charges specified hereunder and in the attached budget document be imposed on all rateable property within the district of the Shire of Upper Gascoyne for the 2022-2023 financial period.

Rate in the Dollar

Gross Rental Valuation – Residential/Industrial/Commercial	10.5000 cents in the dollar
Unimproved Valuation – Rural	7.0000 cents in the dollar
Unimproved Valuation – Mining Tenements	29.8000 cents in the dollar

Minimum Rates

Gross Rental Valuation – Residential/Industrial/Commercial	Minimum \$500.00
Unimproved Valuation – Rural	Minimum \$900.00
Unimproved Valuation – Mining Tenement	Minimum \$950.00

Pursuant to section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996 Council adopts a charge of \$9 for the four instalment option.

Pursuant to section 6.45 of the Local Government Act 1995 and regulation 68 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 3% where the ratepayer has elected to pay rates and service charges through an instalment option.

Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominates the following due dates for payment in full and by instalments:

- | | |
|-------------------------------------|------------------|
| • 1st instalment & Full payment due | 03 October 2022 |
| • 2nd instalment due | 05 December 2022 |
| • 3rd instalment due | 06 February 2023 |
| • 4th instalment due | 11 April 2023 |

Pursuant to section 6.51(1) and subject to section 6.51(4) of the Local Government Act 1995 and regulation 70 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 7% to be imposed on all outstanding rates and services charges and costs of proceedings to recover such charges that remain unpaid after 4th October 2022 or in the case of instalment options, on all outstanding rate amounts after the due date for payment of the instalment.

F/A:

Voting Requirement: Simple Majority

MOVED: CR

SECONDED: CR

Part C – Material Variance Reporting for 2022-23

In accordance with regulation 34(5) of the Local Government (Financial Management)

Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2022-2023 for reporting material variances shall be 10% or \$25,000, whichever is the greater.

F/A:

Council Decision 05082022

10.7 TENDER EVALUATION CRITERIA – DOZER / WATER CART CONTRACTS

APPLICANT: Shire of Upper Gascoyne

DISCLOSURE OF INTEREST: Cr:
Cr:

AUTHOR: Jarrod Walker – Works Manager

DATE: 15/08/2022

Matters for Consideration: Tender Evaluation Selection Criteria- Dozer/ Water Cart Contracts

To determine the criteria for deciding on a supplier for the provision of Bull Dozer and Water Cart Hire.

Background:

The current contract for Dozer and Water Cart supply come to end in October 2022, as such, we need to go back to the market and seek a further contractual arrangement for the supply of such.

Comments:

Given that the cost to the Shire will exceed \$150,000 over the life of the contract we are required to either go to public tender or use the WALGA preferred suppliers. In our case the vast majority of those who would be interested are not a preferred supplier as such the public tender process would provide the best option to get companies to submit a competitive tender.

The proposed evaluation criteria is as per below:

WATER CART TENDER SELECTION CRITERIA	
Contractor's Previous Relevant Experience and Capacity	20%
Experience and Capacity of Nominated Personnel	20%
Quality and suitability of Plant and Equipment Offered	30%
Provisions and capacity for backup plant and equipment including mechanical support	20%
Methodology including approach to safety and risk mitigation	10%

BULL DOZER TENDER SELECTION CRITERIA

Contractor's Previous Relevant Experience and Capacity	20%
Experience and Capacity of Nominated Personnel	20%
Plant and Equipment Offered including backup resources	30%
Safety Risk Management	20%
Methodology	10%

To ensure complete separation between Council, Staff and potential contractors Greenfields will run this tender and provide a recommendation for Council's consideration, previously WALGA undertook the running of the tender process.

Statutory Environment:

Local Government Act 1995

Local Government (Functions & General) Regulations 1996

Reg. 14 (2a) If a local government —

- (a) is required to invite a tender; or
- (b) decides to invite a tender, the local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.

Policy Implications:

Nil

Financial Implications:

Future budgets

Strategic Implications:

Nil

Consultation:

Greenfields Technical Services

Officer's Recommendation:

Voting requirement: Simple Majority

That Council endorse the tender decision making criteria for the provision of Dozer and Water Cart services.

WATER CART TENDER SELECTION CRITERIA	
<i>Contractor's Previous Relevant Experience and Capacity</i>	20%
<i>Experience and Capacity of Nominated Personnel</i>	20%
<i>Quality and suitability of Plant and Equipment Offered</i>	30%
<i>Provisions and capacity for backup plant and equipment including mechanical support</i>	20%
<i>Methodology including approach to safety and risk mitigation</i>	10%
BULL DOZER TENDER SELECTION CRITERIA	
<i>Contractor's Previous Relevant Experience and Capacity</i>	20%
<i>Experience and Capacity of Nominated Personnel</i>	20%
<i>Plant and Equipment Offered including backup resources</i>	30%
<i>Safety Risk Management</i>	20%
<i>Methodology</i>	10%
Council Decision 06082022	
MOVED:	SECONDED:
FOR: CR F/A: 0/0	AGAINST: CR

10.8 SUSPEND PURCHASING POLICY – DRILLING AND BLASTING	
APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	
AUTHOR:	Jarrold Walker – Works Manager
DATE:	17/08/2022
Matters for Consideration:	Suspending purchasing policy
That Council suspend Shire of Upper Gascoyne's purchasing policy for the provision of drilling and blasting works on Ullawarra road for 2022-23 State Black Spot Project	
Background:	
The Shire was successful in securing funding through the State Black Spot initiative to remediate	

an identified section on Ullawarra road that poses a risk to drivers. The project scope allows for the blasting and lowering of a crest to improve the road width and driver visibility of oncoming traffic. Works are anticipated to start in late October 2022.

Two suppliers were contacted to quote, Janie Hislop and Stone Echo. Janie Hislop declined to quote, Stone Echo tendered an amount of \$55,109.64 ex gst.

Comments:

The shire has engaged both above mentioned contractors in the past and deemed them to be best value for money on each occasion. Unfortunately one supplier could not offer his services due to personal reasons. Stone Echo's quoted amount falls within SUG's purchasing policy's threshold of requesting three written quotes- see table extract from SUG Purchasing Policy Section 2.7.

Amount of consideration (excluding GST)	Minimum requirement by authorising officer (subject to conditions below) prior to purchase
Up to \$9,999	No quotes required, purchasing officer to be satisfied that the price is fair and reasonable.
\$10,000 - \$19,999	Seek one quotation – either written or verbal.
\$20,000 - \$49,999	Seek two quotations, one written.
\$50,000 - \$149,999	Seek three quotations, two written.
\$150,000 - \$249,999	Seek three written quotations or use WALGA's E' Quote Portal.
\$250,000 and over	Conduct a public tender process or use the WALGA preferred supplier undertaking.

There are limited suppliers that provide drilling and blasting outside of the mining sector and even fewer that cater for the relatively small sized scope of work required. Stone Echo have provided good quality service in the past and represented best value for money in the last two requests for quotes. The sum tendered is comparable to a similar sized project we completed with Stone Echo near Burringurrah two years ago. Given the increases in fuel and labour prices, their quote is reasonable.

Statutory Environment:

Local Government Act 1995

Local Government (Functions & General) Regulations 1996

SUG Purchasing Policy Section 2.7

Policy Implications:

Nil- suspending Purchasing Policy

Financial Implications:

Nil- project is funded by WA Blackspot programme and Council's 1/3rd contribution.

Strategic Implications:	
Nil	
Consultation:	
Nil	
Officer's Recommendation:	Voting requirement: Simple Majority
<i>That Council endorse the suspension of the purchasing policy and authorise the Works Manager to issue Stone Echo a purchase order for the provision of drilling and blasting services to sum of \$55,109.64 ex gst.</i>	
Council Decision 07082022	
MOVED:	SECONDED:
FOR: CR F/A: 0/0	AGAINST: CR

11. MATTERS BEHIND CLOSED DOORS

11.1 Provision of Accounting Services RFT 01 22-23

11.2 Project Manager – AGRN 1021

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 Hammarquist OAM JP
- 14.2 Cr Caunt
- 14.3 Cr McTaggart
- 14.4 Cr Watters
- 14.5 Cr Walker
- 14.6 Cr McKeough
- 14.7 Cr Hoseason-Smith

15. STATUS OF COUNCIL MEETING RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer
07082021	Activities in Thoroughfares Local	Explanatory Memorandum sent to the Department of Local Government, Advertisements have been organised.	Open	CEO

16. STATUS OF PROJECTS

17. MEETING CLOSURE

The Shire President closed the meeting at ____ pm.

APPENDIX 1

(List of Accounts Paid Report for July 2022)

Date: 18/08/2022
Time: 1:07:43PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for Payments made in
July 2022

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Winning Bush Gymkhana Inc					
EFT14492	08/07/2022	2022/23 Sponsorship of Winning Bush Gymkhaha 2022	1		1,000.00
INV 2022-3	04/07/2022	2022/23 Sponsorship of Winning Bush Gymkhaha 2022	1	1,000.00	
Department Of Transport					
EFT14493	13/07/2022	Fleet Licencing for Shire Vehicles and Plant 01.07.2022 to 30.06.2023	1		8,031.25
INV 0111010251	11/07/2022	Fleet Licencing for Shire Vehicles and Plant 01.07.2022 to 30.06.2023	1	8,031.25	
Greenfield Technical Services					
EFT14494	14/07/2022	AGRN 951 Flood Damage Construction Package 1, Project Management for period: 01.06.2022 to 30.06.2022	1		54,040.20
INV INV-2630	30/06/2022	AGRN 951 - Flood Damage Construction Package 1, Project Management for period: 29.06.2022 to 30.06.2022	1	5,341.60	
INV INV-2612	30/06/2022	AGRN 951 - Flood Damage Construction Package 1, Project Management for period: 16.06.2022 to 21.06.2022	1	15,211.35	
INV INV-2621	30/06/2022	AGRN 951 - Flood Damage Construction Package 2, Project Management for period: 01.05.2022 to 30.06.2022	1	6,055.50	
INV INV-2625	30/06/2022	AGRN 951 - Flood Damage Construction Package 2, Project Management for period: 29.06.2022 to 30.06.2022	1	2,937.55	
INV INV-2615	30/06/2022	AGRN 951 Flood Damage Construction Package 1, Project Management for period: 01.06.2022 to 30.06.2022	1	24,494.20	
Quadrio Earthmoving Pty Ltd					
EFT14495	14/07/2022	AGRN 951 - Supply plant and operators for flood damage repairs for period: 30.06.2022 on Walburg Road	1		13,750.00
INV 00011248	30/06/2022	AGRN 951 - Supply plant and operators for flood damage repairs for period: 30.06.2022 on Walburg Road	1	13,750.00	
Them Earth Moving					
EFT14496	14/07/2022	AGRN 951 - Supply plant and operators for flood damage repairs for period: 29.06.2022 to 30.06.2022 -on Carnarvon/Mullewa Road and Cobray/Dairy Creek Road	1		43,134.85
INV 00000772	30/06/2022	AGRN 951 - Supply plant and operators for flood damage repairs for period: 29.06.2022 to 30.06.2022 -on Carnarvon/Mullewa Road and Cobray/Dairy Creek Road	1	43,134.85	
Greenfield Technical Services					
EFT14497	14/07/2022	AGRN 908 - Flood Damage Construction Package 2, Project Management for period: 01.06.2022 to 30.06.2022	1		24,330.25
INV INV-2624	30/06/2022	AGRN 908 - Flood Damage Construction Package 2, Project Management for period: 27.06.2022 to 29.06.2022	1	2,234.10	
INV INV-2619	30/06/2022	AGRN 908 - Flood Damage Construction Package 2, Project Management for period: 01.06.2022 to 30.06.2022	1	22,096.15	
Them Earth Moving					
EFT14498	14/07/2022	AGRN 908 - Supply plant and operators for flood damage repairs for period 26.06.2022 to 29.06.2022 on Pimbee Road	1		58,981.45
INV 00000771	30/06/2022	AGRN 908 - Supply plant and operators for flood damage repairs for period 26.06.2022 to 29.06.2022 on Pimbee Road	1	58,981.45	
Greenfield Technical Services					
EFT14499	14/07/2022	AGRN 974 - Flood Damage Construction, Project Management for period 01.05.2022 to 30.06.2022	1		1,097.25
INV INV-2620	30/06/2022	AGRN 974 - Flood Damage Construction, Project Management for period 01.05.2022 to 30.06.2022	1	1,097.25	
Greenfield Technical Services					
EFT14500	14/07/2022	Carnarvon/Mullewa Road Bitumen Upgrade (Pells project) - Project Management 01.06.2022 to 30.06.2022	1		45,382.06
INV INV-2618	30/06/2022	Carnarvon/Mullewa Road Bitumen Upgrade (Pells project) - Project Management 01.06.2022 to 30.06.2022	1	3,321.18	

Date: 18/08/2022
Time: 1:07:43PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for Payments made in
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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Greenfield Technical Services					
INV INV-2617	30/06/2022	Carnarvon/Mullewa Road Bitumen Upgrade (Pells project) - Project Management 01.06.2022 to 30.06.2022	1	24,107.23	
INV INV-2626	30/06/2022	Carnarvon/Mullewa Road Bitumen Upgrade (Pells project) - Project Management 22.06.2022 to 30.06.2022	1	17,953.65	
Them Earth Moving					
EFT14501	14/07/2022	Carnarvon/Mullewa Road Bitumen Upgrade (Pells project) - Supply plant and operators for the period 19.05.2022 to 01.06.2022	1		301,805.90
INV 00000762	03/06/2022	Carnarvon/Mullewa Road Bitumen Upgrade (Pells project) - Supply plant and operators for the period 19.05.2022 to 01.06.2022	1	301,805.90	
Greenfield Technical Services					
EFT14502	14/07/2022	Road flood damage inspection and preparation of EPAR cost estimate for March/April 2022 event	1		6,283.20
INV INV-2616	30/06/2022	Road flood damage inspection and preparation of EPAR cost estimate for March/April 2022 event	1	6,283.20	
Quantum Surveys Pty Ltd					
EFT14503	14/07/2022	Landor/Meekatharra Road (IAS project) - Road Construction Survey and Pegging for the period 08.03.2022 to 10.03.2022.	1		9,584.30
INV 00010784	30/06/2022	Landor/Meekatharra Road (IAS project) - Road Construction Survey and Pegging for the period 08.03.2022 to 10.03.2022.	1	9,584.30	
AFPT Fibrefurn					
EFT14504	14/07/2022	P53 Camp Trailer - Supply Fibreglass Tank	1		2,900.00
INV 00005678	27/04/2022	P53 Camp Trailer - Supply Fibreglass Tank	1	2,900.00	
Canine Control A Division Of Trepheene Pty Ltd					
EFT14505	14/07/2022	Ranger Services for Shire townsite, Tourist sites and Koorda Community on 17.06.2022.	1		2,200.00
INV 3995	29/06/2022	Ranger Services for Shire townsite, Tourist sites and Koorda Community on 17.06.2022.	1	2,200.00	
Carnarvon Auto Service Pty Ltd					
EFT14506	14/07/2022	P121 Caterpillar CB74B Roller - Supply Tyre Tubes	1		208.30
INV 00003380	30/06/2022	P121 Caterpillar CB74B Roller - Supply Tyre Tubes	1	208.30	
Child Support Agency					
EFT14507	14/07/2022	Payroll deductions	1		373.95
INV DEDUCTIO	06/07/2022	Payroll deductions		373.95	
Frontline Fire And Rescue					
EFT14508	14/07/2022	Purchase of PPE for Volunteer Bush Fire Brigade	1		4,682.99
INV 75051	30/06/2022	Purchase of PPE for Volunteer Bush Fire Brigade	1	4,682.99	
Geraldton Fuel Company T/as Refuel Australia					
EFT14509	14/07/2022	Fuel Card Purchases for June 2022	1		1,698.16
INV 30062022	30/06/2022	Fuel Card Purchases for June 2022	1	1,698.16	
Geraldton Building Services & Cabinets Pty Ltd					
EFT14510	14/07/2022	Construction of Gascoyne Junction Tourist Stop as per RFT06 - 20/21.Progress Claim 13	1		96,624.30
INV 61955N	30/06/2022	Construction of Gascoyne Junction Tourist Stop as per RFT06 - 20/21.Progress Claim 13	1	96,624.30	
House Legal Pty Ltd					
EFT14511	14/07/2022	Prepare an ILUA - Hatch Street Land Development	1		1,633.50

Date: 18/08/2022
Time: 1:07:43PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for Payments made in
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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
House Legal Pty Ltd					
INV 1594	30/06/2022	Prepare an ILUA - Hatch Street Land Development	1	1,633.50	
Ilda Joan Williams					
EFT14512	14/07/2022	CRC Sales - Hand Towels and Crap Bag	1		74.95
INV CRAFT SAI	30/06/2022	CRC Sales - Hand Towels and Crap Bag	1	74.95	
DN & JA Williams					
EFT14513	14/07/2022	CRC Sales - Honey Tubs	1		30.00
INV CRAFT SAI	30/06/2022	CRC Sales - Honey Tubs	1	30.00	
The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park					
EFT14514	14/07/2022	June 2022 Council Meeting Lunch and Cake for Biggest Morning Tea fundraiser event held on 22.06.2022	1		440.00
INV 50520250	30/06/2022	June 2022 Council Meeting Lunch and Cake for Biggest Morning Tea fundraiser event held on 22.06.2022	1	440.00	
Landgate					
EFT14515	14/07/2022	Supply Mining Tenement Schedule No. M2022/6, Dated 18.05.2022 to 03.06.2022	1		41.30
INV 376328	29/06/2022	Supply Mining Tenement Schedule No. M2022/6, Dated 18.05.2022 to 03.06.2022	1	41.30	
National Lubrication & Hydraulic Systems					
EFT14516	14/07/2022	P106, P100 & P87 Graders - Supply 3x Grease System Fitting kit (lube kit)	1		1,179.03
INV 5536	30/06/2022	P106, P100 & P87 Graders - Supply 3x Grease System Fitting kit (lube kit)	1	1,179.03	
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT14517	14/07/2022	P103 Ford Ranger - Repair Works for Approved Insurance Claim MO0056157	1		8,972.27
INV INV-0708	04/07/2022	P103 Ford Ranger - Repair Works for Approved Insurance Claim MO0056157	1	8,972.27	
Raw Creative					
EFT14518	14/07/2022	Design, Printing and Delivery of 3000 Wander Outback Brochures	1		4,681.50
INV 00003524	13/06/2022	Design and Artwork for CRC Visitor Information Signs	1	910.00	
INV 00003531	21/06/2022	Design, Printing and Delivery of 3000 Wander Outback Brochures	1	3,771.50	
Rural Press Pty Ltd					
EFT14519	14/07/2022	Monthly tourism advert in Seniors Newspaper for June 2022	1		346.00
INV 0809296747	02/06/2022	Monthly tourism advert in Seniors Newspaper for June 2022	1	346.00	
Shire Of Carnarvon					
EFT14520	14/07/2022	Shared charter flight costs for return trip to Shark Bay for WALGA and RRG Meeting held on 24/06/2022	1		2,325.00
INV 46912	30/06/2022	Shared charter flight costs for return trip to Shark Bay for WALGA and RRG Meeting held on 24/06/2022	1	2,325.00	
Sunny Sign Company Pty Ltd					
EFT14521	14/07/2022	Floodway Signage	1		2,552.00
INV 480689	27/06/2022	Floodway Signage	1	2,552.00	
Westrac Pty Ltd					

Date: 18/08/2022
Time: 1:07:43PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for Payments made in
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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Westrac Pty Ltd					
EFT14522	14/07/2022	P106 CAT Grader - 4000hr Service	1		7,483.91
INV SI 1628906	28/06/2022	P106 CAT Grader - 4000hr Service	1	7,483.91	
Workwear Group					
EFT14523	14/07/2022	Staff Uniforms	1		373.96
INV 14066711	21/06/2022	Staff Uniforms	1	373.96	
Quadrio Earthmoving Pty Ltd					
EFT14524	15/07/2022	AGRN 951 - Supply of Plant and Operators for flood damage repairs on Landor/Meekatharra and Walburg Road for the period 02/06/2022 to 15/06/2022	1		245,779.05
INV 00011238	17/06/2022	AGRN 951 - Supply of Plant and Operators for flood damage repairs on Landor/Meekatharra and Walburg Road for the period 02/06/2022 to 15/06/2022	1	245,779.05	
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT14525	18/07/2022	P110 Drop Deck Widener Trailer - Repair Ram Lift Fault	1		5,841.21
INV INV-0711	04/07/2022	P110 Drop Deck Widener Trailer - Repair Ram Lift Fault	1	2,290.20	
INV INV-0712	04/07/2022	P36 Prime Mover - Repair Airconditioning	1	126.50	
INV INV-0713	04/07/2022	P76 CAT Loader 950 - 86,521hr Service	1	1,012.00	
INV INV-0715	04/07/2022	P103 Ford Ranger - Supply Parts	1	1,906.51	
INV INV-0714	04/07/2022	Workshop duties directed by Works Manager	1	506.00	
Westrac Pty Ltd					
EFT14526	18/07/2022	Supply Various Parts - Stock	1		995.49
INV PI 6690426	13/02/2022	P100 CAT Grader - Parts	1	193.64	
INV PI 6702944	16/02/2022	P100 CAT Grader - Parts	1	197.14	
INV PI 6744018	28/02/2022	Various Parts - Stock	1	165.33	
INV PI 6772101	08/03/2022	Supply Various Parts - Stock	1	439.38	
Woolworths Limited					
EFT14527	15/07/2022	Platters and Water for Bogan Bingo held on 10 June 2022	1		454.20
INV 124297240	09/06/2022	Platters and Water for Bogan Bingo held on 10 June 2022	1	305.50	
INV 125630154	20/06/2022	Biggest Morning Tea Supplies & June Council Meeting held on 22 June 2022	1	148.70	
Activ8me					
EFT14528	15/07/2022	Manager Finance & Corporate Services Residential Internet service for period 03.07.2022 to 02.08.2022	1		69.95
INV 3731945	03/07/2022	Manager Finance & Corporate Services Residential Internet service for period 03.07.2022 to 02.08.2022	1	69.95	
Dust Up Projects					
EFT14529	21/07/2022	Freight from Carnarvon to Gascoyne Junction ending 30.06.2022	1		536.25
INV INV-2521	05/07/2022	Freight from Carnarvon to Gascoyne Junction ending 30.06.2022	1	536.25	

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Australia Post					
EFT14530	21/07/2022	Admin and CRC Postage Costs for June 2022	1		241.38
INV 1011661479	03/07/2022	Admin and CRC Postage Costs for June 2022	1	241.38	
Barry Evans Furniture & Floor Coverings					
EFT14531	21/07/2022	Supply and Install new carpet flooring in Council Chambers	1		17,988.00
INV 33906	29/06/2022	Supply and Install new carpet flooring in Council Chambers	1	17,988.00	
Boc Limited					
EFT14532	21/07/2022	Quarterly Container Service Charge for period 01.07.2022 to 30.09.2022	1		186.37
INV 4031500209	28/06/2022	Quarterly Container Service Charge for period 01.07.2022 to 30.09.2022	1	186.37	
Child Support Agency					
EFT14533	21/07/2022	Payroll deductions	1		373.95
INV DEDUCTIO	20/07/2022	Payroll deductions		373.95	
Geraldton Fuel Company T/as Refuel Australia					
EFT14534	21/07/2022	Supply bulk fuel to Depot Self Bunded Tank - 4300 litres of diesel, and unleaded petrol to ULP depot fuel tank.	1		43,324.74
INV 02071895	30/06/2022	Monthly rental of Type 20 Self Bunded Diesel Tank for July 2022	1	619.67	
INV 02073517	01/07/2022	Supply bulk fuel to P50 Camp Trailer with 4000 litre diesel tank - 3350.00 litres of diesel	1	8,043.69	
INV 02073515	01/07/2022	Supply bulk fuel to Depot Self Bunded Tank - 4300 litres of diesel, and unleaded petrol to ULP depot fuel tank.	1	10,884.73	
INV 02073513	01/07/2022	Supply bulk fuel to P58 Camp Trailer with 4000 litre diesel tank - 3500 litres of diesel	1	8,403.85	
INV 02073534	02/07/2022	Supply bulk fuel to P52 Camp Trailer with 4000 litre diesel tank - 900 litres of diesel	1	2,161.80	
INV 02073532	02/07/2022	Supply bulk fuel to P53 Camp Trailer with 4000 litre diesel tank - 2000 litres of diesel	1	4,804.00	
INV 02073530	02/07/2022	Supply bulk fuel to P78 Camp Trailer with 4000 litre diesel tank - 3500 litres of diesel	1	8,407.00	
Autopro					
EFT14535	21/07/2022	P87 CAT Grader and P36 Prime Mover - Supply Parts	1		374.40
INV 2059162	01/07/2022	P87 CAT Grader and P36 Prime Mover - Supply Parts	1	374.40	
Paul D Kearney - Carpenter & Joiner					
EFT14536	21/07/2022	Concrete footpath and Alcove.- Council Office Refurbishment	1		8,299.99
INV 91	30/06/2022	Concrete footpath and Alcove.- Council Office Refurbishment	1	8,299.99	
Officeworks					
EFT14537	21/07/2022	Administration Stationary	1		517.19
INV 601713570	08/07/2022	Administration Stationary	1	317.69	
INV 601735180	10/07/2022	Administration Stationary - Paper	1	199.50	
Thinkproject Australia Pty Ltd T/a Ramm Software Pty Ltd					
EFT14538	21/07/2022	Annual subscription renewal for RAMM Transport Asset Support and Maintenance Fee for the period 01/07/2022 to 30/06/2023	1		8,374.27

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Thinkproject Australia Pty Ltd T/a Ramm Software Pty Ltd					
INV RSL-18843	01/07/2022	Annual subscription renewal for RAMM Transport Asset Support and Maintenance Fee for the period 01/07/2022 to 30/06/2023	1	8,374.27	
Sunny Sign Company Pty Ltd					
EFT14539	21/07/2022	Supply Road Signage	1		2,124.32
INV 481142	04/07/2022	Supply Road Signage	1	1,674.20	
INV 481141	04/07/2022	Supply Road Signage	1	450.12	
Toll Ipec Pty Ltd					
EFT14540	21/07/2022	General Freight for Works Department - 01.07.2022 to 06.07.2022	1		539.62
INV 1040-MWB	03/07/2022	General Freight for Works Department - 29.06.2022	1	133.16	
INV 1041-MWB	10/07/2022	General Freight for Works Department - 01.07.2022 to 06.07.2022	1	406.46	
Activ8me					
EFT14541	19/07/2022	Manager of Works & Services Residential Internet service for period 05.07.2022 to 04.08.2022	1		129.95
INV 3735449	05/07/2022	Manager of Works & Services Residential Internet service for period 05.07.2022 to 04.08.2022	1	129.95	
Activ8me					
EFT14542	25/07/2022	CEO Residential Internet service for period 08.07.2022 to 07.08.2022	1		154.95
INV 3740552	08/07/2022	CEO Residential Internet service for period 08.07.2022 to 07.08.2022	1	154.95	
Water Corporation					
EFT14543	26/07/2022	Lot 19 Gregory St - Water Consumption for period 16.05.2022 to 11.07.2022 Service Charges 01.07.2022 to 31.08.2022	1		8,842.72
INV 90 06798 21	12/07/2022	Depot - Water Usage for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	174.66	
INV 90 06798 40	12/07/2022	Lot 45 Gregory St - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	150.86	
INV 90 09451 13	12/07/2022	Lot 69 Gregory Street - Two Rivers Memorial Park - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	14.87	
INV 90 10415 04	12/07/2022	Lot 40 Gregory St - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	771.82	
INV 90 17484 51	12/07/2022	Duplex Lot 49 - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	50.55	
INV 90 17484 52	12/07/2022	Lot 50, 22 Hatch Street - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	492.09	
INV 90 17484 56	12/07/2022	Lot 52 Hatch Street - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	150.86	
INV 90 18531 25	12/07/2022	Lot 48 Hatch St - Service Charges for period 01.07.2022 to 31.08.2022	1	46.83	
INV 90 18531 26	12/07/2022	Lot 48 Hatch St - Service Charges for period 01.07.2022 to 31.08.2022	1	46.83	
INV 90 18692 33	12/07/2022	Lot 48 Hatch Street (Duplex South) - Water Consumption for period 16.05.2022 to 11.07.2022	1	91.09	
INV 90 06798 22	12/07/2022	Lot 6 Scott Street - Vacant - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	46.83	
INV 90 06798 23	12/07/2022	Lot 17 Gregory St - Water Consumption for period 16.05.2022 to 11.07.2022 Service Charges 01.07.2022 to 31.08.2022	1	1,483.53	
INV 90 06789 24	12/07/2022	Lot 19 Gregory St - Water Consumption for period 16.05.2022 to 11.07.2022 Service Charges 01.07.2022 to 31.08.2022	1	1,786.00	

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Water Corporation					
INV 90 06798 26	12/07/2022	Lot 21 Gregory St - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	925.87	
INV 90 06798 29	12/07/2022	Lot 23 Gregory St - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	106.32	
INV 901 06798 3	12/07/2022	Lot 39 Gregory St - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	926.35	
INV 90 06798 36	12/07/2022	Town Oval - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	27.29	
INV 90 06798 39	12/07/2022	Roadhouse (90%) DBSA (10%) - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	1,522.78	
INV 90 06798 20	14/07/2022	Water Usage & Service Charges for CRC, Admin Office and Depot for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022	1	27.29	
Horizon Power					
EFT14544	26/07/2022	Street Lighting for periodo 01.06.2022 to 30.06.2022	1		312.66
INV 21 013 6411	01/07/2022	Street Lighting for periodo 01.06.2022 to 30.06.2022	1	312.66	
Pivotel Satellite Pty Ltd					
EFT14545	26/07/2022	Satellite Phone Services for July 2022 - Usage 15.06.2022 TO 14.07.2022 Service 15.07.2022 to 14.08.2022	1		1,128.31
INV 3346582	15/07/2022	Satellite Phone Services for July 2022 - Usage 15.06.2022 TO 14.07.2022 Service 15.07.2022 to 14.08.2022	1	1,111.81	
INV 3344949	15/07/2022	Satellite Phone Charges - Works Manager Satellite Phone Charges - Usage 15.06.2022 TO 14.07.2022 Service 15.07.2022 to 14.08.2022	1	16.50	
Telstra Corporation Ltd					
EFT14546	26/07/2022	Shire Fixed Phoneline accounts - Usage Charges 02.06.2022 to 01.07.2022, Service Charges 02.07.2022 to 01.08.2022	1		1,177.07
INV K 608 007 0	09/07/2022	Shire Fixed Phoneline accounts - Usage Charges 02.06.2022 to 01.07.2022, Service Charges 02.07.2022 to 01.08.2022	1	612.37	
INV 136 3333 68	20/07/2022	TCDO Mobile Phone & Data Service - Usage Charges 20.06.2022 to 19.07.2022, Service Charges 20.07.2022 to 19.08.2022	1	55.99	
INV 136 3333 60	20/07/2022	Shire Mobile Phone & Data Costs - Usage Charges 20.06.2022 to 19.07.2022, Service Charges 20.07.2022 to 19.08.2022	1	508.71	
Water Corporation					
EFT14547	26/07/2022	New Water Account for Roadhouse - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022 (56 Days)	1		2,785.99
INV 90 24508 04	12/07/2022	New Water Account for Roadhouse - Water Consumption for period 16.05.2022 to 11.07.2022, Service Charges 01.07.2022 to 31.08.2022 (56 Days)	1	2,785.99	
Dust Up Projects					
EFT14548	27/07/2022	Freight from Carnarvon to Gascoyne Junction period ending 18.07.2022	1		1,181.16
INV INV-2543	20/07/2022	Freight from Carnarvon to Gascoyne Junction period ending 18.07.2022	1	1,181.16	
Abbl Contracting & Maintenance					
EFT14549	27/07/2022	Installation of signage on Cobra Gifford Creek road, Cobra Dairy Creek Road & Gifford Creek & Ullawarra Road	1		26,269.51
INV 1064	04/07/2022	Installation of signage on Cobra Gifford Creek road, Cobra Dairy Creek Road & Gifford Creek & Ullawarra Road	1	13,168.58	
INV 1065	04/07/2022	Grid maintenance, Ullawasra Road, Edmund Gifford Creek Road,	1	13,100.93	
ABCO PRODUCTS PTY LTD					
EFT14550	27/07/2022	Cleaning Products	1		720.24

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ABCO PRODUCTS PTY LTD					
INV INV809201	05/07/2022	Cleaning Products	1	720.24	
AIT Specialists Pty Ltd					
EFT14551	27/07/2022	Monthly Fee for determination of Fuel Tax Credits 2021/2022 - June 2022	1		281.27
INV INV-12577	15/07/2022	Monthly Fee for determination of Fuel Tax Credits 2021/2022 - June 2022	1	281.27	
Bennalong Wa Pty Ltd					
EFT14552	27/07/2022	Freight for Ford Ranger GU85 from shire yard to Geraldton for repairs	1		671.00
INV INV-3492	30/04/2022	Freight for Ford Ranger GU85 from shire yard to Geraldton for repairs	1	671.00	
Carnarvon Growers Association Inc					
EFT14553	27/07/2022	P52 Camp Trailer - Pump	1		832.96
INV INV-386704	07/07/2022	P52 Camp Trailer - Pump	1	832.96	
Carnarvon Auto Service Pty Ltd					
EFT14554	27/07/2022	P87 CAT 140M Grader - Tyre replacement & Puncture Repair	1		2,108.20
INV 00003441	11/07/2022	P87 CAT 140M Grader - Tyre replacement & Puncture Repair	1	2,108.20	
The Kempton Family Trust T/A Carnarvon Glass & Window Tint (Novus)					
EFT14555	27/07/2022	P85 Toyota Hilux - Fit new windscreen	1		530.00
INV 80910359	06/07/2022	P85 Toyota Hilux - Fit new windscreen	1	530.00	
Delnorth Pty Ltd					
EFT14557	27/07/2022	Steel guide post Premium 1.35m including CHPD&78 Petrol Driver	1		20,306.00
INV 54185	29/06/2022	Steel guide post Premium 1.35m including CHPD&78 Petrol Driver	1	20,306.00	
Kennedy Vinciullo					
EFT14558	27/07/2022	Legal Fees for Rates Debt Recovery - Services rendered in June 2022	1		297.00
INV 900	15/07/2022	Legal Fees for Rates Debt Recovery - Services rendered in June 2022	1	297.00	
Autopro					
EFT14559	27/07/2022	P61 Car Trailer - Repair wheel hub.	1		540.65
INV 2059404	06/07/2022	P61 Car Trailer - Repair wheel hub.	1	540.65	
IT Vision User Group					
EFT14560	27/07/2022	IT Vision User Group Membership renewal for 2022/2023	1		770.00
INV 00000809	18/07/2022	IT Vision User Group Membership renewal for 2022/2023	1	770.00	
Momar Australia Pty Ltd					
EFT14561	27/07/2022	Cleaning products	1		991.10
INV 206479	06/07/2022	Cleaning products	1	991.10	
Perfect Computer Solutions Pty Ltd					
EFT14562	27/07/2022	Supply 6x HP E14 Portable Monitors for the Council Chambers Upgrade	1		3,095.00
INV 27332	29/06/2022	Supply 6x HP E14 Portable Monitors for the Council Chambers Upgrade	1	2,670.00	

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Perfect Computer Solutions Pty Ltd					
INV 27353	12/07/2022	I.T Support for June 2022	1	212.50	
INV 27371	21/07/2022	I.T. Support for period 04.07.2022 to 14.07.2022	1	212.50	
Premium Publishers					
EFT14563	27/07/2022	Tourism Advertising - Everything Outdoors (Channel 9)	1		13,200.00
INV 00003858	24/05/2022	Tourism Advertising - Everything Outdoors (Channel 9)	1	13,200.00	
RepcO Pty Ltd					
EFT14564	27/07/2022	Deep Impact Socket Set x 4	1		435.60
INV 4610532539	15/07/2022	Deep Impact Socket Set x 4	1	435.60	
Sunny Sign Company Pty Ltd					
EFT14565	27/07/2022	Signage as per quote #447725 Gifford Ck / Ullawarra Rd	1		439.89
INV 481621	13/07/2022	Signage as per quote #447725 Gifford Ck / Ullawarra Rd	1	439.89	
Tropics Hardware					
EFT14566	27/07/2022	Museum Lights - Replacement	1		69.90
INV 572086	30/08/2022	Museum Lights - Replacement	1	69.90	
Westrac Pty Ltd					
EFT14567	27/07/2022	P36 - Prime Mover - Condenser	1		1,827.78
INV PI 7205258	14/07/2022	P76 CAT Loader - Grease Seal	1	5.86	
INV PI 7205259	14/07/2022	P36 - Prime Mover - Condenser	1	883.26	
INV PI 7209314	15/07/2022	P76 CAT Loader - Grease Reservoir	1	465.66	
INV PI 7209313	15/07/2022	P76 CAT Loader - Freight	1	18.15	
INV PI 7209315	15/07/2022	P36 - Prime Mover - Freight	1	13.20	
INV PI 7220157	19/07/2022	P76 CAT Loader & P87 CAT Grader - Parts	1	441.65	
Them Earth Moving					
EFT14568	27/07/2022	Carnarvon/Mullewa Road Bitumen Upgrade (Pells project) - Supply plant and operators for road upgrade 21.06.2022 to 30.06.2022	1		158,233.90
INV 00000778	07/07/2022	Carnarvon/Mullewa Road Bitumen Upgrade (Pells project) - Supply plant and operators for road upgrade 21.06.2022 to 30.06.2022	1	158,233.90	
Greenfield Technical Services					
EFT14569	27/07/2022	AGRN 951 Flood Damage Construction Package 2, Project Management for period: 01.07.2022 to 13.07.2022	1		33,549.73
INV INV-2615	30/06/2022	AGRN 951 Flood Damage Construction Package 1, Project Management for period: 01.06.2022 to 30.06.2022	1	2,449.43	
INV INV-2681	19/07/2022	AGRN 951 Flood Damage Construction Package 2, Project Management for period: 01.07.2022 to 13.07.2022	1	31,100.30	
Quadrio Earthmoving Pty Ltd					
EFT14570	27/07/2022	AGRN 951 - Supply plant and operators for flood damage repairs on various roads for period: 01.07.2022 to 15.07.2022	1		265,008.70
INV 00011255	15/07/2022	AGRN 951 - Supply plant and operators for flood damage repairs on various roads for period: 01.07.2022 to 15.07.2022	1	265,008.70	
Them Earth Moving					

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Them Earth Moving					
EFT14571	27/07/2022	AGRN-951 Supply plant and operators for road flood damage repairs for period: 01.07.2022 to 12.07.2022	1		276,674.75
INV 00000780	14/07/2022	AGRN-951 Supply plant and operators for road flood damage repairs for period: 01.07.2022 to 12.07.2022	1	276,674.75	
Activ8me					
EFT14572	28/07/2022	Office Administration Internet for period 13.07.2022 to 12.08.2022	1		129.95
INV 3748993	13/07/2022	Office Administration Internet for period 13.07.2022 to 12.08.2022	1	129.95	
Gregory James Watters					
EFT14573	29/07/2022	July 2022 - Monthly Councillor Fees for Councillor G Watters	1		1,689.64
INV COUNCIL J27/07/2022		July 2022 - Monthly Councillor Fees for Councillor G Watters	1	1,689.64	
Leanne Alys McKeough					
EFT14574	29/07/2022	July 2022 - Monthly Councillor Fees for Councillor L McKeough	1		1,103.50
INV COUNCIL J27/07/2022		July 2022 - Monthly Councillor Fees for Councillor L McKeough	1	1,103.50	
Blanche Maree Walker					
EFT14575	29/07/2022	July 2022 - Monthly Councillor Fees for Councillor B Walker	1		1,103.50
INV COUNCIL J27/07/2022		July 2022 - Monthly Councillor Fees for Councillor B Walker	1	1,103.50	
JW & JP Caunt					
EFT14576	29/07/2022	July 2022 - Monthly Councillor Fees for Councillor J Caunt	1		1,621.05
INV COUNCIL J27/07/2022		July 2022 - Monthly Councillor Fees for Councillor J Caunt	1	1,621.05	
Donald Raymond Hammarquist					
EFT14577	29/07/2022	July 2022 - Monthly Councillor Fees for Councillor D Hammarquist	1		4,240.26
INV COUNCIL J27/07/2022		July 2022 - Monthly Councillor Fees for Councillor D Hammarquist	1	4,240.26	
Hamish McTaggart					
EFT14578	29/07/2022	July 2022 - Monthly Councillor Fees for Councillor H McTaggart	1		1,123.30
INV COUNCIL J27/07/2022		July 2022 - Monthly Councillor Fees for Councillor H McTaggart	1	1,123.30	
Ray Hoseason-Smith					
EFT14579	29/07/2022	July 2022 - Monthly Councillor Fees for Councillor R Hoseason-Smith	1		1,103.50
INV COUNCIL J27/07/2022		July 2022 - Monthly Councillor Fees for Councillor R Hoseason-Smith	1	1,103.50	
SUPER DIRECTIONS FUND					
DD9823.1	06/07/2022	Superannuation contributions	1		278.04
INV SUPER	06/07/2022	Superannuation contributions	1	278.04	
CBUS					
DD9823.2	06/07/2022	Superannuation contributions	1		302.89
INV SUPER	06/07/2022	Superannuation contributions	1	302.89	
The Trustee For Aware Super					
DD9823.3	06/07/2022	Superannuation contributions	1		5,880.49

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The Trustee For Aware Super					
INV DEDUCTIO	06/07/2022	Payroll deductions	1	596.75	
INV DEDUCTIO	06/07/2022	Payroll deductions	1	300.00	
INV DEDUCTIO	06/07/2022	Payroll deductions	1	232.77	
INV DEDUCTIO	06/07/2022	Payroll deductions	1	153.72	
INV SUPER	06/07/2022	Superannuation contributions	1	4,597.25	
Australian Retirement Trusts					
DD9823.4	06/07/2022	Superannuation contributions	1		488.84
INV DEDUCTIO	06/07/2022	Payroll deductions	1	157.69	
INV SUPER	06/07/2022	Superannuation contributions	1	331.15	
MLC Masterkey Super					
DD9823.5	06/07/2022	Superannuation contributions	1		838.25
INV DEDUCTIO	06/07/2022	Payroll deductions	1	204.45	
INV SUPER	06/07/2022	Superannuation contributions	1	633.80	
ANZ SMART CHOICE SUPER					
DD9823.6	06/07/2022	Superannuation contributions	1		386.63
INV DEDUCTIO	06/07/2022	Payroll deductions	1	94.30	
INV SUPER	06/07/2022	Superannuation contributions	1	292.33	
SUNSUPER					
DD9823.7	06/07/2022	Superannuation contributions	1		157.69
INV SUPER	06/07/2022	Superannuation contributions	1	157.69	
Australian Super					
DD9823.8	06/07/2022	Superannuation contributions	1		251.37
INV SUPER	06/07/2022	Superannuation contributions	1	251.37	
AMP Flexible Super					
DD9823.9	06/07/2022	Superannuation contributions	1		605.28
INV SUPER	06/07/2022	Superannuation contributions	1	605.28	
SUPER DIRECTIONS FUND					
DD9855.1	20/07/2022	Superannuation contributions	1		308.77
INV SUPER	20/07/2022	Superannuation contributions	1	308.77	
The Trustee For Aware Super					
DD9855.2	20/07/2022	Superannuation contributions	1		5,466.01
INV DEDUCTIO	20/07/2022	Payroll deductions	1	596.75	
INV DEDUCTIO	20/07/2022	Payroll deductions	1	300.00	

Date: 18/08/2022
Time: 1:07:43PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for Payments made in
July 2022

USER: Finance Manager
PAGE: 12

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
The Trustee For Aware Super					
INV DEDUCTIO	20/07/2022	Payroll deductions	1	232.77	
INV DEDUCTIO	20/07/2022	Payroll deductions	1	153.72	
INV SUPER	20/07/2022	Superannuation contributions	1	4,182.77	
Australian Retirement Trusts					
DD9855.3	20/07/2022	Superannuation contributions	1		646.53
INV DEDUCTIO	20/07/2022	Payroll deductions	1	157.69	
INV SUPER	20/07/2022	Superannuation contributions	1	488.84	
MLC Masterkey Super					
DD9855.4	20/07/2022	Superannuation contributions	1		850.18
INV DEDUCTIO	20/07/2022	Payroll deductions	1	207.36	
INV SUPER	20/07/2022	Superannuation contributions	1	642.82	
ANZ SMART CHOICE SUPER					
DD9855.5	20/07/2022	Superannuation contributions	1		386.63
INV DEDUCTIO	20/07/2022	Payroll deductions	1	94.30	
INV SUPER	20/07/2022	Superannuation contributions	1	292.33	
Australian Super					
DD9855.6	20/07/2022	Superannuation contributions	1		279.15
INV SUPER	20/07/2022	Superannuation contributions	1	279.15	
AMP Flexible Super					
DD9855.7	20/07/2022	Superannuation contributions	1		605.28
INV SUPER	20/07/2022	Superannuation contributions	1	605.28	
NGS Super					
DD9855.8	20/07/2022	Superannuation contributions	1		343.30
INV SUPER	20/07/2022	Superannuation contributions	1	343.30	
CBUS					
DD9855.9	20/07/2022	Superannuation contributions	1		302.89
INV SUPER	20/07/2022	Superannuation contributions	1	302.89	
Department of Transport (AGENT CHARGES)					
DD9865.1	19/07/2022	Motor Vehicle License fees - CRC Collections for period 18.07.2022	1		49.90
INV 19669	18/07/2022	Motor Vehicle License fees - CRC Collections for period 18.07.2022	1	49.90	
Messages On Hold					
DD9865.2	26/07/2022	Telephone Message Service - Provision of Programming for the period 26.07.2022 to 25.10.2022	1		292.17
INV INV332560	26/07/2022	Telephone Message Service - Provision of Programming for the period 26.07.2022 to 25.10.2022	1	292.17	

Date: 18/08/2022
Time: 1:07:43PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for Payments made in
July 2022

USER: Finance Manager
PAGE: 13

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Wa Treasury Corporation					
DD9879.1	25/07/2022	Government Guarantee Fee for Period Ending 30th June 2022	1		3,516.67
INV GFEE JUNE30/06/2022		Government Guarantee Fee for Period Ending 30th June 2022	1	3,516.67	
NGS Super					
DD9823.10	06/07/2022	Superannuation contributions	1		343.30
INV SUPER	06/07/2022	Superannuation contributions	1	343.30	

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	22,580.26
EFT	1,876,942.90

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,899,523.16
TOTAL		1,899,523.16
TOTAL CREDIT NOTES		0.00
TOTAL PAYMENTS LESS CREDIT NOTES		1,899,523.16

Date: 19/08/2022

SHIRE OF UPPER GASCOYNE



Time 9:53 AM

Shire Legal Expenses for the Period 01/07/2022 to 31/07/2022

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
30/06/2022	Kennedy Vinciullo	887	Provision of legal services rendered regarding 12 Hatch Street, Gascoyne Junction.	1,484.70
Total Expenditure to report for Legal Expenses during the Period 01/07/2022 to 31/07/2022				1,484.70
Total Running Balance for Legal Services provided from 1st July 2022 to 30th June 2023				1,484.70

Date: 19/08/2022

SHIRE OF UPPER GASCOYNE

Time 9:53 AM

Shire Rates Debt Collection Expenses for the Period 01/07/2022 to 31/07/2022

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
15/07/2022	Kennedy Vinciullo	900	Rates Debt Recovery - Administration Preparation for Court Proceedings	297.00
09/08/2022	Kennedy Vinciullo	953	Rates Debt Recovery - Prepare and Issue Property, Seizure & Sale Order (PSSO)	658.50
Total Expenditure to report for Rates Debt Collection during the Period 01/07/2022 to 31/07/2022				955.50
Total Running Balance for Debt Collection Services provided from 1st July 2022 to 30th June 2023				955.50

APPENDIX 2

(Monthly Financial Report for July 2022)



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 July 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 July 2022
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Capital Disposals	Note 8
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RSM Australia Pty Ltd

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Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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



Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 23rd August 2022

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 July 2022
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus as at 31 July 2022 of \$2,140,624

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Staff Housing	0%	115,530	-	-
HVSPP	0%	200,000	-	-
Out of Town Water Supply Project	8%	1,365,731	113,811	113,811
Tourist Stop	8%	226,311	-	18,800
	7%	1,907,572	113,811	132,611
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	0%	1,890,316	5,916	2,808
Non-operating Grants, Subsidies and Contributions	0%	4,214,642	-	-
	0%	6,104,958	5,916	2,808
Rates Levied	0%	1,254,149	833	-

% - Compares current YTD actuals to the Annual Budget

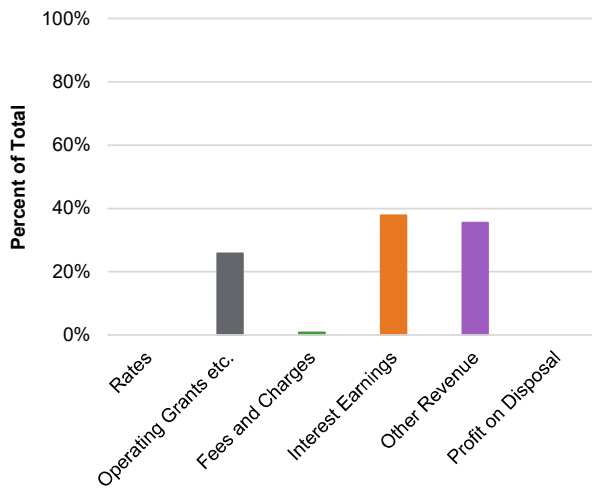
Financial Position

Account	Difference to Prior Year %	Current Year 31 Jul 22 \$	Prior Year 31 Jul 21 \$
Adjusted Net Current Assets	(180%)	2,140,624	(1,189,955)
Cash and Equivalent - Unrestricted	(2,119%)	4,869,729	(229,796)
Cash and Equivalent - Restricted	14%	300,291	2,137,289
Receivables - Rates	72%	52,018	72,551
Receivables - Other	32%	211,763	656,501
Payables	40%	2,949,292	7,369,817

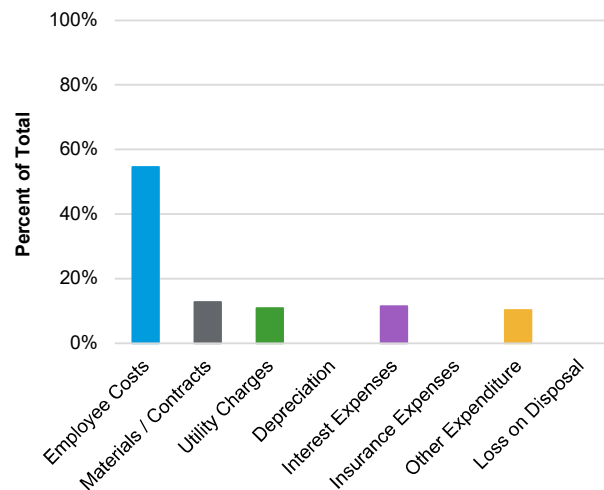
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 July 2022
SUMMARY GRAPHS - OPERATING

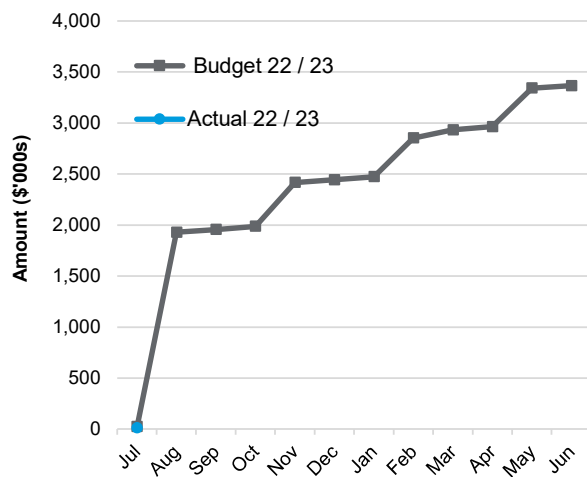
Operating Income (exc. Flood Damage)



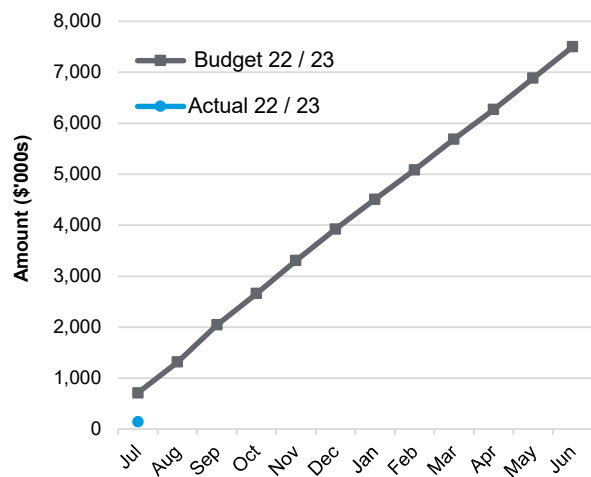
Operating Expenditure (exc. Flood Damage)



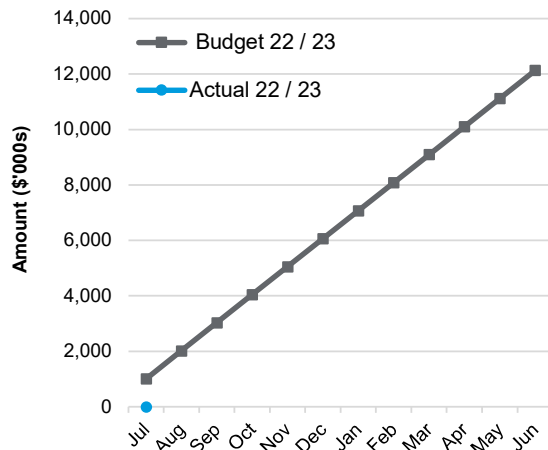
Operating Revenues (exc. Flood Damage)



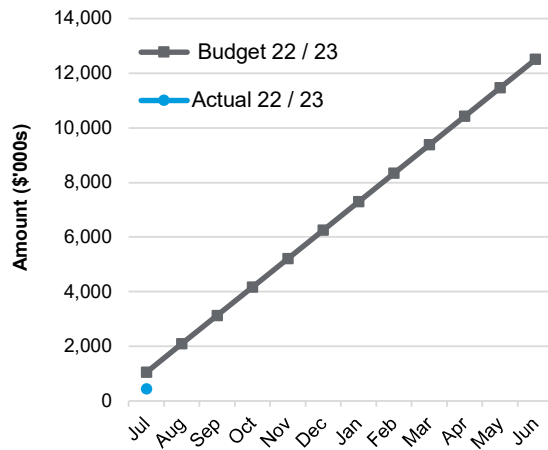
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue

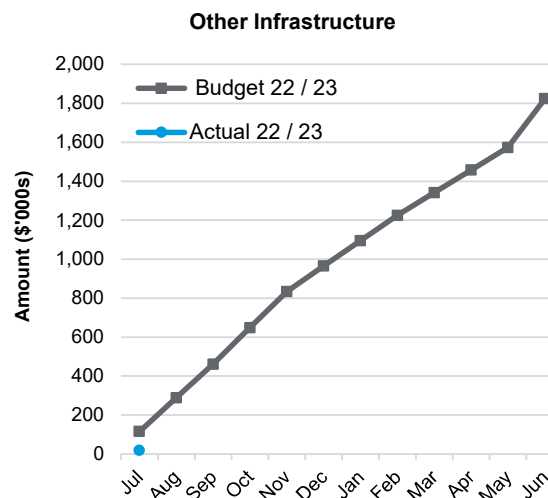
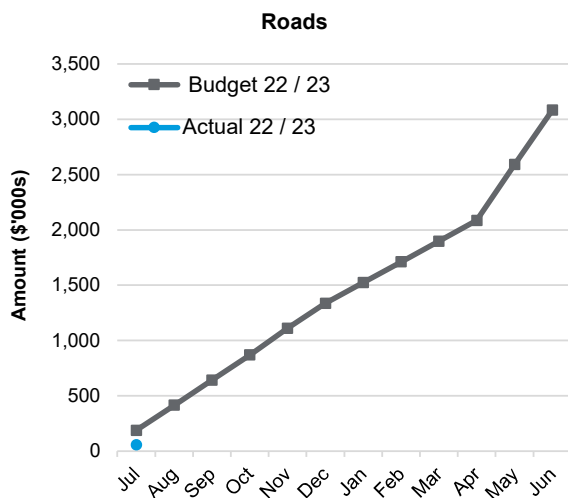
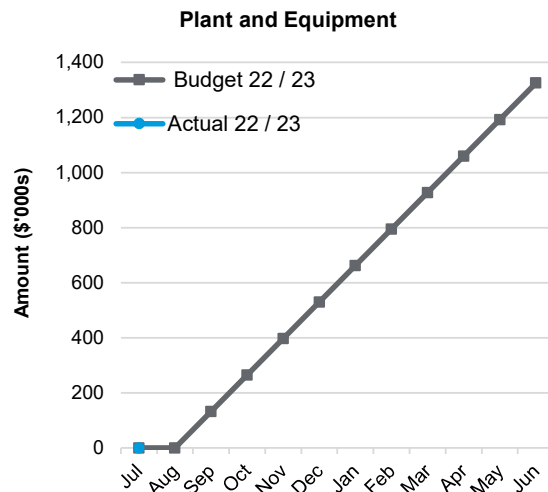
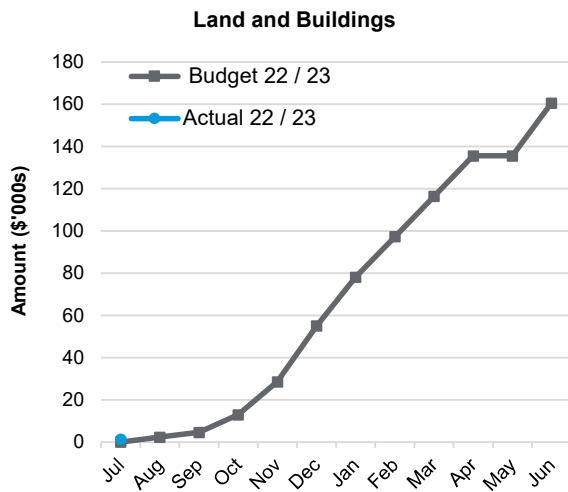
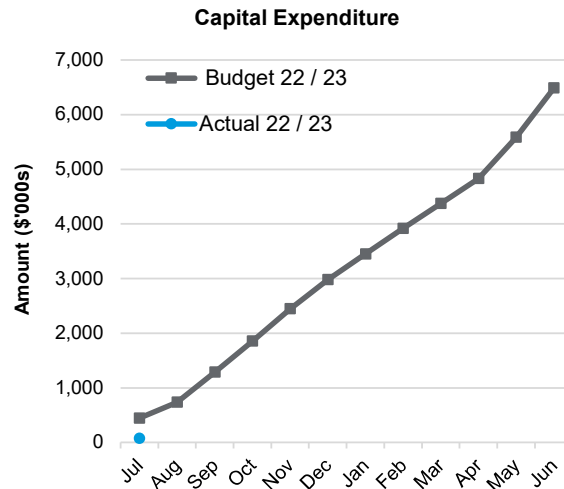
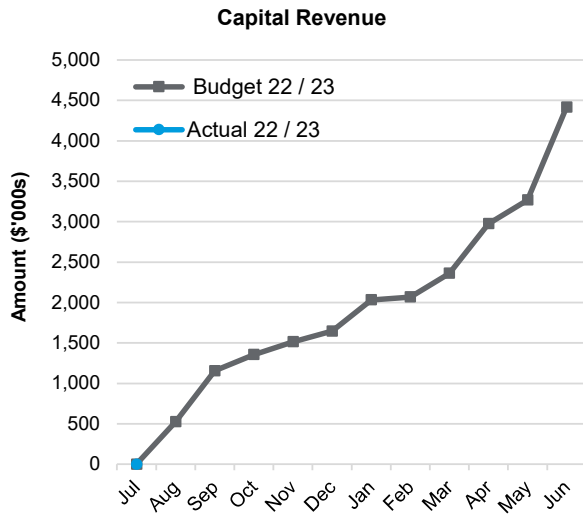


Flood Damage Expenses



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 July 2022
SUMMARY GRAPHS - CAPITAL



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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 July 2022

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Rates	10	1,254,149	833	-	(833)	(100%)
Grants, Subsidies and Contributions	12(a)	1,890,316	5,916	2,808	(3,108)	(53%)
Fees and Charges		33,582	425	91	(334)	(79%)
Interest Earnings		11,000	1,167	4,108	2,941	252%
Other Revenue		176,062	14,443	3,855	(10,588)	(73%)
		3,365,109	22,784	10,862		
Expenses						
Employee Costs		(1,419,407)	(106,924)	(78,150)	28,774	27%
Materials and Contracts		(2,105,057)	(167,283)	(18,226)	149,057	89%
Utility Charges		(168,483)	(10,645)	(15,505)	(4,860)	(46%)
Depreciation on Non-current Assets		(3,233,745)	(269,479)	-	269,479	100%
Interest Expenses		(185,672)	(12,500)	(16,461)	(3,961)	(32%)
Insurance Expenses		(280,527)	(138,309)	-	138,309	100%
Other Expenditure		(82,800)	(4,495)	(14,757)	(10,262)	(228%)
		(7,475,691)	(709,635)	(143,098)		
Other Income and Expenses						
Grants, Subsidies and Contributions	12(b)	4,214,642	-	-	-	
Profit on Disposal of Assets	8	1,154	-	-	-	
(Loss) on Disposal of Assets	8	(22,591)	-	-	-	
		4,193,205	-	-		
Flood Damage						
Reimbursements	12(c)	12,128,115	1,010,676	-	(1,010,676)	(100%)
Employee Costs		-	-	-	-	
Materials and Contracts		(12,502,115)	(1,041,843)	(440,870)	600,973	58%
		(374,000)	(31,167)	(440,870)		
Net Result						
		(291,377)	(718,018)	(573,107)		

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

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 July 2022
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		12,000	1,000	-	(1,000)	(100%)
General Purpose Funding		2,378,823	2,417	4,108	1,691	70%
Law, Order and Public Safety		29,131	-	2,808	2,808	
Health		1,000	83	-	(83)	(100%)
Education and Welfare		144,776	2,563	2,097	(466)	(18%)
Housing		-	-	-	-	
Community Amenities		5,760	-	-	-	
Recreation and Culture		15,100	84	91	7	8%
Transport		620,605	2,497	-	(2,497)	(100%)
Economic Services		91,974	8,496	1,758	(6,738)	(79%)
Other Property and Services		65,940	5,644	-	(5,644)	(100%)
		3,365,109	22,784	10,862		
Expenses						
Governance		(673,980)	(63,763)	(5,669)	58,094	91%
General Purpose Funding		(232,926)	(17,275)	(16,461)	814	5%
Law, Order and Public Safety		(137,070)	(6,920)	12,317	19,237	278%
Health		(28,907)	(2,372)	(369)	2,003	84%
Education and Welfare		(581,844)	(47,531)	(21,123)	26,408	56%
Housing		(272,065)	(29,267)	(11,063)	18,204	62%
Community Amenities		(100,079)	(6,711)	(997)	5,714	85%
Recreation and Culture		(379,967)	(34,832)	(12,057)	22,775	65%
Transport		(4,308,103)	(379,682)	(75,285)	304,397	80%
Economic Services		(690,110)	(68,169)	(11,954)	56,215	82%
Other Property and Services		(70,640)	(53,113)	(438)	52,675	99%
		(7,475,691)	(709,635)	(143,098)		
Other Income and Expenses						
Grants, Subsidies and Contributions	12(b)	4,214,642	-	-	-	
Profit on Disposal of Assets	8	1,154	-	-	-	
(Loss) on Disposal of Assets	8	(22,591)	-	-	-	
		4,193,205	-	-		
Flood Damage - Transport						
Reimbursements	12(c)	12,128,115	1,010,676	-	(1,010,676)	100%
Employee Costs		-	-	-	-	
Materials and Contracts		(12,502,115)	(1,041,843)	(440,870)	600,973	58%
		(374,000)	(31,167)	(440,870)		
Net Result						
		(291,377)	(718,018)	(573,107)		

* - 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
RATE SETTING STATEMENT
For the Period Ending 31 July 2022

		Annual Budget	YTD Budget (a)	YTD Actual (b)
	Note	\$	\$	\$
Opening Funding Surplus / (Deficit)	3	2,789,186	2,789,186	2,789,186
Revenue from Operating Activities				
Grants, Subsidies and Contributions		14,018,431	1,016,592	2,808
Fees and Charges		33,582	425	91
Interest Earnings		11,000	1,167	4,108
Other Revenue		176,062	14,443	3,855
Profit on Disposal of Assets		1,154	-	-
		14,240,229	1,032,627	10,862
Expenditure from Operating Activities				
Employee Costs		(1,419,407)	(106,924)	(78,150)
Materials and Contracts		(14,607,172)	(1,209,126)	(459,096)
Utility Charges		(168,483)	(10,645)	(15,505)
Depreciation on Non-current Assets		(3,233,745)	(269,479)	-
Interest Expenses		(185,672)	(12,500)	(16,461)
Insurance Expenses		(280,527)	(138,309)	-
Other Expenditure		(82,800)	(4,495)	(14,757)
(Loss) on Disposal of Assets		(22,591)	-	-
		(20,000,397)	(1,751,478)	(583,968)
Excluded Non-cash Operating Activities				
Depreciation and Amortisation		3,233,745	269,479	-
(Profit) / Loss on Asset Disposal		21,437	(12,917)	-
Fair Value Movement in LG House Trust		-	-	-
Employee Provision Reserve		93,202	110,930	-
Net Amount from Operating Activities		(2,411,784)	(351,359)	(573,107)
Investing Activities				
Grants, Subsidies and Contributions	12(b)	4,214,642	-	-
Proceeds from Disposal of Assets	8	200,000	22,083	-
Land and Buildings	9(a)	(160,530)	-	(1,330)
Plant and Equipment	9(b)	(1,325,000)	(110,417)	-
Furniture and Equipment	9(c)	(90,000)	(15,000)	-
Infrastructure Assets - Roads	9(d)	(3,084,202)	(187,059)	(55,326)
Infrastructure Assets - Other	9(e)	(1,823,653)	(116,107)	(18,800)
Net Amount from Investing Activities		(2,068,743)	(406,499)	(75,456)
Financing Activities				
Proceeds from New Debentures	11	-	-	-
Repayment of Debentures	11	(126,841)	-	-
Principal payments of finance lease payments		(6,791)	-	-
Transfer from Reserves	7	967,728	-	-
Transfer to Reserves	7	(396,904)	-	-
Net Amount from Financing Activities		437,192	-	-

Surplus / (Deficit) before Rates		(1,254,149)	2,031,328	2,140,624
Total Amount raised from Rates		1,254,149	833	-
Closing Surplus / (Deficit)	3	-	2,032,161	2,140,624

* - 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 CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 31 July 2022
CAPITAL ACQUISITIONS AND FUNDING

	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Asset Group				
Land and Buildings	9(a)	160,530	1,330	(159,200)
Plant and Equipment	9(b)	1,325,000	-	(1,325,000)
Furniture and Equipment	9(c)	90,000	-	(90,000)
Infrastructure Assets - Roads	9(d)	3,084,202	55,326	(3,028,876)
Infrastructure Assets - Other	9(e)	1,823,653	18,800	(1,804,853)
Total Capital Expenditure		<u>6,483,385</u>	<u>75,456</u>	(6,407,929)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		4,214,642	-	(4,214,642)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		200,000	-	(200,000)
Council Contribution - Reserves		850,000	-	(850,000)
Council Contribution - Operations		1,218,743	75,456	(1,143,287)
Total Capital Acquisitions Funding		<u>6,483,385</u>	<u>75,456</u>	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

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 2020/21 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: 23 Aug 22

(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 where applicable.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, bonds and deposits, overdrafts, excess rates, unspent grant funds, on call deposits, and term deposits with maturities equal to or less than three months. Cash and cash equivalents are typically characterised as highly liquid investments with little risk of experiencing material changes in value. Further information is provided in Note 1(f).

(f) Financial Instruments

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

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

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in the statement of comprehensive income.

In some circumstances, the Shire renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Shire does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

Impairment of Financial Assets

At the end of the annual reporting period the Shire assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment of loans and receivables are reduced through the use of an allowance account, all other impairment losses on financial assets at amortised cost are taken directly to the asset. Subsequent recoveries of amounts previously written off are credited against other expenses in the statement of comprehensive income.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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.

(h) 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.

Initial recognition and measurement between mandatory revaluation dates

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.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

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

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires Land, Buildings, Infrastructure, Investment Properties and Vested Improvements to be shown at fair value.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

(i) Depreciation of Non-current Assets

Fixed assets, excluding freehold land, are depreciated on a straight-line basis over the asset's useful life to Shire, commencing when the asset is ready for use. The estimated useful lives used for each class of depreciable asset are shown below in years:

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

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Land Under Local Government Control

Regulation 16 in the *Local Government (Financial Management) Regulations 1996* prohibit certain assets to be included in the financial report of a local government and require other assets to be included. The regulation therefore supersedes the reporting requirements of AASB 1051 *Land Under Roads (p.15)* and AASB 116 *Property, Plant and Equipment (p.7)*.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Shire prior to the end of the financial year. The amounts are unsecured and are normally paid within 30 days of recognition.

(k) Employee Benefits

Provision is made for the Shire's liability for employee benefits arising from services rendered by employees to the end of the annual reporting period. Employee benefits that are expected to be wholly settled within one year are measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cash flows are discounted using market yields on 10 year Australia Government Bonds. Changes in the measurement of the liability are recognised in the statement of comprehensive income.

(l) 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

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are recognised as an expense in the period in which they are incurred.

(m) Provisions

Provisions are recognised when: The Shire has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(n) 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.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(o) Current and Non-current Classification

The report classifies current and non-current balances as defined by the *Local Government (Financial Management) Regulations 1996*, AASB 101 *Presentation of Financial Statements*, or by another applicable regulation or interpretation.

(p) 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.

Operating Grants, Subsidies and Contributions

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Non-operating 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.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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. Exclude rubbish removal charges. 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, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

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.

Interest Expenses

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 State taxes. Donations and subsidies made to community groups.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Program Classifications (Function / Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated 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. Costs incurred in obtaining general purpose funding (rates and general purpose grants), including costs of property valuations and rates assessments and collections.

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.

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.

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 July 2022

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.
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SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Jul 22		Budget to	Budget to	Components	Explanation
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	of Variance	
	\$	\$	%	\$	\$	
				Favourable / (Unfavourable)		
Rates	-	833	(100%)	(833)	(833)	Interim Rating for UV Mining under budget at this period end date. Budget Profiling issue only. Minor differences.
Operating Grants, Subsidies and Contributions	2,808	5,916	(53%)	(3,108)	2,808 (83) (833) (5,000) -	DFES Operating Grant over budget at this period end date. Budget Profiling issue only. Other Community Operating Grants under budget at this period end date. Budget Profiling issue only. Contributions towards other projects under budget at this period end date. Budget Profiling issue only. Diesel Fuel Rebates under budget at this period end date. Budget Profiling issue only. Minor differences.
Fees and Charges	91	425	0%	(334)	(83) (83) (42) 91 (42) (175) -	Sundry Income under budget at this period end date. Budget Profiling issue only. Health Inspection Fees under budget at this period end date. Budget Profiling issue only. Hire Revenue for Pavillion under budget at this period end date. Budget Profiling issue only. Oval Revenue tracking over budget at this period end date. More than anticipated income Building License Revenue under budget at this period end date. Budget Profiling issue only. Sales of Gas Bottles under budget at this period end date. Budget Profiling issue only. Minor differences.
Interest Earnings	4,108	1,167	252%	2,941	(5) 3,446 (500) -	Rates Penalty Interest under budget at this period end date. Budget Profiling issue only. Interest on Investments over budget at this period end date. Budget Profiling issue only. Interest on Reserves under budget at this period end date. Budget Profiling issue only. Minor differences.
Other Revenue	3,855	14,443	(73%)	(10,588)	(10,588) (0)	Other Revenue across various programs tracking under budget at this period end date. Mainly a Budget Profiling issue but also related to timing of receipt of income to date. Minor differences.
Non Operating Grants, Subsidies and Contributions	-	-	0%	-	-	Minor differences.
Profit on Disposal of Assets	-	-	0%	-	-	Minor differences
Flood Damage Reimbursements	-	1,010,676	(100%)	(1,010,676)	(1,010,676)	Anticipated Flood Damage Income from approved DRFAWA claim payments under budget at this period end date. Budget Profiling issue only. Minor differences.
Total Revenues	10,862	1,033,460	(99%)	(1,022,598)		

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 April 2021

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

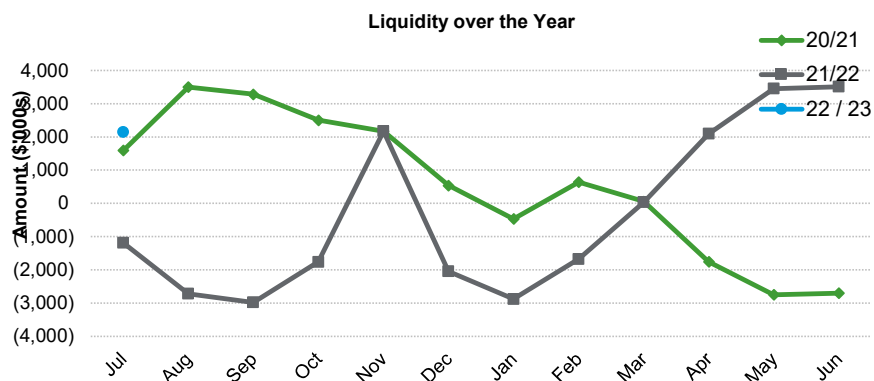
(b) (Expenses) / (Applications)

	30 Apr 21		Budget to	Budget to	Components	
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	of Variance	Explanation
	\$	\$	%	\$	\$	
				Favourable / (Unfavourable)		
Employee Costs	(78,150)	(106,924)	27%	28,774	28,774	Employee Costs at this period end date are tracking under budget. Works on projects to commence within the later half of the first quarter and Roadworks team is recruiting for one vacancy - savings in staff costs in this area at this time. Timing issue only.
					0	Various Minor differences.
Materials and Contracts	(18,226)	(167,283)	89%	149,057	149,057	As noted above, works on major projects to commence in the later half of the first quarter. At this period end date, timing issue only.
					0	Minor differences.
Utility Charges	(15,505)	(10,645)	(46%)	(4,860)	(4,860)	Timing issue only.
					0	Minor differences.
Depreciation on Non-current Assets	-	(269,479)	100%	269,479	269,479	Depreciation has not been run for the month of July as Finance team are waiting for the 21/22 EOFY audit to be completed and finalised before the Asset ledger can be rolled over for the new financial year period. Timing issue only.
					-	Minor differences.
Interest Expenses	(16,461)	(12,500)	(32%)	(3,961)	(3,961)	At this period end date, Budget Profiling issue only.
					(0)	Minor differences.
Insurance Expenses	-	(138,309)	100%	138,309	138,309	This is a timing issue only - Finance staff waiting for updated invoices to be received for the 22/23 insurance premiums. LGIS I have since issued the accounts and a batch has been created for review. Figures will be updated for next monthly report.
					-	Minor differences.
Other Expenditure	(14,757)	(4,495)	(228%)	(10,262)	(10,262)	Timing issue only at this period end date.
					15,976	Minor differences.
Flood Damage Materials and Contracts	(440,870)	(1,041,843)	58%	600,973	600,973	Budget Profiling issue with Flood Damage expenditure at this period end date.
					0	Various Minor differences.
Total Expenses	(583,968)	(1,751,478)	67%	1,167,510		

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Jul 22 \$	Prior Year Closing 30 Jun 22 \$	This Time Last Year 31 Jul 21 \$
Current Assets				
Cash Unrestricted	4	4,869,729	7,216,831	2,311,110
Cash Restricted	4	2,436,747	2,436,489	2,137,289
Receivables - Rates	6(a)	52,018	51,862	72,551
Receivables - Other	6(b)	211,763	521,115	656,501
Interest / ATO Receivable		137,798	1,503,615	171,946
Provision for Doubtful Debts		(116,443)	(116,443)	(96,189)
Accrued Income		1,503,549	-	2,631,538
Contract Assets		211,561	211,560	
Inventories		135,451	135,451	102,670
Total Current Assets		9,442,173	11,960,480	7,987,416
Current Liabilities				
Sundry Creditors		(707,934)	(1,618,561)	(1,736,133)
Revenue Received in Advance	6(a)	-	(1,089,268)	(8,957)
Obligations / ARWC		(1,089,268)	-	(2,661,017)
Deposits and Bonds		(50,642)	(50,642)	(100,642)
GST Payable		(675)	(69,452)	(2,293)
PAYG Withholding Tax		(29,530)	(30,140)	(27,720)
Loan Liability		(126,842)	(126,482)	(121,932)
Accrued Expenses		-	(176,656)	-
Retentions held for Gascoyne River Bridge F		(6,171)	(6,171)	
Accrued Salaries and Wages		-	(33,704)	-
Accrued Time in Lieu		(2,169)	(3,635)	-
Suspense		(8,053)	(6,907)	40,398
Overdraft	4	(2,136,457)	(2,814,946)	(2,540,906)
Lease Liability		1,690	(6,619)	
Contract Liabilities		(730,849)	(730,849)	-
Total Payables		(4,886,900)	(6,764,034)	(7,159,202)
Provisions		(198,848)	(198,848)	(210,615)
Total Current Liabilities		(5,085,749)	(6,962,882)	(7,369,817)
Less: Cash Reserves	7	(2,436,488)	(2,436,487)	(2,036,647)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)
Less: Deposit on Disposal of Asset		-		
Add: Loan Principal (Current)		127,404	126,482	121,932
Add: Employee Leave Reserve	7	97,474	97,474	109,661
Add: Current Portion of Lease Liability		(1,690)	6,619	
Net Funding Position		2,140,624	2,789,186	(1,189,955)



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
Cash and Cash Equivalents							
Cash on Hand	900			900	N/A	0.00	N/A
Municipal Fund	303,732			303,732	CBA	0.00	N/A
Online Saver	4,565,098			4,565,098	CBA	0.10	N/A
SUG Reserve Account		2,436,747		2,436,747	CBA	0.10	N/A
WANDRRA Account		(2,136,457)		(2,136,457)	CBA	0.10	N/A
Financial Assets at Amortised Cost							
Fixed Term Deposit				-			
Total Cash and Financial Assets	4,869,729	300,291	-	5,170,020			

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 22 \$	Amount Received \$	Amount Paid \$	Closing Balance 31 Jul 22 \$
	-	-	-	-
Total Funds in Trust	-	-	-	-

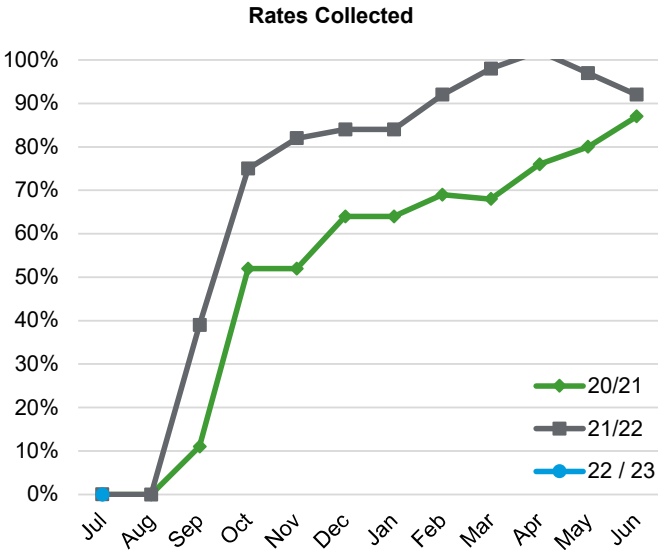
Comments / Notes

No Funds held in Trust at Reporting Date

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 July 2022

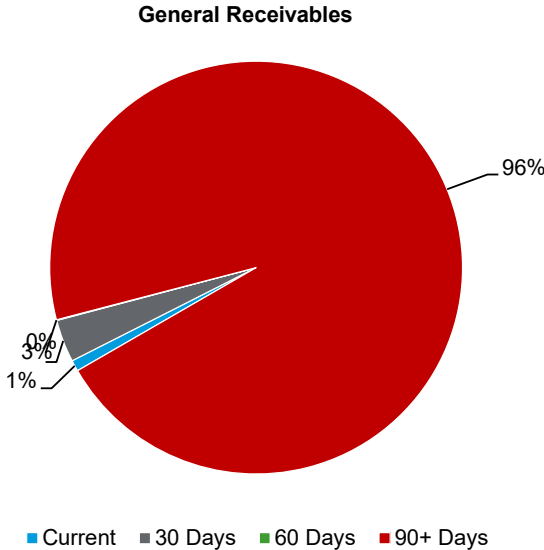
6. RECEIVABLES

(a) Rates Receivable	31 Jul 22
	\$
Rates Receivables	52,018
Rates Received in Advance	-
Total Rates Receivable Outstanding	52,018
Closing Balances - Prior Year	51,862
Rates Levied this Year	-
Closing Balances - Current Month	(52,018)
Total Rates Collected to Date	(156)
Percentage Collected	0%



Comments / Notes

(b) General Receivables	31 Jul 22
	\$
Current	1,833
30 Days	7,095
60 Days	108
90+ Days	202,726
Total General Receivables Outstanding	211,763



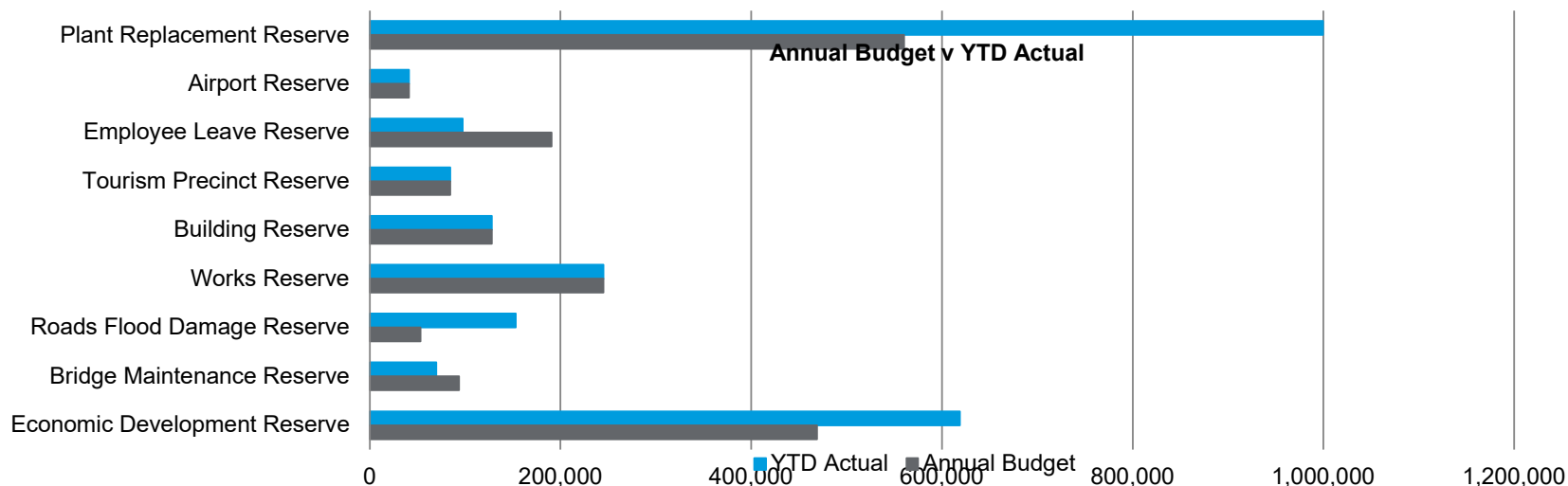
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual				Balance 31 Jul 22
	Balance 01 Jul 22	Transfers from	Interest Received	Transfer to	Balance 30 Jun 23	Transfers from	Interest Received	Transfer to	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	999,553	(600,000)	820	160,054	560,427	-	-	-	999,553
Airport Reserve	41,069	-	34	-	41,103	-	-	-	41,069
Employee Leave Reserve	97,474	(17,728)	80	110,850	190,676	-	-	-	97,474
Tourism Precinct Reserve	84,315	-	69	-	84,384	-	-	-	84,315
Building Reserve	127,887	-	105	-	127,992	-	-	-	127,887
Works Reserve	244,946	-	201	-	245,147	-	-	-	244,946
Roads Flood Damage Reserve	153,002	(100,000)	126	-	53,128	-	-	-	153,002
Bridge Maintenance Reserve	69,680	-	57	24,000	93,737	-	-	-	69,680
Economic Development Reserve	618,563	(250,000)	508	100,000	469,071	-	-	-	618,563
Total Cash Backed Reserves	2,436,488	(967,728)	2,000	394,904	1,865,664	-	-	-	2,436,488



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Grader P87	180,688	170,000		(10,688)
Ute P83	10,000	5,000		(5,000)
Pool car P104	26,903	20,000		(6,903)
Forklift P77	3,846	5,000	1,154	
Total Disposal of Assets	221,437	200,000	1,154	(22,591)
Total Profit or (Loss)				(21,437)

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
	-	-	-	-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

*

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Office Refurbishment	20,000	-	1,330	(1,330)
CRC, Education and Welfare				
CRC Building Improvements	25,000	-	-	-
Housing				
Internal Refurbishment of L99 Gregory Street	11,530	-	-	-
New Shed at L17/18 Gregory Street	50,000	-	-	-
Septic System Upgrade at L40 Gregory Street	12,000	-	-	-
Septic System Upgrade at L21 Gregory Street	12,000	-	-	-
Housing Improvements	30,000	-	-	-
Total Land and Buildings	160,530	-	1,330	(1,330)

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
New Grader	550,000	45,833		45,833
Works Caravan	75,000	6,250		6,250
Side Tipper	100,000	8,333		8,333
Forklift	40,000	3,333		
Ute (Thomas)	70,000	5,833		
Service Truck	180,000	15,000		
Small Excavator	85,000	7,083		
New Pool Car	55,000	4,583		
New Tractor for P&G	135,000	11,250		
Message Board	35,000	2,917		2,917
Total Plant and Equipment	1,325,000	110,417	-	60,417

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Furniture and Equipment	90,000	15,000	-	15,000
Total Furniture and Equipment	90,000	15,000	-	15,000

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Carnarvon/Mullewa Road - Pells	200,000	-	-	-
Signage 22 / 23	120,000	9,977	27,215	(17,238)
Grids 22 / 23	115,000	9,579	-	9,579
Grids 21/22	-	-	6,364	(6,364)
Signage 21/22	-	-	(2,725)	2,725
LRCI Phase Three Project - Bitumen Viveash	80,000	6,667	-	6,667
RRG - Landor Meeka Bitumen Seal	995,505	81,699	-	81,699
Blackspot - Mt Sandiman Hill Realignment	254,192	20,842	-	20,842
RRG - Carnarvon/Mullewa Resheeting	588,000	48,295	-	48,295
Bundagee	120,000	10,000	-	10,000
Bridges Renewal Program- Concrete Crossin	611,505	-	-	-
Indigenous Access Roads Project	-	-	18,303	(18,303)
Landor/Meekatharra (R2R)	-	-	6,169	(6,169)
Total Infrastructure - Roads	3,084,202	187,059	55,326	156,206

(d) Other Infrastructure

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Recreation and Culture				
In Town Water Supply	27,550	2,296	-	2,296
Out of Town Water Supply Project	1,365,731	113,811	-	113,811
Oval Refurbishment	88,976	-	-	-
Pavilion Infrastructure Upgrades	70,000	-	-	-
Law, Order and Public Safety				
New Water Tank	15,085	-	-	-
Transport				
Solar Street Lighting for Hatch Street	30,000	-	-	-
Economic Services				
Tourist Stop	226,311	-	18,800	(18,800)
Total Infrastructure - Other	1,823,653	116,107	18,800	97,307
Total Capital Expenditure	6,483,385	428,583	75,456	327,599

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
General Rates								
GRV Town	120,705	0.105000	13	12,674	13,096	-	-	13,096
UV Rural	1,628,871	0.070000	25	114,021	81,376	-	-	81,376
UV Mining	3,454,711	0.298000	165	1,029,504	457,552	-	-	457,552
Total General Rates				1,156,199	552,024	-	-	552,024
Minimum Rates								
GRV Town	27,247	500	12	6,000	824	-	-	824
UV Rural	33,915	900	13	11,700	4,944	-	-	4,944
UV Mining	111,928	950	75	71,250	28,800	-	-	28,800
Total Minimum Rates				88,950	34,568	-	-	34,568
Total General and Minimum Rates				1,245,149	586,592	-	-	586,592
Other Rate Revenue								
Rates Write-off				(5,000)				-
Interim and Back Rates				11,000				-
Facilities Fees (Ex Gratia)				3,000				-
Total Rate Revenue				1,254,149				586,592

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

			Principal Repayments		Principal Outstanding		Interest Repayments	
	01 Jul 22	New Loans	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Housing								
Loan 29 Staff Housing	208,200	-	-	(35,371)	208,200	172,829	-	(5,963)
Loan 30 Staff Housing	385,571	-	-	(43,538)	385,571	342,033	-	(4,074)
Economic Services								
Loan 28 Tourism Precinct	401,851	-	-	(47,932)	401,851	353,919	-	(25,635)
				-				
Total Repayments	995,622	-	-	(126,841)	995,622	868,781	-	(35,672)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2022

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	1,108,674	-	-
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	16,000	-	2,808
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	-	-
CRC Misc Small Operating		5,000	-	-
Other Community Grants		1,000	83	-
Recreation & Culture				
Library Operating Grants		-	-	-
Transport				
FAGS Roads	Government of WA	323,093	-	-
MRWA Direct Grant	MRWA	267,549	-	-
Economic Services				
Contributions for Projects		10,000	833	-
Other Property and Services				
Diesel Fuel Rebate	ATO	60,000	5,000	-
Total Operating Grants, Subsidies and Contributions		1,890,316	5,916	2,808

(b) Non-operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Governance				
LCRI Capital Grant Funds - Administration		37,148	-	-
Law, Order & Public Safety				
DFES Fire Control Grant		15,085	-	-
Recreation and Culture				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		1,147,265	-	-
Transport				
HVSPP Funding		611,505	-	-
Roads to Recovery		588,000	-	-
Regional Road Group Funding		663,670	-	-
LCRI Grant Funds - Sealing Landor/Meekatharra		90,000	-	-
Blackspot Program Grant Funds (FEDs and State)		169,461	-	-
State Initiative Program (Road Projects)		193,372	-	-
Economic Services				
Capital Grant Tourism Infrastructure Projects		699,136	-	-
Total Non-Operating Grants, Subsidies and Contributions		4,214,642	-	-
Total Grants, Subsidies and Contributions		6,104,958	5,916	2,808

(c) Flood Damage Reimbursements

Transport

Grant (DRFAWA) AGRN 974	1,939,992	161,666	-
Grant (DRFAWA) AGRN 1021	10,188,123	849,010	-
Total Flood Damage Reimbursements	12,128,115	1,010,676	-

Check			
Operating	1,890,316	5,916	2,808
Non-operating	4,214,642	-	-
Variance	-	-	-
Flood Damage	12,128,115	1,010,676	-
Variance	-	-	-

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2022

13 BUDGET AMENDMENTS

GL	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
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APPENDIX 3

(2022-23 Statutory Budget)



Shire of Upper Gascoyne

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SHIRE OF UPPER GASCOYNE

ANNUAL STATUTORY BUDGET

FOR THE YEAR ENDING 30 JUNE 2023

SHIRE OF UPPER GASCOYNE
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2023
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SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2023
BY NATURE OR TYPE

		Budget	Actual	Budget
		22 / 23	21 / 22	21 / 22
	Note	\$	\$	\$
Revenue				
Rates	2(a)	1,254,149	589,192	481,034
Grants, Subsidies and Contributions	18	14,018,431	18,966,006	20,673,275
Fees and Charges	5(a)	33,582	31,199	28,346
Interest Earnings	5(b)	11,000	9,246	19,000
Other Revenue	5(c)	176,062	452,449	334,907
		<u>15,493,224</u>	<u>20,048,092</u>	<u>21,536,562</u>
Expenses				
Employee Costs		(1,419,413)	(1,416,268)	(1,519,235)
Materials and Contracts		(14,607,162)	(14,552,031)	(18,560,674)
Utility Charges		(168,485)	(160,636)	(156,385)
Depreciation on Non-current Assets	6(a)	(3,233,745)	(3,240,952)	(3,204,622)
Interest Expenses	6(b)	(185,672)	(205,816)	(44,844)
Insurance Expenses		(280,527)	(245,069)	(250,306)
Other Expenditure		(82,800)	(48,478)	(70,800)
		<u>(19,977,804)</u>	<u>(19,869,250)</u>	<u>(23,806,866)</u>
Operating Surplus / (Deficit)		<u>(4,484,580)</u>	<u>178,842</u>	<u>(2,270,304)</u>
Other Revenue and Expenses				
Grants, Subsidies and Contributions	18	4,214,640	9,040,390	7,679,889
Profit on Disposal of Assets	7	1,154	33,000	33,000
(Loss) on Disposal of Assets	7	(22,591)	-	(2,000)
Net Result		<u>(291,377)</u>	<u>9,252,232</u>	<u>5,440,585</u>
Other Comprehensive Income				
Changes on Revaluation of Non-current Assets		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income		<u>(291,377)</u>	<u>9,252,232</u>	<u>5,440,585</u>

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

SHIRE OF UPPER GASCOYNE
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2023
STATEMENT OF CASH FLOWS

		Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,254,149	589,192	481,034
Operating Grants, Subsidies and Contributions		14,018,431	19,235,156	20,673,275
Fees and Charges		33,582	31,199	28,346
Interest Earnings		11,000	9,246	19,000
Other Revenue		176,062	452,449	334,907
		<u>15,493,224</u>	<u>20,317,242</u>	<u>21,536,562</u>
Payments				
Employee Costs		(1,419,413)	(1,340,153)	(1,519,235)
Materials and Contracts		(14,607,162)	(15,148,481)	(18,560,674)
Utility Charges		(168,485)	(160,636)	(156,385)
Interest Expenses		(185,672)	(205,816)	(44,844)
Insurance Expenses		(280,527)	(245,069)	(250,306)
Other Expenditure		(82,800)	(48,478)	(70,800)
		<u>(16,744,059)</u>	<u>(17,148,633)</u>	<u>(20,602,244)</u>
Net Cash provided by / (used in) Operating Activities		<u>(1,250,835)</u>	<u>3,168,609</u>	<u>934,318</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Grants, Subsidies and Contributions	18	4,214,640	9,040,390	7,679,889
Proceeds from Sale of Fixed Assets	7	200,000	48,000	53,000
Land and Buildings	8(a)	(160,530)	(563,748)	(1,676,314)
Furniture and Equipment	8(a)	(90,000)	(6,645)	(20,000)
Plant and Equipment	8(a)	(1,325,000)	(229,005)	(497,000)
Infrastructure - Roads	8(b)	(3,084,202)	(6,209,101)	(4,248,389)
Infrastructure - Other	8(b)	(1,823,653)	(1,669,381)	(2,252,483)
		<u>(2,068,745)</u>	<u>410,510</u>	<u>(961,297)</u>
Net Cash used in Investing Activities		<u>(2,068,745)</u>	<u>410,510</u>	<u>(961,297)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	9(a)	(126,841)	(123,010)	(123,011)
Principal payments of finance lease payments	17	(6,791)	(3,714)	-
		<u>(133,632)</u>	<u>(126,724)</u>	<u>(123,011)</u>
Net Cash used in Financing Activities		<u>(133,632)</u>	<u>(126,724)</u>	<u>(123,011)</u>
Net Increase / (Decrease) in Cash Held		(3,453,212)	3,452,395	(149,990)
Cash at Beginning of Year		6,838,374	3,385,979	3,385,975
Cash and Cash Equivalents at the End of the Year		3,385,162	6,838,374	3,235,985

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

SHIRE OF UPPER GASCOYNE
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2023
RATE SETTING STATEMENT

		Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
OPERATING ACTIVITIES				
Net Current Assets at 01 Jul - Surplus / (Deficit)	12	2,789,186	(577,198)	(353,499)
Revenue from Operating Activities (Excluding Rates)				
Grants, Subsidies and Contributions	18	14,018,431	18,966,006	20,673,275
Fees and Charges	5(a)	33,582	31,199	28,346
Interest Earnings	5(b)	11,000	9,246	19,000
Other Revenue	5(c)	176,062	452,449	334,907
Profit on Disposal of Assets	7	1,154	33,000	33,000
		<u>14,240,229</u>	<u>19,491,900</u>	<u>21,088,528</u>
Expenditure from Operating Activities				
Employee Costs		(1,419,413)	(1,416,268)	(1,519,235)
Materials and Contracts		(14,607,162)	(14,552,031)	(18,560,674)
Utility Charges		(168,485)	(160,636)	(156,385)
Depreciation on Non-current Assets	6(a)	(3,233,745)	(3,240,952)	(3,204,622)
Interest Expenses	6(b)	(185,672)	(205,816)	(44,844)
Insurance Expenses		(280,527)	(245,069)	(250,306)
Other Expenditure		(82,800)	(48,478)	(70,800)
Loss on Disposal of Assets	7	(22,591)	-	(2,000)
		<u>(20,000,395)</u>	<u>(19,869,250)</u>	<u>(23,808,866)</u>
Excluded Non-cash Operating Activities				
(Profit) / Loss on Disposal of Assets	7	21,437	(33,000)	(31,000)
Movement in Land Held for Resale		-	-	-
Movement in Employee Benefits Provisions		93,202	62,164	(12,436)
Movement in Fair Value of LG House Trust		-	-	-
Depreciation and Amortisation on Assets	6(a)	3,233,745	3,240,952	3,204,622
Net Amount provided from Operating Activities		<u>(2,411,782)</u>	<u>2,892,766</u>	<u>440,848</u>
INVESTING ACTIVITIES				
Grants, Subsidies and Contributions	18	4,214,640	9,040,390	7,679,889
Proceeds from Disposal of Assets	7	200,000	48,000	53,000
Property, Plant and Equipment Purchases	8(a)	(1,575,530)	(799,398)	(2,193,314)
Infrastructure Purchases	8(b)	(4,907,855)	(7,878,482)	(6,500,872)
Net Amount provided from Investing Activities		<u>(2,068,745)</u>	<u>410,510</u>	<u>(961,297)</u>
FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	9(a)	(126,841)	(123,010)	(123,011)
Principal payments of finance lease payments		(6,791)	(3,714)	-
Proceeds from New Long Term Borrowings	9(a)	-	-	-
Transfers to Reserves (Restricted Assets)	10	(396,904)	(784,130)	(86,780)
Transfers from Reserves (Restricted Assets)	10	967,728	384,770	602,705
Net Amount provided from Financing Activities		<u>437,192</u>	<u>(526,084)</u>	<u>392,914</u>
Surplus / (Deficit) before General Rates		<u>(1,254,149)</u>	<u>2,199,994</u>	<u>(481,034)</u>
Total Amount raised from General Rates	2(a)	1,254,149	589,192	481,034
Net Current Assets at 30 Jun - Surplus / (Deficit)	12	<u>-</u>	<u>2,789,186</u>	<u>-</u>

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

2022 Actual figures are as at 16 August 2022 and remain subject to audit.

The budget has been prepared in accordance with 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.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

(b) Initial Application of Accounting Standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-Current - Deferral of Effective Date.

It is not expected these standards will have an impact on the annual budget.

(c) New Accounting Standards Applicable in Future Years

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

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates.
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards.

It is not expected these standards will have an impact on the annual budget.

(d) 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 13.

(e) Rounding of Amounts

All figures shown in this statement are rounded to the nearest dollar.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) 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 where applicable. The net amount of GST recoverable from, or

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(g) Judgements, Estimates and Assumptions

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

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

(h) Comparative Figures

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

(i) Budget Comparative Figures

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

(j) Current and Non-current Classification

An 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 right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if it is 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.

(k) 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.

(l) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available 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 or changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 12 - Net Current Assets.

(m) Financial Assets at Amortised Cost

The Shire classifies financial assets at amortised cost if both 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.

Term deposits with original maturities greater than 3 months are classified as financial assets.

(n) 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.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Contract Assets

A contract asset is the right to consideration in exchange for goods or services the Shire has transferred to a customer when that right is conditional upon something other than the passage of time.

(p) 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 goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

(q) 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 Council's intentions to release for sale.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Fixed 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 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 disposal are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period in which they arise.

Depreciation of Non-current Assets

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

Major depreciation periods used for each class of depreciable asset are:

Asset	Years
Buildings	20 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
Formed subgrade	not depreciated
Unformed subgrade	not depreciated
Gravel Roads	
formation	not depreciated
pavement	28 years
Footpaths - slab	40 years
Drainage	30 - 108 years
Bridges	100 years

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Interest in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interest in the assets liabilities revenue and expenses of joint operations are include in the respective lines items of the financial statements.

(t) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Council prior to the end of the financial year and arise when the Shire becomes obliged to make future payments in respect of these goods and services. The amounts are unsecured and are normally paid within 30 days of recognition.

(u) 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.

(v) Employee Benefits

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

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

(w) Contract Liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

(x) Borrowing Costs

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

(y) Provisions

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(z) Leases

At the inception of a contract, the Shire assesses whether the contract is or contains, a lease. A contract is, or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

(aa) Lease Liabilities

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

(ab) 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 and concessions offered. Exclude administration fees, interest on instalments, interest on arrears and service charges and sewerage rates.

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-operating 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.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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. Exclude rubbish removal charges. 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.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ab) Nature or Type Classifications (Continued)

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, 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, water and communication expenses. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation and amortisation expense raised on all classes of assets.

Interest Expenses

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 State taxes. Donations and subsidies made to community groups.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ac) Program Classifications (Function / Activity)

Council operations as disclosed in these financial statements encompass the following service orientated 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 ratepayers 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 of 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 AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
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 AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

2. RATE REVENUE

The following are the proposed Differential General Rates and Minimum Payments for the Shire of Upper Gascoyne for the 22/23 financial year.

(a) General Rates

Rate Type	Rateable Value	Valuation	Number of Properties	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
GRV Town	120,705	0.105000	13	12,674	13,721	13,096
UV Rural	1,628,871	0.070000	25	114,021	81,376	81,376
UV Mining	3,454,711	0.298000	165	1,029,504	392,408	392,408
Total General	5,204,288		203	1,156,199	487,505	486,880

Minimum Rates

Rate Type	Rateable Value	Minimum	Number of Properties	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
GRV Town	27,247	500	12	6,000	824	824
UV Rural	33,915	900	13	11,700	4,944	4,944
UV Mining	111,928	950	75	71,250	28,800	28,800
Total Minimum	173,089		100	88,950	34,568	34,568

Total General and Minimum	5,377,377		303	1,245,149	522,073	521,448
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Other Rate Revenue

Rates Written Off	(5,000)	(221)	(5,000)
Interim and Back Rates	11,000	64,456	(38,298)
Facilities Fees (Ex Gratia)	3,000	2,884	2,884
Total Funds Raised from Rates	1,254,149	589,192	481,034

(b) Interest Charges and Instalments

Source of Revenue

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Interest on Unpaid Rates	\$ 3,000	\$ 3,814	\$ 3,000
Interest on Instalments Plan	1,000	68	1,000
Total Interest	4,000	3,882	4,000

Administration Charges	1,000	63	1,000
Total Charges	5,000	3,945	5,000

	Instalment Dates 22 / 23	Admin Charge	Instalment Plan	Unpaid Rates
First Due Date	03 Oct 2022	0.00	3.00%	7.0%
Second Instalment	05 Dec 2022	3.00	3.00%	7.0%
Third Instalment	06 Feb 2023	3.00	3.00%	7.0%
Fourth Instalment	11 Apr 2023	3.00	3.00%	7.0%

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

2. RATE REVENUE (Continued)

(c) Objectives and Reasons for Differential Rating

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.

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 Council to provide 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, Sport and Cultural Industries, being:

- (a) Objectivity
- (b) Fairness and Equity
- (c) Consistency
- (d) Transparency and Administrative Efficiency

It must be noted that the original anticipated rate yield calculated using the current valuations held in the rates system at the time and applying the rate model adopted by Council in April 2022, projected a total rate revenue of \$1,017,757. Since this time, all valuation schedules to the end of May 2022, including the annual UV rolls for our Mining and Rural properties have been received and uploaded into the system and a recalculation of the rate model has been done - the updated results now reflect an anticipated total rate revenue of \$1,245,149 to be generated for the 22/23 period. This is an increase of \$227,402 on the total rate yield which equates to an additional 22% in anticipated rate revenue. This increase is primarily driven by an increase in the unimproved valuations for the mining category and an increase in the number of mining tenements overall.

At a follow up budget workshop held in June, Council discussed the impact of this increase in the rate yield on the 22/23 draft budget and seized this opportunity to undertake another review of its expenditure and consider further efficiency measures as part of its continued budget deliberations that will assist in managing the overall budget.

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 and the rising costs attributable to the -

- employment market
- availability of contractors
- supply of parts and materials
- supply of fuel
- transport/freight
- recurrent expenses such as utilities and insurance etc.
- flood damage claims
- legislative compliance
- increased usage on our road network from Tourists and the Mining sector and;
- inflation

Whilst these considerations have an immediate impact on our budget for 2022/23, considerations must also be made on the effect it will have on our long term strategic planning. Other budget considerations that form part of Council's long term view for the community are finding options and solutions around -

- access to a permanent water supply for the town
- access to land for further residential and industrial development (residential being a focal point)
- access to community and aged healthcare services
- increasing our tourism and economic development

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

2. RATE REVENUE (Continued)

(c) Objectives and Reasons for Differential Rating (Cont)

On a more detailed level, the key points highlighted above have been further expanded out to the following project objectives -

- continued maintenance and renewal of the road network
- sealing of the main road connecting Gascoyne Junction and Meekatharra
- improving the tourism linkage that connects the Gascoyne and Pilbara region for better access to the major national parks in an effort to better promote and increase tourism in our area
- water quality and quantity for Gascoyne Junction
- continued maintenance and renewal of Council assets (such as the community pavilion and shire housing stock)

The Council is committed to delivering on the key objectives outlined in our long term strategic plans, as these are key issues identified by our community and that are important to our community. As noted in our statement released in May, we have already applied the following actions:

- Continuation of a 10/4 with an 11 hour per day work roster for the Road crews to reduce mobilisation costs.
- 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.

(d) Differential General Rates

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 to five years and assigns a GRV. The current valuation is effective from 1 July 2022. 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 \$500 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.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

2. RATE REVENUE (Continued)

(e) 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 Council.

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 \$900 has been set for the UV-Rural 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 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 \$950 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 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*.

(f) Rate Payment Discounts, Waivers and Concessions

No Discounts, Waivers or Concessions in relation to Rates are proposed for 2022/23.

3. SPECIFIED AREA RATE

No Specified Area Rates will be levied in the 2022/23 financial year

4. SERVICE CHARGES

No Service Charges will be imposed in the 2022/23 financial year

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

5. OPERATING REVENUE

(a) Fees and Charges

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Program	\$	\$	\$
Governance	1,000	50	1,000
Law, Order, Public Safety	8,372	8,272	8,196
Health	1,000	180	1,000
Education and Welfare	-	40	-
Housing	-	665	-
Community Amenities	5,760	4,119	4,200
Recreation and Culture	14,600	16,241	11,100
Economic Services	2,600	1,698	2,600
Other Property and Services	250	(66)	250
Total Fees and Charges	33,582	31,199	28,346

(b) Interest Earnings

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Source of Revenue	\$	\$	\$
Interest on Reserves	2,000	78	5,000
Other Funds	5,000	5,286	10,000
Other Interest Revenue (Refer to Note 2(b))	4,000	3,882	4,000
Total Interest Earnings	11,000	9,246	19,000

(c) Other Revenue

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Source of Revenue	\$	\$	\$
Reimbursements	15,500	95,100	87,694
Other Revenue	160,562	357,349	247,213
Total Other Revenue	176,062	452,449	334,907

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

6. OPERATING EXPENSES

(a) Depreciation

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
By Program	\$	\$	\$
Governance	41,000	29,209	55,400
Education and Welfare	9,700	9,676	10,500
Housing	20,600	20,597	17,200
Community Amenities	2,200	2,153	2,200
Recreation and Culture	72,700	72,835	50,400
Transport	2,568,100	2,568,175	2,537,100
Economic Services	149,900	149,929	104,700
Other Property and Services	369,545	388,378	427,122
Total Depreciation by Program	3,233,745	3,240,952	3,204,622
By Class			
Land and Buildings	186,600	141,412	130,500
Furniture and Equipment	20,300	20,346	23,400
Plant and Equipment	390,845	397,944	461,322
Roads	2,458,600	2,458,578	2,444,400
Other Infrastructure	177,400	222,672	145,000
Total Depreciation by Class	3,233,745	3,240,952	3,204,622

(b) Interest Expense

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Loan Description	\$	\$	\$
Borrowings (Refer to Note 9)	35,672	29,947	29,844
Overdraft	150,000	175,869	15,000
Total Interest Expense	185,672	205,816	44,844

(c) Auditor Remuneration

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Service Provided	\$	\$	\$
Audit Services	48,000	33,860	48,000
Total Auditing Expense	48,000	33,860	48,000

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

6. OPERATING EXPENSES (Cont)

(d) Elected Members Remuneration

Fees, Expenses and Allowances Paid

Cr. Donald Hammarquist

	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
President's annual allowance	20,565	20,063	20,063
Meeting attendance fees	20,022	19,534	19,534
Other expenses	286	146	286
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,214	1,477	1,500
Annual allowance for travel and accommodation expenses	3,500	5,663	3,500
	50,087	50,383	48,383

Cr. James Caunt

Deputy President's annual allowance	5,141	5,015	5,015
Meeting attendance fees	9,742	9,504	9,504
Other expenses	286	1,814	286
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,214	427	1,500
Annual allowance for travel and accommodation expenses	3,500	802	3,500
	24,383	21,062	23,305

Cr. Blanche Walker

Meeting attendance fees	9,742	9,504	9,504
Other expenses	286	-	286
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,214	427	1,500
Annual allowance for travel and accommodation expenses		-	-
	15,742	13,431	14,790

Cr. Gregory Watters

Meeting attendance fees	9,742	9,504	9,504
Other expenses	286	164	286
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,214	1,055	1,500
Annual allowance for travel and accommodation expenses	3,500	4,972	3,500
	19,242	19,195	18,290

Cr. Raymond Hoseason-Smith

Meeting attendance fees	9,742	9,504	9,504
Other expenses	286	-	286
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,214	591	1,500
Annual allowance for travel and accommodation expenses	3,500	1,943	3,500
	19,242	15,538	18,290

Cr. Leane Alys McKeough

Meeting attendance fees	9,742	9,504	9,504
Other expenses	285	4,461	285
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,214	1,579	1,500
Annual allowance for travel and accommodation expenses	3,500	1,858	3,500
	19,241	20,902	18,289

Cr. Hamish McTaggart

Meeting attendance fees	9,742	9,504	9,504
Other expenses	285	-	285
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,214	1,131	1,500
Annual allowance for travel and accommodation expenses	3,500	727	3,500
	19,241	14,862	18,289

167,180 155,373 159,636

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

President's allowance	20,565	20,063	20,063
Deputy President's allowance	5,141	5,015	5,015
Meeting attendance fees	78,474	76,558	76,558
Other expenses	2,000	6,585	2,000
ICT expenses	-	-	-
Annual allowance for ICT expenses	24,500	24,500	24,500
Travel and accommodation expenses	15,500	6,687	10,500
Annual allowance for travel and accommodation expenses	21,000	15,965	21,000
	167,180	155,373	159,636

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

7. DISPOSAL OF ASSETS

(a) Annual Budget 22 / 23

	Book Value Budget 22 / 23	Proceeds Budget 22 / 23	Profit Budget 22 / 23	(Loss) Budget 22 / 23
Plant and Equipment				
Transport	\$	\$	\$	\$
Grader P87	180,688	170,000	-	(10,688)
Ute P83	10,000	5,000	-	(5,000)
Pool car P104	26,903	20,000	-	(6,903)
Forklift P77	3,846	5,000	1,154	-
Total Disposals	221,437	200,000	1,154	(22,591)

Total Profit / (Loss) on Disposal

(21,437)

(b) Actual 21 / 22

	Book Value Actual 21 / 22	Proceeds Actual 21 / 22	Profit Actual 21 / 22	(Loss) Actual 21 / 22
Plant and Equipment				
Transport	\$	\$	\$	\$
Roller P27	15,000	48,000	33,000	-
Total Disposals	15,000	48,000	33,000	-

Total Profit / (Loss) on Disposal

33,000

(c) Annual Budget 21 / 22

	Book Value Budget 21 / 22	Proceeds Budget 21 / 22	Profit Budget 21 / 22	(Loss) Budget 21 / 22
Plant and Equipment				
Transport	\$	\$	\$	\$
Roller P27	15,000	48,000	33,000	
Ute P44	7,000	5,000	-	(2,000)
Total Disposals	22,000	53,000	33,000	(2,000)

Total Profit / (Loss) on Disposal

31,000

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

8. CAPITAL EXPENDITURE

(a) PROPERTY, PLANT AND EQUIPMENT

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Land and Buildings			
Governance	\$	\$	\$
Office Refurbishment	20,000	160,018	120,000
CRC, Education and Welfare			
CRC Building Improvements	25,000	-	25,000
Housing			
New Staff House	-	379,460	353,514
Grouped Staff Housing - LRCI Project	-	-	1,150,000
Internal refurbishment at L99 Gregory Street	11,530	24,270	27,800
New Shed at L17/18 Gregory Street	50,000	-	-
Septic System Upgrades - L40 & L21 Gregory Street	24,000	-	-
Other Staff Housing Capital Improvements	30,000	-	-
Total Land and Buildings	160,530	563,748	1,676,314
Furniture and Equipment			
Governance			
Furniture and Equipment	90,000	6,645	20,000
Total Furniture and Equipment	90,000	6,645	20,000
Plant and Equipment			
Transport			
New Grader	550,000	-	-
Works Caravan	75,000	-	-
Side Tipper	100,000	9,750	110,000
Forklift	40,000	-	-
Ute (Thomas)	70,000	-	50,000
Service Truck	180,000	-	120,000
Small Excavator	85,000	-	-
New Pool Car	55,000	-	-
New Tractor for P&G	135,000	-	-
Message Board	35,000	27,260	25,000
Generator	-	16,275	-
Boomspray Unit	-	-	12,000
Padfoot Roller	-	175,720	180,000
Total Plant and Equipment	1,325,000	229,005	497,000
Total Property, Plant and Equipment	1,575,530	799,398	2,193,314

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

8. CAPITAL EXPENDITURE (Continued)

(b) INFRASTRUCTURE

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Infrastructure - Roads			
Transport	\$	\$	\$
RRG Carnarvon/Mullewa Road	-	1,209,979	1,125,000
Carnarvon/Mullewa Road - Pells	200,000	2,366,628	-
Signage	120,000	103,837	100,000
Grids	115,000	71,528	100,000
R2R Landor/Meekatharra	-	612,458	588,057
Heavy Vehicle Safety and Productivity Program	-	1,311,426	2,285,332
LRCI Phase Three Project - Bitumen Viveash Way	80,000	-	50,000
Sealing Landor/Meekatharra Road - LRCI Phase Two	-	262,408	-
Landor/Mount Augustus - Indigenous Access Road	-	270,837	-
RRG - Landor Meeka Bitumen Seal	995,505	-	-
BlackSpot - Mt. Sandiman Hill Realignment	254,192	-	-
RRG - Carnarvon/Mullewa Resheeting	588,000	-	-
Bundagee	120,000	-	-
Bridges Renewal Program - Concrete Crossing: Dalgety/La	611,505	-	-
Total Roads	3,084,202	6,209,101	4,248,389
Infrastructure - Other			
Law, Order and Public Safety			
New Water Tank	15,085	111,200	-
Recreation and Culture			
In-Town Water Supply	27,550	34,553	165,000
Out of Town Water Supply Project	1,365,731	35,639	250,000
Pavilion Infrastructure	70,000	-	-
Oval Refurbishment	88,976	66,760	-
Transport			
Depot Infrastructure	-	17,557	340,000
Solar Street Lighting - Hatch Street	30,000	-	-
Economic Services			
Tourist Stop	226,311	1,401,172	1,497,483
Tourist Precinct Solar Project	-	2,500	-
Total Other Infrastructure	1,823,653	1,669,381	2,252,483
Total Infrastructure	4,907,855	7,878,482	6,500,872

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

9. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 29 Staff Housing

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Housing	\$	\$	\$
Opening Balance	208,200	245,268	242,537
Principal Payment	(35,371)	(37,068)	(34,337)
Principal Outstanding	172,829	208,200	208,200
Interest Payment	(5,963)	(4,265)	(4,880)
Total Interest	(5,963)	(4,265)	(4,880)

(ii) Loan 28 Tourism Precinct

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Economic Services	\$	\$	\$
Opening Balance	401,851	443,983	437,641
Principal Payment	(47,932)	(42,132)	(45,605)
Principal Outstanding	353,919	401,851	392,036
Interest Payment	(25,635)	(21,879)	(20,419)
Total Interest	(25,635)	(21,879)	(20,419)

(ii) Loan 30 Staff Housing

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
Housing	\$	\$	\$
Opening Balance	385,571	429,381	428,640
Principal Payment	(43,538)	(43,810)	(43,069)
Principal Outstanding	342,033	385,571	385,571
Interest Payment	(4,074)	(3,803)	(4,545)
Total Interest	(4,074)	(3,803)	(4,545)
Total Principal Repayments	(126,841)	(123,010)	(123,011)
Total Interest	(35,672)	(29,947)	(29,844)

(b) Unspent Borrowings

The Shire had no unspent borrowing funds as at 30th June 2022. It is not expected to have unspent borrowing funds as at 30th June 2023.

(c) Overdraft Facility

The Shire holds an overdraft facility with the Commonwealth Bank for \$3,500,000. The current interest rate on the facility is 7.28% per annum.

The Shire holds a short term lending facility with the Western Australian Treasury Corporation for \$3,000,000. Interest is charged at short term interest rates as and when funds are drawn down. To date, the Shire has not drawn down on this facility.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

10. CASH BACKED RESERVES

Reserve Name	Opening Balance 01 Jul 22 \$	Transfers from \$	Interest Received \$	Transfer to \$	Closing Balance 30 Jun 23 \$	Opening Balance 01 Jul 22 \$	Transfers from \$	Interest Received \$	Transfer to \$	Closing Actual 30 Jun 22 \$	Adopted Budget 30 Jun 22 \$
Plant Replacement Reserve	999,553	(600,000)	820	160,054	560,427	567,262	(150,000)	21	582,270	999,553	418,655
Airport Reserve	41,069	-	34	-	41,103	41,067	-	2	-	41,069	41,168
Leave Reserve	97,474	(17,728)	80	110,850	190,676	110,174	(12,705)	5	-	97,474	97,223
Tourism Precinct Reserve	84,315	-	69	-	84,384	280,360	(196,061)	16	-	84,315	91,048
Building Reserve	127,887	-	105	-	127,992	153,885	(26,004)	6	-	127,887	154,263
Works Reserve	244,946	-	201	-	245,147	244,941	-	5	-	244,946	245,542
Roads Flood Damage Reserve	153,002	(100,000)	126	-	53,128	152,995	-	7	-	153,002	153,371
Bridge Maintenance	69,680	-	57	24,000	93,737	45,678	-	2	24,000	69,680	69,790
Economic Development	618,563	(250,000)	508	100,000	469,071	440,767	-	16	177,780	618,563	249,629
Total Reserves	2,436,489	(967,728)	2,000	394,904	1,865,665	2,037,129	(384,770)	80	784,050	2,436,489	1,520,689

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:

Reserve Name	Date of Use	Purpose
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	30 Jun 25	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 funding
Bridge Maintenance	as required	to be used for repairs and maintenance of Kilili Bridge as required
Economic Development	as required	to set aside funds for economic development initiatives

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

11. NOTES TO THE STATEMENT OF CASH FLOWS

The statement of cash flows includes cash and cash equivalents net of outstanding overdrafts. The estimated cash at reporting date is as follows:

(a) Reconciliation of Cash

	Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
Cash at bank and on hand	3,385,162	9,653,320	3,235,985
Bank Overdraft	-	(2,814,946)	-
Total Cash on Hand	3,385,162	6,838,374	3,235,985
Held as			
- Unrestricted cash and cash equivalents	1,519,497	4,401,885	1,715,296
- Restricted cash and cash equivalents	1,865,665	2,436,489	1,520,689
	3,385,162	6,838,374	3,235,985

Restrictions

The following include the cash balances restricted by regulation or other externally imposed requirement:

-Cash and cash equivalents	1,865,665	2,436,489	1,520,689
Total Restricted Cash	1,865,665	2,436,489	1,520,689

The restricted assets are a result of the following specific purposes to which the asset may be used:

Reserves - cash/financial asset backed
 Unspent non-operating grants, subsidies and contribution liabilities

(b) Reconciliation of Net Cash from Operating Activities to Net Result

Net Result	(291,377)	9,252,232	5,440,585
Depreciation	3,233,745	3,240,952	3,204,622
(Profit) on Sale of Asset	(1,154)	(33,000)	(33,000)
Loss on Sale of Asset	22,591	-	2,000
(Increase) / Decrease in Receivables	-	1,449,491	-
(Increase) / Decrease in Contract Assets	-	(211,561)	-
(Increase) / Decrease in Inventories	-	(32,781)	-
Increase / (Decrease) in Payables	-	(2,263,298)	-
Increase / (Decrease) in Contract Liabilities	-	730,849	-
Increase / (Decrease) in Employee Provisions	-	76,115	-
Non-operating Grants, Subsidies and Contributions	(4,214,640)	(9,040,390)	(7,679,889)
Net Cash from Operating Activities	(1,250,835)	3,168,609	934,318

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft Limit	3,500,000	3,500,000	3,500,000
Bank Overdraft at Balance Date	(2,814,946)	(2,814,946)	(1,887,991)
WA Treasury Short Term Lending Facility Limit	3,000,000	3,000,000	3,000,000
WA Treasury Short Term Lending Facility Balance at Balance Date	-	-	-
Credit Card Limit	10,000	10,000	10,000
Credit Card Balance at Balance Date	-	-	-
Total Amount of Credit Unused	3,695,054	3,695,054	4,622,009

Loan Facilities

Loan Facilities in use at Balance Date	868,781	995,622	985,807
Unused Loan Facilities at Balance Date	685,054	685,054	1,612,009

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

12. NET CURRENT ASSETS

Composition of Estimated Net Current Assets

		Budget 22 / 23 \$	Actual 21 / 22 \$	Budget 21 / 22 \$
Current Assets	Note			
Cash - Unrestricted	11(a)	1,519,497	4,401,885	1,715,296
Cash - Restricted Reserves	10	1,865,665	2,436,489	1,520,689
Trust Funds	13	-	-	-
Receivables		1,960,149	1,960,149	3,429,892
Contract Assets		211,560	211,560	-
Inventories		135,451	135,451	102,670
Total Current Assets		5,692,322	9,145,534	6,768,547
Current Liabilities				
Trade and Other Payables		(1,945,226)	(1,945,226)	(2,419,667)
Trust Funds	13	-	-	-
Deposits and Bonds		(50,642)	(50,642)	(50,642)
Revenue Received in Advance		(1,089,268)	(1,089,268)	(2,661,017)
Contract Liabilities		(730,849)	(730,849)	-
Lease Liability		(6,690)	(6,619)	-
Short Term Borrowings	9(a)	(130,829)	(126,482)	(127,316)
Provisions		(198,848)	(198,848)	(211,255)
Total Current Liabilities		(4,152,352)	(4,147,934)	(5,469,897)
Net Current Funding Position		1,539,970	4,997,600	1,298,650
Cash - Restricted Reserves	10	(1,865,665)	(2,436,489)	(1,520,689)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)
Add: Current Portion of Debentures		130,829	126,482	127,316
Add: Current Portion of Lease Liability		6,690	6,619	-
Add: Liabilities Related to Restricted Assets	10	190,676	97,474	97,223
Estimated Surplus / (Deficit) C/FWD		-	2,789,186	-

The estimated surplus/(deficit) c/fwd in the 2022/23 budget column represents the surplus/(deficit) carried forward as at 30 June 2022.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

13. TRUST FUNDS

The Shire has no control over funds held in Trust and therefore not included in the financial statements.

Description	Opening Balance 01 Jul 22 \$	Estimated Amounts Received \$	Estimated Amounts Paid \$	Closing Balance 30 Jun 23 \$
	-	-	-	-
Total Trust Funds	<u>-</u>			<u>-</u>

14. MAJOR LAND TRANSACTIONS

The Shire does not anticipate any major land transactions in the 22/23 financial year

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate any trading undertakings or major trading undertakings in the 22/23 financial year

16. JOINT VENTURE ARRANGEMENTS

The Shire is not involved or expected to be involved in any joint venture arrangements in the 22/23 financial year

17. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease Principal Repayments	Budget Lease Principal Outstanding 30 June 2023	2022/23 Budget Lease Interest Repayments	Actual Principal 1 July 2021	2021/22 Actual New Leases	2021/22 Actual Lease Principal Repayments	Actual Lease Principal Outstanding 30 June 2022	2021/22 Actual Lease Interest Repayments	Budget Principal 1 July 2021	2021/22 Budget New Leases	2021/22 Budget Lease Principal Repayments	Budget Lease Principal Outstanding 30 June 2022	2021/22 Budget Lease Interest Repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport																			
Diesel Tank		Refuel Australia	1.09%	3 Years	15,686	-	(6,790)	8,896	(142)	-	19,400	(3,714)	15,686	(18)	-	-	-	-	-


SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023

18. PROGRAM INFORMATION

	Budget 22 / 23	Actual 21 / 22	Budget 21 / 22
	\$	\$	\$
Revenue excluding grants, subsidies and contributions			
Governance	12,000	21,444	87,694
General Purpose Funding	1,270,149	602,784	505,034
Law, Order, Public Safety	13,131	44,069	12,196
Health	1,000	180	1,000
Education and Welfare	39,776	42,666	42,200
Housing	-	760	-
Community Amenities	5,760	4,119	4,200
Recreation and Culture	15,100	16,240	11,600
Transport	31,117	188,989	63,158
Economic Services	81,974	157,137	168,264
Other Property and Services	5,940	36,698	940
	<u>1,475,947</u>	<u>1,115,086</u>	<u>896,286</u>
Operating grants, subsidies and contributions			
Governance			
General Purpose Funding	1,108,674	3,819,432	1,369,578
Law, Order, Public Safety	16,000	3,108	3,668
Health			
Education and Welfare	105,000	99,802	123,430
Housing			
Community Amenities			
Recreation and Culture	-	4,880	3,765
Transport	12,718,757	14,980,635	19,102,834
Economic Services	10,000	443	10,000
Other Property and Services	60,000	57,706	60,000
	<u>14,018,431</u>	<u>18,966,006</u>	<u>20,673,275</u>
Non operating grants, subsidies and contributions			
Governance	37,148	-	-
General Purpose Funding			
Law, Order, Public Safety	15,085	111,200	-
Health			
Education and Welfare			
Housing			
Community Amenities			
Recreation and Culture	1,147,265	173,637	38,148
Transport	2,316,006	6,867,189	3,906,741
Economic Services	699,136	1,888,364	3,735,000
Other Property and Services			
	<u>4,214,640</u>	<u>9,040,390</u>	<u>7,679,889</u>
Total Revenue	<u>19,709,018</u>	<u>29,121,482</u>	<u>29,249,450</u>
Expenses			
Governance	(673,980)	(473,619)	(706,422)
General Purpose Funding	(232,926)	(329,176)	(88,033)
Law, Order, Public Safety	(137,070)	(193,143)	(114,159)
Health	(28,907)	(21,155)	(26,038)
Education and Welfare	(581,842)	(257,685)	(526,296)
Housing	(272,065)	(358,530)	(247,973)
Community Amenities	(100,078)	(110,055)	(108,167)
Recreation and Culture	(379,968)	(349,999)	(293,706)
Transport	(16,832,808)	(17,054,790)	(20,889,242)
Economic Services	(690,111)	(691,539)	(746,638)
Other Property and Services	(70,640)	(29,559)	(62,191)
	<u>(20,000,395)</u>	<u>(19,869,250)</u>	<u>(23,808,865)</u>
Net Result	<u>(291,377)</u>	<u>9,252,232</u>	<u>5,440,585</u>

APPENDIX 4

(Shire Projects Schedule)

SHIRE OF UPPER GASCOYNE 2021/22 ANNUAL BUDGET - PROJECTS PROGRESS REPORT				Not Yet Started	MONTHLY DESK TOP PROGRESS UPDATE	
				In Progress		
				Completed		
				On-Hold		
PROJECT	PERSON RESPONSIBLE	BUDGET 2022/23	ACTUAL YEAR TO DATE	STATUS		
COMPLETED PROJECTS						
PROJECTS NOT STARTED						
Admin Office Refurbishment	Sean	\$ 20,000.00		Not Yet Started		
New Shed Gregory Street Lot 17 Gregory Street	Sean	\$ 50,000.00		Not Yet Started		
Septic System Upgrades - L40 & L21 Gregory Street	Sean	\$ 24,000.00		Not Yet Started		
Pavilion Storage Shed and Retaining Wall	Sean	\$ 70,000.00		Not Yet Started		
Electrical Upgrade and 2 x Patio installs	Sean	\$ 30,000.00		Not Yet Started	TBC Project	
Solar Street Light - Hatch Street	Sean	\$ 30,000.00		Not Yet Started		
Black Spot Mt Sandiman	Jarrold	\$ 254,000.00		Not Yet Started		
Group Housing Concept Plan	John	\$ 10,000.00		Not Yet Started		
Landor/Meeka Seal	Jarrold	\$ 995,000.00		Not Yet Started		
Dalgety Brook Floodway	Jarrold	\$ 611,000.00		Not Yet Started		
R2R Carnarvon Mullewa resheet	Jarrold	\$ 588,000.00		Not Yet Started		
Records Management	Sa/Cherie	\$ 50,000.00		Not Yet Started		
Strategic Plan	John/Sa	\$ 40,000.00		Not Yet Started		
Solar Cameras	Jarrold	\$ 65,000.00		Not Yet Started		
River Gauge	Jarrold	\$ 15,000.00		Not Yet Started		
CRC Building Improvements	Sean	\$ 25,000.00		Not Yet Started		
PROJECTS IN PROGRESS						
Amalgamation of Depot and Admin Lots	John McCleary			In Progress	Crossland and Hardy P/L engaged to provide services to amalgamate lots. Carry over project from 20/21. Emailed Phil Swain	
Oval retic upgrades	Sean Walker	\$ 88,976.00		In Progress	Dependant on tourist park contractors	
New Tourist Stop at the old caravan park site	John McCleary	\$ 226,311.00		In Progress	Works in progress. Carry over project from 21/22.	
Chambers Refurbishment -	Sean/Cherie	\$ 90,000.00		In Progress	Waiting on response from framing company and last of painting to be in Oct/Nov	
Repairs to Lot 39 Gregory Street - Painting	Sean Walker	\$ 11,530.00		In Progress	Painting to occur October/November 2022.	
Out of Town Water Supply Project (700m Bore)	Sean Walker	\$ 1,365,731.00		In Progress	Drilling commences 12th September completed by 4th October 2022	
Infrastructure Revaluations	Jarrold/Sean/Sa	\$ 20,000.00		In Progress		
Fire Water Tank	Sean Walker	\$ 15,000.00		In Progress	Waiting on Bore Completion , Carry over budget	
Intergrated Planning Review	John McCleary/ Sa Toomalatai			In Progress	IPR has been postponed to 2022/23 budget. CEO sourcing quotes from consultants in preparation of doing the review in later half of 2022.	
New Land Development	John McCleary			In Progress	Waiting on response from Ynggarda Aboriginal Corporation & Martin Baston	
PROJECTS ON HOLD/DEFERRED/DISCONTINUED						
River Pump for new Town water supply	Jarrold Walker & Sean Walker			On-Hold	On HOLD. Pending outcome of Alternative town Water Supply.	