AGENDA

28th of August 2024

ORDINARY COUNCIL MEETING

To be held at the Shire of upper Gascoyne's Administration Building located at 4 Scott Street, Gascoyne Junction, commencing at 10.30am

DISCLAIMER

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

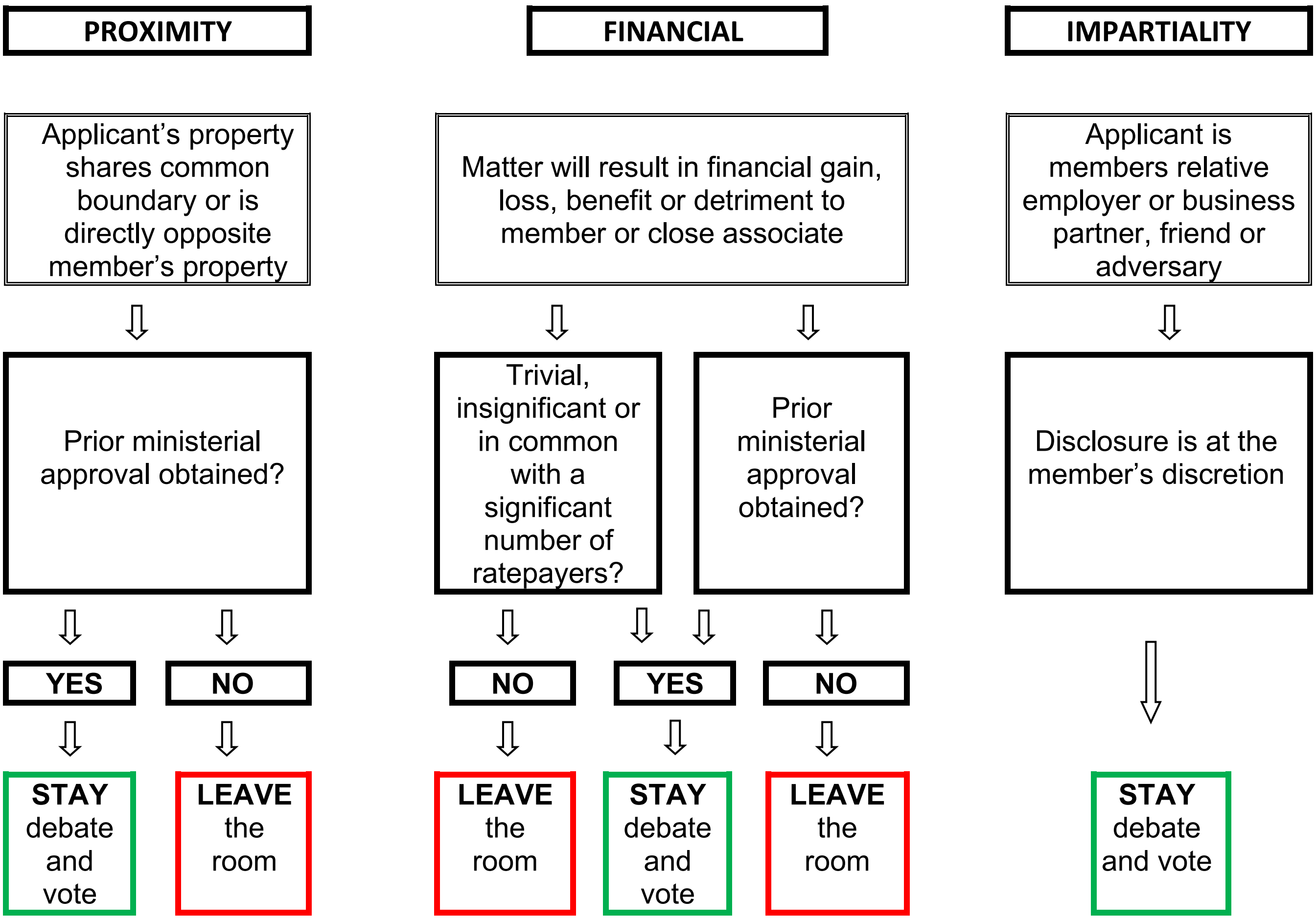
Please note this agenda contains recommendations which have not yet been adopted by Council.

No responsibility whatsoever is implied or accepted by the Shire of Upper Gascoyne for any act, omission, statement or intimation occurring during the Council/Committee meetings or during formal/informal conversations with staff. The Shire of Upper Gascoyne disclaims any liability for any loss whatsoever and however caused arising out of reliance by any person or legal entity on any such act, omission, statement or intimation. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

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.

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SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES ADMINISTRATION BUILDING ON THE 28TH OF AUGUST 2024 COMMENCING AT 10.30 AM

1. ....DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

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

2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

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

Staff

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

Visitors

2.2 Absentees

2.3 Leave of Absence previously approved

Nil

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

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 24th of July 2024.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 01082024			
MOVED:	**CR:**	**SECONDED:**	**CR:**
That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 24th of July 2024 be confirmed as a true and correct record of proceedings. **FOR: CR** **AGAINST: CR** **F/A:**			

10. REPORTS OF OFFICERS

Council Resolution No: 02082024			
MOVED:	**CR:**	**SECONDED:**	**CR:**
That Council receive the Executive Manager of Finance and Corporate Services Executive Manager of Works and Services and the Chief Executive Officer reports as read. **FOR: CR** **AGAINST: CR** **F/A:**			

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.

This month's council meeting will see the Management Team present the 2024/2025 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 the finalisation of the Annual Financial Statements and our upcoming End of Year Audit. Add to the mix, preparing to rate bill for the 24/25 year – certainly no time to rest for the wicked, and just as important for staff to maintain the momentum and keep the council operating.

Once again, many thanks to all staff for your continued efforts to achieving what we have – Well Done!

Gascoyne Junction Community Resource Centre *Your local connection*

Community Resource Centre Update

Author – Ainlsey Hardie, Tourism & Community Development Officer

Community Events

The beginning of August has seen a busy events schedule with a Kidslympics held at the pavilion, the start of a ten week Auskick clinic and a movie night with the Youth Group. Two Gascoyne Food Festival events are being held in the Upper Gascoyne later in August on the 24th and 31st. The first of our Music in the Park events will be held on the 25th of August during the afternoon at the Two Rivers Memorial Park.

Medical Clinics

GP and Physio Clinics are still receiving high bookings. We have transferred the booking system online which has been responded to well from the public. An optometry clinic for the last week of August is already booked out with a waitlist. Further clinics will be arranged moving forward at this stage aiming for 3 to 4 times per year. August has seen Beth Hudson take on the role of our Nursing Clinic Manager in Gascoyne Junction.

Meetings

Over the past few weeks I have represented the Shire at meetings with the District Health Advisory Committee and Australia's Golden Outback Board advocating for our Shire. In the health sector the need for better access to emergency medical services was raised. Further clinics were also discussed. I have also been liaising with DBCA, GDC and other key stakeholders to get a progress report on the Mount Augustus Safety funding program.

I have been working with GDC on the Upper Gascoyne – Gascoyne Food Festival events, the upcoming Gascoyne Resource Connect Mining Symposium and a collaboration with the three other

Gascoyne shires around #gazing the Gascoyne and building a brand for the region in the Astrotourism space.

Tourism

We have seen a very strong July with 20 visitors in the centre each day not uncommon. Our peak day in July saw 39 visitors into the centre. We have launched a new bird watching checklist highlighting birds found in our national parks in collaboration with DBCA. Updates have been made to the format of the tourism pages on the Shire website to further support our digital marketing campaign with new content to be added throughout September. This will also see the launch of our quarterly tourism newsletter. A stargazing event has been arranged for a tour group visiting Gascoyne Junction on August 25, and two more nights planned in early September at Mount Augustus and in Junction. Staff have been invited to an update on operations and tourism at Kennedy Range National Park.

Printed at: 21/08/24 SHIRE OF UPPER GASCOYNE

Page No : 1 **General Ledger Detail Trial Balance** (frmGLTrialBalance)

Options : Year 24/25,From Month 01,To Month 01,By Respsonsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOf	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
CRC INC(	10841310	Commission Centrelink : CRC	0.00	-763.85	-763.85
CRC INC(	10841330	Transport Commission: CRC	0.00	-19.24	-19.24
CRC INC(	10841340	Postal Agency Commission: CRC	0.00	-646.82	-646.82
CRC INC(	10841380	Postal Agency Sales	0.00	-108.85	-108.85
CRC INC(	10841390	Sales: Books/Maps/Souvenirs/Sundries	0.00	-501.53	-501.53
CRC INC(	10841500	Grant: CRC Operating	0.00	-48,000.00	-48,000.00
CRC INC(	10842600	CRC Income Misc.	0.00	-43.82	-43.82
CRC INC(	10842610	CRC Merchandise Sales	0.00	-1,245.72	-1,245.72
Total	CRC INCOME		0.00	-51,329.83	-51,329.83
Total for division	GEN		0.00	-51,329.83	-51,329.83
Grand Total			0.00	-51,329.83	-51,329.83

	CUSTOMER SERVICES & ENQUIRIES	2024.2025 TOTAL	2023.2024 TOTAL	YTD DIFF	Jul-24	Jul-23	JULY DIFF
Admin Support	Faxes	0	1	-1	0	0	0
	Photocopying/Printing/Scanning/Emailing	1	22	-21	1	1	0
	Laminating/Binding	1	0	1	1	0	1
	Hot Office Bookings	0	4	-4	0	2	-2
	External Training and Course	0	1	-1	0	0	0
CRC	1:1 Assistance to Community Members	0	39	-39	0	3	-3
	Computer/Internet Access	4	39	-35	4	4	0
	Community Education Events	0	1	-1	0	0	0
	Community Social Events	2	24	-22	2	0	2
	Community Economic Seminars	0	3	-3	0	0	0
	Department of Human Services	0	15	-15	0	2	-2
	Government Access Point	0	43	-43	0	1	-1
	Use of Paid WIFI Services	0	3	-3	0	2	-2
	Use of FREE WIFI Hub	2	42	-40	2	7	-5
Tourism	Road Condition Requests	156	591	-435	156	183	-27
	General Tourism Information	273	1644	-1,371	273	260	13
	Book Sales	133	25	108	133	6	127
	CRC Merchandise Sales	54	310	-256	54	65	-11
	Walking Tours	0	70	-70	0	19	-19
Info	Phonebook Purchases	0	0	0	0	0	0
	Gassy Gossip yearly subscription	0	5	-5	0	0	0
	Gassy Gossip Advertisement	0	0	0	0	0	0
Health	Video Conference/Telehealth	2	1	1	2	0	2
	RFDS Support	5	33	-28	5	1	4
	Medical Clinic Visits	17	120	-103	17	6	11
Agencies	Library	12	109	-97	12	12	0
	Postage Sales	12	124	-112	12	14	-2
	Postage Collection	59	68	-9	59	53	6
	Department of Transport	5	45	-40	5	6	-1
	Horizon Power	2	104	-102	2	8	-6
	Total Customer Service Enquiries	740	3486	-2,746	740	655	85

10.2 Manager of Works and Services Report

The town crew are very busy playing catchup with town maintenance and gardening. With staff shortages and the recent weather, the weeds and mowing have gotten away from us however the team are working hard to back on top of things.

The new staff house and recently purchased ex QEM house renovations and gardens are almost complete. Various trades have all but completed their upgrades and both houses will be ready for moving in by the end of the month.

The maintenance graders have completed grading the Cobra Dairy Creek Road and will move onto the Cobra Gifford Creek Road. Both Ray and Clive have been working well together. They will then move down to Landor Mt Augustus Road in time for the Landor races. We have engaged Boyd from Midwest Contracting to grade the Carey Downs Road and Gilroyd roads.

The works crew have started our capital works programme starting with our RRG Indigenous Access project on Landor Mount Augustus Road. We will resheet approximately a 3km section north of the Thomas. I anticipate we will be there for three swings before moving further south to complete 10km of resheeting south of Rutters Crossing.

August is always a busy time for us obtaining quotes and finalising scopes and specifications for capital works and projects. We have purchased a second-hand Kenworth T658 prime mover. This will replace the current CAT prime mover. The T658 will undergo a full going over in Geraldton prior to coming to site. We have received two quotes for the replacement grader as you will see in the agenda. Sean is working with external sources to finalise designs on the RO evaporation ponds prior to seeking quotes for installation.

10.3 Chief Executive Officers Report

The months of July and August have once again been a flurry of activity for all concerned. I have largely been concentrating on the more strategic activities. We have been negotiating at length with Hastings for our Road Use Agreement. This has come to an abrupt holt as the issue of "Aggregate Liability" has become a stumbling block. I am sure once Hastings have had time to reflect that this will be resolved.

Jim and I attended a Yinggarda workshop meeting where we had the opportunity to address Yinggarda members about what we do as a Shire and encouraged them to participate in our processes.

I have submitted a grant application to Lotterywest for the River Stairs Project. Anecdotally Lotterywest see this as a very good project; however, the proof will be in pudding depending on the outcome of the project.

Delta Mining are continuing to work with us in identifying their preferred route, identifying borrow pits and water points.

The Mining Symposium is coming together and I look forward to a successful day and night hopefully full of information from the miners on their progress and also providing an opportunity for regional suppliers to meet and greet.

10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears - Ex Man Finance and Administration
Date:	21 August 2024
Matters for Consideration:	To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 28th of August 2024 as attached – see ***Appendix 1***. 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***.
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 June 2024
Statutory Environment:	Local Government (Financial Management Regulations) 1996 **13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.** (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared — (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. (2) A list of accounts for approval to be paid is to be prepared each month showing — (a) for each account which requires council authorisation in that month — (i) the payee's name; and (ii) the amount of the payment; and (iii) sufficient information to identify the transaction; and (b) the date of the meeting of the council to which the list is to be presented.

	(3) A list prepared under sub regulation (1) or (2) is to be — (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and (b) recorded in the minutes of that meeting.
Policy Implications:	Purchasing Policy
Financial Implications:	2024/2025 Budget
Strategic Implications:	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.

Risk:

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

Risk Category	***Description***	***Rating***	***Mitigating Actions***
Financial Impact	*Payments are made without appropriate budget authority*	*2 / 2 – Low*	*Purchasing Policy provides for differing levels of Purchase Order Authority and only invoices with a PO will be paid.*
Health	*N/A*	*N/A*	
Service Interruption	*N/A*	*N/A*	
Compliance	*N/A*	*N/A*	
Reputational	*N/A*	*N/A*	
Property	*N/A*	*N/A*	
Environment	*N/A*	*N/A*	
Fraud	*Accounting Fraud*	***4 / 1 - Low***	*Internal Controls are in place, including using Eftsure which checks the creditor to ensure bank, contact details, ABN are correct, matching PO's with invoices, sign off by responsible officers, bank payments to be authorised by two officers exclusive of the PO authorising officer.*

Consultation:	Nil
Voting requirement:	Simple Majority
Officer's Recommendation:	*That Council endorse the payments for the period 1st of July 2024 to the 31st of July 2024 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 31st of July 2024.*

Municipal Fund Bank EFTs	*$ 691,066.66*
Cheque	*$ 0.00*
Net Payroll	*$ 136,611.32*
BPAY/Direct Debit	*$ 33,539.72*
TOTAL	***$ 861,217.70***

Council Resolution No: 03082024

MOVED:	**CR:**	**SECONDED:**	**CR:**

FOR: **CR** **AGAINST:** **CR**

F/A: 0/0

10.5 MONTHLY FINANCIAL STATEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Andrea Pears
Date:	15 August 2024
Matters for Consideration:	The Statement of Financial Activity for the periods of June 2024 & July 2024, includes the following reports: • 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 **see *Appendix 2***
Background:	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.
Comments:	The Statement of Financial Activity is for the month of June 2024 and July 2024
Statutory Environment:	Local Government Act 1995 – Section 6.4 Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.
Risk:	

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

Risk Category	*Description*	*Rating*	*Mitigating Actions*
Financial Impact	*Stakeholders may withdraw funding if the statements are not prepared according to the regulatory framework*	*2 / 2 – Low*	*Financial statements are prepared on time and according to the applicable Legislation and Regulations.*
Health	*N/A*	*N/A*	*N/A*
Service Interruption	*N/A*	*N/A*	*N/A*
Compliance	*N/A*	*2 / 2 – Low*	*Ensure that the Financial Statements are prepared on time and according to the applicable Legislation and Regulations.*
Reputational	*N/A*	*N/A*	*High priority has been placed on preparing Statutory reporting within legislated timeframes.*
Property	*N/A*	*N/A*	*N/A*
Environment	*N/A*	*N/A*	*N/A*
Fraud	*N/A*	*N/A*	*N/A*

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 June 2024 and July 2024.*

Council Resolution No: 04082024

MOVED:	**CR:**	**SECONDED:**	**CR:**

FOR: **CR** **AGAINST:** **CR**

F/A: 0/0

10.6 ADOPTION OF THE 2024-2025 ANNUAL BUDGET

APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	John McCleary – Chief Executive Officer
DATE:	15 August 2024

Matters for Consideration:

The 2024-2025 Statutory Annual Budget is presented for Council's formal adoption as presented in ***Appendix 3***.

Background:

Council has discussed the 2024-2025 Draft Annual Budget at the ordinary meetings of Council held in July 2024

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, May and July 2024.

Some of the major highlights include:

- New Administration offices
- Refurbishment of Lot 39 Gregory Street
- Retaining Wall & Flooring for Lot 19 Gregory Street
- New Shed & Patio for L23 Gregory Street
- New Shed for L 45B Gregory Street
- New patio for L39 Gregory Street
- New patio for L17 Gregory Street
- Lot 51 Hatch Street – Gardens & Retic
- Lot 45B Gregory Street – Gardens & Retic
- Lot 52 Hatch Street - Patio
- Lot 23 Hatch Street - Patio
- Residential Land Sub-division
- Commercial Land Development
- Up-grade of telephone system
- Resealing Program
- Records Management System
- Fence Rubbish Tip
- Reverse Osmosis Plant and associated infrastructure
- Up grade electrical boards at the Admin centre and pavilion
- New Grader
- Second-hand prime mover
- New operator camp
- Landor / Meekatharra Road Sealing project
- Landor / Mt Augustus Re-sheeting
- Re-seal Carnarvon / Mullewa Road

- 33 River Crossing
- Chemical Storage Shed
- Storage Shed at the Tourist Precinct
- River Access Project

Rate in the Dollar

Gross Rental Valuation – Residential/Industrial/Commercial	11.0880 cents in the dollar
Gross Rental Valuation – Transient Workers Accommodation	25.0000 cents in the dollar
Unimproved Valuation – Rural	9.0000 cents in the dollar
Unimproved Valuation – Mining Tenements	33.0000 cents in the dollar

Minimum Rates

Gross Rental Valuation – Residential/Industrial/Commercial	Minimum $ 525.00
Gross Rental Valuation – Transient Workers Accommodation	Minimum $1,200.00
Unimproved Valuation – Rural	Minimum $1,600.00
Unimproved Valuation – Mining Tenement	Minimum $2,200.00

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

Risk:

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

Risk Category	*Description*	*Rating*	*Mitigating Actions*
Health	*N/A*	*N/A*	
Financial Impact	*No Budget can be levied without these being adopted by Council*	***2 / 5 – High***	*Ensure budget are adopted by Council in a timely manner.*
Service Interruption	*N/A*	***2 / 5 – High***	
Compliance	*N/A*	***2 / 5 – High***	
Reputational	*N/A*	*N/A*	
Property	*N/A*	*N/A*	
Environment	*N/A*	*N/A*	
Fraud	*N/A*	*N/A*	

Officers Recommendation	***Voting Requirement:*** Various

Voting Requirement: Absolute Majority - 05082024

MOVED: CR ***SECONDED: CR***

Part A – Adoption of 2024-2025 Statutory Annual Budget

*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 2024-2025 Statutory Annual Budget as attached at **Appendix 3.***

F/A:

Voting Requirement: Absolute Majority - 06082024

MOVED: CR ***SECONDED: CR***

Part B - Imposition of General and Minimum Rates, Instalment Payment Arrangements, 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 2024-2025 financial period.

Rate in the Dollar

Gross Rental Valuation – Residential/Industrial/Commercial	*11.0880 cents in the dollar*
Gross Rental Valuation – Transient Workforce Accommodation	*25.0000 cents in the dollar*
Unimproved Valuation – Rural	*9.0000 cents in the dollar*
Unimproved Valuation – Mining Tenements	*33.0000 cents in the dollar*

Minimum Rates

Gross Rental Valuation – Residential/Industrial/Commercial	*Minimum $ 525.00*
Gross Rental Valuation – Transient Workforce Accommodation	*Minimum $1,200.00*
Unimproved Valuation – Rural	*Minimum $1,600.00*
Unimproved Valuation – Mining Tenement	*Minimum $2,200.00*

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 $15 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 5.5% 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* *11 Oct 2024*
- *2nd instalment due* *13 Dec 2024*
- *3rd instalment due* *14 Feb 2025*
- *4th instalment due* *11 Apr 2025*

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 11% to be imposed on all outstanding rates and services charges and costs of proceedings to recover such charges that remain unpaid after 4th October 2023 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 - 07082024

MOVED: CR ***SECONDED: CR***

Part C – Material Variance Reporting for 2024-25

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 2024-2025 for reporting material variances shall be 10% or $40,000, whichever is the greater.

F/A:

10.7 ADOPTION OF 24/25 FEE'S AND CHARGES	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears – Executive Manger Finance and Administration
Date:	15 August 2024
Matters for Consideration:	To accept and adopt the Schedule of Fees and Charges for the 2024 / 25 financial year as listed in ***Appendix 4*** and for those fees and charges to come into effect as of the 1st September 2024.
Background:	As part of the budget process, fees and charges are to be determined and applied.
Comments:	A review of our current fees and charges was undertaken by staff and through this process, a shortfall in cost recovery was identified in various areas. To help bridge the gap and to provide some level of consolidation across our services, an increase has been applied to some of our fees and charges such as items like the rubbish charges, to better assist in our cost recovery efforts. Some new fees and charges have also been added to the schedule – particularly in the hire of our facilities. For ease of transition and application, we ask that the fees and charges be made effective as of 1st September 2024 meaning that any services provided on and after this date will be charged under the new fees and charges schedule for 2024/25.
Statutory Environment:	***Local Government Act 1995 – Section 6.16*** (1) A local government may impose and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed. (2) A fee or charge may be imposed for the following — (a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government; (b) supplying a service or carrying out work at the request of a person; (c) subject to section 5.94, providing information from local government records; (d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate; (e) supplying goods; (f) such other service as may be prescribed. (3) Fees and charges are to be imposed when adopting the annual budget but may be (a) imposed during a financial year; and (b) amended from time to time during a financial year. ***Local Government (Financial Management) Regulations 1996*** Reg. 5 (2)(b)

Policy Implications:	Nil
Financial Implications:	2024/25 Budget
Strategic Implications:	Nil

Risk:

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

Risk Category	***Description***	***Rating***	***Mitigating Actions***
Health	*N/A*	*N/A*	
Financial Impact	*No Fees and Charges can be levied without these being adopted by Council*	***2 / 2 – Low***	*Ensure Fees and Charges are adopted by Council in a timely manner.*
Service Interruption	*N/A*	*N/A*	
Compliance	*N/A*	*N/A*	
Reputational	*N/A*	*N/A*	
Property	*N/A*	*N/A*	
Environment	*N/A*	*N/A*	
Fraud	*N/A*	*N/A*	

Consultation:	Staff
Voting requirement:	Absolute Majority
Officer's Recommendation:	*That Council –* 1. *Adopt the schedule of fees and charges presented in* ***Appendix 4*** *for the 2024 / 2025 financial year as part of adopting the 2024 / 2025 annual budget.* 2. *Adopt the date of 1st September 2024 as the effective date for the 2024 / 2025 fees and charges.*

Council Resolution No: 08082024

MOVED:		**SECONDED:**	

FOR: CR **AGAINST:** CR

F/A:

10.8	25/26 RATING METHODOLOGY
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	6 August 2024
Matters for Consideration:	To provide clarity for the Administration Team on the methodology required to achieve Differential Rating without the need to seek Ministerial Approval.
Background:	At the March 2024 Council Agenda Briefing the Administration sought direction from Council as to how they wished to proceed with preparing a budget for the 24/25 Financial Year given the new requirements for Ministerial Approval for differential rates and the time lines surround this approach. Council was provided with a presentation from Moore Australia that provided information surrounding different approaches that could be undertaken – Differential Rates without Ministerial Approval and Differential Rates with Ministerial Approval. Council, as a collective, instructed staff to prepare the 24/25 Budget with the rating being a Differential Rate seeking Ministerial Approval. The primary reason for this direction was that Council believed that the Pastoral Property owners needed to be fully consulted with. At the OCM held on the 24th of April 2024 the following resolution was made: " 1. Instruct the CEO to write to all rate payers advising of the proposed amended rating methodology for the 2025/2026 Financial year and invite submissions to be received no later than end of July 2024; 2. Instruct the CEO to prepare a Council agenda item advising the outcome of the submissions received through the consultation period and seek Council's endorsement of the rating methodology for the 2025/ 2026 Financial year."
Comments:	Staff emailed all Pastoralists within the Shire. As of the 31st of July 2024, the Shire has not received any submissions. We did receive one phone call requesting clarification. Please refer to attachment ***Appendix 5*** listing the mail out recipients.
Statutory Environment:	Nil
Policy Implications:	Nil
Financial Implications:	Nil

Strategic Implications:	SCP Object 4 – Strategy 4.2.3 – Comply with statutory and legislative requirements – CBP – 4.2.3.2 – Seek a high level of legislative compliance in organisational practices and effective internal control.

Risk Assessment:

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

Risk Category	*Description*	*Rating*	*Mitigating Actions*
Health	*N/A*	*N/A*	
Financial Impact	*The minister of the day may not support the Shires application for differential rates and could ask the Shire to either reduce or increase rating categories prior to adopting the budget. Uncertainty breeds risk and Shire's are to reduce risk wherever possible.*	***High 3 – 4***	*Ensure the differential rating methodology does not require ministerial approval by ensuring the highest rate in each category is not more than 2 times the lowest rate in the dollar.*
Service Interruption	*N/A*	*N/A*	
Compliance	*N/A*	*N/A*	
Reputational	*N/A*	*N/A*	
Property	*N/A*	*N/A*	
Environment	*N/A*	*N/A*	
Fraud	*N/A*	*N/A*	

Consultation*:*	Pastoral sector within the Shire of Upper Gascoyne
Voting requirement:	Simple Majority
Officer's Recommendation*:*	*That Council authorise the Shire Staff to prepare future budgets using a differential rating methodology which does not require ministerial approval.*

Council Resolution No: 09082024

MOVED:		**SECONDED:**	

FOR: CR **AGAINST: CR**

F/A:

10.9	STAFF MEMBER REQUEST FOR SECONDARY EMPLOYMENT
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	6 August 2024
Matters for Consideration:	Ainsley Hardie (TCDO) has been offered a contract external to her role with the Shire to undertake approximately 4 hours a week of work trading as Sage Tourism Solutions as the facilitator of the marketing for the Gascoyne Murchison and Outback Pathways Tourism taking over Frances Pollock and Red Earth Marketing
Background:	The shire annually pays a Co-Op Tourism Services Contribution to Red Earth Marketing operated by Frances Pollock. At the July MEG Meeting Frances raised a motion to transfer the coordination and operation of this service to Ainsley Hardie trading as Sage Tourism Solutions moving forward. This motion was passed unanimously by the Shires of Meekatharra, Wiluna, Murchison, Yalgoo, Cue, Mt Magnet and Sandstone.
Comments:	Ainsley, has submitted in writing as per our Staff Policy – 4B.24 Staff Seeking Secondary Employment a request to engage in this work outside of her official duties. The policy is in place to ensure that any secondary employment does not interfere or prejudice their employment with the Shire. ***Appendix 6*** Ainsley has made it clear that all work undertaken in this role will occur outside of Shire operating hours and have no impact on her day-to-day role within the Shire. She has reiterated that her roles and responsibilities in her current role at the Shire will always take precedence. The role will see Ainsley take on the maintenance of the: • Outback Pathways Website and Social Media • When required to update and arrange for the reprint of the Outback Pathways marketing materials. • When required to update and arrange for the reprint of the Gascoyne Murchison Visitor Guide • Liaise with the AGO to continue the cooperative marketing agreement which sees an allocation of funds annually to the AGO for marketing and promotion of the Gascoyne Murchison region that is matched by the AGO. This marketing is undertaken by the AGO
Statutory Environment:	Nil
Policy Implications:	Staff Policy – 4B.24
Financial Implications:	Nil
Strategic Implications:	2.3.1.1 Continue to promote our district, using a variety of mediums and collaborations 2.3.1.2 Support tourism development opportunities pursued by the local community where appropriate

Risk Assessment:

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

Risk Category	*Description*	*Rating*	*Mitigating Actions*
Health	*N/A*		
Financial Impact	*N/A*		
Service Interruption	*N/A*		
Compliance	*N/A*		
Reputational	*Potential for some to perceive this request as a conflict of interest.*	*Low 2 / 2*	*By publicly seeking permission to undertake secondary employment the perception is mitigated.*
Property	*N/A*		
Environment	*N/A*		
Fraud	*N/A*		

Consultation*:*	Ainsley Hardie
Voting requirement:	Simple Majority
Officer's Recommendation*:*	*That Council via the CEO authorise Ainsley Hardie, trading as Sage Tourism, Solutions, to facilitate the marketing for the Gascoyne Murchison and Outback Pathways Tourism.*

Council Resolution No: 10082024

MOVED:		**SECONDED:**	

FOR: **CR** **AGAINST:** **CR**

F/A:

10.10	PROVISION OF PLANT AND LABOUR HIRE FOR CARNARVON MULLEWA UPGRADE 2024/25
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Jarod Walker- Works Manager
Date:	13 August 2024
Matters for Consideration:	To accept / reject tender received to carry out work associated with Carnarvon Mullewa Road Upgrades. Please refer to ***Appendix 7*** for the full assessment report.
Background:	The Shire of Upper Gascoyne (Shire) seeks to engage an experienced road construction contractor to undertake capital road upgrade works on the Carnarvon Mullewa Rd. The works are funded via a direct grant from Main Roads WA (MRWA) to the Shire. The works comprise clearing, topsoil stripping, construction of embankment foundation, subgrade and gravel pavements, construction of drainage elements, maintenance of all roads used as part of the construction works and sourcing and supplying all materials including borrow fill material, gravel materials, and construction water. The works will be completed by one contractor. Bitumen spray sealing of the upgraded road construction work will be completed by others. All works are required to be completed by 30 April 2025. Greenfield Technical Services (Greenfield), acting on instruction from the Shire prepared the Request for Tender (RFT) documents for RFT 05 23-24 Carnarvon Mullewa Rd Upgrades 2024.

Comments:	Please refer to ***Appendix 7*** for the full assessment report. Four (4) tender submissions were received as follows: • Dean Contracting (Dean) • MTF (MTF) • Northern Goldfields Earthmoving (NGE) • THEM Earthmoving (THEM) The Shire received a good level of interest in the work and has received four well-prepared and detailed tender submissions. Greenfield is aware of all four of the tenderers. Each of the four tender submissions demonstrated that the four contractors had all had similar experience with similar work in similar areas. Based on their previous experience and their current capabilities, Greenfield expects that each of the four contractors has the capacity to complete the work to a high standard. The minor variation in the qualitative scores by each contractor is generally a function of contractors not providing a high level of detail in their responses to the qualitative criteria rather than any concern or lack of capability of a contractor in any particular facet. The only item of concern was that NGE did not provide a program for the work nor did they confirm that they could complete the work within the nominated period. The Shire may wish to confirm NGE's program should they decide to award to this contractor. Depending on which tenderer is engaged, the actual spray sealing costs and the actual contingency required for the work, there may be some funding available remaining from the total budget. This surplus funding could be used to fund additional work and as such, the Shire may wish to consider ensuring that the Council resolution provides flexibility to increase the Contract amount. If no contingency funding is required and the spray sealing costs are in line with the budget estimates, there is an estimated additional amount of $250,000 that could be used to fund additional work.
Statutory Environment:	Local Government (Functions and General) Regulations 1996 Reg 18 Rejecting and accepting tenders (4) Tenders that have not been rejected under subregulation (1), (2), or (3) are to be assessed by the local government by means of a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept and it is to decide which of them (if any) it thinks it would be most advantageous to the local government to accept. (5) The local government may decline to accept any tender.
Policy Implications:	Purchasing Policy
Financial Implications:	2024/25 Budget has an allocation for the Shire's contribution needs to be made. The rest of the payments are reimbursed by DFES.

Strategic Implications:	Key Objective 2 Economic Our Prosperity A growing local economy, encouraging commercial diversity Outcome 2.1: An appropriate transport network supporting local industry Strategy 2.1.1 Provide appropriate transport network infrastructure, supporting our community, local pastoral and mining industries and tourism

Risk Assessment:

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

Risk Category	*Description*	*Rating*	*Mitigating Actions*
Health	*N/A*	*N/A*	*N/A*
Financial Impact	*Nil – as this is funded BY SIP MRWA*	*N/A*	*N/A*
Service Interruption	*Minor interruption to road access*	*Low 2*	*Traffic Management*
Compliance	*N/A*	*N/A*	*N/A*
Reputational	*The Shire prides itself on well maintained and upgraded road networks.*	*Low 2*	*Upgrading of unsealed roads to seal encourages development in the community and is in line with our Community Strategic Plan*
Property	*NA.*	*NA*	*NA*
Environment	*N/A*	*N/A*	*N/A*
Fraud	*N/A*	*N/A*	*N/A*

Consultation*:*	CEO, Manager of Works and Services, Greenfields Technical Services
Voting requirement:	Simple Majority

Officer's Recommendation:	*That Council award RFT 09 23-24 as follows:* • *MTF Services (MTF) for base scope total cost of $2,838,221.80 + GST* ***OR*** • *MTF Services (MTF) for total cost of $3,088,221.80 + GST*

Council Resolution No: 11082024	
MOVED:	**SECONDED:**
FOR: CR	**AGAINST: CR**
F/A:	

10.11 AMEND GRID POLICY	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Jarrod Walker – Works Manager
Date:	14 August 2024
Matters for Consideration:	Amendments to current grid policy
Background:	Recent discussions with Councillors at the Ordinary Council Meeting held on 24th July 2024, recommended changes to the current grid policy.
Comments:	The current grid policy does not have any provision for an access gate to provide access to traffic during grid maintenance or for pastoralists to move livestock. The proposed amendments (in yellow) to the policy include: ***12.8.2*** If a grid has been removed and the lessee later wishes to have a new grid installed, then the new grid should be at least a 8m grid and only installed once the fence has been suitably rebuilt or a new fence constructed ***a minimum of 6 metres from the centre of the road/grid;*** ***12.8.3 It is the responsibility of the lessee to install a minimum 6m wide double gate on one side of all newly installed or replaced grids.*** The proposed amended Grid Policy can be found in ***Appendix 8***
Statutory Environment:	Nil
Policy Implications:	New Policy

Financial Implications:	Nil
Strategic Implications:	Nil

Risk:

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

Risk Category	*Description*	*Rating*	*Mitigating Actions*	
Financial Impact	*NA*	*N/A*		
Health	*N/A*	*N/A*		
Service Interruption	*N/A*	*N/A*		
Compliance		*N/A*		
Reputational	*May impact some lessee's*	*Low 3*	*Advertise amendments in Gassy Gossip and website*	
Property	*N/A*	*N/A*		
Environment	*N/A*	*N/A*		
Fraud	*N/A.*	*N/A*		

Consultation:	Councillors, CEO and Works Manager
Voting requirement:	Simple Majority
Officer's Recommendation:	That Council: 1. Approve amendments to grid policy to include: ***12.8.2*** If a grid has been removed and the lessee later wishes to have a new grid installed, then the new grid should be at least a 8m grid and only installed once the fence has been suitably rebuilt or a new fence constructed *a minimum of 6 metres from the centre of the road/grid;* ***12.8.3*** *It is the responsibility of the lessee to install a minimum 6m wide double gate on one side of all newly installed or replaced grids.* 2.

Council Resolution No: 12082024			
MOVED:	**CR:**	**SECONDED:**	**CR:**

FOR: **CR** **AGAINST:** **CR**

F/A: 0/0

10.12 DECISION CRITERIA RFT02 24-25 PLANT AND LABOUR HIRE LANDOR MEEKATHARRA RESHEETING

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Jarrod Walker- Works Manager
Date:	14 August 2024
Matters for Consideration:	To adopt decision criteria for RFT02 24-25 Plant and Labour Hire Landor Meekatharra Resheeting
Background:	The Shire has a considerable capital works program this financial year. It is unrealistic for the works crew to complete all the projects before the end of the financial year. External plant and labour hire is required.
Comments:	The Works Manager has determined that engaging a contractor to complete resheeting works on the Landor Meekatharra Road is the best option. The project is funded by Regional Road Group to the value of $580,340. The project needs to be completed before 30th June 2024. As per our purchasing policy we will need to conduct a public tender. To do so we need to adopt a decision criterion to evaluate each tender on. The proposed decision criteria and weightings are as follows: **CRITERIA** Quality and Completeness of Road Construction Plant/Equipment (25%) Demonstrated Remote Area Construction Experience (25%) Demonstrated local knowledge of sourcing appropriate materials (25%) Capacity to commence and complete contract works within the designated timeframe (25%)
Statutory Environment:	2.5 Purchasing Policy
Policy Implications:	Nil
Financial Implications:	Shire will receive $386,893 from RRG and contribute $193,447
Strategic Implications:	SCP – Key Objective 2 – Economic – Our Prosperity Strategy 2.1.1 – Provide appropriate network infrastructure, supporting our community, local pastoral and mining industries and tourism. CBP – 2.1.1.2 Continue to undertake road works in line with the 2040 Roads of Regional Significance document.
Risk:	

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

Risk Category	*Description*	*Rating*	*Mitigating Actions*
Financial Impact	*Failure to complete RRG projects within financial year will impact future funding from RRG.*	***15***	*Engage external plant and equipment to complete works within timeframe*
Health	*N/A*	*N/A*	*N/A*
Service Interruption	*N/A*	*N/A*	*N/A*
Compliance	*Failure to complete RRG projects within financial year will impact future funding from RRG.*	***6- Moderate***	*Engage external plant and equipment to complete works within timeframe*
Reputational	*Failure to complete RRG projects within financial year will impact SUG's reputation with other RRG members and MRWA.*	***6- Moderate***	*Engage external plant and equipment to complete works within timeframe*
Property	*N/A*	*N/A*	*N/A*
Environment	*N/A*	*N/A*	*N/A*
Fraud	*N/A*	*N/A*	*N/A*

Consultation:	Department of Planning, Lands and Heritage
Voting requirement:	Simple Majority
Officer's Recommendation:	*That Council adopt decision criteria and weightings:* Quality and Completeness of Road Construction Plant/Equipment (25%) Demonstrated Remote Area Construction Experience (25%) Demonstrated local knowledge of sourcing appropriate materials (25%) Capacity to commence and complete contract works within the designated timeframe (25%)

Council Resolution No: 13082024

MOVED:	**CR:**	**SECONDED:**	**CR:**

FOR: CR	**AGAINST: CR**
F/A: 0/0	

10.13 SUPPLY NEW GRADER	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Jarrod Walker- Works Manager
Date:	19 August 2024
Matters for Consideration:	Award RFQ1 24-25 Supply New Grader to successful tenderer via Equote.
Background:	The Shire is replacing P100 Grader with a new model grader. The Works Manager utilised WALGA's Preferred Supplied Program to conduct an Equote as per our Purchasing Policy.

Comments:	The Works Manager utilised WALGA's Preferred Supplied Program to conduct an Equote as per our Purchasing Policy. Westrac and AFGRI (John Deere) were invited to quote. Westrac submitted and original tendered price of $567,000. However Westrac have applied a 2% discount program on all 120-150M graders delivered after 15/08/2024. See ***Appendix 9*** **Westrac** tendered a 150M CAT grader: Price: $567,222 less 2% price reduction **$557,200** Warranty: 150-60 Months or 7000 Hours Premier Full Machine **AFGRI** tendered a MY23 John Deere 670GP with two circle drive options: Price: *With Premium Circle upgrade* **$570,000** *Without premium circle* upgrade $**550,000** Warranty: 60 Months or 5000hrs **All prices are excluding GST.** The Shire already has two other 140M/150M graders in its fleet. Westrac has Westrac service technician in Carnarvon and a parts store in Geraldton. AFGRI has engaged Portside Engineering in Carnarvon as their service technician and have a parts store in Geraldton. The John Deere MY23 would require the shire to keep additional oils and parts in stock. Both AFGRI and Westrac were unable to provide a trade in price for P100 grader prior to RFQ1 24-25 closing. It was made clear in the RFQ that the shire reserves the right to opt for highest trade in price or use that price as a reserve to conduct a public disposal of P100.
Statutory Environment:	2.5 Purchasing Policy
Policy Implications:	Nil
Financial Implications:	Funded by Plant reserve
Strategic Implications:	SCP – Key Objective 2 – Economic – Our Prosperity Strategy 2.1.1 – Provide appropriate network infrastructure, supporting our community, local pastoral and mining industries and tourism. CBP – 2.1.1.2 Continue to undertake road works in line with the 2040 Roads of Regional Significance document.
Risk:	

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

Risk Category	*Description*	*Rating*	*Mitigating Actions*
Financial Impact	*Responsibly utilise funds*	***3- Low***	*Accept best value for money tender*
Health	*N/A*	*N/A*	*N/A*
Service Interruption	*N/A*	*N/A*	*N/A*
Compliance	*Failure to comply with purchasing policy*	***3- Low***	*Conduct Equote via WALGA Preferred Supplier Portal*
Reputational	*N/A*	***N/A***	*N/A*
Property	*N/A*	*N/A*	*N/A*
Environment	*N/A*	*N/A*	*N/A*
Fraud	*N/A*	*N/A*	*N/A*

Consultation:	AFGRI, Westrac, CEO
Voting requirement:	Simple Majority
Officer's Recommendation:	*Given Westrac's past performance and good working relationship with the shire and we have two existing CAT 140/150M graders along with their corresponding parts and oils in stock, it is my recommendation that Council:* ***Award RFQ1 24-25 Supply New Grader to Westrac for the value of $557,200.***

Council Resolution No: 14082024

MOVED:	**CR:**	**SECONDED:**	**CR:**

FOR: CR **AGAINST: CR**

F/A: 0/0

11. MATTERS BEHIND CLOSED DOORS

Nil

12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

Nil

14. ELECTED MEMBERS REPORTS

14.1 Cr J Caunt – 30/7 Attended Meeting with Karen Chapel and Nick Slone from WALGA 21/8 Attended Yinggarda meeting re future projects and on the 23/8 Attended WALGA Zone Meeting via Teams in Gascoyne Junction.

14.2 Cr H McTaggart – Nil to report

14.3 Cr B Walker – Nil to report

14.4 Cr W Baston – Attended LEMC in Gascoyne Junction.

14.5 Cr R Hoseason-Smith - Nil to report

14.6 Cr P Windie – Nil to report

14.7 Cr A McKeough – Nil to report

15. OUTSTANDING COUNCIL MEETING RESOLUTIONS

Resolution Nº	Subject	Status	Open / Close	Responsible Officer
			Close	

16. MEETING CLOSURE

The Shire President closed the meeting at ________pm.

APPENDIX 1

(List of Accounts Paid Report for July 2024)

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
		Commonwealth Mastercard			
EFT16933	02/07/2024	Starlink - Shire housing, Admin, CRC and Vehicles. June 2024	1		4,198.99
INV 382667	30/05/2024	BCF e-gift voucher for Ian Golding	1	500.00	
INV 18539	31/05/2024	AlcoQuant Online Training, 300129, Device:, Standard, Trainee Full Name:, John McCleary, Oral Fluid Drug Test - 7 Panel, PC: 602002, AlcoQuant 6020 Mouthpieces (25 Pack), PC: 300106, Freight	1	710.60	
INV STARLINK	01/06/2024	Starlink Monthly Internet for Lot 17 Gregory Street, Starlink Monthly Internet for Lot 19 Gregory Street, Starlink Monthly Internet for Lot 50 Hatch Street, Starlink Monthly Internet for Administration, Starlink Monthly Internet for CRC, Starlink Monthly Internet for Moblies Vehicles and Graders	1	1,600.00	
INV 1408083461	03/06/2024	Apple iCloud 50gb Data Storage	1	1.49	
INV INV260918	14/06/2024	ZOOM - Digital Meeting Platform	1	223.90	
INV AUBW3887	21/06/2024	Big W - 20 fly nets for sale in CRC	1	120.00	
INV F54E1102T	24/06/2024	Mobile Mouse - Course Booking Confirmation Word Essentials (Intermediate) 31/07/2024 - Cherie Walker	1	295.00	
INV 46563565	25/06/2024	KMART - Cordless Stick Vacuum Cleaner (GYM)	1	149.00	
INV AUBW3889	26/06/2024	BIGW - Dyson V8 Origin 2024 for CRC	1	399.00	
INV RBS-20858	27/06/2024	RB Sellers - Staff Uniform - John McCleary	1	200.00	
		Greenfield Technical Services			
EFT16934	05/07/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 01.05.2024 to 31.05.2024	1		23,233.03
INV INV-4037	26/06/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 01.05.2024 to 31.05.2024	1	23,233.03	
		M.T.F Services Pty Ltd			
EFT16935	05/07/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 03.06.2024 to 16.06.2024 - Landor Mt Clere Rd Reinstatement - 805011	1		325,589.00
INV 3101	25/06/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 03.06.2024 to 16.06.2024 - Landor/Meekatharra Road Reinstatement - 805032	1	48,966.50	
INV 3102	26/06/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 03.06.2024 to 16.06.2024 - Landor Mt Clere Rd Reinstatement - 805011	1	186,010.00	
INV 3104	26/06/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 03.06.2024 to 16.06.2024 - Pingandy Road Reinstatement 8050040	1	41,250.00	
INV 3103	26/06/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 19.02.2024 to 03.03.2024 Mt Clere Meekatharra Rd Reinstatement 8050011	1	49,362.50	
		Greenfield Technical Services			
EFT16936	05/07/2024	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 - 01.06.2024 to 30.06.2024	1		11,732.88
INV INV-4084	28/06/2024	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 - 01.06.2024 to 30.06.2024	1	9,933.00	
INV INV-4083	28/06/2024	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 - 01.06.2024 to 30.06.2024	1	1,799.88	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		ABCO PRODUCTS PTY LTD			
EFT16937	05/07/2024	Two Rivers - Cleaning Concentrates	1		131.96
INV INV957232	27/06/2024	160359 Enviroplus Organic Cleaning Concentrate E-Clean 5L Each	1	131.96	
		Barry Evans Furniture & Floor Coverings			
EFT16938	05/07/2024	Lot 51, 24 Hatch Street - 10m/squared of 300mm x 300mm light grey tiles. Incl frieght	1		484.50
INV 36493	25/06/2024	Lot 51, 24 Hatch Street - 10m/squared of 300mm x 300mm light grey tiles. Incl frieght	1	484.50	
		Carnarvon Electrics			
EFT16939	05/07/2024	Install electrical equipment associated with the bore pump.- Fire Control	1		6,567.45
INV 13719	24/06/2024	Electrical Works on CRC to install Dark Sky Camera	1	1,118.37	
INV 13721	24/06/2024	Install electrical equipment associated with the bore pump.	1	5,449.08	
		Carnarvon Riders Association			
EFT16940	05/07/2024	Refund of Bond - Pavilion Hire 30.03.2024	1		500.00
INV DREQ.09.2(	31/05/2024	Refund of Bond - Pavilion Hire 30.03.2024	1	500.00	
		Child Support Agency			
EFT16941	05/07/2024	Payroll deductions	1		373.18
INV DEDUCTIO	03/07/2024	Payroll Deduction		373.18	
		Everywhere Travel			
EFT16942	05/07/2024	Flights for Ryan Johnson (PCS) - Perth to Carnarvon Return Departing Perth 25 June and Returning to Perth 27 June 2024	1		1,374.48
INV I000043623	27/06/2024	Flights for Ryan Johnson - Perth to Carnarvon Return Departing Perth 25 June and Returning to Perth 27 June 2024, Hire Car for Ryan Johnson - Carnvon to Gascoyne Junction and Return	1	1,374.48	
		Gascoyne Office Equipment			
EFT16943	05/07/2024	Photocopying and Printing May 2024	1		724.33
INV SOF5698-45	30/06/2024	Printing and Photocoying Costs - Admin & Works, Printing and Photocoying Costs - CRC	1	724.33	
		Autopro Carnarvon			
EFT16944	05/07/2024	P105 - CAT Roller - N150 Battery	1		361.00
INV 2090883	28/06/2024	P105 - CAT Roller - N150 Battery	1	361.00	
		Real Futures T/a Jardilunji Mia			
EFT16945	05/07/2024	Catering for 32 passengers for Selection 2 Lunch Jardilunji Mia 06 May Tidy Town	1		1,040.00
INV 000072	08/05/2024	Catering for 32 passengers for Selection 2 Lunch Jardilunji Mia 06 May Tidy Town	1	1,040.00	
		Jolly's Tyre Service			
EFT16946	05/07/2024	P18 - CAT 916 Loader - Remount new 15.5-25"tyre on rim	1		80.00
INV 161646	25/06/2024	P18 - CAT 916 Loader - Remount new 15.5-25"tyre on rim	1	80.00	
		The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park			
EFT16947	05/07/2024	Admin meetings Morning Tea	1		30.00
INV 5072021	28/06/2024	Admin meetings Morning Tea	1	30.00	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Landgate			
EFT16948	05/07/2024	Mining Tenements Chargeable Schedule # M2024/06 Dated 09.05.2024 to 05.06.2024	1		88.00
INV 394748	24/06/2024	Mining Tenements Chargeable Schedule # M2024/06 Dated 09.05.2024 to 05.06.2024	1	88.00	
		Officeworks			
EFT16949	05/07/2024	Office furniture for New CEO Office	1		1,078.29
INV 615031183	26/06/2024	Bin for Billie Office, Bin for Chambers, stapler for Billie office, Packing Tape for CRC, Butchers Paper CRC Post Office, Velcro HD	1	300.34	
INV 615033217	28/06/2024	Toro Workstation 1500 x 1500mm Maple Grey, Toro Credenza 1200mm Sliding Door Grey, Delivery Fees	1	777.95	
		Talis Consultants			
EFT16950	05/07/2024	Landfill Cells Designs and Approval - Consultancy Services fo 31.05.2024	1		376.75
INV 31814	31/05/2024	Landfill Cells Designs and Approval, • Conceptual Designs, • Environmental Assessment and Management Plan, • Works Approval Application Form	1	376.75	
		Them Earth Moving			
EFT16951	05/07/2024	45E Carnarvon Mullewa Road (East) - Excavator wet hire - gravel sampling	1		2,557.50
INV 00001121	30/06/2024	45E Carnarvon Mullewa Road (East) - Excavator wet hire - gravel sampling	1	2,557.50	
		Team Global Express			
EFT16952	05/07/2024	Freight from Perth to Carnarvon 20.05.2024 to 21.06.2024	1		1,912.31
INV 1133-MWB	30/06/2024	Freight for Signs, Freight for Library, Freight from Perect Computer Solutions	1	1,912.31	
		Tropics Hardware			
EFT16953	05/07/2024	P53 Camp Trailer - Cleaning items and TV Brackets	1		683.00
INV 102000133	26/06/2024	Aquachem toilet sanitiser, mop and bucket, TV Wall mount	1	683.00	
		Greenfield Technical Services			
EFT16954	05/07/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 01.06.2024 to 30.06.2024	1		1,609.30
INV INV-4086	30/06/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 01.06.2024 to 30.06.2024	1	1,609.30	
		M.T.F Services Pty Ltd			
EFT16955	05/07/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 17.06.2024 to 30.06.2024 - Landor/Mount Clere Road Reinstatement 8050019	1		240,427.00
INV 3108	30/06/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 17.06.2024 to 30.06.2024 - Waldburg Road Reinstatement 8050023,	1	54,554.50	
INV 3107	30/06/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 17.06.2024 to 30.06.2024 - Landor/Mount Clere Road Reinstatement 8050019	1	185,872.50	
		Carnarvon Growers Association Inc			
EFT16956	05/07/2024	Membership Fee - 5% discount on all purchases	1		16.50
INV CH13975	30/06/2024	Membership Fee - 5% discount on all purchases	1	16.50	
		Geraldton Fuel Company T/as Refuel Australia			
EFT16957	05/07/2024	Fuel Card Purchase for June 2024	1		847.43

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Geraldton Fuel Company T/as Refuel Australia			
INV 30062024	30/06/2024	Fuel Card Purchases - P133 GU31 - Works, Fuel Card Purchases - P132 GU28 - Town Maintenance, Annual Fuel Card Fee - P139 GU448 Pool Vehicle	1	847.43	
		YANGIBANA PTY LTD			
EFT16958	11/07/2024	Return of Security Deposit interest earned for month ending June 2024.	1		106.03
INV 10072024	10/07/2024	Return of Security Deposit interest earned for month ending June 2024, due to termination of Shire of Upper Gascoyne and Yangibana Pty Ltd Road User Agreement Security Deposit Payout.	1	106.03	
		Child Support Agency			
EFT16959	19/07/2024	Payroll deductions	1		373.18
INV DEDUCTIO	17/07/2024	Payroll Deductioı		373.18	
		Ilda Joan Williams			
EFT16960	19/07/2024	Craft Sales for Ilda Williams - June 2024	1		53.00
INV DREQ-12.2(	30/06/2024	Craft Sales for Ilda Williams - June 2024, Craft Sales for Ilda Williams - June 2024 - Commission	1	53.00	
		Interact Digital			
EFT16961	19/07/2024	Tourist Marketing/Advertising/Promotions - May 2024	1		2,750.00
INV 1586	10/05/2024	Caravan & Camping WA, Series 9 - November and December , 2 x 2:30 stories, Cost: $2,500 each	1	2,750.00	
		Moon & Star Events			
EFT16962	19/07/2024	Glamping Tents for Mining Symposium Equipment Hire - Progress Payment 1	1		9,157.50
INV 2115	01/07/2024	Glamping Tents for Mining Symposium Equipment Hire, Glamping Tents for 2 Nights	1	9,157.50	
		Pool & Spa Mart			
EFT16963	19/07/2024	Lot 19 Gregory Street - Swimming Pool Maintence	1		4,245.00
INV 34481	25/06/2024	TRAVEL EXPENSES @$1.60/Km (INCLUDES WORKER'S TIME DURING, TRAVEL) <10Km (incl accomodation) , REMOVE AND REPLACE CHLORINATOR (INCL FITTINGS) , PF-AUXT- XTREME 15GM CHLORINATOR 4YR WARRANTY + 4YR PRO, RATA, AUTOCLEAR/CHLOR AC150 SELF CLEANING CELL	1	4,245.00	
		Raw Cattle Co Pty Ltd			
EFT16964	19/07/2024	Road Maintenance - Carnarvon Mullewa Road (East) - Labour hire- grader and roller operator	1		12,897.50
INV INV-0069	12/07/2024	Carnarvon Mullewa Road (East) - Labour hire- grader and roller operator	1	12,897.50	
		Talis Consultants			
EFT16965	19/07/2024	Landfill Development - Conduct Soil Testing	1		451.00
INV 32085	30/06/2024	Condusct soil sample testing, including, but not limited to, Moisture Content, PSD by Sieve, PSD in combination with Hydrometer and fine particle density, Atterberg Limits, Modified Compaction, and Falling head permeability. Excluding Freight.	1	451.00	
		TFA Project Group			
EFT16966	19/07/2024	In-Town Water Supply - Reverse Osmosis Water Cool Analysis	1		2,002.00
INV TFA13961	30/06/2024	• Calculate maximum temperature drop using all available DN110 HDPE piping on site., • Investigate other methods to reduce the temperature from the bore using existing equipment (tanks etc) or otherwise., • Allowance for 1hour workshop to discuss results	1	2,002.00	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		Greenfield Technical Services			
EFT16967	19/07/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 1 - 01.06.2024 to 30.06.2024	1		32,635.61
INV INV-4093	30/06/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 1 - 01.06.2024 to 30.06.2024	1	32,635.61	
		Woolworths Limited			
EFT16968	15/07/2024	Council Meetings: Lunches and Refreshments - June 2024	1		72.18
INV TI-02EAA-1	24/06/2024	Meeting Supplies	1	72.18	
		Messages On Hold			
EFT17059	30/07/2024	Messages on Hold - 26.07.2024 to 25.10.2024	1		306.78
INV INV352217	26/07/2024	Messages on Hold - Admin, Messages on Hold - CRC	1	306.78	
		Super Directions Fund			
DD11168.1	03/07/2024	Superannuation contributions	1		332.47
INV SUPER	03/07/2024	Super. for Nathaniel John Rogers 967644975 03/07/2024	1	332.47	
		Retail Employees Superannuation Trust			
DD11168.2	03/07/2024	Superannuation contributions	1		104.65
INV SUPER	03/07/2024	Super. for Brooke Soltoggio 125432453 03/07/2024	1	104.65	
		The Trustee For Aware Super			
DD11168.3	03/07/2024	Superannuation contributions	1		4,094.59
INV DEDUCTIO	03/07/2024	Payroll Deduction for Thomas George Fletcher 03/07/2024	1	300.00	
INV DEDUCTIO	03/07/2024	Payroll Deduction for Jarrod Lachlan Walker 03/07/2024	1	192.07	
INV DEDUCTIO	03/07/2024	Payroll Deduction for John Leslie McCleary 03/07/2024	1	144.71	
INV DEDUCTIO	03/07/2024	Payroll Deduction for Dameon Dwayne Whitby 03/07/2024	1	255.75	
INV SUPER	03/07/2024	Super. for Thomas George Fletcher 65322422 03/07/2024, Super. for Jarrod Lachlan Walker 65337760 03/07/2024, Super. for Jarrod Lachlan Walker 65337760 03/07/2024, Super. for John Leslie McCleary 65329048 03/07/2024, Super. for John Leslie McCleary 65329048 03/07/2024, Super. for Dameon Dwayne Whitby 65322126 03/07/2024, Super. for Dameon Dwayne Whitby 65322126 03/07/2024, Super. for David George Miller 65399810 03/07/2024	1	3,202.06	
		Australian Retirement Trusts			
DD11168.4	03/07/2024	Superannuation contributions	1		760.16
INV DEDUCTIO	03/07/2024	Payroll Deduction for Cherie Jessica Walker 03/07/2024	1	176.78	
INV SUPER	03/07/2024	Super. for Cherie Jessica Walker 902432443 03/07/2024, Super. for Cherie Jessica Walker 902432443 03/07/2024	1	583.38	
		MLC Masterkey Super			
DD11168.5	03/07/2024	Superannuation contributions	1		902.95
INV DEDUCTIO	03/07/2024	Payroll Deduction for Sean Wallace Walker 03/07/2024	1	209.99	
INV SUPER	03/07/2024	Super. for Sean Wallace Walker 4901151 03/07/2024, Super. for Sean Wallace Walker 4901151 03/07/2024	1	692.96	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		ANZ Smart Choice Super			
DD11168.6	03/07/2024	Superannuation contributions	1		620.92
INV DEDUCTIO	03/07/2024	Payroll Deduction for Billie O'Sullivan 03/07/2024	1	144.40	
INV SUPER	03/07/2024	Super. for Billie O'Sullivan 016610240380065 03/07/2024, Super. for Billie O'Sullivan 016610240380065 03/07/2024	1	476.52	
		CBUS			
DD11168.7	03/07/2024	Superannuation contributions	1		664.22
INV DEDUCTIO	03/07/2024	Payroll Deduction for Cynthia Ann Wright 03/07/2024	1	154.47	
INV SUPER	03/07/2024	Super. for Cynthia Ann Wright 6406493 03/07/2024, Super. for Cynthia Ann Wright 6406493 03/07/2024	1	509.75	
		Australian Super			
DD11168.8	03/07/2024	Payroll deductions	1		278.85
INV DEDUCTIO	03/07/2024	Payroll Deduction for Andrea, Denise Pears 03/07/2024	1	278.85	
		Australian Super			
DD11168.9	03/07/2024	Superannuation contributions	1		1,229.51
INV SUPER	03/07/2024	Super. for Alison Watson 702403355 03/07/2024, Super. for Andrea, Denise Pears 65519574 03/07/2024, Super. for Andrea, Denise Pears 65519574 03/07/2024	1	1,229.51	
		Super Directions Fund			
DD11184.1	17/07/2024	Superannuation contributions	1		367.38
INV SUPER	17/07/2024	Super. for Nathaniel John Rogers 967644975 17/07/2024	1	367.38	
		Retail Employees Superannuation Trust			
DD11184.2	17/07/2024	Payroll deductions	1		252.10
INV SUPER	17/07/2024	Super. for Brooke Soltoggio 125432453 17/07/2024, Super. for Brooke Soltoggio 125432453 17/07/2024	1	193.47	
INV DEDUCTIO	17/07/2024	Payroll Deduction for Brooke Soltoggio 17/07/2024	1	58.63	
		Equipsuper			
DD11184.3	17/07/2024	Superannuation contributions	1		394.68
INV SUPER	17/07/2024	Super. for Clive, David Ryder 912923 17/07/2024	1	394.68	
		HostPlus			
DD11184.4	17/07/2024	Superannuation contributions	1		88.32
INV SUPER	17/07/2024	Super. for Mitchell, Ray Hoseason-Smith 830656549 17/07/2024	1	88.32	
		The Trustee For Aware Super			
DD11184.5	17/07/2024	Superannuation contributions	1		4,047.66
INV DEDUCTIO	17/07/2024	Payroll Deduction for Thomas George Fletcher 17/07/2024	1	300.00	
INV DEDUCTIO	17/07/2024	Payroll Deduction for Jarrod Lachlan Walker 17/07/2024	1	192.07	
INV DEDUCTIO	17/07/2024	Payroll Deduction for John Leslie McCleary 17/07/2024	1	144.71	
INV DEDUCTIO	17/07/2024	Payroll Deduction for Dameon Dwayne Whitby 17/07/2024	1	255.75	

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		The Trustee For Aware Super			
INV SUPER	17/07/2024	Super. for Thomas George Fletcher 65322422 17/07/2024, Super. for Jarrod Lachlan Walker 65337760 17/07/2024, Super. for Jarrod Lachlan Walker 65337760 17/07/2024, Super. for John Leslie McCleary 65329048 17/07/2024, Super. for John Leslie McCleary 65329048 17/07/2024, Super. for Dameon Dwayne Whitby 65322126 17/07/2024, Super. for Dameon Dwayne Whitby 65322126 17/07/2024, Super. for David George Miller 65399810 17/07/2024	1	3,155.13	
		Australian Retirement Trusts			
DD11184.6	17/07/2024	Superannuation contributions	1		760.16
INV DEDUCTIO	17/07/2024	Payroll Deduction for Cherie Jessica Walker 17/07/2024	1	176.78	
INV SUPER	17/07/2024	Super. for Cherie Jessica Walker 902432443 17/07/2024, Super. for Cherie Jessica Walker 902432443 17/07/2024	1	583.38	
		Australian Super			
DD11184.7	17/07/2024	Payroll deductions	1		484.13
INV DEDUCTIO	17/07/2024	Payroll Deduction for Alison Watson 17/07/2024	1	148.60	
INV DEDUCTIO	17/07/2024	Payroll Deduction for Andrea, Denise Pears 17/07/2024	1	335.53	
		MLC Masterkey Super			
DD11184.8	17/07/2024	Superannuation contributions	1		902.95
INV DEDUCTIO	17/07/2024	Payroll Deduction for Sean Wallace Walker 17/07/2024	1	209.99	
INV SUPER	17/07/2024	Super. for Sean Wallace Walker 4901151 17/07/2024, Super. for Sean Wallace Walker 4901151 17/07/2024	1	692.96	
		ANZ Smart Choice Super			
DD11184.9	17/07/2024	Superannuation contributions	1		620.92
INV DEDUCTIO	17/07/2024	Payroll Deduction for Billie O'Sullivan 17/07/2024	1	144.40	
INV SUPER	17/07/2024	Super. for Billie O'Sullivan 016610240380065 17/07/2024, Super. for Billie O'Sullivan 016610240380065 17/07/2024	1	476.52	
		Super Directions Fund			
DD11201.1	31/07/2024	Superannuation contributions	1		343.78
INV SUPER	31/07/2024	Super. for Nathaniel John Rogers 967644975 31/07/2024	1	343.78	
		Retail Employees Superannuation Trust			
DD11201.2	31/07/2024	Payroll deductions	1		516.28
INV SUPER	31/07/2024	Super. for Brooke Soltoggio 125432453 31/07/2024, Super. for Brooke Soltoggio 125432453 31/07/2024	1	262.77	
INV DEDUCTIO	31/07/2024	Payroll Deduction for Ainsley Mia Hardie 31/07/2024, Payroll Deduction for Brooke Soltoggio 31/07/2024	1	253.51	
		Equipsuper			
DD11201.3	31/07/2024	Payroll deductions	1		922.35
INV SUPER	31/07/2024	Super. for Clive, David Ryder 912923 31/07/2024, Super. for Clive, David Ryder 912923 31/07/2024	1	707.85	
INV DEDUCTIO	31/07/2024	Payroll Deduction for Clive, David Ryder 31/07/2024	1	214.50	
		HostPlus			
DD11201.4	31/07/2024	Superannuation contributions	1		176.64

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		HostPlus			
INV SUPER	31/07/2024	Super. for Mitchell, Ray Hoseason-Smith 830656549 31/07/2024	1	176.64	
		The Trustee For Aware Super			
DD11201.5	31/07/2024	Superannuation contributions	1		4,034.86
INV DEDUCTIO	31/07/2024	Payroll Deduction for Thomas George Fletcher 31/07/2024	1	300.00	
INV DEDUCTIO	31/07/2024	Payroll Deduction for Jarrod Lachlan Walker 31/07/2024	1	192.07	
INV DEDUCTIO	31/07/2024	Payroll Deduction for John Leslie McCleary 31/07/2024	1	144.71	
INV DEDUCTIO	31/07/2024	Payroll Deduction for Dameon Dwayne Whitby 31/07/2024	1	255.75	
INV SUPER	31/07/2024	Super. for Thomas George Fletcher 65322422 31/07/2024, Super. for Jarrod Lachlan Walker 65337760 31/07/2024, Super. for Jarrod Lachlan Walker 65337760 31/07/2024, Super. for John Leslie McCleary 65329048 31/07/2024, Super. for John Leslie McCleary 65329048 31/07/2024, Super. for Dameon Dwayne Whitby 65322126 31/07/2024, Super. for Dameon Dwayne Whitby 65322126 31/07/2024, Super. for David George Miller 65399810 31/07/2024	1	3,142.33	
		Australian Retirement Trusts			
DD11201.6	31/07/2024	Superannuation contributions	1		760.16
INV DEDUCTIO	31/07/2024	Payroll Deduction for Cherie Jessica Walker 31/07/2024	1	176.78	
INV SUPER	31/07/2024	Super. for Cherie Jessica Walker 902432443 31/07/2024, Super. for Cherie Jessica Walker 902432443 31/07/2024	1	583.38	
		Australian Super			
DD11201.7	31/07/2024	Payroll deductions	1		413.33
INV DEDUCTIO	31/07/2024	Payroll Deduction for Alison Watson 31/07/2024	1	134.48	
INV DEDUCTIO	31/07/2024	Payroll Deduction for Andrea, Denise Pears 31/07/2024	1	278.85	
		MLC Masterkey Super			
DD11201.8	31/07/2024	Superannuation contributions	1		902.95
INV DEDUCTIO	31/07/2024	Payroll Deduction for Sean Wallace Walker 31/07/2024	1	209.99	
INV SUPER	31/07/2024	Super. for Sean Wallace Walker 4901151 31/07/2024, Super. for Sean Wallace Walker 4901151 31/07/2024	1	692.96	
		ANZ Smart Choice Super			
DD11201.9	31/07/2024	Superannuation contributions	1		620.92
INV DEDUCTIO	31/07/2024	Payroll Deduction for Billie O'Sullivan 31/07/2024	1	144.40	
INV SUPER	31/07/2024	Super. for Billie O'Sullivan 016610240380065 31/07/2024, Super. for Billie O'Sullivan 016610240380065 31/07/2024	1	476.52	
		NGS Super			
DD11168.10	03/07/2024	Superannuation contributions	1		399.93
INV SUPER	03/07/2024	Super. for Ainsley Mia Hardie 440111567 03/07/2024	1	399.93	
		IOOF			
DD11168.11	03/07/2024	Superannuation contributions	1		480.70

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		IOOF			
INV SUPER	03/07/2024	Super. for Jamie Podmore 16574373 03/07/2024	1	480.70	
		CBUS			
DD11184.10	17/07/2024	Superannuation contributions	1		664.22
INV DEDUCTIO	17/07/2024	Payroll Deduction for Cynthia Ann Wright 17/07/2024	1	154.47	
INV SUPER	17/07/2024	Super. for Cynthia Ann Wright 6406493 17/07/2024, Super. for Cynthia Ann Wright 6406493 17/07/2024	1	509.75	
		IOOF INVESTMENT MANAGEMENT			
DD11184.11	17/07/2024	Payroll deductions	1		209.00
INV DEDUCTIO	17/07/2024	Payroll Deduction for Jamie Podmore 17/07/2024	1	209.00	
		Australian Super			
DD11184.12	17/07/2024	Superannuation contributions	1		1,597.63
INV SUPER	17/07/2024	Super. for Alison Watson 702403355 17/07/2024, Super. for Alison Watson 702403355 17/07/2024, Super. for Andrea, Denise Pears 65519574 17/07/2024, Super. for Andrea, Denise Pears 65519574 17/07/2024	1	1,597.63	
		NGS Super			
DD11184.13	17/07/2024	Superannuation contributions	1		399.93
INV SUPER	17/07/2024	Super. for Ainsley Mia Hardie 440111567 17/07/2024	1	399.93	
		IOOF			
DD11184.14	17/07/2024	Superannuation contributions	1		689.70
INV SUPER	17/07/2024	Super. for Jamie Podmore 16574373 17/07/2024, Super. for Jamie Podmore 16574373 17/07/2024	1	689.70	
		CBUS			
DD11201.10	31/07/2024	Superannuation contributions	1		664.22
INV DEDUCTIO	31/07/2024	Payroll Deduction for Cynthia Ann Wright 31/07/2024	1	154.47	
INV SUPER	31/07/2024	Super. for Cynthia Ann Wright 6406493 31/07/2024, Super. for Cynthia Ann Wright 6406493 31/07/2024	1	509.75	
		IOOF INVESTMENT MANAGEMENT			
DD11201.11	31/07/2024	Payroll deductions	1		209.00
INV DEDUCTIO	31/07/2024	Payroll Deduction for Jamie Podmore 31/07/2024	1	209.00	
		Australian Super			
DD11201.12	31/07/2024	Superannuation contributions	1		1,363.99
INV SUPER	31/07/2024	Super. for Alison Watson 702403355 31/07/2024, Super. for Alison Watson 702403355 31/07/2024, Super. for Andrea, Denise Pears 65519574 31/07/2024, Super. for Andrea, Denise Pears 65519574 31/07/2024	1	1,363.99	
		NGS Super			
DD11201.13	31/07/2024	Superannuation contributions	1		573.81
INV SUPER	31/07/2024	Super. for Ainsley Mia Hardie 440111567 31/07/2024, Super. for Ainsley Mia Hardie 440111567 31/07/2024	1	573.81	
		IOOF			
DD11201.14	31/07/2024	Superannuation contributions	1		689.70

Cheque /EFT No	Date	Name / Invoice Description	Bank Code	INV Amount	Amount
		IOOF			
INV SUPER	31/07/2024	Super. for Jamie Podmore 16574373 31/07/2024, Super. for Jamie Podmore 16574373 31/07/2024	1	689.70	

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	33,539.72
EFT	691,066.66

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	**724,606.38**
TOTAL		**724,606.38**

TOTAL CREDIT NOTES	**0.00**
TOTAL PAYMENTS LESS CREDIT NOTES	**724,606.38**

APPENDIX 2

(Monthly Financial Report for June and July 2024 Report.)

Shire of Upper Gascoyne
Lot 4 Scott Street
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www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 30 June 2024

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

RSM Australia Pty Ltd
Level 1, 12 Bayly Street Geraldton WA 6530
PO Box 61 Geraldton WA 6531
T +61 (0) 8 9920 7400
F +61 (0) 8 9920 7450
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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

Date 23rd August 2024

RSM Australia Pty Ltd
Chartered Accountants

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2024

CONTENTS PAGE

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2024

EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 30 June 2024 of $6,597,735

Significant Revenue and Expenditure

Significant Projects	Collected / Completed %	Annual Budget $	YTD Budget $	YTD Actual $
State Initiative Program - Landor Meekatharra	89%	4,500,000	4,500,000	3,984,282
Bridges Renewal Program- Concrete Crossing: Dalgety	105%	1,818,327	1,818,327	1,904,104
State Initiative Program - Carnarvon/Mullewa Upgrade	93%	2,372,488	2,372,488	2,217,930
	93%	8,690,815	8,690,815	8,106,316
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	77%	11,750,951	11,750,951	9,049,125
Capital Grants, Subsidies and Contributions	88%	10,906,188	10,906,188	9,641,974
	82%	22,657,139	22,657,139	18,691,099
Rates Levied	100%	1,714,497	1,714,497	1,718,617

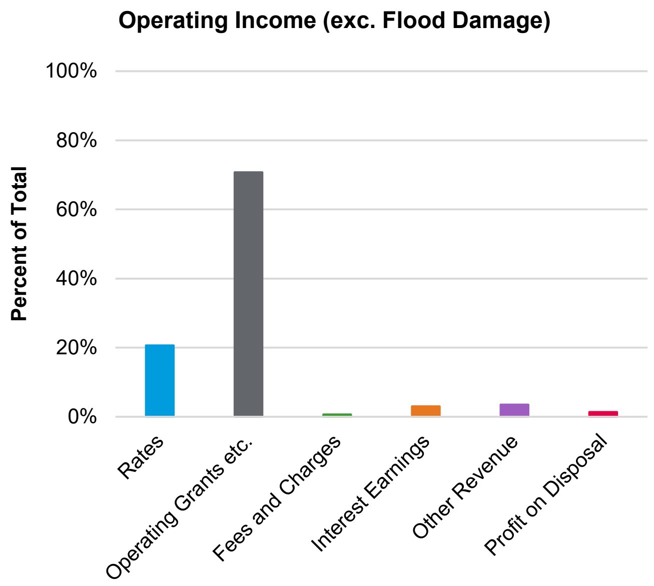
% - Compares current YTD actuals to the Annual Budget

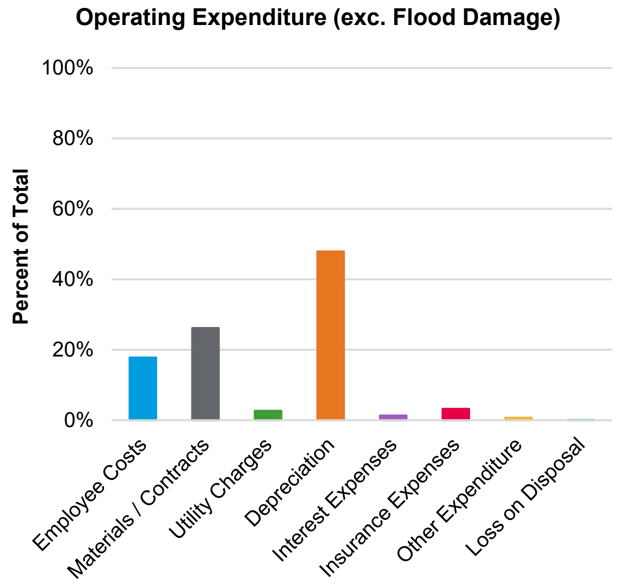
Financial Position

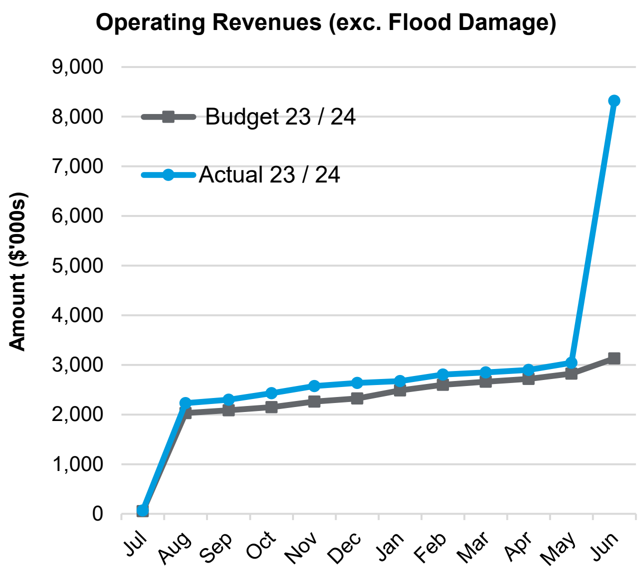
Account	Difference to Prior Year %	Current Year 30 Jun 24 $	Prior Year 30 Jun 23 $
Adjusted Net Current Assets	(141%)	6,597,735	4,695,579
Cash and Equivalent - Unrestricted	149%	7,621,047	5,108,943
Cash and Equivalent - Restricted	90%	1,827,091	2,021,805
Receivables - Rates	99%	152,869	154,980
Receivables - Other	45%	149,620	329,607
Payables	96%	(2,305,753)	(2,411,426)

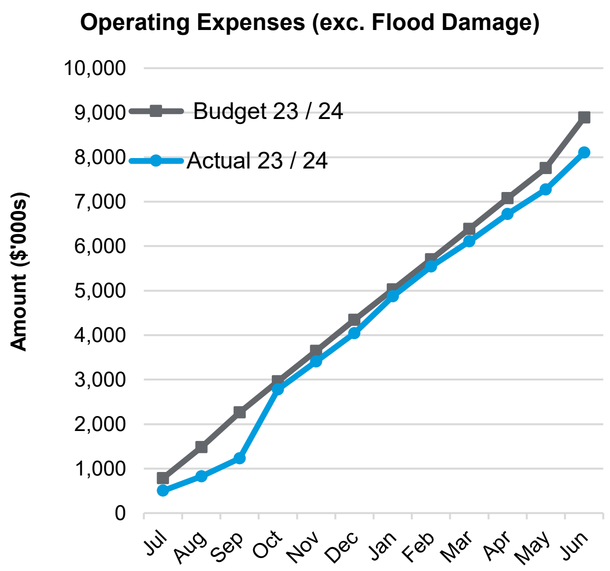
% - Compares current YTD actuals to prior year actuals

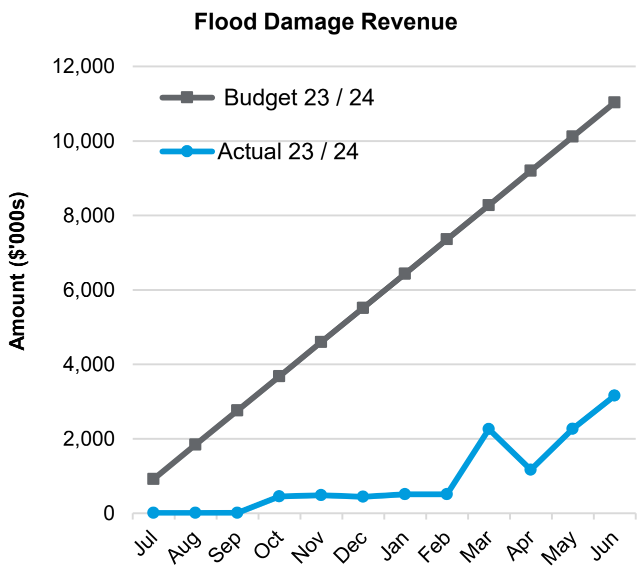
SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2024
SUMMARY GRAPHS - OPERATING

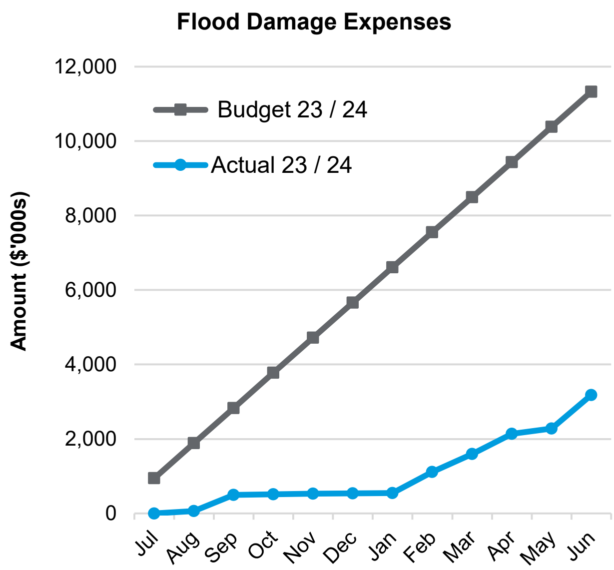






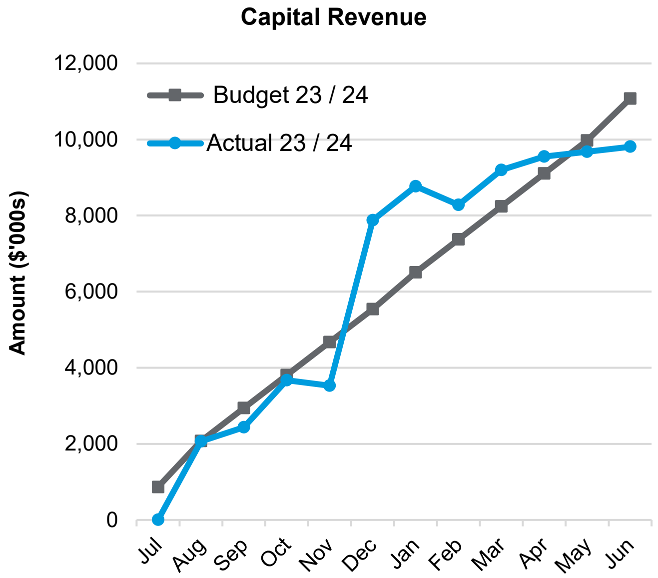


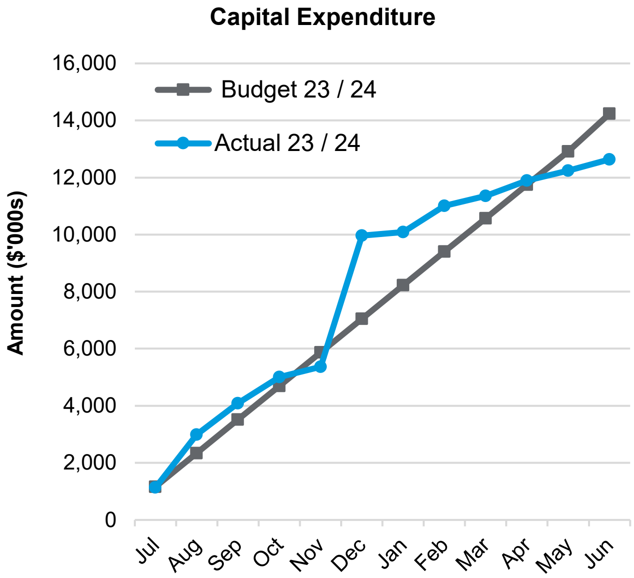


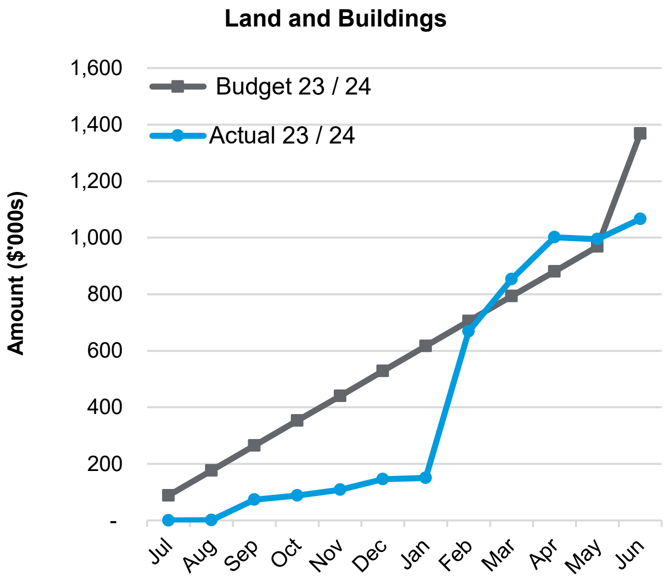


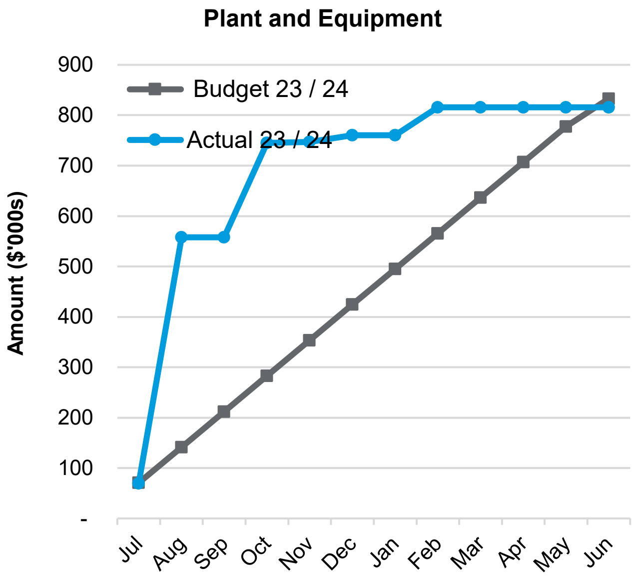
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

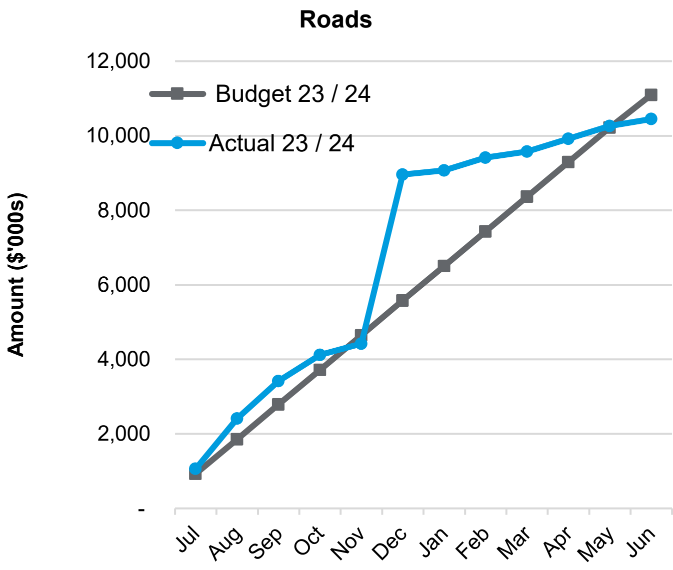
SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2024
SUMMARY GRAPHS - CAPITAL

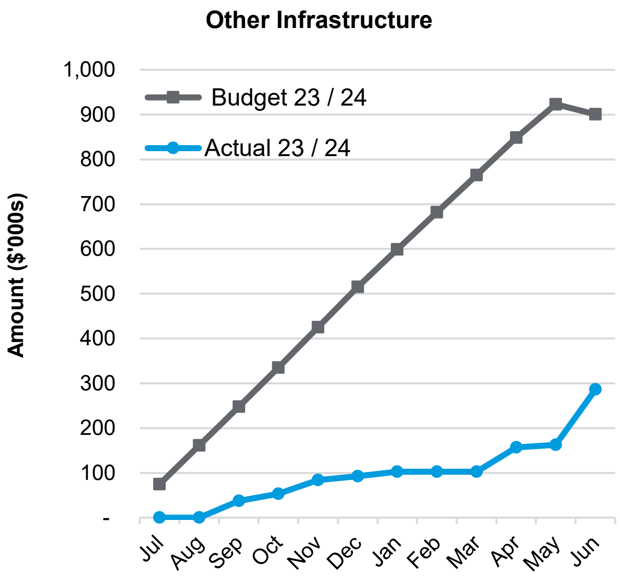












This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 30 June 2024

NATURE OR TYPE	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %	Var
Revenue							
Rates	10	1,714,497	1,714,497	**1,718,617**	4,120	0%	
Grants, Subsidies and Contributions	12(a)	718,417	718,417	**5,889,151**	5,170,734	720%	▲
Fees and Charges		34,460	34,460	**55,991**	21,531	62%	
Interest Earnings		206,820	206,820	**252,169**	45,349	22%	▲
Other Revenue		342,814	342,814	**292,852**	(49,962)	(15%)	▼
Profit on Disposal of Assets		113,248	113,248	**113,930**			
		3,130,256	**3,130,256**	**8,322,710**			
Expenses							
Employee Costs		(1,638,794)	(1,638,794)	**(1,442,506)**	196,287	12%	▲
Materials and Contracts		(2,631,542)	(2,631,542)	**(2,121,185)**	510,357	19%	▲
Utility Charges		(221,341)	(221,341)	**(217,293)**	4,048	2%	
Depreciation on Non-current Assets		(3,882,872)	(3,882,872)	**(3,883,727)**	(855)	(0%)	
Finance Cost		(112,284)	(112,284)	**(108,859)**	3,425	3%	
Insurance Expenses		(277,066)	(277,066)	**(261,963)**	15,103	5%	
Other Expenditure		(117,815)	(117,815)	**(58,309)**	59,506	51%	▲
		(8,881,714)	**(8,881,714)**	**(8,093,842)**			
Other Income and Expenses							
Capital Grants, Subsidies and Contributi	12(b)	10,906,188	10,906,188	**9,641,974**	(1,264,214)	(12%)	▼
(Loss) on Disposal of Assets	8	(6,818)	(6,818)	**(6,818)**	-	0%	
		10,899,370	**10,899,370**	**9,635,156**			
Flood Damage							
Reimbursements	12(c)	11,032,534	11,032,534	**3,159,974**	(7,872,560)	(71%)	▼
Materials and Contracts		(11,326,535)	(11,326,535)	**(3,181,514)**	8,145,021	72%	▲
		(294,000)	**(294,000)**	**(21,540)**			
Net Result		**4,853,912**	**4,853,912**	**9,842,484**			

* - 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 30 June 2024

REPORTING PROGRAM	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %
Revenue						
Governance		106,000	106,000	**6,039**	(99,961)	(94%)
General Purpose Funding		2,082,588	2,082,588	**5,763,522**	3,680,934	177%
Law, Order and Public Safety		36,758	36,758	**34,944**	(1,814)	(5%)
Health		1,250	1,250	**650**	(600)	(48%)
Education and Welfare		165,586	165,586	**149,087**	(16,499)	(10%)
Community Amenities		10,760	10,760	**6,320**	(4,440)	(41%)
Recreation and Culture		37,100	37,100	**29,168**	(7,932)	(21%)
Transport		532,226	532,226	**2,098,672**	1,566,446	294%
Economic Services		97,098	97,098	**117,859**	20,761	21%
Other Property and Services		60,890	60,890	**116,450**	55,560	91%
		3,130,256	**3,130,256**	**8,322,710**		
Expenses						
Governance		(844,856)	(844,856)	**(661,759)**	183,097	22%
General Purpose Funding		(154,409)	(154,409)	**(169,339)**	(14,930)	(10%)
Law, Order and Public Safety		(125,012)	(125,012)	**(141,938)**	(16,926)	(14%)
Health		(22,955)	(22,955)	**(18,431)**	4,524	20%
Education and Welfare		(609,419)	(609,419)	**(411,241)**	198,178	33%
Housing		(486,600)	(486,600)	**(536,025)**	(49,425)	(10%)
Community Amenities		(112,354)	(112,354)	**(89,532)**	22,822	20%
Recreation and Culture		(573,579)	(573,579)	**(556,940)**	16,638	3%
Transport		(4,674,345)	(4,674,345)	**(4,614,026)**	60,319	1%
Economic Services		(988,405)	(988,405)	**(712,614)**	275,790	28%
Other Property and Services		(289,782)	(289,782)	**(181,998)**	107,784	37%
		(8,881,714)	**(8,881,714)**	**(8,093,842)**		
Other Income and Expenses						
Capital Grants, Subsidies and Contributi	12(b)	10,906,188	10,906,188	**9,641,974**	(1,264,214)	(12%)
(Loss) on Disposal of Assets	8	(6,818)	(6,818)	**(6,818)**	-	0%
		10,899,370	**10,899,370**	**9,635,156**		
Flood Damage - Transport						
Reimbursements	12(c)	11,032,534	11,032,534	**3,159,974**	(7,872,560)	71%
Materials and Contracts		(11,326,535)	(11,326,535)	**(3,181,514)**	8,145,021	72%
		(294,000)	**(294,000)**	**(21,540)**		
Net Result		**4,853,912**	**4,853,912**	**9,842,484**		

* - Note 2 provides an explanation for the relevant variances shown above.
This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2024

	Note	Annual Budget $	YTD Budget (a) $	YTD Actual (b) $	Var* (b) - (a) $	Var* (b) - (a) / (a) %	Var
Revenue from Operating Activities							
Rates		1,714,497	1,714,497	**1,718,617**	4,120	0%	
Grants, Subsidies and Contributions		11,750,951	11,750,951	**9,049,125**	(2,701,826)	(23%)	▼
Fees and Charges		34,460	34,460	**55,991**	21,531	62%	
Interest Earnings		206,820	206,820	**252,169**	45,349	22%	▲
Other Revenue		342,814	342,814	**292,852**	(49,962)	(15%)	▼
Profit on Disposal of Assets		113,248	113,248	**113,930**	682	1%	
		14,162,790	**14,162,790**	**11,482,684**			
Expenditure from Operating Activities							
Employee Costs		(1,638,794)	(1,638,794)	**(1,442,506)**	196,287	12%	▲
Materials and Contracts		(13,958,081)	(13,958,081)	**(5,302,699)**	8,655,383	62%	▲
Utility Charges		(221,342)	(221,342)	**(217,293)**	4,049	2%	
Depreciation on Non-current Assets		(3,882,872)	(3,882,872)	**(3,883,727)**	(855)	(0%)	
Finance Cost		(112,284)	(112,284)	**(108,859)**	3,425	3%	
Insurance Expenses		(277,067)	(277,067)	**(261,963)**	15,104	5%	
Other Expenditure		(117,815)	(117,815)	**(58,309)**	59,506	51%	▲
(Loss) on Disposal of Assets		(6,818)	(6,818)	**(6,818)**	-	0%	
		(20,215,073)	**(20,215,073)**	**(11,282,174)**			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		3,882,872	3,882,872	**3,883,727**			
(Profit) / Loss on Asset Disposal		(106,430)	(106,430)	**(107,112)**			
Movement in Employee Provision Reserve		881	881	**2,118**			
Net Amount from Operating Activities		**(2,274,960)**	**(2,274,960)**	**3,979,243**			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	10,906,188	10,906,188	**9,641,974**	(1,264,214)	(12%)	▼
Proceeds from Disposal of Assets	8	165,383	165,383	**166,065**	682	0%	
		11,071,571	**11,071,571**	**9,808,039**			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(1,368,500)	(1,368,500)	**(1,066,071)**	302,429	22%	▲
Payments for Plant and Equipment	9(b)	(832,948)	(832,948)	**(815,697)**	17,251	2%	
Payments for Furniture and Equipment	9(c)	(35,000)	(35,000)	**(21,366)**	13,634	39%	
Payments for Infrastructure Assets - Roads	9(d)	(11,097,091)	(11,097,091)	**(10,446,888)**	650,203	6%	▲
Payments for Infrastructure Assets - Other	9(e)	(900,971)	(900,971)	**(174,542)**	726,429	81%	▲
		(14,234,510)	**(14,234,510)**	**(12,524,562)**			
Net Amount from Investing Activities		**(3,162,939)**	**(3,162,939)**	**(2,716,523)**			
Financing Activities							
Inflows from Financing Activities							
Proceeds from New Debentures	11	600,000	600,000	**600,000**	-	0%	
Transfer from Reserves	7	441,092	441,092	**-**	(441,092)		
		1,041,092	**1,041,092**	**600,000**			
Outflows from Financing Activities							
Repayment of Debentures	11	(155,279)	(155,279)	**(155,279)**	-	0%	
					6,685	100%	
Principal payments of finance lease payments		(6,685)	(6,685)	**-**			
Transfer to Reserves	7	(136,807)	(136,807)	**194,714**	331,521	242%	p
		(298,771)	**(298,771)**	**39,435**			
Net Amount from Financing Activities		**742,321**	**742,321**	**639,435**			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	**4,695,578**	**4,695,578**	**4,695,579**			
Amount attributable to operating activities		(2,274,960)	(2,274,960)	**3,979,243**			
Amount attributable to investing activities		(3,162,939)	(3,162,939)	**(2,716,523)**			
Amount attributable to financing activities		742,321	742,321	**639,435**			
Closing Surplus / (Deficit)	3	**0**	**0**	**6,597,735**			

* - Note 2 provides an explanation for the relevant variances shown above.
This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL POSITION
For the Period Ending 30 June 2024

	NOTE	2024	2023
		$	$
CURRENT ASSETS			
Cash and cash equivalents	4	9,447,752	8,978,409
Trade and other receivables	5	180,019	370,181
Other financial assets	4(a)	0	100,970
Inventories	6	222,507	218,795
Other assets	7	1,914,431	1,163,898
TOTAL CURRENT ASSETS		**11,764,709**	**10,832,254**
NON-CURRENT ASSETS			
Other financial assets	4(b)	40,745	40,745
Property, plant and equipment	8	12,898,841	11,757,885
Infrastructure	9	96,639,913	89,087,521
Right-of-use assets	11(a)	9,972	9,972
TOTAL NON-CURRENT ASSETS		**109,589,471**	**100,896,122**
TOTAL ASSETS		**121,354,179**	**111,728,377**
CURRENT LIABILITIES			
Trade and other payables	14	775,270	585,674
Other liabilities	15	2,145,656	1,548,607
Lease liabilities	11(b)	6,685	6,685
Borrowings	16	184,560	1,978,490
Employee related provisions	17	240,601	240,601
TOTAL CURRENT LIABILITIES		**3,352,772**	**4,360,058**
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	3,369	3,369
Borrowings	16	1,118,201	727,597
Employee related provisions	17	7,884	7,884
TOTAL NON-CURRENT LIABILITIES		**1,129,454**	**738,850**
TOTAL LIABILITIES		**4,482,226**	**5,098,908**
NET ASSETS		**116,871,954**	**106,629,469**
EQUITY			
Retained surplus		63,901,904	53,464,705
Reserve accounts	33	1,827,091	2,021,805
Revaluation surplus	n/a	51,142,959	51,142,959
TOTAL EQUITY		**116,871,954**	**106,629,469**

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 30 June 2024

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget $	YTD Actual Total $	Var $
Land and Buildings	9(a)	1,368,500	**1,066,071**	(302,429)
Plant and Equipment	9(b)	832,948	**815,697**	(17,251)
Furniture and Equipment	9(c)	35,000	**21,366**	(13,634)
Infrastructure Assets - Roads	9(d)	11,097,091	**10,446,888**	(650,203)
Infrastructure Assets - Other	9(e)	900,971	**174,542**	(726,429)
Total Capital Expenditure		14,234,510	**12,524,562**	(1,709,947)

Capital Acquisitions Funded by:	Annual Budget $	YTD Actual Total $	Var $
Capital Grants and Contributions	10,906,188	**9,641,974**	(1,264,214)
Borrowings	600,000	**600,000**	-
Other (Disposals and C/Fwd)	165,383	**166,065**	682
Council Contribution - Reserves	91,092	**-**	(91,092)
Council Contribution - Operations	2,471,847	**2,116,523**	(355,324)
Total Capital Acquisitions Funding	14,234,510	**12,524,562**	

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Preparation

Prepared by:	Kate Peacock
Reviewed by:	Travis Bate
Date prepared:	23 Aug 24

(a) Basis of Preparation

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

(d) Goods and Services Tax (GST)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

(g) Financial Assets at Amortised Cost
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

(h) Inventories
General

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

Land Held for Resale

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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

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

Gains and Losses on Disposal

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

(k) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over
The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.
An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its
Major depreciation periods used for each class of depreciable asset are:

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

Borrowing Costs
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications

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

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

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

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

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

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

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

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

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

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

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

Utilities (Gas, Electricity, Water, etc.)
Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

Depreciation on Non-current Assets
Depreciation expense raised on all classes of assets.

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

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

(t) Program Classifications (Function / Activity)

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

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

GENERAL PURPOSE FUNDING
Rates, general purpose government grants and interest revenue.

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

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

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

HOUSING
Provide housing for staff.

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

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

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

ECONOMIC SERVICES
Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES
Private works operation, plant repair and operation costs and engineering operation costs.

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.

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	30 Jun 24 YTD Actual $	YTD Budget $	Budget to Actual YTD %	Budget to Actual YTD $ Favourable / (Unfavourable)	Explanation
Operating Grants, Subsidies and Contributions	9,049,125	11,750,951	(23%)	(2,701,826)	*Advance payment of Financial Assistance Grants $5,213,240 in June 2024, offset primarily by below budget flood damage funding for the year. Refer to Note 12 for further detail.*
Interest Earnings	252,169	206,820	22%	45,349	*Increase in revenue received for Interest earned on Investments at this period end date.*
Other Revenue	292,852	342,814	(15%)	(49,962)	*Variance mainly relates to insurance proceeds budget at $103,863 below budget ($1,136 received year to date).*
Capital Grants, Subsidies and Contributions	9,641,974	10,906,188	(12%)	(1,264,214)	*Primarily related to below budget LRCI and State Initiative Program. Refer to Note 12 for further detail.*
Total Revenues	**21,124,658**	**25,068,978**	**(16%)**	**(3,944,320)**	

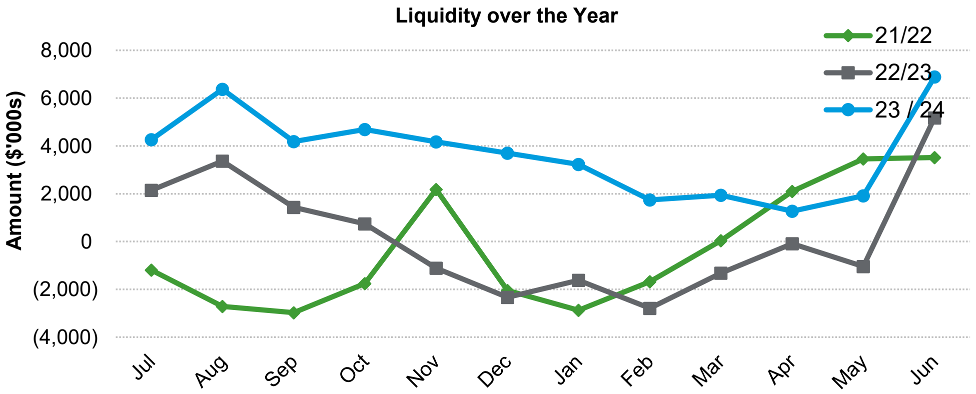
(b) (Expenses) / (Applications)

	30 Jun 24 YTD Actual $	YTD Budget $	Budget to Actual YTD %	Budget to Actual YTD $ Favourable / (Unfavourable)	Explanation
Employee Costs	(1,442,506)	(1,638,794)	12%	196,287	*Reversal of accrued wages from June 23 and vacancies.*
Materials and Contracts	(5,302,699)	(13,958,081)	62%	8,655,383	*Primarily related to timing variance due to Flood Damage works ($8.15M). Other notable variances include below budget YTD expenditure on Local Planning Strategy ($97K), Consulting Transport ($79K), Tourism Signage Maintenance ($62K), Fuel & Oil ($77K), Admin Consultants (48K) and Insurance Claim Expenses ($46K).*
Other Expenditure	(58,309)	(117,815)	51%	59,506	*Primarily related to below budget community donations ($62K).*
Total Expenses	**(11,275,356)**	**(20,208,255)**	**44%**	**8,932,899**	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2024

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Jun 24	Prior Year Closing 30 Jun 23	This Time Last Year 30 Jun 23
Current Assets		$	$	$
Cash Unrestricted	4	7,621,047	6,956,604	6,956,604
Cash Restricted	4	1,827,091	2,021,805	2,021,805
Receivables - Rates	6(a)	152,869	154,980	154,980
Receivables - Other	6(b)	149,620	329,607	329,607
Receivables - Pensioner Rebates and Deferr		660	-	-
Interest / ATO Receivable		144,277	-	-
Provision for Doubtful Debts		(114,406)	(114,406)	(114,406)
Flood Damage Income Received in Advance		(1,488,943)		
Accrued Income		-	-	-
Contract Assets		1,914,431	1,163,898	1,163,898
Inventories		222,507	218,795	218,795
Total Current Assets		**10,429,156**	**10,731,284**	**10,731,284**
Current Liabilities				
Sundry Creditors		(678,424)	(262,220)	(262,220)
Obligations / ARWC		-	-	-
Deposits and Bonds		(50,180)	(50,642)	(50,642)
GST Payable		(41,538)	-	-
PAYG Withholding Tax		(34,283)	-	-
Fringe Benefit Tax		-	-	-
Loan Liability		(184,946)	(130,829)	(130,829)
Accrued Expenses			(125,923)	(125,923)
Retentions held for Gascoyne River Bridge P		-	(6,171)	(6,171)
Accrued Salaries and Wages		(11,360)	(37,963)	(37,963)
Accrued Time in Lieu		(1,022)	(1,729)	(1,729)
Overdraft	4	0	(1,847,661)	(1,847,661)
Lease Liability		(6,685)	(6,685)	(6,685)
Suspense		-	(54)	(54)
Contract Liabilities		(1,056,713)	(1,548,607)	(1,548,607)
Total Payables		(2,065,151)	(4,018,486)	(4,018,486)
Provisions		(240,601)	(240,601)	(240,601)
Total Current Liabilities		**(2,305,752)**	**(4,259,087)**	**(4,259,087)**
Less: Cash Reserves	7	(1,827,091)	(2,021,805)	(2,021,805)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)
Add: Loan Principal (Current)		184,946	130,829	130,829
Add: Employee Leave Reserve	7	82,012	79,902	79,902
Add: Movement in Employee Leave Reserve		30,279	30,272	30,272
Add: Current Portion of Lease Liability		6,685	6,685	6,685
Net Funding Position		**6,597,735**	**4,695,579**	**4,695,579**



4. CASH AND FINANCIAL ASSETS

Cash and Cash Equivalents	Unrestricted $	Restricted $	Trust $	Total Amount $	Institution	Interest Rate %	Maturity Date
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	5,547,761			5,547,761	CBA	2.85	N/A
Gascoyne River Reserve Account		827,091		827,091	CBA	4.10	N/A
Online Saver	2,072,900			2,072,900	CBA	4.10	N/A
SUG Reserve Account		1,000,000		1,000,000	CBA	4.88	24-Jul-24
WANDRRA Account	386			386	CBA	4.35	N/A
Total Cash and Financial Assets	**7,621,047**	**1,827,091**	**-**	**9,448,138**			

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

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

Description	Opening Balance 01 Jul 23 $	Amount Received $	Amount Paid $	Closing Balance 30 Jun 24 $
SUG Trust Fund	100,970	2,793	(103,763)	-
Total Funds in Trust	**100,970**	**2,793**	**(103,763)**	**-**

Comments / Notes

Yangibana Trust Liability held of $100,000

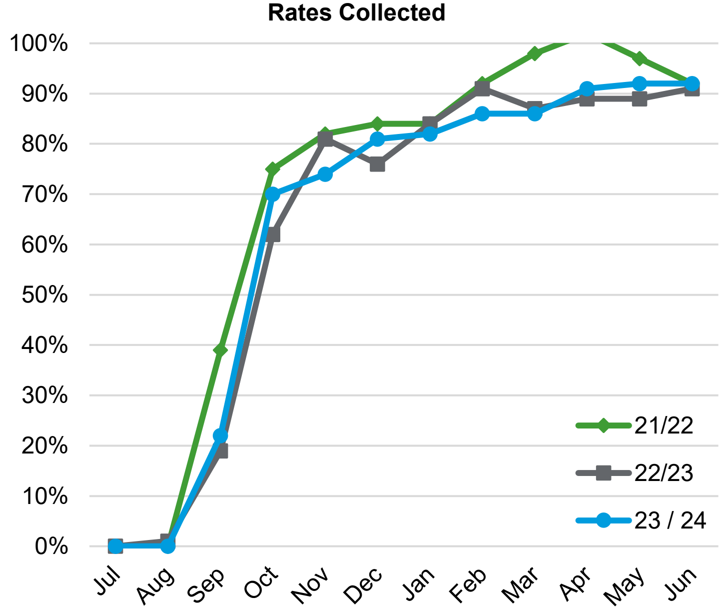
SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2024

6. RECEIVABLES

(a) Rates Receivable

	30 Jun 24
	$
Rates Receivables	152,869
Rates Received in Advance	-
Total Rates Receivable Outstanding	**152,869**

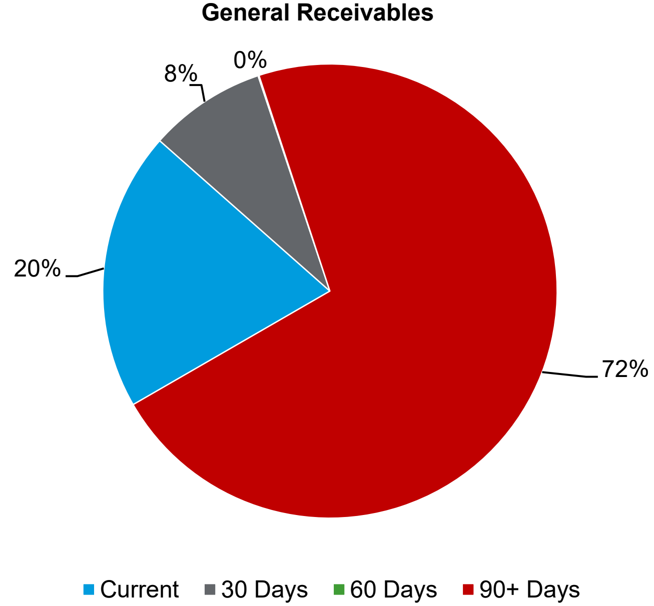
Closing Balances - Prior Year	154,980
Rates Levied this year	1,712,825
Service charges levied this year	-
Closing Balances - Current Month	(152,869)
Total Rates Collected to Date	**1,714,936**
Percentage Collected	*92%*



Comments / Notes

(b) General Receivables

	30 Jun 24
	$
Current	29,707
30 Days	12,504
60 Days	104
90+ Days	107,306
Total General Receivables Outstanding	**149,620**



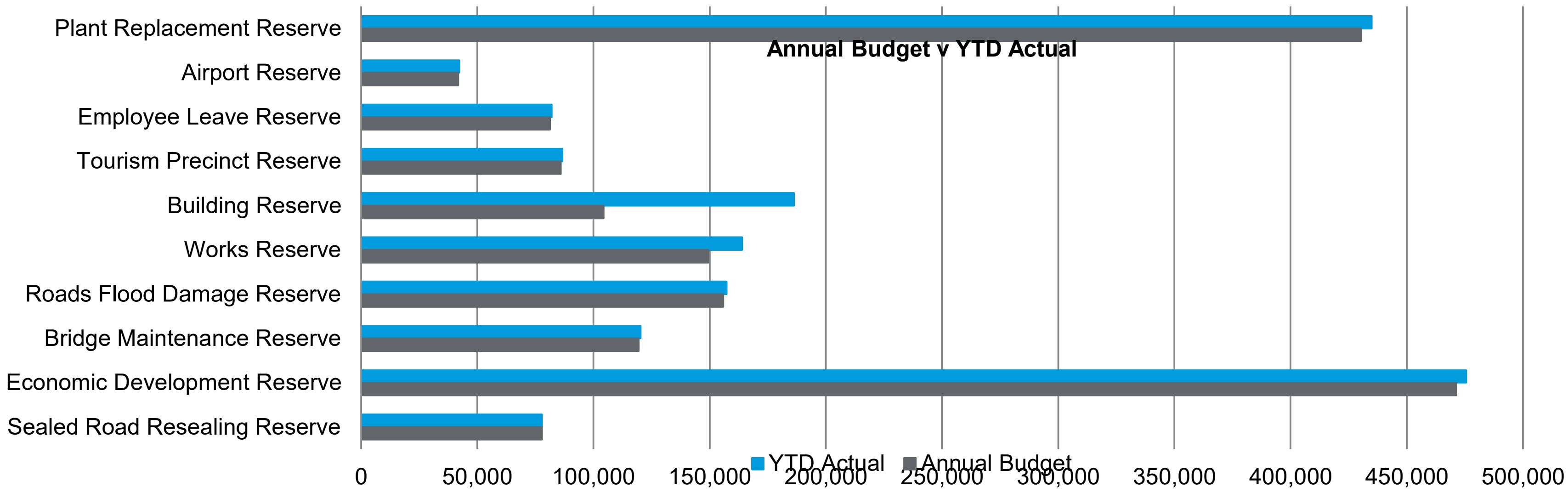
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2024

7. CASH BACKED RESERVES

Restricted by council:	Balance 01 Jul 23 $	Annual Budget Transfers from $	Annual Budget Interest Received $	Annual Budget Transfer to $	Annual Budget Balance 30 Jun 24 $	YTD Actual Transfers from $	YTD Actual Interest Received $	YTD Actual Transfer to $	YTD Actual Balance 30 Jun 24 $
Reserve Name									
Plant Replacement Reserve	512,506	(91,092)	8,872	-	430,287	-	(77,574)	-	434,932
Airport Reserve	41,134	-	712	-	41,846	-	1,085	-	42,219
Employee Leave Reserve	79,902	-	1,383	-	81,285	-	2,110	-	82,012
Tourism Precinct Reserve	84,461	-	1,462	-	85,923	-	2,232	-	86,693
Building Reserve	348,275	(250,000)	6,029	-	104,304	-	(161,951)	-	186,324
Works Reserve	245,149	(100,000)	4,244	-	149,392	-	(81,164)	-	163,985
Roads Flood Damage Reserve	153,245	-	2,653	-	155,898	-	4,044	-	157,289
Bridge Maintenance Reserve	93,787	-	1,624	24,000	119,411	-	26,472	-	120,259
Economic Development Reserve	463,346	-	8,021	-	471,367	-	12,225	-	475,571
Sealed Road Resealing Reserve	-	-	-	77,807	77,807	-	77,807	-	77,807
Total Cash Backed Reserves	**2,021,805**	**(441,092)**	**35,000**	**101,807**	**1,717,520**	**-**	**(194,714)**	**-**	**1,827,091**



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2024

8. DISPOSAL OF ASSETS

Annual Budget

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

YTD Actual

	WDV	Proceeds	Profit	(Loss)
Transport	**$**	**$**	**$**	**$**
Plant and Equipment				
Roller P99	-	784	784	
Loader P76	13,208	119,223	106,015	
Tractor (John Deere) 2305 & Attachments	1,000	4,095	3,095	
Utility(Mazda) BT-50 2WD Traytop P44	7,000		(182)	(6,818)
Mazda Ute P83	10,000	10,775	775	
2021 Ford Ranger	27,745	30,506	2,761	
Sea Container		682	682	
Total Disposal of Assets	**58,953**	**166,065**	**113,930**	**(6,818)**
Total Profit or (Loss)				**107,112**

Comments / Notes
* Disposal to be processed on Asset Register

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2024

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Governance				
Office Refurbishment	100,000	100,000	77,124	22,876
Law, Order and Public Safety				
Fire Shed	111,500	111,500	111,466	34
Housing				
New Staff House	630,000	630,000	451,205	178,795
Internal Refurbishment of L99 Gregory Street	90,000	90,000	81,387	8,613
Retaining Wall & Flooring for Lot 19 Gregory Street	47,000	47,000	46,208	792
Septic System Upgrade at L40 Gregory Street	60,000	60,000	55,490	4,510
Septic System Upgrade at L21 Gregory Street	20,000	20,000	22,162	(2,162)
New Shed at Lot 50 Hatch Street	50,000	50,000	42,097	7,903
Land Purchase - Staff Housing	10,000	10,000	10,000	-
Lot 51 Hatch Street	250,000	250,000	168,933	81,067
Total Land and Buildings	**1,368,500**	**1,368,500**	**1,066,071**	**302,429**

(b) Plant and Equipment

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Transport				
New Loader 966	501,709	501,709	501,709	(0)
CEO Vehicle	79,607	79,607	79,606	1
WMGR Vehicle	70,196	70,196	70,196	(0)
TMS Vehicle	63,599	63,599	63,599	-
Works Caravan	70,000	70,000	52,749	17,251
Forklift	36,792	36,792	36,792	-
New Generator for Works Camp	11,045	11,045	11,045	(0)
Total Plant and Equipment	**832,948**	**832,948**	**815,697**	**(0)**

(c) Furniture and Equipment

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Governance				
Furniture and Equipment	25,000	25,000	15,445	9,555
Economic Services				
Telescope	10,000	10,000	5,921	4,079
Total Furniture and Equipment	**35,000**	**35,000**	**21,366**	**13,634**

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Transport				
Landor/Mount Augustus - Indigenous Access Road	340,000	340,000	199,015	140,985
Gascoyne River Bridge Project	(6,171)	(6,171)	(6,171)	-
Signage 23 / 24	60,000	60,000	28,480	31,520
RRG -Ullawarra Resheets	536,665	536,665	552,349	(15,684)
R2R - Pimbee Resheet	496,366	496,366	496,366	-
State Initiative Program - Landor Meekatharra	4,500,000	4,500,000	3,984,282	515,718
State Initiative Program - Carnarvon/Mullewa Upgrade	2,372,488	2,372,488	2,217,930	154,558
R2R - Bitumen Reseals	319,474	319,474	319,474	0
Bridges Renewal Program- Concrete Crossing: Dalgety	1,818,327	1,818,327	1,904,104	(85,777)
RRG - Cobra/Dairy Creek Resheets	617,943	617,943	691,116	(73,173)
Water Bore - Congo Creek	21,000	21,000	18,021	2,979
Water Bore - Dairy Creek\Carnarvon-Mullewa Road	21,000	21,000	16,551	4,449
Water Bore - Coordewandy Creek-Mullewa Road	-	-	25,371	(25,371)
Total Infrastructure - Roads	**11,097,091**	**11,097,091**	**10,446,888**	**650,203**

(e) Other Infrastructure

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Law, Order and Public Safety				
New Water Tank	15,085	15,085	15,902	(817)
Community Amenities				
Rubbish Tip Infrastructure	75,000	75,000	-	75,000
Recreation and Culture				
In Town Water Supply	624,873	624,873	1,820	623,053
Two Rivers Memorial Park	12,250	12,250	12,250	-
Oval Refurbishment	30,000	30,000	23,993	6,007
Two Rivers Memorial Park - BBQ's	20,000	20,000	7,217	12,783
Two Rivers Memorial Park - Lighting For Ampitheatre	10,000	10,000	8,115	1,885
Two Rivers Memorial Park - Water Filling Point	3,000	3,000	1,782	1,218
Transport				
Depot Security Fencing Other Infrastructure	40,000	40,000	46,324	(6,324)
Internal Fence - Other Infrastructure	13,010	13,010	13,010	-
Economic Services				
EV Charging Station	22,753	22,753	16,004	6,749
Tourist Stop	35,000	35,000	28,126	6,874
Total Infrastructure - Other	**900,971**	**900,971**	**174,542**	**726,429**

Total Capital Expenditure	**14,234,510**	**14,234,510**	**12,524,562**	**1,692,696**

10. RATING INFORMATION

General Rates	Rateable Value $	Valuation $	Number of Properties #	Annual Budget Revenue $	Rate Revenue $	Interim Rates CY $	Interim Rates PY $	YTD Actual Revenue $
GRV Town	120,705	0.105000	13	12,674	12,674	-	290	12,964
UV Rural	1,640,467	0.070000	26	147,642	148,092	-	-	148,092
UV Mining	4,390,372	0.298000	216	1,453,331	1,380,666	75,326	1,727	1,457,719
Total General Rates				**1,613,647**	**1,541,432**	**75,326**	**2,017**	**1,618,775**
Minimum Rates								
GRV Town	27,247	500	12	6,000	6,500	-	-	6,500
UV Rural	33,915	900	13	10,800	10,800	-	-	10,800
UV Mining	111,928	950	79	75,050	75,050	-	-	75,050
Total Minimum Rates				**91,850**	**92,350**	**-**	**-**	**92,350**
Total General and Minimum Rates				**1,705,497**	**1,633,782**	**75,326**	**2,017**	**1,711,125**
Other Rate Revenue								
Rates Write-off				(5,000)				(8)
Interim and Back Rates				11,000				-
Facilities Fees (Ex Gratia)				3,000				6,300
Instalment Charges				-				1,200
Total Rate Revenue				**1,714,497**				**1,718,617**

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

			Principal Repayments		Principal Outstanding		Finance Cost Repayments	
	01 Jul 23	New Loans	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
	$	$	$	$	$	$	$	$
Housing								
Loan 29 Staff Housing	172,828	-	(36,437)	(36,437)	136,391	136,391	(4,897)	(5,963)
Loan 30 Staff Housing	342,033	-	(44,013)	(44,013)	298,020	298,020	(3,600)	(3,600)
Loan 31 Staff Housing	-	600,000	(24,450)	(24,450)	575,550	575,550	(12,598)	(12,598)
Economic Services								
Loan 28 Tourism Precinct	343,566	-	(50,379)	(50,379)	293,187	293,187	(16,689)	(23,189)
Total Repayments	**858,427**	**600,000**	**(155,279)**	**(155,279)**	**1,303,148**	**1,303,148**	**(37,784)**	**(45,350)**

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2024

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget $	YTD Budget $	YTD Actual $
General Purpose Funding				
General Commission Grants	Government of WA	156,271	156,271	3,792,686
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	22,133	22,133	21,774
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	99,000	51,000
CRC Misc Small Operating		5,000	5,000	-
Other Community Grants		2,500	2,500	2,500
Recreation & Culture				
Library Operating Grants		5,000	5,000	-
Museum Grant		15,000	15,000	-
Gym Equipment		-	-	-
Transport				
FAGS Roads	Government of WA	58,238	58,238	1,635,063
MRWA Direct Grant	MRWA	300,275	300,275	300,275
Economic Services				
Contributions for Projects		5,000	5,000	19,800
Town Planning Schemes and Strategies		-	-	2,836
Other Property and Services				
Diesel Fuel Rebate	ATO	50,000	50,000	63,217
Total Operating Grants, Subsidies and Contributions		**718,417**	**718,417**	**5,889,151**

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget $	YTD Budget $	YTD Actual $
Governance				
LCRI Capital Grant Funds - Administration		-	-	-
Law, Order & Public Safety				
DFES Fire Control Grant		111,500	111,500	108,100
Recreation and Culture				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		624,873	624,873	-
Transport				
HVSPP Funding		1,528,763	1,528,763	1,528,763
Roads to Recovery		725,252	725,252	725,252
Regional Road Group Funding		741,495	741,495	756,537
LCRI Grant Funds - Sealing Landor/Meekatharra		-	-	-
Indigenous Access Roads - Fund Income		340,000	340,000	202,380
State Initiative Program (Road Projects)		6,822,488	6,822,488	6,312,878
Footpath Construction		-	-	-
Economic Services				
Charge Up Grant		11,817	11,817	8,064
Total Non-Operating Grants, Subsidies and Contributions		**10,906,188**	**10,906,188**	**9,641,974**
Total Grants, Subsidies and Contributions		**11,624,605**	**11,624,605**	**15,531,125**

(c) Flood Damage Reimbursements

Program / Details	Annual Budget $	YTD Budget $	YTD Actual $
Transport			
Grants DRFAWA - AGRN 974	11,032,534	11,032,534	403,654
Grants DRFAWA - AGRN 1062	-	-	72,850
Grants DRFAWA - AGRN 1021	-	-	2,683,470
Total Flood Damage Reimbursements	**11,032,534**	**11,032,534**	**3,159,974**

9 BUDGET AMENDMENTS

GL Code/IE	Description		Council Resolution	Non Cash Adjustment $	Increase in Cash $	Decrease in Cash $	Running Balance $	Comment
	Opening Surplus		**Budget Review**			(18,059)	(18,059)	
	Lot 51 Hatch Street		06112023			(250,000)	(268,059)	
	Transfer from Building Reserve		06112023		250,000		(18,059)	
31103	Rates: UV Rural	Rating Income			1,492	-	(16,567)	
31105	Rates: UV Mining	Rating Income			72,334	-	55,767	
31112	Rates: Back Rates	Rating Income			1,017	-	56,784	
31151	Rates: GRV General Minimum	Rating Income			500	-	57,284	
31153	Rates: UV Rural Minimum	Rating Income			-	(1,043)	56,241	
31201	Rates: GRV General Interim	Rating Income			500	-	56,741	
31205	Rates: UV Mining Interim	Rating Income			70,000	-	126,741	
31253	Rates: Instalment Admin Charges	Rating Income			200	-	126,941	
31254	Rates: Instalment Interest	Interest Received			4,320	-	131,261	
31255	Rates: Penalty Interest	Interest Received			9,500	-	140,761	
32103	Valuation Costs	Contractors			-	(3,000)	137,761	
32105	Interest on Overdraft	Interest & Loan Costs			82,000	-	219,761	
33003	Interest on Investments	Interest Received			104,000	-	323,761	
33004	Interest on Reserve Accounts	Interest Received			32,000	-	355,761	
41001	Travel Allowance: Council Members	Contractors			21,000	-	376,761	
41003	Election Costs	Contractors			3,200	-	379,961	
41004	Allowances: President & Council	Contractors			-	(45,500)	334,461	
41006	Website Costs	Materials			-	(10,000)	324,461	
41006	Website Costs	Contractors			10,000	-	334,461	
41008	Insurances: Council Members	Insurance			428	-	334,889	
41011	Sundry Costs: Council Members	Materials			500	-	335,389	
41011	Sundry Costs: Council Members	Contractors			2,500	-	337,889	
41015	IT Allowance Council Members	Contractors			24,500	-	362,389	
41052	Insurances: Admin	Insurance			2,363	-	364,752	
41054	Office Operating Costs: Admin Building	Materials			4,174	-	368,925	
41054	Office Operating Costs: Admin Building	Contractors			-	(36,174)	332,751	
41057	Travel/Training/Medicals: Admin	Contractors			-	(1,000)	331,751	
41062	Staff Refreshments	Materials			2,000	-	333,751	
41067	Consultants: Admin	Contractors			16,022	-	349,773	
41068	Public Relations Expenditure - Admin	Contractors			-	(4,000)	345,773	
41070	Insurance Claim Expenses - February 2023 Storm Event	Contractors			-	(49,898)	295,876	
41072	Staff Retention and Attraction Expenditure (As per Policy)	Contractors			-	(5,000)	290,876	
41080	Other minor admin expenses	Contractors			5,000	-	295,876	
41098	Sundry Income: Admin	Other Income			-	(6,000)	289,876	
41800	Governance Furniture & Equipment	Materials			-	(15,000)	274,876	
CB5070	Council Offices Refurbishment	Contractors			-	(20,000)	254,876	
41105	LRCI Capital Grant Funds - Administration	Grants & Subsidies - Non-Operating			-	(37,148)	217,728	
51002	Insurances: Fire Control	Insurance			3,260	-	220,988	
51009	Other Fire Control Expenses (DFES Grant)	Materials			-	(12,133)	208,855	
51009	Other Fire Control Expenses (DFES Grant)	Contractors			16,048	-	224,903	
51009	Other Fire Control Expenses (DFES Grant)	Insurance			-	(3,915)	220,988	
55101	Buildings - Fire Control	Contractors			-	(41,500)	179,488	
51031	Grant: (DFES) Fire Control	Grants & Subsidies - Non-Operating			41,500	-	220,988	
51011	ES Levy Collections	Fees & Charges			793	-	221,781	
51012	ES Levy Collection Commission	Other Income			-	(475)	221,306	
84115	CRC Building Operating Costs - EXCLUDING UTILITIES	Materials			-	(2,000)	219,306	
84115	CRC Building Operating Costs - EXCLUDING UTILITIES	Contractors			2,000	-	221,306	
84126	Community Event Expenses CRC	Materials			1,000	-	222,306	

9 BUDGET AMENDMENTS

GL Code/IE	Description	Council Resolution	Classification	Non Cash Adjustment $	Increase in Cash $	Decrease in Cash $	Running Balance $	Comment
84126	Community Event Expenses CRC		Contractors		-	(20,500)	201,806	
84144	Christmas Function Expenses GEN		Contractors		4,633	-	206,439	
84132	Trainee Grant: CRC		Other Income		-	(30,000)	176,439	
84136	Income from Events Held		Other Income		18,610	-	195,049	
84257	Other Community Grants - Income		Grants & Subsidies - Operating		1,500	-	196,549	
91130	Lot 17 Gregory Street Insurance & Utilities Expenses		Utilities		6,290	-	202,839	
91130	Lot 17 Gregory Street Insurance & Utilities Expenses		Utilities		7,107	-	209,946	
91130	Lot 17 Gregory Street Insurance & Utilities Expenses		Utilities		3,685	-	213,631	
91130	Lot 17 Gregory Street Insurance & Utilities Expenses		Insurance		2,981	-	216,613	
91140	Lot 19 Gregory Street Insurance & Utilities Expenses		Utilities		15,525	-	232,137	
91140	Lot 19 Gregory Street Insurance & Utilities Expenses		Utilities		7,802	-	239,940	
91140	Lot 19 Gregory Street Insurance & Utilities Expenses		Utilities		3,230	-	243,169	
91140	Lot 19 Gregory Street Insurance & Utilities Expenses		Insurance		3,076	-	246,245	
91150	Lot 21 Gregory Street Insurance & Utilities Expenses		Utilities		2,180	-	248,425	
91150	Lot 21 Gregory Street Insurance & Utilities Expenses		Utilities		3,780	-	252,205	
91150	Lot 21 Gregory Street Insurance & Utilities Expenses		Utilities		423	-	252,628	
91150	Lot 21 Gregory Street Insurance & Utilities Expenses		Insurance		1,704	-	254,331	
91160	Lot 39 Gregory Street Insurance & Utilities Expenses		Utilities		3,712	-	258,043	
91160	Lot 39 Gregory Street Insurance & Utilities Expenses		Utilities		1,774	-	259,818	
91160	Lot 39 Gregory Street Insurance & Utilities Expenses		Insurance		1,704	-	261,521	
91170	Lot 40 Gregory Street Insurance & Utilities Expenses		Utilities		2,569	-	264,091	
91170	Lot 40 Gregory Street Insurance & Utilities Expenses		Utilities		4,070	-	268,161	
91170	Lot 40 Gregory Street Insurance & Utilities Expenses		Insurance		1,704	-	269,865	
91180	Lot 6 Scott Street Insurance & Utilities Expenses		Utilities		168	-	270,033	
91180	Lot 6 Scott Street Insurance & Utilities Expenses		Insurance		3,502	-	273,535	
91190	Lot 45 Gregory Street Insurance & Utilities Expenses		Utilities		1,408	-	274,943	
91190	Lot 45 Gregory Street Insurance & Utilities Expenses		Utilities		2,374	-	277,317	
91190	Lot 45 Gregory Street Insurance & Utilities Expenses		Utilities		423	-	277,740	
91190	Lot 45 Gregory Street Insurance & Utilities Expenses		Insurance		1,704	-	279,444	
91210	Lot 52 Hatch Street Insurance & Utilities Expenses		Utilities		889	-	280,333	
91210	Lot 52 Hatch Street Insurance & Utilities Expenses		Utilities		1,865	-	282,197	
91210	Lot 52 Hatch Street Insurance & Utilities Expenses		Insurance		1,372	-	283,570	
91220	Lot 50 Hatch Street Insurance & Utilities Expenses		Utilities		330	-	283,900	
91220	Lot 50 Hatch Street Insurance & Utilities Expenses		Utilities		2,131	-	286,032	
91220	Lot 50 Hatch Street Insurance & Utilities Expenses		Insurance		923	-	286,954	
92033	Interest on Loan #30		Interest & Loan Costs		12,598	-	299,552	
92034	Interest on Loan #31		Interest & Loan Costs		-	(12,598)	286,954	
92120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses		Utilities		1,526	-	288,481	
92120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses		Utilities		3,557	-	292,038	
92120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses		Utilities		423	-	292,461	
92120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses		Insurance		923	-	293,383	
92130	Lot 49 Hatch Street Insurance & Utilities Expenses		Utilities		330	-	293,714	
92130	Lot 49 Hatch Street Insurance & Utilities Expenses		Utilities		2,131	-	295,845	
92130	Lot 49 Hatch Street Insurance & Utilities Expenses		Insurance		923	-	296,768	
92150	Lot 23 Gregory Street Insurance & Utilities Expenses		Utilities		821	-	297,589	
92150	Lot 23 Gregory Street Insurance & Utilities Expenses		Utilities		1,808	-	299,397	
92150	Lot 23 Gregory Street Insurance & Utilities Expenses		Utilities		3,466	-	302,863	
92150	Lot 23 Gregory Street Insurance & Utilities Expenses		Insurance		1,372	-	304,236	
SH01GL	Lot 6, Scott Street - Old Micks House		Utilities		-	(303)	303,933	
SH01GL	Lot 6, Scott Street - Old Micks House		Utilities		-	(168)	303,765	
SH01GL	Lot 6, Scott Street - Old Micks House		Insurance		-	(3,502)	300,263	
SH02GL	Lot 17/18, 31 Gregory Street - CEO's House		Utilities		-	(6,290)	293,973	

9 BUDGET AMENDMENTS

GL Code/IE	Description		Council Resolution	Non Cash Adjustment $	Increase in Cash $	Decrease in Cash $	Running Balance $	Comment
SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Utilities			-	(7,107)	286,866	
SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Utilities			-	(3,685)	283,181	
SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Insurance			-	(2,982)	280,199	
SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Utilities			-	(15,525)	264,674	
SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Utilities			-	(7,802)	256,872	
SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Utilities			-	(3,230)	253,642	
SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Insurance			-	(3,076)	250,566	
SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Offi	Utilities			-	(2,180)	248,386	
SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Offi	Utilities			-	(3,780)	244,606	
SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Offi	Utilities			-	(423)	244,183	
SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Offi	Insurance			-	(1,703)	242,480	
SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Utilities			-	(822)	241,658	
SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Utilities			-	(1,808)	239,850	
SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Utilities			-	(3,466)	236,384	
SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Insurance			-	(1,372)	235,012	
SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development	Utilities			-	(1,408)	233,604	
SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development	Utilities			-	(2,374)	231,230	
SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development	Utilities			-	(423)	230,807	
SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development	Insurance			-	(1,704)	229,103	
SH07GL	Lot 40, 3 Gregory Street - Town Maintenance Officers x 2 House	Utilities			-	(2,569)	226,534	
SH07GL	Lot 40, 3 Gregory Street - Town Maintenance Officers x 2 House	Utilities			-	(4,070)	222,464	
SH07GL	Lot 40, 3 Gregory Street - Town Maintenance Officers x 2 House	Insurance			-	(1,704)	220,760	
SH08GL	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	Utilities			-	(3,712)	217,048	
SH08GL	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	Utilities			-	(1,774)	215,274	
SH08GL	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	Insurance			-	(1,704)	213,570	
SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Cus	Utilities			-	(1,526)	212,044	
SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Cus	Utilities			-	(3,557)	208,487	
SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Cus	Utilities			-	(423)	208,064	
SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Cus	Insurance			-	(923)	207,141	
SH10GL	Lot 49, 20 Hatch Street - Plant Operator/All Rounder Leading Hanc	Utilities			-	(330)	206,811	
SH10GL	Lot 49, 20 Hatch Street - Plant Operator/All Rounder Leading Hanc	Utilities			-	(2,132)	204,679	
SH10GL	Lot 49, 20 Hatch Street - Plant Operator/All Rounder Leading Hanc	Insurance			-	(923)	203,756	
SH11GL	Lot 52, 26 Hatch Street - Works Administration Officer House	Utilities			-	(889)	202,867	
SH11GL	Lot 52, 26 Hatch Street - Works Administration Officer House	Utilities			-	(1,865)	201,002	
SH11GL	Lot 52, 26 Hatch Street - Works Administration Officer House	Insurance			-	(1,372)	199,630	
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services	Utilities			-	(330)	199,300	
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services	Utilities			-	(2,131)	197,169	
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services	Utilities			-	(1,668)	195,501	
SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services	Insurance			-	(924)	194,577	
101106	Recycling Program	Contractors			30,000	-	224,577	
101050	Public Toilet Operating Costs	Employee Costs			1,799	-	226,375	
101050	Public Toilet Operating Costs	Employee Costs			2,589	-	228,964	
101050	Public Toilet Operating Costs	Utilities			1,149	-	230,114	
101050	Public Toilet Operating Costs	Insurance			71	-	230,185	
111145	Pavilion Operating Costs	Insurance			-	(6,574)	223,611	
111149	Pavilion - Minor Furniture Plant & Equipment less than $1,000	Materials			-	(1,000)	222,611	
111162	Parks, Gardens & Reserves Maintenance	Insurance			7,228	-	229,839	
111180	Operating Grants Income: Gym Equipment	Grants & Subsidies - Operating			-	(5,000)	224,839	
111186	Rec & Culture Capital Expenditure	Contractors			47,750	-	272,589	
111188	Water Hole Access Ramp	Contractors			50,000	-	322,589	
111401	Depreciation Expense: Museum GEN	Depreciation					322,589	
12274	Cement Stabiliser (Materials only)	Materials			42,000	-	364,589	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2024

9 BUDGET AMENDMENTS

GL Code/IE	Description		Council Resolution	Non Cash Adjustment $	Increase in Cash $	Decrease in Cash $	Running Balance $	Comment
121061	Depot Operating Costs	Employee Costs			5,728	-	370,317	
121061	Depot Operating Costs	Employee Costs			4,429	-	374,746	
121061	Depot Operating Costs	Utilities			-	(448)	374,297	
121061	Depot Operating Costs	Utilities			-	(2,867)	371,430	
121061	Depot Operating Costs	Materials			4,907	-	376,337	
121061	Depot Operating Costs	Contractors			6,314	-	382,652	
121061	Depot Operating Costs	Insurance			704	-	383,356	
121061	Depot Operating Costs	Less Allocated Function			-	(8,374)	374,982	
121061	Depot Operating Costs	Less Allocated Function			-	(6,252)	368,730	
121081	Workshop Equipment	Materials			-	(5,000)	363,730	
121085	Killili Bridge Insurance	Insurance			3,948	-	367,678	
12284	Road Construction	Employee Costs			1,225	-	361,903	
12284	Road Construction	Employee Costs			1,752	-	363,655	
12284	Road Construction	Materials			38,677	-	402,332	
12284	Road Construction	Contractors			-	(46,524)	355,807	
12284	Road Construction	Less Allocated Function			1,697	-	357,505	
12284	Road Construction	Less Allocated Function			274	-	357,778	
CN2080	Water Bore Capital Expenditure	Contractors			-	(42,000)	315,778	
CN2148	Footpath Construction	Contractors			100,000	-	415,778	
123016	LRCI Grant Funds - Road Construction Projects	Grants & Subsidies - Non-Operating			-	(312,000)	103,778	
123019	Grant: Footpath Construction	Grants & Subsidies - Non-Operating			-	(50,000)	53,778	
128020	Purchase Plant & Equipment	Materials			15,474	-	69,252	
128033	Other Infrastructure	Contractors			-	(1,010)	68,242	
126010	Airstrip Operating Costs	Insurance			903	-	69,145	
130152	Tourism Signage Maintenance	Employee Costs			1,520	-	70,665	
130152	Tourism Signage Maintenance	Employee Costs			2,174	-	72,839	
130152	Tourism Signage Maintenance	Materials			71,000	-	143,839	
130152	Tourism Signage Maintenance	Contractors			-	(80,642)	63,197	
130152	Tourism Signage Maintenance	Less Allocated Function			500	-	63,697	
130152	Tourism Signage Maintenance	Less Allocated Function			500	-	64,197	
130156	Tourism Training/Travel/Conference Costs	Materials			500	-	64,697	
130156	Tourism Training/Travel/Conference Costs	Contractors			-	(1,500)	63,197	
130156	Tourism Training/Travel/Conference Costs	Other			1,000	-	64,197	
130110	Contributions received for projects	Grants & Subsidies - Operating			-	(15,000)	49,197	
133182	Old Police Station (Lease) Expenses	Insurance			-	(1,787)	47,410	
134220	Tourism Precinct Insurance Expense	Insurance			3,074	-	50,484	
141025	Insurances: Works Staff	Insurance			-	(35,680)	14,804	
124015	Insurances: Plant Operation	Insurance			-	(14,804)	-	
232601	Plant Replacement Reserve	Summary Code 00			-	(7,787)	(14,574)	
232604	Airport Reserve	Summary Code 00			-	(657)	(15,700)	
232606	Employee Leave Reserve	Summary Code 00			-	(1,252)	(17,868)	
232607	Tourism Precinct Reserve	Summary Code 00			-	(1,338)	(20,180)	
232608	Building Reserve	Summary Code 00			-	(5,702)	(26,907)	
232602	Works Reserve	Summary Code 00			100,000	(4,073)	63,294	
232605	Roads Flood Damage Reserve	Summary Code 00			-	(2,448)	59,095	
232609	Bridge Maintenance	Summary Code 00				(1,533)	80,497	
232603	Economic Development	Summary Code 00			-	(7,210)	68,000	
tba	Sealed Road Resealing Reserve	Summary Code 00			-	(27,807)	40,193	
tba	Reserve Total Cash	Summary Code 00			59,807	(100,000)	-	

Shire of Upper Gascoyne
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SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 July 2024

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530
PO Box 61 Geraldton WA 6531

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F +61 (0) 8 9920 7450

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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

Date 27th August 2024

RSM Australia Pty Ltd
Chartered Accountants

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 July 2024

CONTENTS PAGE

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

NATURE OR TYPE	Note	YTD Actual $
Revenue		
Rates	10	-
Grants, Subsidies and Contributions	12(a)	433,269
Fees and Charges		-
Interest Earnings		24,374
Other Revenue		23,783
Profit on Disposal of Assets		-
		481,426
Expenses		
Employee Costs		(212,602)
Materials and Contracts		(187,301)
Utility Charges		(6,621)
Depreciation on Non-current Assets		-
Finance Cost		(17,134)
Insurance Expenses		(164,748)
Other Expenditure		(5,307)
		(593,713)
Other Income and Expenses		
Capital Grants, Subsidies and Contributi	12(b)	199,536
(Loss) on Disposal of Assets	8	-
		199,536
Flood Damage		
Reimbursements	12(c)	186,361
Materials and Contracts		(63,258)
		123,102
Net Result		210,351

* - Note 2 provides an explanation for the relevant variances shown al
This statement needs to be read in conjunction with the accompanyin

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

REPORTING PROGRAM	Note	YTD Actual $
Revenue		
Governance		-
General Purpose Funding		24,374
Law, Order and Public Safety		7,303
Health		-
Education and Welfare		51,330
Community Amenities		18
Recreation and Culture		-
Transport		368,688
Economic Services		8,035
Other Property and Services		21,678
		481,426
Expenses		
Governance		(220,753)
General Purpose Funding		(3,465)
Law, Order and Public Safety		(10,238)
Health		(545)
Education and Welfare		(9,014)
Housing		(43,739)
Community Amenities		(2,084)
Recreation and Culture		(21,187)
Transport		(140,383)
Economic Services		(47,950)
Other Property and Services		(94,356)
		(593,713)
Other Income and Expenses		
Capital Grants, Subsidies and Contributi	12(b)	199,536
(Loss) on Disposal of Assets	8	-
		199,536
Flood Damage - Transport		
Reimbursements	12(c)	186,361
Materials and Contracts		(63,258)
		123,102
Net Result		210,351

* - Note 2 provides an explanation for the relevant variances shown a
This statement needs to be read in conjunction with the accompanyin

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

	Note	YTD Actual (b) $
Revenue from Operating Activities		
Rates		-
Grants, Subsidies and Contributions		619,630
Fees and Charges		-
Interest Earnings		24,374
Other Revenue		23,783
Profit on Disposal of Assets		-
		667,787
Expenditure from Operating Activities		
Employee Costs		(212,602)
Materials and Contracts		(250,560)
Utility Charges		(6,621)
Depreciation on Non-current Assets		-
Finance Cost		(17,134)
Insurance Expenses		(164,748)
Other Expenditure		(5,307)
(Loss) on Disposal of Assets		-
		(656,972)
Excluded Non-cash Operating Activities		
Depreciation and Amortisation		-
(Profit) / Loss on Asset Disposal		-
Movement in Employee Provision Reserve		691
Net Amount from Operating Activities		11,506
Investing Activities		
Inflows from Investing Activities		
Capital Grants, Subsidies and Contributions	12(b)	199,536
Proceeds from Disposal of Assets	8	-
		199,536
Outflows from Investing Activities		
Payments for Land and Buildings	9(a)	(132,683)
Payments for Plant and Equipment	9(b)	-
Payments for Furniture and Equipment	9(c)	-
Payments for Infrastructure Assets - Roads	9(d)	(44,779)
Payments for Infrastructure Assets - Other	9(e)	-
		(177,463)
Net Amount from Investing Activities		22,074
Financing Activities		
Inflows from Financing Activities		
Proceeds from New Debentures	11	-
Transfer from Reserves	7	-
Plus unspent borrowings brought forward		
		-
Outflows from Financing Activities		
Repayment of Debentures	11	(24,963)
Principal payments of finance lease payments		-
Transfer to Reserves	7	(15,394)
		(40,357)
Net Amount from Financing Activities		(40,357)
Movement in Surplus or Deficit		
Opening Funding Surplus / (Deficit)	3	6,597,733
Amount attributable to operating activities		11,506
Amount attributable to investing activities		22,074
Amount attributable to financing activities		(40,357)
Closing Surplus / (Deficit)	3	6,590,956

* - Note 2 provides an explanation for the relevant variances shown above.
This statement needs to be read in conjunction with the accompanying Financial Stat

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

	NOTE	2025	2024
		$	$
CURRENT ASSETS			
Cash and cash equivalents	4	9,884,814	9,447,752
Trade and other receivables	5	199,375	180,019
Other financial assets	4(a)	0	0
Inventories	6	222,507	222,507
Other assets	7	2,100,792	1,914,431
TOTAL CURRENT ASSETS		**12,407,488**	**11,764,709**
NON-CURRENT ASSETS			
Other financial assets	4(b)	40,745	40,745
Property, plant and equipment	8	13,031,524	12,898,841
Infrastructure	9	96,573,226	96,639,913
Right-of-use assets	11(a)	9,972	9,972
TOTAL NON-CURRENT ASSETS		**109,655,467**	**109,589,471**
TOTAL ASSETS		**122,062,956**	**121,354,179**
CURRENT LIABILITIES			
Trade and other payables	14	752,249	775,270
Other liabilities	15	3,092,065	2,145,656
Lease liabilities	11(b)	6,685	6,685
Borrowings	16	184,560	184,560
Employee related provisions	17	240,601	240,601
TOTAL CURRENT LIABILITIES		**4,276,160**	**3,352,772**
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	3,369	3,369
Borrowings	16	1,093,238	1,118,201
Employee related provisions	17	7,884	7,884
TOTAL NON-CURRENT LIABILITIES		**1,104,491**	**1,129,454**
TOTAL LIABILITIES		**5,380,651**	**4,482,226**
NET ASSETS		**116,682,305**	**116,871,954**
EQUITY			
Retained surplus		63,696,861	63,901,904
Reserve accounts	33	1,842,484	1,827,091
Revaluation surplus	n/a	51,142,959	51,142,959
TOTAL EQUITY		**116,682,305**	**116,871,954**

SHIRE OF UPPER GASCOYNE

STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING

For the Period Ending 31 July 2024

CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	YTD Actual Total $
Land and Buildings	9(a)	**132,683**
Plant and Equipment	9(b)	**-**
Furniture and Equipment	9(c)	**-**
Infrastructure Assets - Roads	9(d)	**44,779**
Infrastructure Assets - Other	9(e)	**-**
Total Capital Expenditure		**177,463**

Capital Acquisitions Funded by:		
Capital Grants and Contributions		**177,462**
Borrowings		**-**
Other (Disposals and C/Fwd)		**-**
Council Contribution - Reserves		**-**
Council Contribution - Operations		**0**
Total Capital Acquisitions Funding		**177,463**

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 2024/25 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:	27 Aug 24

(a) Basis of Preparation

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

(d) Goods and Services Tax (GST)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

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

(f) Cash and Cash Equivalents

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

(g) Financial Assets at Amortised Cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

(h) Inventories

General

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

Land Held for Resale

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

(i) Trade and Other Receivables

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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

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

Gains and Losses on Disposal

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

(k) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over
The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.
An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its
Major depreciation periods used for each class of depreciable asset are:

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

Borrowing Costs
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications

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

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

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

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

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

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

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

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

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

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

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

Utilities (Gas, Electricity, Water, etc.)
Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

Depreciation on Non-current Assets
Depreciation expense raised on all classes of assets.

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

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

(t) Program Classifications (Function / Activity)

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

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

GENERAL PURPOSE FUNDING
Rates, general purpose government grants and interest revenue.

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

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

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

HOUSING
Provide housing for staff.

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

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

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

ECONOMIC SERVICES
Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES
Private works operation, plant repair and operation costs and engineering operation costs.

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.

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

N/A - 2024/25 Budget not adopted at date of report preparation.

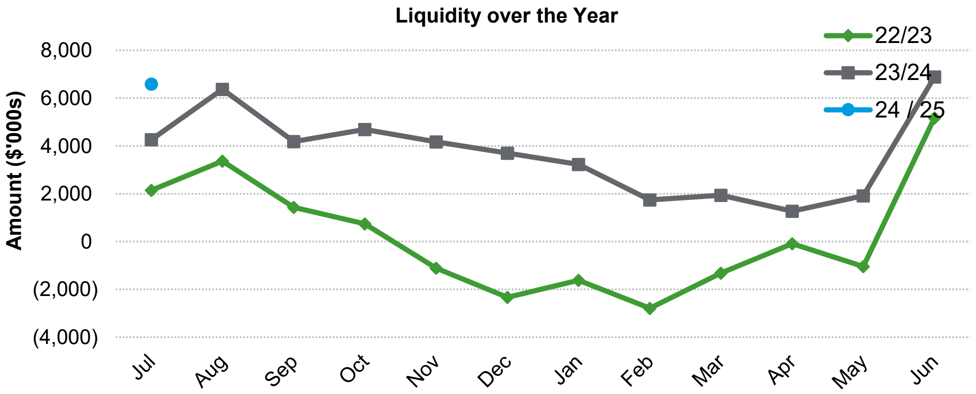
(b) (Expenses) / (Applications)

N/A - 2024/25 Budget not adopted at date of report preparation.

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

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Jul 24	Prior Year Closing 30 Jun 24	This Time Last Year 31 Jul 23
Current Assets		$	$	$
Cash Unrestricted	4	8,042,716	7,621,047	7,539,153
Cash Restricted	4	1,842,484	1,827,091	2,022,971
Receivables - Rates	6(a)	152,032	152,869	141,053
Receivables - Other	6(b)	140,201	149,620	474,278
Receivables - Pensioner Rebates and Deferred Rates			660	
Interest / ATO Receivable		43,692	144,277	1,280
Provision for Doubtful Debts		(114,406)	(114,406)	(114,406)
Flood Damage Income Received in Advance		(1,488,943)	(1,488,943)	
Accrued Income		-	-	-
Contract Assets		2,100,792	1,914,431	1,163,898
Inventories		222,507	222,507	140,317
Total Current Assets		**10,941,076**	**10,429,156**	**11,368,544**
Current Liabilities				
Sundry Creditors		(628,260)	(678,424)	(1,413,434)
Obligations / ARWC		-	-	-
Deposits and Bonds		(50,180)	(50,180)	(50,942)
GST Payable		(22,144)	(41,538)	-
PAYG Withholding Tax		(44,602)	(34,283)	-
Fringe Benefit Tax		-	-	-
Loan Liability		(184,946)	(184,946)	(130,829)
Accrued Expenses				(52,300)
Retentions held for Gascoyne River Bridge P		-	-	(6,171)
Accrued Salaries and Wages		-	(11,360)	(37,963)
Accrued Time in Lieu		(1,022)	(1,022)	(1,729)
Overdraft	4	0	0	(1,866,397)
Lease Liability		(6,685)	(6,685)	(6,685)
Suspense		(28,185)	-	(141)
Contract Liabilities		(1,603,122)	(1,056,713)	(1,548,607)
Total Payables		(2,569,146)	(2,065,153)	(5,115,200)
Provisions		(240,601)	(240,601)	(240,601)
Total Current Liabilities		**(2,809,747)**	**(2,305,754)**	**(5,355,801)**
Less: Cash Reserves	7	(1,842,484)	(1,827,091)	(2,022,882)
Less: Land Held for Resale		(2,500)	(2,500)	(4,050)
Add: Loan Principal (Current)		184,946	184,946	130,829
Add: Employee Leave Reserve	7	82,703	82,012	79,944
Add: Movement in Employee Leave Reserve		30,279	30,279	30,177
Add: Current Portion of Lease Liability		6,685	6,685	6,685
Net Funding Position		**6,590,957**	**6,597,733**	**4,233,445**



4. CASH AND FINANCIAL ASSETS

Cash and Cash Equivalents	Unrestricted $	Restricted $	Trust $	Total Amount $	Institution	Interest Rate %	Maturity Date
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	160,708			160,708	CBA	3.10	N/A
Gascoyne River Reserve Account		842,484		842,484	CBA	4.35	N/A
Online Saver	7,881,622			7,881,622	CBA	4.35	N/A
SUG Reserve Account		1,000,000		1,000,000	CBA	4.80	21-Oct-24
WANDRRA Account	386			386	CBA	3.10	N/A
Total Cash and Financial Assets	**8,042,716**	**1,842,484**	**-**	**9,885,200**			

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 24 $	Amount Received $	Amount Paid $	Closing Balance 31 Jul 24 $
SUG Trust Fund	-	-	-	-
Total Funds in Trust	**-**	**-**	**-**	**-**

Comments / Notes

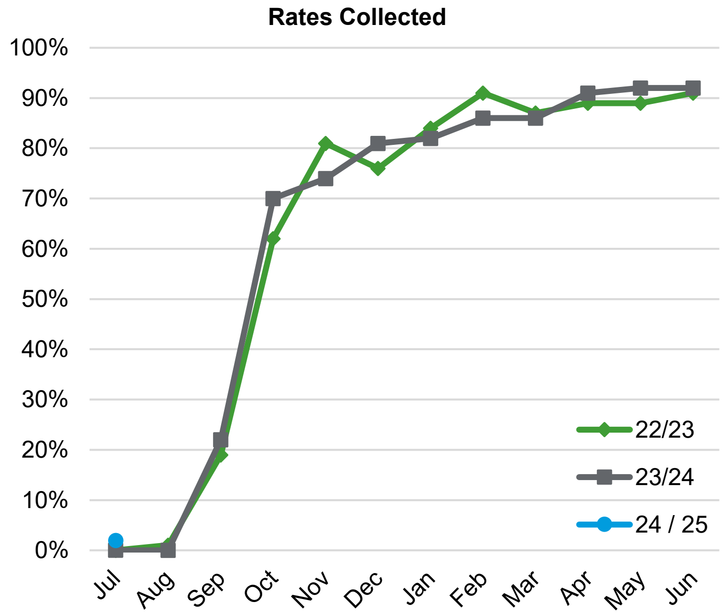
SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2024

6. RECEIVABLES

(a) Rates Receivable

	31 Jul 24
	$
Rates Receivables	152,032
Rates Received in Advance	-
Total Rates Receivable Outstanding	**152,032**

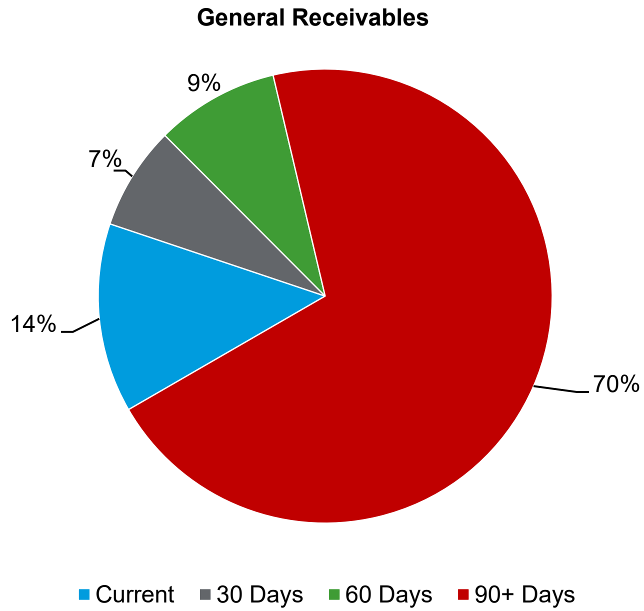
Closing Balances - Prior Year	152,869
Rates Levied this year	-
Service charges levied this year	-
Closing Balances - Current Month	(152,032)
Total Rates Collected to Date	**838**
Percentage Collected	*1%*



Comments / Notes

(b) General Receivables

	31 Jul 24
	$
Current	18,906
30 Days	10,327
60 Days	12,333
90+ Days	98,635
Total General Receivables Outstanding	**140,201**

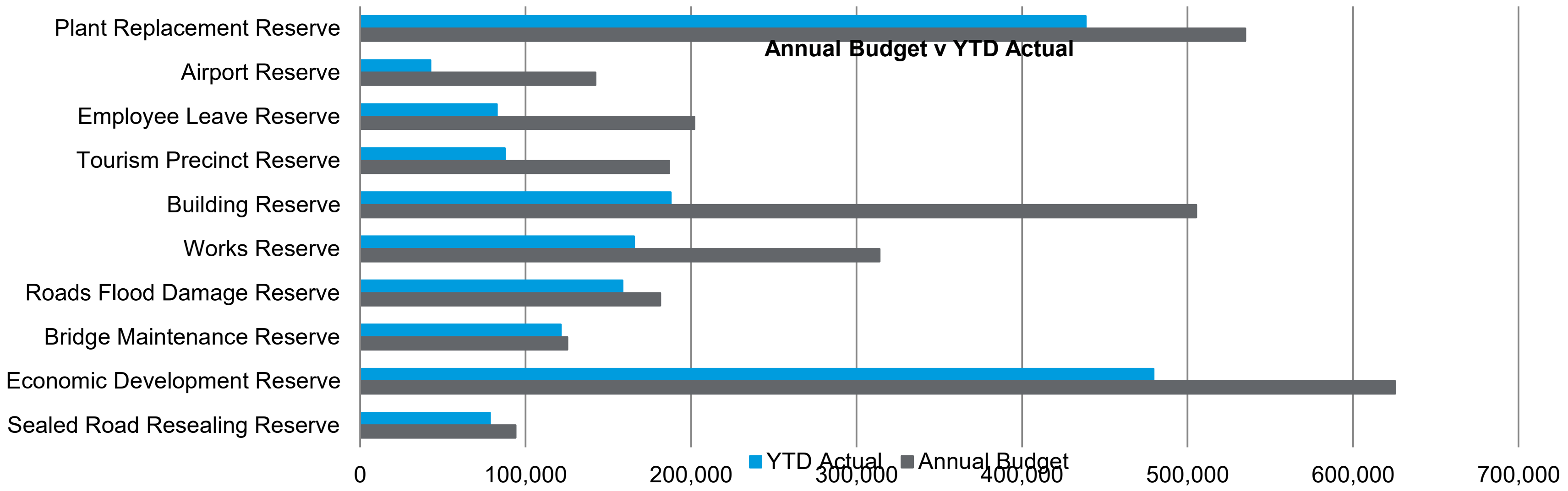


Comments / Notes
Amounts shown above include GST (where applicable)

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

7. CASH BACKED RESERVES

			Annual Budget				YTD Actual		
Restricted by council:	**Balance 01 Jul 24 $**	**Transfers from $**	**Interest Received $**	**Transfer to $**	**Balance 30 Jun 25 $**	**Transfers from $**	**Interest Received $**	**Transfer to $**	**Balance 31 Jul 24 $**
Reserve Name									
Plant Replacement Reserve	434,932	-	9,598	90,402	534,932	-	3,664	-	438,596
Airport Reserve	42,219	-	927	99,073	142,219	-	356	-	42,575
Employee Leave Reserve	82,012	-	1,800	118,222	202,034	-	691	-	82,703
Tourism Precinct Reserve	86,693	-	1,903	98,097	186,693	-	730	-	87,424
Building Reserve	186,324	(81,000)	2,393	397,607	505,324	-	1,382	-	187,705
Works Reserve	163,985	-	3,705	146,295	313,985	-	1,570	-	165,555
Roads Flood Damage Reserve	157,289	-	3,453	20,649	181,391	-	1,325	-	158,614
Bridge Maintenance Reserve	120,259	(20,000)	2,712	22,288	125,259	-	1,013	-	121,273
Economic Development Reserve	475,571	-	10,178	139,822	625,571	-	4,007	-	479,577
Sealed Road Resealing Reserve	77,807	-	3,331	12,868	94,006	-	656	-	78,463
Total Cash Backed Reserves	**1,827,090**	**(101,000)**	**40,000**	**1,145,323**	**2,911,413**	**-**	**15,394**	**-**	**1,842,484**



8. DISPOSAL OF ASSETS

YTD Actual

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

Comments / Notes
* Disposal to be processed on Asset Register

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	YTD Actual $
Governance	
Office Refurbishment	1,150
Housing	
New Staff House	131,307
Lot 51 Hatch Street	227
Total Land and Buildings	**132,683**

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

	YTD Actual
Transport	**$**
Landor/Mount Augustus - Indigenous Access Road	44,779
Total Infrastructure - Roads	**44,779**
Total Capital Expenditure	**177,463**

10. RATING INFORMATION

General Rates	Rateable Value $	Valuation $	Number of Properties #	Annual Budget Revenue $	Rate Revenue $	Interim Rates CY $	Interim Rates PY $	YTD Actual Revenue $
GRV Town	120,698	0.110880	13	13,383	-	-	-	-
UV Rural	1,633,878	0.090000	25	147,049	-	-	-	-
UV Mining	4,574,858	0.330000	167	1,509,703	-	-	-	-
Total General Rates				**1,670,135**	**-**	**-**	**-**	**-**
Minimum Rates								
GRV Town	27,117	525	13	6,825	-	-	-	-
UV Rural	33,908	1,600	13	20,800	-	-	-	-
UV Mining	462,719	2,200	150	330,000	-	-	-	-
Total Minimum Rates				**357,625**	**-**	**-**	**-**	**-**
Total General and Minimum Rates				**2,027,760**	**-**	**-**	**-**	**-**
Other Rate Revenue								
Rates Write-off				(5,000)				-
Interim and Back Rates				-				-
Facilities Fees (Ex Gratia)				6,300				-
Instalment Charges				-				-
Total Rate Revenue				**2,029,060**				**-**

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

			Principal Repayments		Principal Outstanding		Finance Cost Repayments	
	01 Jul 24	New Loans	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
	$	$	$	$	$	$	$	$
Housing								
Loan 29 Staff Housing	136,392	-	-	(37,534)	136,392	98,858	-	(4,592)
Loan 30 Staff Housing	298,020	-	-	(44,493)	298,020	253,527	-	(5,079)
Loan 31 Staff Housing	550,587	-	(24,963)	(50,450)	525,624	500,137	(12,085)	(27,413)
Economic Services								
Loan 28 Tourism Precinct	293,185	-	-	(52,949)	293,185	240,236	-	(16,104)
Total Repayments	**1,278,184**	**-**	**(24,963)**	**(185,426)**	**1,253,221**	**1,092,758**	**(12,085)**	**(53,188)**

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

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	YTD Actual $
General Purpose Funding		
General Commission Grants	Government of WA	-
Law, Order and Public Safety		
Grant (DFES) Operating	DFES	7,303
Education and Welfare		
CRC Operating Grant	Dep. of Regional Dev.	48,000
CRC Misc Small Operating		-
Other Community Grants		-
Recreation & Culture		
Library Operating Grants		-
Transport		
FAGS Roads	Government of WA	-
MRWA Direct Grant	MRWA	368,688
Economic Services		
Contributions for Projects		7,500
Town Planning Schemes and Strategies		-
Other Property and Services		
Diesel Fuel Rebate	ATO	1,778
Total Operating Grants, Subsidies and Contributions		**433,269**

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	YTD Actual $
Recreation and Culture		
LRCI Capital Grant Fund - Other Recreation & Sports Projects		-
Transport		
Roads to Recovery		-
Regional Road Group Funding		154,757
LCRI Grant Funds - Sealing Landor/Meekatharra		-
Indigenous Access Roads - Fund Income		44,779
State Initiative Program (Road Projects)		-
Economic Services		
Charge Up Grant		-
Total Non-Operating Grants, Subsidies and Contributions		**199,536**
Total Grants, Subsidies and Contributions		**632,805**

(c) Flood Damage Reimbursements

Transport	
Grants DRFAWA - AGRN 1062	-
Grants DRFAWA - AGRN 1021	186,361
Total Flood Damage Reimbursements	**186,361**

APPENDIX 3

(Adoption of the 2024-2025 Annual Budget.)

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SHIRE OF UPPER GASCOYNE

ANNUAL STATUTORY BUDGET

FOR THE YEAR ENDING 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

SHIRE OF UPPER GASCOYNE
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30 JUNE 2025

CONTENTS PAGE

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2025
BY NATURE OR TYPE

	Note	Budget 24 / 25 $	Actual 23 / 24 $	Budget 23 / 24 $
Revenue				
Rates	2(a)	2,029,060	1,717,417	1,569,497
Operating Grants, Subsidies and Contributions	18	13,060,455	8,145,059	11,769,451
Fees and Charges	5(a)	46,700	50,368	33,667
Interest Earnings	5(b)	201,320	238,552	57,000
Other Revenue	5(c)	171,889	255,477	367,679
		15,509,424	10,406,873	13,797,294
Expenses				
Employee Costs		(2,051,440)	(1,253,422)	(1,650,660)
Materials and Contracts		(14,503,211)	(4,097,739)	(13,934,447)
Utility Charges		(230,601)	(198,705)	(217,205)
Depreciation on Non-current Assets	6(a)	(3,883,498)	(3,565,259)	(3,430,570)
Finance Cost	6(b)	(103,188)	(108,858)	(194,284)
Insurance Expenses		(318,989)	(261,963)	(236,284)
Other Expenditure		(128,000)	(58,226)	(118,815)
		(21,218,927)	(9,544,172)	(19,782,265)
Operating Surplus / (Deficit)		(5,709,503)	862,701	(5,984,971)
Other Revenue and Expenses				
Capital Grants, Subsidies and Contributions	18	8,150,771	9,679,389	11,263,836
Profit on Disposal of Assets	7	7,012	113,431	109,057
(Loss) on Disposal of Assets	7	(25,000)	(7,000)	(4,170)
Net Result		2,423,280	10,648,521	5,383,752
Other Comprehensive Income				
Changes on Revaluation of Non-current Assets		-	-	-
		-	-	-
Total Comprehensive Income		**2,423,280**	**10,648,521**	**5,383,752**

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 2025
STATEMENT OF CASH FLOWS

CASH FLOWS FROM OPERATING ACTIVITIES	Note	Budget 24 / 25 $	Actual 23 / 24 $	Budget 23 / 24 $
Receipts				
Rates		2,029,060	1,717,417	1,569,497
Operating Grants, Subsidies and Contributions		13,060,455	8,935,271	11,769,451
Fees and Charges		46,700	50,368	33,667
Interest Earnings		201,320	238,552	57,000
Other Revenue		171,889	255,477	367,679
		15,509,424	11,197,085	13,797,294
Payments				
Employee Costs		(2,051,440)	(1,253,422)	(1,650,660)
Materials and Contracts		(14,503,211)	(4,570,553)	(13,934,447)
Utility Charges		(230,601)	(198,705)	(217,205)
Finance Cost		(103,188)	(108,858)	(194,284)
Insurance Expenses		(318,989)	(261,963)	(236,284)
Other Expenditure		(128,000)	(58,226)	(118,815)
		(17,335,429)	(6,451,727)	(16,351,695)
Net Cash provided by / (used in) Operating Activities		(1,826,005)	4,745,358	(2,554,401)
CASH FLOWS FROM INVESTING ACTIVITIES				
Capital Grants, Subsidies and Contributions	18	8,150,771	9,679,389	11,263,836
Proceeds from Sale of Fixed Assets	7	225,000	165,383	200,000
Payments for purchase of Land and Buildings	8(a)	(1,291,000)	(994,512)	(1,057,000)
Payments for purchase of Furniture and Equipment	8(a)	(50,000)	(5,921)	(20,000)
Payments for purchase of Plant and Equipment	8(a)	(960,000)	(815,697)	(848,422)
Payments for construction of Infrastructure - Roads	8(b)	(8,472,352)	(10,262,819)	(11,152,191)
Payments for construction of Infrastructure - Footpaths	8(b)	(150,000)	-	-
Payments for construction of Infrastructure - Other	8(b)	(1,725,000)	(162,269)	(997,711)
Net Cash used in Investing Activities		(4,272,581)	(2,396,444)	(2,611,488)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	9(a)	(185,426)	(155,279)	(155,279)
Proceeds from New Long Term Borrowings	9(a)	-	600,000	600,000
Principal payments of finance lease payments	17	-	-	(6,685)
Net cash provided by (used in) Financing Activities		(185,426)	444,721	438,036
Net Increase / (Decrease) in Cash Held		(6,284,012)	2,793,635	(4,727,853)
Cash at Beginning of Year		9,924,383	7,130,748	7,130,748
Cash and Cash Equivalents at the End of the Year		**3,640,371**	**9,924,383**	**2,402,895**

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 2025
STATEMENT OF FINANCIAL ACTIVITY

	Note	Budget 24 / 25 $	Actual 23 / 24 $	Budget 23 / 24 $
OPERATING ACTIVITIES				
Net Current Assets at 01 Jul - Surplus / (Deficit)	12	7,209,439	4,695,579	4,713,630
Revenue from Operating Activities				
Operating Grants, Subsidies and Contributions	18	13,060,455	8,145,059	11,769,451
Fees and Charges	5(a)	46,700	50,368	33,667
Interest Earnings	5(b)	201,320	238,552	57,000
Other Revenue	5(c)	171,889	255,477	367,679
Profit on Disposal of Assets	7	7,012	113,431	109,057
		13,487,376	8,802,887	12,336,854
Expenditure from Operating Activities				
Employee Costs		(2,051,440)	(1,253,422)	(1,650,660)
Materials and Contracts		(14,503,211)	(4,097,739)	(13,934,447)
Utility Charges		(230,601)	(198,705)	(217,205)
Depreciation on Non-current Assets	6(a)	(3,883,498)	(3,565,259)	(3,430,570)
Finance Cost	6(b)	(103,188)	(108,858)	(194,284)
Insurance Expenses		(318,989)	(261,963)	(236,284)
Other Expenditure		(128,000)	(58,226)	(118,815)
Loss on Disposal of Assets	7	(25,000)	(7,000)	(4,170)
		(21,243,927)	(9,551,172)	(19,786,435)
Excluded Non-cash Operating Activities				
(Profit) / Loss on Disposal of Assets	7	17,988	(106,431)	(104,887)
Movement in Land Held for Resale		-	-	-
Movement in Employee Benefits Provisions		-	1,804	131
Movement in Fair Value of LG House Trust		-	-	-
Depreciation and Amortisation on Assets	6(a)	3,883,498	3,565,259	3,430,570
Amount Attributable to Operating Activities		(3,855,065)	2,712,347	(4,123,767)
INVESTING ACTIVITIES				
Inflows from Investing Activities				
Capital Grants, Subsidies and Contributions	18	8,150,771	9,679,389	11,263,836
Proceeds from Disposal of Assets	7	225,000	165,383	200,000
		8,375,771	9,844,772	11,463,836
Outflows from Investing Activities				
Payments for Property, Plant and Equipment Purchases	8(a)	(2,301,000)	(1,816,129)	(1,925,422)
Payments for construction of Infrastructure	8(b)	(10,347,352)	(10,425,088)	(12,149,902)
		(12,648,352)	(12,241,216)	(14,075,324)
Amount Attributable to Investing Activities		(4,272,581)	(2,396,444)	(2,611,488)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from Reserves (Restricted Assets)	10	101,000	349,854	91,092
Proceeds from New Long Term Borrowings	9(b)	-	600,000	600,000
Less unspent borrowings carried forward		-	(158,896)	
Plus unspent borrowings brought forward		158,896	-	
		259,896	790,958	691,092
Outflows from financing activities				
Repayment of Long Term Borrowings	9(a)	(185,426)	(155,279)	(155,279)
Principal payments of finance lease payments	17	-	-	(6,685)
Transfers to Reserves (Restricted Assets)	10	(1,185,323)	(155,139)	(77,000)
		(1,370,749)	(310,418)	(238,964)
Amount Attributable to Financing Activities		(1,110,853)	480,540	452,128
Surplus / (Deficit) before General Rates		(2,029,060)	5,492,022	(1,569,497)
Total Amount raised from General Rates	2(a)	2,029,060	1,717,417	1,569,497
Net Current Assets at 30 Jun - Surplus / (Deficit)	12	-	7,209,439	-

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

2024 Actual figures are as at 16 August 2024 and remain subject to audit.

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

(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 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current

• AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
• AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities and Covenants.
• AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements
• AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2

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

• AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of Local Government (Financial Management) Regulations 1996. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes.

No material impact is expected in relation to the 2024-25 statutory budget.

(c) New Accounting Standards Applicable in Future Years

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

• AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

• AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]

• AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector
• AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(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 payable to, the ATO is included with receivables or payables in the statement of financial position.

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) Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

(h) 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 carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:
- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases.

(i) Comparative Figures

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

(j) 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) 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.

(l) 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.

(m) 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.

Term deposits with an original maturity date of greater than 3 months are classified as financial assets and are not included as cash and cash equivalents.

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

Total restricted cash incorporates both cash and cash equivalents and financial assets.

(n) 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.

(o) Recognition of Assets

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

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

(p) Contract Assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

(q) 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 initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) 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.

(s) 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 loses 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	3 to 80 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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) 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.

(u) 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 are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

(v) 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.

(w) Employee Benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

(x) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer. Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(y) 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(z) 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.

(aa) 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.

(ab) 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.

(ac) 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

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

Capital Grants, Subsidies and Contributions

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

Revenue from Contracts with Customers

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

Profit on Asset Disposal

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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ac) Nature or Type Classifications (Continued)

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.)

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.

Finance Cost

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

Other Expenditure

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

(ad) 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.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ad) Program Classifications (Function / Activity) (Continued)

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.

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 typically satisfied	Payment terms	Returns / Refunds / Warranties	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs 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	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	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval

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	Revenue recognition
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works

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

2. RATE REVENUE

The following are the proposed Differential General Rates and Minimum Payments for the Shire of Upper Gascoyne for the 24/25 financial year.

(a) General Rates

Rate Type	Rateable Value	Valuation	Number of Properties	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
	$	$	#	$	$	$
GRV Town	120,698	0.110880	13	13,383	12,964	12,674
UV Rural	1,633,878	0.090000	25	147,049	148,092	147,642
UV Mining	4,574,858	0.330000	167	1,509,703	1,457,719	1,308,331
Total General	**6,329,433**		**205**	**1,670,135**	**1,618,775**	**1,468,647**

Minimum Rates

Rate Type	Rateable Value	Minimum	Number of Properties	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
	$	$	#	$	$	$
GRV Town	27,117	525	13	6,825	6,500	6,000
UV Rural	33,908	1,600	13	20,800	10,800	10,800
UV Mining	462,719	2,200	150	330,000	75,050	75,050
Total Minimum	**523,745**		**176**	**357,625**	**92,350**	**91,850**
Total General and Minimum	**6,853,178**		**381**	**2,027,760**	**1,711,125**	**1,560,497**

Other Rate Revenue

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Rates Written Off	(5,000)	(8)	(5,000)
Interim Rates			11,000
Facilities Fees (Ex Gratia)	6,300	6,300	3,000
Total Funds Raised from Rates	**2,029,060**	**1,717,417**	**1,569,497**

(b) Interest Charges and Instalments

Source of Revenue	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
	$	$	$
Interest on Unpaid Rates	6,000	16,979	3,000
Interest on Instalments Plan	5,320	5,317	1,000
Total Interest	**11,320**	**22,296**	**4,000**
Administration Charges	1,200	1,200	1,000
Total Charges	**12,520**	**23,496**	**5,000**

	Instalment Dates	Admin Charge	Instalment Plan	Unpaid Rates
	24 / 25	$	%	%
First Due Date	11 Oct 2024	0.00	5.50%	11.0%
Second Instalment	13 Dec 2024	5.00	5.50%	11.0%
Third Instalment	14 Feb 2025	5.00	5.50%	11.0%
Fourth Instalment	11 Apr 2025	5.00	5.50%	11.0%

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

A copy of the policy can be obtained from
https://www.dlgsc.wa.gov.au/resources/publications/Pages/ViewPublication.aspx?DocID=558

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

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

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

- Continuation of a 10/4 with an 11 hour per day work roster for the Road crews to reduce mobilisation costs. The Shire is exploring a 14/7 day roster for outside crew as this may assist with retention and attraction of staff.
- Provide onsite mobile accommodation for the outside crew, reducing lost productive time associated with travelling.
- Strategically placed fuel storage depots throughout the Shire so the outside crew do not have to wait for fuel supplies.
- Have established a further 32 bores and additional borrow pits to reduce the cartage distance to works and hence improve productivity.
- Continuation of camping out on jobs for Road crews when more than 50km from town to reduce time spent traveling to jobs and increase the time spent working on the roads.
- A continued focus by officers in leveraging council resources to attract grant funding.
- Multi skilling of all employees.
- Continued training of employees to improve their knowledge and productivity.
- Purchase modern equipment that is designed to do the job, reducing down time and reduce maintenance costs.
- Resource sharing where possible.
- Operating with an extremely small workforce - 17FTE's
- Working directly with the various sectors - Mining / Pastoral to find collaborative ways to manage our assets by hosting sector specific forums.
- Ensuring that the Shire is maximising its Financial Assistance Grant by keeping all possible cost adjustors up to date.

2. RATE REVENUE (Continued)

(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 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 2024. The rate reflects an adequate contribution to the rate burden on the Shire to deliver services, carry out maintenance of public facilities and infrastructure and to meet the objectives as set out in the Strategic Community Plan and other statutory requirements.

Minimum Rates - GRV General

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

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

GRV - Transient Workforce Accommodation

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

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

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

(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 other associated transport infrastructure required to support the ongoing sustainability of the Shire's road network. These properties have access to all other services and facilities provided by the Shire.

2. RATE REVENUE (Continued)

Minimum Rates - UV Rural

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of $1,600 has been set for the UV-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 $2,200 has been set for the UV-Mining category.

The reasons for this category is to reflect the impact on utilisation of rural infrastructure (comparative to Rural) by heavy transport and associated higher traffic volumes and heavy equipment on the shires extensive 1900km road network. The larger scale equipment and operations of mining 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 2024/25

3. SPECIFIED AREA RATE

No Specified Area Rates will be levied in the 2024/25 financial year

4. SERVICE CHARGES

No Service Charges will be imposed in the 2024/25 financial year

5. OPERATING REVENUE

(a) Fees and Charges

Program	Budget 24 / 25 $	Actual 23 / 24 $	Budget 23 / 24 $
Governance	1,000	4,902	1,000
General Purpose Funding	-	50	-
Law, Order, Public Safety	10,100	10,647	9,307
Health	500	650	1,250
Education and Welfare	5,500	109	-
Community Amenities	11,850	6,320	5,760
Recreation and Culture	16,250	22,681	14,600
Economic Services	1,500	5,009	1,500
Other Property and Services	-	-	250
Total Fees and Charges	**46,700**	**50,368**	**33,667**

(b) Interest Earnings

Source of Revenue	Budget 24 / 25 $	Actual 23 / 24 $	Budget 23 / 24 $
Interest on Reserves	40,000	49,286	3,000
Other Funds	150,000	166,969	50,000
Other Interest Revenue (Refer to Note 2(b))	11,320	22,296	4,000
Total Interest Earnings	**201,320**	**238,552**	**57,000**

(c) Other Revenue

Source of Revenue	Budget 24 / 25 $	Actual 23 / 24 $	Budget 23 / 24 $
Reimbursements	-	1,137	115,000
Other Revenue	171,889	254,340	252,679
Total Other Revenue	**171,889**	**255,477**	**367,679**

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

6. OPERATING EXPENSES

(a) Depreciation

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
By Program	$	$	$
Governance	36,500	33,053	36,500
General Purpose Funding	-	-	-
Law, Order, Public Safety	25,656	23,496	24,464
Health	-	-	-
Education and Welfare	7,912	7,271	8,700
Housing	23,745	21,813	19,600
Community Amenities	9,940	7,191	1,947
Recreation and Culture	205,950	189,210	105,000
Transport	2,864,125	2,632,305	2,657,300
Economic Services	178,280	163,718	231,200
Other Property and Services	531,390	487,201	345,859
Total Depreciation by Program	**3,883,498**	**3,565,259**	**3,430,570**
By Class			
Land and Buildings	152,337	139,768	286,100
Furniture and Equipment	9,190	8,171	19,100
Plant and Equipment	536,220	491,627	356,206
Roads	2,634,355	2,421,146	2,545,400
Other Infrastructure	551,396	504,546	223,764
Total Depreciation by Class	**3,883,498**	**3,565,259**	**3,430,570**

(b) Interest Expenses (Finance Costs)

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Loan Description	$	$	$
Borrowings (Refer to Note 9)	53,188	45,919	44,284
Overdraft	50,000	62,939	150,000
Lease Liability	-	-	-
Total Finance Cost	**103,188**	**108,858**	**194,284**

(c) Auditor Remuneration

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Service Provided	$	$	$
Audit Services	51,000	50,900	48,000
Total Auditing Expense	**51,000**	**50,900**	**48,000**

6. OPERATING EXPENSES (Cont)

(d) Elected Members Remuneration

Fees, Expenses and Allowances Paid	Budget 24 / 25 $	Actual 23 / 24 $	Budget 23 / 24 $
Cr. James Caunt			
President's annual allowance	21,710	20,875	-
Deputy President's annual allowance		-	5,219
Meeting attendance fees	21,138	20,325	9,890
Other expenses		-	286
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	-	652	4,286
Annual allowance for travel and accommodation expenses	-	-	3,000
	46,348	**45,352**	**26,181**
Cr. Vacancy			
President's annual allowance	-	-	20,875
Meeting attendance fees	-	-	20,325
Other expenses	-	-	286
Annual allowance for ICT expenses	-	-	3,500
Travel and accommodation expenses	-	-	4,286
Annual allowance for travel and accommodation expenses	-	-	3,000
	-	**-**	**52,271**
Cr. Hamish McTaggart			
Deputy President's annual allowance	5,219	3,914	-
Meeting attendance fees	10,286	9,890	9,890
Other expenses			286
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	-	145	4,286
Annual allowance for travel and accommodation expenses	-	-	3,000
	19,005	**17,449**	**20,961**
Cr. Blanche Walker			
Meeting attendance fees	10,286	9,890	9,890
Other expenses	-	-	286
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	-	-	4,286
Annual allowance for travel and accommodation expenses	-	-	3,000
	13,786	**13,390**	**20,961**
Cr. Peter Windie			
Meeting attendance fees	10,286	7,418	-
Annual allowance for ICT expenses	3,500	2,625	-
	13,786	**10,043**	**-**
Cr. Will Baston			
Meeting attendance fees	10,286	7,418	-
Annual allowance for ICT expenses	3,500	2,625	-
Travel and accommodation expenses	-	57	-
	13,786	**10,100**	**-**
Cr. Gregory Watters			
Meeting attendance fees	-	2,473	9,890
Other expenses	-	-	286
Annual allowance for ICT expenses	-	875	3,500
Travel and accommodation expenses	-	1,839	4,286
Annual allowance for travel and accommodation expenses	-	-	3,000
	-	**5,186**	**20,961**
Cr. Raymond Hoseason-Smith			
Meeting attendance fees	10,286	9,890	9,890
Other expenses	-	-	286
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	-	1,354	4,286
Annual allowance for travel and accommodation expenses	-	-	3,000
	13,786	**14,744**	**20,961**
Cr. Leane Alys McKeough			
Meeting attendance fees	10,286	9,890	9,890
Other expenses	-	-	286
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	-	828	4,286
Annual allowance for travel and accommodation expenses		-	3,000
	13,786	**14,218**	**20,961**
	134,283	**130,481**	**183,259**
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	21,710	20,875	20,875
Deputy President's allowance	5,219	3,914	5,219
Meeting attendance fees	82,854	77,193	79,665
Other expenses	-	-	2,000
Annual allowance for ICT expenses	24,500	23,625	24,500
Travel and accommodation expenses	-	4,875	30,000
Annual allowance for travel and accommodation expenses	-	-	21,000
	134,283	**130,481**	**183,259**

7. DISPOSAL OF ASSETS

(a) Annual Budget 24 / 25

Plant and Equipment	Book Value Budget 24 / 25	Proceeds Budget 24 / 25	Profit Budget 24 / 25	(Loss) Budget 22 / 23
Transport	$	$	$	$
Caterpillar CT630B on Highway Truck P36	75,000	50,000	-	(25,000)
P100 - CAT 140M Grader - GU184	167,988	175,000	7,012	-
			-	-
Total Disposals	**242,988**	**225,000**	**7,012**	**(25,000)**
Total Profit / (Loss) on Disposal				**(17,988)**

(b) Actual 22 / 23

Plant and Equipment	Book Value Actual 23 / 24	Proceeds Actual 23 / 24	Profit Actual 23 / 24	(Loss) Actual 23 / 24
Transport	$	$	$	$
Roller P99	-	784	784	
Loader P76	13,208	119,223	106,015	
Tractor (John Deere) 2305 & Attachments	1,000	4,095	3,095	
Utility(Mazda) BT-50 2WD Traytop P44	7,000	-		(7,000)
Mazda Ute P83	10,000	10,775	775	
2021 Ford Ranger	27,745	30,506	2,761	
Total Disposals	**58,953**	**165,383**	**113,431**	**(7,000)**
Total Profit / (Loss) on Disposal				**106,431**

(c) Annual Budget 23 / 24

Plant and Equipment	Book Value Budget 23 / 24	Proceeds Budget 23 / 24	Profit Budget 23 / 24	(Loss) Budget 23 / 24
Transport	$	$	$	$
Loader P76	26,688	135,000	108,312	-
Ford Ranger Wildtrak P117	34,255	35,000	745	-
Toyota Hilux P113	34,170	30,000	-	(4,170)
Total Disposals	**95,113**	**200,000**	**109,057**	**(4,170)**
Total Profit / (Loss) on Disposal				**104,887**

8. CAPITAL EXPENDITURE

(a) PROPERTY, PLANT AND EQUIPMENT

Land and Buildings	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Governance	$	$	$
Office Refurbishment	400,000	15,644	80,000
Upgrade Electrical Board for Command Centre	60,000		
Law, Order and Public Safety			
Fire Shed		108,100	70,000
Housing			
Lot 23 Gregory Street - Shed	40,150	-	-
Lot 45B Gregory Street - Shed	40,150	-	-
Lot 45A Gregory Street - Patio	28,250	-	-
Lot 39 Gregory Street - Patio	28,250	-	-
Lot 17 Gregory Street - Patio	17,300	-	-
Lot 51 Hatch Street - Gardens and Reticulation	50,000	-	-
Lot 45B Gregory Street - Gardens and Reticulation	50,000	-	-
Lot 50 Hatch Street - Installation of Lighting and Power to Shed	8,000	-	-
Lot 40 Gregory Street - Install Lighting and Power to Shed and Patio	8,000	-	-
Lot 21 Gregory Street - Installation of Power to Patio	3,500	-	-
Lot 52 Hatch Street - Concrete Path around House - replace paving	25,000	-	-
Lot 19 Gregory Street - Concrete Path around House - replace paving	25,000	-	-
Lot 53 Hatch Street - Install Retaining Wall	20,000	-	-
Lot 19 Gregory Street - Pool Fence Upgrade	15,000		
Lot 52 Hatch Street - Patio	15,250	-	-
Lot 23 Gregory Street - Patio	15,250	-	-
Lot 45B Gregory Street House Construction CF 23/24	210,500	-	-
Lot 51 Hatch Street - Fitout CF 23/24	81,000	162,391	-
New Staff House	-	451,033	630,000
Internal refurbishment at L39 Gregory Street	-	81,387	90,000
Retaining Wall & Flooring for Lot 19 Gregory Street	-	46,208	47,000
New Shed & Patio at L40 Gregory Street	-	55,490	60,000
New Patio at L21 Gregory Street	-	22,162	20,000
New Shed at Lot 50 Hatch Street	-	42,097	50,000
Land Purchase - Staff Housing	-	10,000	10,000
Recreation and Culture			
Upgrade Electrical Board At Evacuation Centre	50,000	-	-
Transport			
Chemical Shed and Eye Wash/Shower Station	35,000	-	-
Economic Services			
Storage Shed at Gascoyne Junction Pub and Tourist Park	65,400	-	-
Total Land and Buildings	**1,291,000**	**994,512**	**1,057,000**

Furniture and Equipment	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Governance			
Council Chambers Chairs and Infrastructure	25,000	-	-
Telephone System and ICT Upgrade	25,000	-	-
Furniture and Equipment	-	-	10,000
Economic Services			
Telescope	-	5,921	10,000
Total Furniture and Equipment	**50,000**	**5,921**	**20,000**

8. CAPITAL EXPENDITURE (Continued)

(a) PROPERTY, PLANT AND EQUIPMENT (Cont)

	Budget 24 / 25 $	Actual 23 / 24 $	Budget 23 / 24 $
Plant and Equipment			
Transport			
Operator Camp	90,000	-	-
Grader	585,000	-	-
Prime Mover	250,000	-	-
Generator P72 Camp	10,000	-	-
Generator WM Camp	10,000	-	-
Fuel Tank Cobra Diary Creek	15,000	-	-
New Loader 966	-	501,709	500,000
CEO Vehicle	-	79,606	78,795
WMGR Vehicle	-	70,196	71,555
TMS Vehicle	-	63,599	64,345
Works Caravan	-	52,749	82,727
Forklift	-	36,792	36,000
New Generator for Works Camp	-	11,045	15,000
Total Plant and Equipment	**960,000**	**815,697**	**848,422**
Total Property, Plant and Equipment	**2,301,000**	**1,816,129**	**1,925,422**

(b) INFRASTRUCTURE

	Budget 24 / 25 $	Actual 23 / 24 $	Budget 23 / 24 $
Infrastructure - Roads			
Transport			
Indigenous Access Road - Landor Mt Augustus CF 23/24	140,985	146,376	-
Indigenous Access Road - Landor Mt Augustus 24/25	200,000	-	-
Signage 24/25	60,000	-	-
Grids 24/25	60,000	-	-
State Initiative Program - Landor Meekatharra Road CF	-	4,077,690	4,500,000
State Initiative Program - Carnarvon Mullewa Road	5,015,729	-	-
RRG/LRCI Landor Mt Augustus Road 24/25	580,340	-	-
RRG/LRCI Landor Meekatharra Road 24/25	580,340	-	-
R2R Carnarvon Mullewa Road Project 24/25	1,034,958	-	-
33 River Crossing Floodway Reconstruction	180,000	-	-
Road Resealing Program - Various 24/25	500,000	-	-
Bore Findings X 3	100,000	-	-
River Level Gauge at Landor	20,000	-	-
State Initiative Program - Carnarvon/Mullewa Upgrade	-	2,217,930	2,372,488
R2R - Bitumen Reseals	-	319,474	
Bridges Renewal Program - Concrete Crossing: Dalgety/Landor Brook	-	1,767,690	1,818,327
RRG - Ullawarra Resheets	-	552,349	536,665
RRG - Cobra/Dairy Creek Resheets	-	691,116	536,665
R2R - Pimbee Resheet	-	496,366	456,046
Landor/Mount Augustus - Indigenous Access Road	-	-	340,000
LRCI - Bitumen Reseals	-	-	312,000
Signage	-	-	120,000
Grids	-	-	60,000
Gascoyne River Bridge Project	-	(6,171)	
Footpath Construction	-	-	100,000
Total Roads	**8,472,352**	**10,262,819**	**11,152,191**

8. CAPITAL EXPENDITURE (Continued)

(b) INFRASTRUCTURE (Cont)

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Infrastructure - Footpaths	$	$	$
Transport			
Footpath Plan - Hatch Street	150,000	-	-
Total Footpaths	**150,000**	**-**	**-**
Infrastructure - Other			
Law, Order and Public Safety			
New Water Tank	-	10,949	15,085
Community Amenities			
Fence New Rubbish Tip Reserve	100,000	-	-
Rehabilitate Old Rubbish Tip Reserve	20,000	-	-
Reverse Osmosis Plant	1,000,000	-	-
Evaporation Pond at new tip for Water Treatment Plant	240,000	-	-
Evaporation Pond/Trenches for Sullage Waste	60,000	-	-
Rubbish Tip Infrastructure	-	-	75,000
Recreation and Culture			
Concrete pad between Dongas for Outdoor Gym Area	40,000	-	-
Install Power Outlets for Two Rivers Memorial Park	10,000	-	-
Oval Renovation Part Two	50,000	-	-
Museum Upgrade	30,000	-	-
Telescope and Concrete Viewing Pad	15,000	-	-
Water Hole Access Ramp	100,000	-	50,000
Upgrade River Pumps and Infrastructure	60,000	-	624,873
Two Rivers Memorial Park	-	23,863	93,000
Oval Refurbishment	-	23,993	30,000
Transport			
Depot Infrastructure	-	59,334	52,000
Economic Services			
Tourist Stop	-	28,126	35,000
EV Charging Station	-	16003.91	22,753
Total Other Infrastructure	**1,725,000**	**162,269**	**997,711**
Total Infrastructure	**10,347,352**	**10,425,088**	**12,149,902**

9. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 29 Staff Housing

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Housing	$	$	$
Opening Balance	136,392	172,829	172,827
Principal Payment	(37,534)	(36,437)	(36,437)
Principal Outstanding	**98,858**	**136,392**	**136,390**
Finance Cost Payment	(4,592)	(5,459)	(4,897)
Total Finance Cost	**(4,592)**	**(5,459)**	**(4,897)**

(ii) Loan 28 Tourism Precinct

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Economic Services	$	$	$
Opening Balance	293,185	343,564	343,566
Principal Payment	(52,949)	(50,379)	(50,379)
Principal Outstanding	**240,236**	**293,185**	**293,187**
Finance Cost Payment	(16,104)	(17,885)	(23,189)
Total Finance Cost	**(16,104)**	**(17,885)**	**(23,189)**

(ii) Loan 30 Staff Housing

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Housing	$	$	$
Opening Balance	298,020	342,033	342,033
Principal Payment	(44,493)	(44,013)	(44,013)
Principal Outstanding	**253,527**	**298,020**	**298,020**
Finance Cost Payment	(5,079)	(4,781)	(3,600)
Total Finance Cost	**(5,079)**	**(4,781)**	**(3,600)**

(iii) Loan 31 Staff Housing

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Housing	$	$	$
Opening Balance	575,550	-	-
Proceeds from Borrowing	-	600,000	600,000
Principal Payment	(50,450)	(24,450)	(24,450)
Principal Outstanding	**525,100**	**575,550**	**575,550**
Finance Cost Payment	(27,413)	(17,794)	(12,598)
Total Finance Cost	**(27,413)**	**(17,794)**	**(12,598)**
Total Proceeds from Borrowing	**-**	**600,000**	**600,000**
Total Principal Repayments	**(185,426)**	**(155,279)**	**(155,279)**
Total Finance Cost	**(53,188)**	**(45,919)**	**(44,284)**

(b) Unspent Borrowings

The Shire had unspent borrowing funds of $158,896 as at 30th June 2024. It is not expected to have unspent borrowing funds as at 30th June 2025.

(c) Overdraft Facility

The Shire holds an overdraft facility with the Commonwealth Bank for $4,200,000. The current interest rate on the facility is 10.78% per annum.

10. CASH BACKED RESERVES

Restricted by council	2024/25 Budget Opening Balance	2024/25 Budget Transfers (from)	2024/25 Budget Interest Received	2024/25 Budget Transfer to	2024/25 Budget Closing Balance	2023/24 Actual Opening Balance	2023/24 Actual Transfers (from)	2023/24 Actual Interest Received	2023/24 Actual Transfer to	2023/24 Actual Closing Balance	2023/24 Budget Opening Balance	2023/24 Budget Transfers (from)	2023/24 Budget Interest Received	2023/24 Budget Transfer to	2023/24 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Plant Replacement Reserve	434,933	-	9,598	90,402	**534,933**	512,507	(91,092)	13,518	-	**434,933**	512,507	(91,092)	1,085	-	**422,500**
Airport Reserve	42,219	-	927	99,073	**142,219**	41,134	-	1,085	-	**42,219**	41,134	-	55	-	**41,189**
Leave Reserve	82,011	-	1,800	118,222	**202,033**	79,902	-	2,109	-	**82,011**	79,902	-	131	-	**80,033**
Tourism Precinct Reserve	86,693	-	1,903	98,097	**186,693**	84,461	-	2,232	-	**86,693**	84,461	-	124	-	**84,585**
Building Reserve	186,324	(81,000)	2,393	397,607	**505,324**	348,275	(168,447)	6,496	-	**186,324**	348,275	-	327	-	**348,602**
Works Reserve	163,985	-	3,705	146,295	**313,985**	245,149	(90,315)	9,151		**163,985**	245,149	-	171	-	**245,320**
Roads Flood Damage Reserve	157,289	-	3,453	20,649	**181,391**	153,245	-	4,044	-	**157,289**	153,245	-	205	-	**153,450**
Bridge Maintenance	120,259	(20,000)	2,712	22,288	**125,259**	93,787	-	2,472	24,000	**120,259**	93,787	-	91	24,000	**117,878**
Economic Development	475,571	-	10,178	139,822	**625,571**	463,346	-	12,225	-	**475,571**	463,346	-	811	-	**464,157**
Sealed Road Sealing Reserve	77,807	-	3,331	12,868	**94,006**	-	-	-	77,807	**77,807**	-	-	-	50,000	**50,000**
Total Reserves	**1,827,091**	**(101,000)**	**40,000**	**1,145,323**	**2,911,414**	**2,021,806**	**(349,854)**	**53,332**	**101,807**	**1,827,091**	**2,021,805**	**(91,092)**	**3,000**	**74,000**	**2,007,713**

Reserve Accounts - Purposes

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

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

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 24 / 25	Actual 23 / 24	Budget 23 / 24
	$	$	$
Cash at bank and on hand	3,640,371	9,924,383	2,402,895
Bank Overdraft	-	-	-
Total Cash on Hand	**3,640,371**	**9,924,383**	**2,402,895**
Held as			
- Unrestricted cash and cash equivalents	728,957	8,097,291	395,182
- Restricted cash and cash equivalents	2,911,414	1,827,091	2,007,713
	3,640,371	**9,924,382**	**2,402,895**

Restrictions

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

-Cash and cash equivalents	2,911,414	1,827,091	2,007,713
Total Restricted Cash	**2,911,414**	**1,827,091**	**2,007,713**

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

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Net Result	2,423,280	10,648,521	5,383,752
Depreciation	3,883,498	3,565,259	3,430,570
(Profit) on Sale of Asset	(7,012)	(113,431)	(109,057)
Adjustments to fair value of financial assets at fair value through profit and loss		-	
Loss on Sale of Asset	25,000	7,000	4,170
(Increase) / Decrease in Receivables	-	88,271	-
(Increase) / Decrease in Contract Assets	-	145,672	
(Increase) / Decrease in Inventories	-	(3,712)	-
Increase / (Decrease) in Payables	-	(469,102)	-
Increase / (Decrease) in Contract Liabilities	-	556,269	
Increase / (Decrease) in Employee Provisions	-	-	-
Non-operating Grants, Subsidies and Contributions	(8,150,771)	(9,679,389)	(11,263,836)
Net Cash from Operating Activities	**(1,826,005)**	**4,745,358**	**(2,554,401)**

(c) Undrawn Borrowing Facilities

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Credit Standby Arrangements			
Bank Overdraft Limit	4,200,000	4,200,000	3,500,000
Bank Overdraft at Balance Date	-	-	-
WA Treasury Short Term Lending Facility Limit	-	-	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	-	(4,199)	-
Total Amount of Credit Unused	**4,210,000**	**4,205,801**	**6,510,000**
Loan Facilities			
Loan Facilities in use at Balance Date	1,117,721	1,303,147	1,303,147
Unused Loan Facilities at Balance Date	4,200,000	4,200,000	3,500,000

12. NET CURRENT ASSETS

Composition of Estimated Net Current Assets

	Note	Budget 24 / 25 $	Actual 23 / 24 $	Budget 23 / 24 $
Current Assets				
Cash - Unrestricted	11(a)	728,957	8,097,291	395,182
Cash - Restricted Reserves	10	2,911,414	1,827,091	2,007,713
Receivables		281,914	281,914	370,182
Contract Assets		1,018,225	1,018,225	1,163,897
Inventories		222,507	222,507	138,767
Total Current Assets		**5,163,017**	**11,447,028**	**4,075,741**
Current Liabilities				
Trade and Other Payables		30,783	30,783	(335,889)
Deposits and Bonds		(50,180)	(50,180)	(50,641)
Revenue Received in Advance		-	-	-
Contract Liabilities		(2,104,876)	(2,104,876)	(1,548,607)
Bank Overdraft		-	-	-
Lease Liability		-	(6,685)	(3,369)
Short Term Borrowings	9(a)	(191,887)	(184,946)	(185,426)
Provisions		(240,601)	(240,601)	(240,601)
Total Current Liabilities		**(2,556,761)**	**(2,556,505)**	**(2,364,533)**
Net Current Funding Position		**2,606,256**	**8,890,523**	**1,711,208**
Cash - Restricted Reserves	10	(2,911,414)	(1,827,091)	(2,007,713)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)
Less: Current Portion of Unspent Borrowings		-	(158,896)	-
Add: Current Portion of Debentures		191,887	184,946	185,426
Add: Current Portion of Lease Liability		-	6,685	3,369
Add: Movement in Employee Leave Reserve		34,065	34,066	30,177
Add: Liabilities Related to Restricted Assets	10	81,706	81,706	80,033
Estimated Surplus / (Deficit) C/FWD		**-**	**7,209,439**	**0**

The estimated surplus/(deficit) c/fwd in the 2023/24 budget column represents the surplus/(deficit) carried forward as at 30 June 2024.

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 24	Estimated Amounts Received	Estimated Amounts Paid	Closing Balance 30 Jun 25
	$	$	$	$
	-	-	-	-
Total Trust Funds	**-**			**-**

14. MAJOR LAND TRANSACTIONS

The Shire does not anticipate any major land transactions in the 24/25 financial year

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate any trading undertakings or major trading undertakings in the 24/25 financial year

16. JOINT VENTURE ARRANGEMENTS

The Shire is not involved or expected to be involved in any joint venture arrangements in the 24/25 financial year

17. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024 $	2024/25 Budget New Leases $	2024/25 Budget Lease Principal Repayments $	Budget Lease Principal Outstanding 30 June 2025 $	2024/25 Budget Lease Interest Repayments $	Budget Lease Principal 1 July 2023 $	2023/24 Budget New Leases $	2023/24 Budget Lease Principal Repayments $	Budget Lease Principal Outstanding 30 June 2024 $	2023/24 Budget Lease Interest Repayments $	Actual Principal 1 July 2023 $	2023/24 Actual New Leases $	2023/24 Actual Lease Principal Repayments $	Actual Lease Principal Outstanding 30 June 2024 $	2023/24 Actual Lease Interest Repayments $
Transport																			
Diesel Tank		Refuel Australia	1.09%	3 Years	-	-	-	-	-	10,054	-	(6,685)	3,369	(76)	-	-	-	-	-

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

18. PROGRAM INFORMATION

	Budget 24 / 25	Actual 23 / 24	Budget 23 / 24
Income excluding grants, subsidies and contributions	$	$	$
Governance	1,000	6,039	112,000
General Purpose Funding	2,235,580	1,957,219	1,631,497
Law, Order, Public Safety	12,625	13,170	14,307
Health	500	650	1,250
Education and Welfare	40,695	93,563	70,476
Community Amenities	11,850	6,320	10,760
Recreation and Culture	17,750	24,203	17,100
Transport	35,000	162,652	176,522
Economic Services	93,969	77,920	92,098
Other Property and Services	-	33,333	10,890
	2,448,969	2,375,068	2,136,900
Operating grants, subsidies and contributions			
General Purpose Funding	641,720	5,369,511	156,271
Law, Order, Public Safety	29,213	21,774	22,133
Education and Welfare	106,500	50,500	105,000
Recreation and Culture	5,000	-	25,000
Transport	12,118,984	2,625,646	11,391,047
Economic Services	109,038	22,636	20,000
Other Property and Services	50,000	54,992	50,000
	13,060,455	8,145,059	11,769,451
Capital grants, subsidies and contributions			
Governance	-	-	37,148
Law, Order, Public Safety	-	108,100	70,000
Recreation and Culture	624,873	-	624,873
Transport	7,525,898	9,563,225	10,519,998
Economic Services	-	8,064	11,817
	8,150,771	9,679,389	11,263,836
Total Income	23,660,195	20,199,516	25,170,187
Expenses			
Governance	(724,288)	(476,189)	(785,506)
General Purpose Funding	(139,996)	(168,697)	(233,409)
Law, Order, Public Safety	(134,592)	(132,187)	(127,171)
Health	(28,400)	(18,206)	(22,955)
Education and Welfare	(746,807)	(386,500)	(595,340)
Housing	(473,959)	(487,556)	(473,864)
Community Amenities	(191,243)	(87,529)	(139,969)
Recreation and Culture	(631,580)	(521,552)	(472,283)
Transport	(16,918,286)	(6,539,604)	(15,844,214)
Economic Services	(1,197,764)	(654,276)	(1,037,957)
Other Property and Services	(50,000)	(78,698)	(53,767)
	(21,236,915)	(9,550,995)	(19,786,435)
Net Result for the period	2,423,280	10,648,521	5,383,752

APPENDIX 4

(Adoption of the 2024-2025 Fees and Charges)

SHIRE OF UPPER GASCOYNE

DRAFT SCHEDULE OF FEES AND CHARGES FOR 2024/2025

FEE AND CHARGE DESCRIPTION	24/25 FEE AND CHARGE	* GST inc
COMMUNITY RESOURCE CENTRE		
Photocopying		
A4 Black Printing / Photocopying - per single sided page	**$0.70**	*
A4 Colour Printing / Photocopying - per single sided page	**$1.40**	*
A4 Black Printing / Photocopying - double sided	**$1.40**	*
A4 Colour Printing / Photocopying - double sided	**$1.80**	*
A3 Black Printing / Photocopying - per single sided page	**$1.50**	*
A3 Colour Printing / Photocopying - per single sided page	**$3.00**	*
A3 Black Printing / Photocopying - double sided	**$3.00**	*
A3 Colour Printing / Photocopying - double sided	**$6.00**	*
Facsimile		
Fax receipt per page	**$0.80**	*
Laminating		
A4 Size Laminate - each	**$2.50**	*
A3 Size Laminate - each	**$3.50**	*
A5 Size Laminate - each	**$1.50**	*
Business Card Laminate - each	**$1.00**	*
Binding		
A4 Standard - < 50 pages	**$5.00**	*
A4 Standard - > 50 pages	**$10.00**	*
Library		
Lost Books	**At Cost**	*
Assorted Books and Publications for Sale at the CRC	**As Marked for Sale**	*
Assorted Tourist Books and Maps for Sale at the CRC	**As Marked for Sale**	*
CRC Various Merchandise		
Various Merchanidise, Sundry Items, Souvenirs for Sale, Various Greeting, Birthday and Sympathy Cards for Sale at the CRC	**As Marked for Sale**	*
Local Phone Book	**$5.00**	*
Minutes per Double Sided Page	**$0.80**	*
Various Post Cards for Sale at the CRC	**As Marked for Sale**	*
Horizon Power Vouchers for Sale at the CRC (prices as charged by Horizon Power)	**As charged by Supplier**	*
Internet/wifi/computer use per half hour	**$3.20**	*
Computer use no internet per half hour	**$5.00**	*
Scanning per page	**$0.60**	*

SHIRE OF UPPER GASCOYNE

DRAFT SCHEDULE OF FEES AND CHARGES FOR 2024/2025

FEE AND CHARGE DESCRIPTION	24/25 FEE AND CHARGE	* GST inc
Gas Bottles		
45KG LPG Bottles Swap only (Additional charges for bottle purchase)	**$212.00**	*
9KG LPG Bottles Swap only (Additional charges for bottle purchase)	**At shires desecration pending on freight costs**	*
COMMUNITY RESOURCE CENTRE (Continued)		
Gassy Gossip - Advertising		
Advertising in the Gassy Gossip - A4 full page	**$44.60**	*
A5 half page	**$27.60**	*
A6 quarter page	**$22.30**	*
Business card size	**$9.00**	*
Retail Prices (includes online sales) - Merchandise and Souvenirs (mark-up fees) -		
0% to 150% mark-up range on merchandise/souvenirs for retail at the Shire of Upper Gascoyne CRC.		
Postage and Handling (includes online sales)		
At Calculated Cost - Determined by weight of goods purchased and shipping method used.		
Note: Retail Prices and Postage and Handling Costs include GST.		
PAVILION VENUE HIRE CHARGES		
Bond for Pavilion Hire - Event / function with alcohol	**$50.00**	**NA**
Bond for Pavilion Hire - Event / function without alcohol	**$30.00**	**NA**
Pavilion Hire Per Hour (with alcohol)	**$84.00**	*
(Licensee responsible for liquor license)		
Pavilion Hire Per Hour (without alcohol)	**$67.00**	*
Not-for-Profit Community Use (i.e. fundraising event) - Discounted Hourly Rate- full payment of Bond Applies	**$40.00**	*
Registered/Incorporated Not-for-Profit Charitable Organisations - full payment Bond Applies (IMPORTANT: Hirers need to prove charitable incorporation/registration)	**No Charge (Subject to CEO approval)**	
Additional Cleaning (per hour)	**At Cost + 25% + GST**	*
Cleaning Fee for Donga's (per donaga and only when applicable)	**$50 + GST**	*
Cleaning and Bedding Fee for Donga's (per bed and only when applicable)	**$75 + GST**	*
Repair of Damage caused during hire and/or use	**At Cost + 25% + GST**	*
Note: All hirers must submit an application to the Shire for Venue Hire and adhere to the Shire's venue hire terms and conditions. Additional Charges incurred by the Shire for cleaning and/or repairs as a result of the hirers negligence to comply with the T&C's, will be subject to an Administration Fee of 25% on top of the cost, plus GST. Bond refunds will also be forfeited.		
The CEO has the discretion to approve or decline applications for venue hire based on the merit of the application. All requests received from hirers based on Charitable exemptions, will be subject to the Shire's hire criteria including T&C's and assessed for approval by the CEO.		
Hall Hire includes hire of all chattels		
PAVILION FURNITURE AND EQUIPMENT HIRE CHARGES (SEPARATE TO VENUE HIRE)		
Tables - Per Table Hire	**$6.20**	*
Chairs - Per Chair Hire	**$2.60**	*
Bond deposit for Table and Chair Hire - up to 20 pieces of furniture	**$110.00**	**NA**
Bond deposit for Table and Chair Hire - up to 50 pieces of furniture	**$250.00**	**NA**
Bond deposit for Table and Chair Hire - up to and in excess of 100 pieces of furniture	**$500.00**	**NA**

SHIRE OF UPPER GASCOYNE

DRAFT SCHEDULE OF FEES AND CHARGES FOR 2024/2025

FEE AND CHARGE DESCRIPTION	24/25 FEE AND CHARGE	* GST inc
Note: All hirers must submit an application to the Shire for Furniture & Equipment Hire and adhere to the Shire's hire terms and conditions. Additional Charges incurred by the Shire for cleaning and/or repairs as a result of the hirers negligence to comply with the T&C's, will be subject to an Administration Fee of 25% on top of the cost, plus GST. Bond refunds will also be forfeited.		
PAVILION KITCHEN & KITCHEN EQUIPMENT HIRE CHARGES (SEPARATE TO VENUE HIRE)		
Kitchen Hire Only (to use for Cooking and includes all kitchen equipment) - Per Hour	**$45.00**	*
Kitchen Hire Only (to use for Cooking and includes all kitchen equipment) - Cleaning Bond	**$111.00**	**NA**
Bain Marie Hire - Per Day	**$56.00**	*
Bain Marie Hire - Cleaning Bond	**$110.00**	**NA**
Urn Hire - Per Day	**$55.00**	
Urn Hire - Bond	**$55.00**	**NA**
Note: All hirers must submit an application to the Shire for the Kitchen, Furniture & Equipment Hire and adhere to the Shire's hire terms and conditions. Additional Charges incurred by the Shire for cleaning and/or repairs as a result of the hirers negligence to comply with the T&C's, will be		
GYM MEMBERSHIP CHARGES		
3 Month Membership	**$30.00**	*
6 Month Membership	**$50.00**	*
12 Month Membership	**$100.00**	*
TOWN OVAL HIRE CHARGES		
Town Oval Hire Commercial	**$318.00**	*
Town Oval Hire Carnivals and/or Fairs	**$191.00**	*
Not-for-profit Community Use (i.e. fundraising event) - Discounted Rate (CEO to determine Community use)	**$106.00**	*
Registered/Incorporated Not-for-Profit Charitable Organisations - full payment Bond Applies (IMPORTANT: Hirers need to prove charitable incorporation/registration)	**No Charge (Subject to CEO approval)**	
Town Oval Bond Commercial Low Risk Event - (CEO to determin Risk)	**$477.00**	
Town Oval Bond Commercial High Risk Event - (CEO to determin Risk)	**$530.00**	
Application for Temporary Road Closure	**$175.00**	*
Shire staff to set up physical Road Closures and signage for events (not traffic management)	**At Cost + 25% + GST**	*
Repair of Damage caused during hire and/or use	**At Cost + 25% + GST**	*
Note: All hirers must submit an application to the Shire for Venue Hire and adhere to the Shire's venue hire terms and conditions. Additional Charges incurred by the Shire for cleaning and/or repairs as a result of the hirers negligence to comply with the T&C's, will be subject to an		
The CEO has the discretion to approve or decline applications for venue hire based on the merit of the application. All requests received from hirers based on Charitable exemptions, will be subject to the Shire's hire criteria including T&C's and assessed for approval by the CEO.		
PLANT HIRE / PRIVATE WORKS		
Note: All plant hire is with a shire employed operator only. Any Shire plant damaged or not returned, will be subject to additional costs for replacement or repairs, including associated costs such as freight and admininstration fees (if applicable) all to be paid by the hirer.		
Plant Hire Charges Per Hour - NO DRY HIRE		
Cat 140M Grader	**$227.00**	*
Cat 150M Grader	**$227.00**	*
Cat 916 Front End Loader	**$132.00**	*
Cat Vibrator Bomag Roller (Smooth or Padfoot)	**$219.00**	*
Prime Mover	**$168.00**	*
CAT 966G Wheel Loader	**$218.00**	*
Prime Mover with one trailer/Mack Tipper Body Truck	**$207.80**	*
Mack Tipper Truck	**$206.00**	*
Cat Mini Excavator	**$155.00**	*

SHIRE OF UPPER GASCOYNE
DRAFT SCHEDULE OF FEES AND CHARGES FOR 2024/2025

FEE AND CHARGE DESCRIPTION	24/25 FEE AND CHARGE	* GST inc
Prime Mover with two trailers	$227.00	*
Bobcat	$158.00	*
John Deere Mower	$158.00	*
Mosquito Fogger	$116.60	*
Grid Roller	$237.50	*
Multi Tyred Roller	$192.90	*
Kanga	$150.00	*
PLANT HIRE / PRIVATE WORKS (Continued)		
Labour Hire		
Per man hour - ordinary hours	At Cost + 25% + GST	
Fuel Charges (Per Litre)(Diesel) by arrangement with the CEO	At Cost + 25% + GST	
Cleaning Charges Per Hour	At Cost + 25% + GST	
Repair Charges	At Cost + 25% + GST	
Other Private Works Fees		
Private Works Administration Fee - Charged on top of all Private Works Jobs (before GST)	25%	
Note: Any jobs where handling absestos is involved will be negotiated with the Shire on a case by case service		
The CEO has the discretion to vary these rates on the basis that a minimum of full cost recovery is achieved.		
ANIMAL CONTROL (S1: Dog Act 1976; Dog Regulations 2013) (S2: Cat Act 2011; Cat Regulations 2012)		
Dog Registration - 1 Year Sterilized	$20.00	
Dog Registration - 3 Year Sterilized	$42.50	
Dog Registration - 1 Year Unsterilized	$50.00	
Dog Registration - Lifetime Unsterilized	$250.00	
Dog Registration - Lifetime Sterilized	$100.00	
Dog Registration - 3 Years Unsterilized	$120.00	
ANIMAL CONTROL (S1: Dog Act 1976; Dog Regulations 2013) (S2: Cat Act 2011; Cat Regulations 2012) (Continued)		
Cat Registration - 1 Year Sterilized	$20.00	
Cat Registration - 3 Year Sterilized	$42.50	
Cat Registration - 1 year unsterilized	$50.00	
Cat Registration - Lifetime	$100.00	
Cat Registration - 3 Year unsterilized	$120.00	
Pension Rebate	50% of fee	
Bona fide Stock Dogs	25% of fee	
SANITATION CHARGES		
Rubbish Charges (Annual Fees for Service)		
Residential Sanitation service-one bin/one pick up per week	$414.00	
Replacement Rubbish Bin	$150.00	*
Sanitation Charges - Waste site fees		
Commercial - *by negotiation with the Shire*		*

SHIRE OF UPPER GASCOYNE

DRAFT SCHEDULE OF FEES AND CHARGES FOR 2024/2025

FEE AND CHARGE DESCRIPTION	24/25 FEE AND CHARGE	* GST inc
Note: Asbestos products will not be taken by the Shire of Upper Gascoyne waste site and are to be disposed of in Carnarvon.		
Rubbish Fee for all building/demolition licenses issued		
For all building sizes - *by negotiation with the Shire*		*

SHIRE OF UPPER GASCOYNE

DRAFT SCHEDULE OF FEES AND CHARGES FOR 2024/2025

FEE AND CHARGE DESCRIPTION	24/25 FEE AND CHARGE	* GST inc
Demolition		
Permit to demolish a building per storey		
PLANNING RELATED CHARGES		
Planning Charges: (S3: Planning & Development Act 1995)		
(a) Development Application (Not more than $50,000)	**$147.00**	
(b) $50,001 - $500,000	**0.32% of development**	
(c) $500,000 - $2.5M	**$1700 + 0.257% for every $1 in excess of $500,000**	
(d) $2.5M - $5M	**$1761 + 0.206% for every $1 in excess of $2.5M**	
(e) $5M - $21.5M	**$12633 + 0.123% for every $1 in excess of 5M**	
(f) >$21.5M	**$34,196.00**	
Determining a development application where the development has commenced or been carried out	**$295.00**	
Issue of Written Planning Advice	**$73.00**	
Home based business (S4: Town Planning Scheme 1)		
Application where the development has not commenced or been carried out	**$222.00**	
Annual Renewal	**$73.00**	
Determine an initial application for approval of a home occupation where the home occupation has commenced	**$666.00**	
Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired.	**$219.00**	
Change of Use (S4: Town Planning Scheme 1)		
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use	**$295.00**	
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use where the change or the alteration, extension or change has commenced or been carried out	**$885.00**	
Provision of sub division clearance (S3: Planning & Development Act 1995)		
Not more than 5 lots	**$73 per lot**	
More than 5 lots not more than 195	**$73 per lot for first 5 lots & $35 thereafter**	
Reply to property settlement/zoning enquiry	**$78.00**	
BUILDING RELATED CHARGES		
Building Permit Application Fee (S5: Building Act 2011) (S6: Building & Construction Industry Training Levy Act 1990) (S7: Building Services Levy Act 2011)		
Uncertified Building Permit Application - % of value	**0.32% of the estimated value but not < $110**	
Certified Building Permit Application - % of value (Class 1 & 10)	**0.19% of the estimated value but not < $110**	
Certified Building Permit Application - % of Value (Class 2-9)	**0.09% of the estimated value but not < $110**	
Application for an occupancy permit for a completed building, temporary occupancy permit, variation to occupancy permit, replacement of an occupancy certificate or change of classification occupancy permit	**$110.00**	

SHIRE OF UPPER GASCOYNE

DRAFT SCHEDULE OF FEES AND CHARGES FOR 2024/2025

FEE AND CHARGE DESCRIPTION	24/25 FEE AND CHARGE	* GST inc
Application for an occupancy permit for a building in respect of which unauthorised work has been done	0.18% of the estimated value but not < $110	
Application for a building approval certificate for a building in respect of which unauthorised work has been done	0.38% of the estimated value but not < $110	
BUILDING RELATED CHARGES (Continued)		
Application to extend the time during which an occupancy permit or building approval certificate has effect	$110.00	
Building Services Levy - Building or Demolition Permit	0.137% of the value of the work where value >$45000 or $61.65 where < $45000	
Occupancy permit or building approval certificate for approved building work under ss47, 49, 50 or 52 of the Building Act	$110.00	
Occupancy permit for unauthorised building work under s51(2) of the Building Act	0.27% of the value of the work but not less than $123	
Building Approval Certificate for unauthorised building work under s51(2) of the Building Act	0.38% of the value of the work but not less than $110	
Building Services Levee Administration Fee	$5.00	
BCITF construction under $20,000 (Fees be paid directly to BCITF)	$0.00	
Construction over $20,000 (Fees be paid directly to BCITF)	cost x 0.2%	
Demolition under $45,000 (Fees be paid directly to BCITF)	$42.50	
Demolition over $45,000 (Fees be paid directly to BCITF)	0.9% of work value	
Minimum fee for certified or uncertified Building Permit	$110+ $61.65	
HEALTH RELATED CHARGES		
Liquor Licensing Approvals (S8: Liquor Control Act 1998)		
Section 40 Local Planning, Building and LG Act Approval	$100.00	
Section 39 Health & Food Act Approval	$200.00	
Septic Tank Installation Permit (S9: Health Act 1911)		
Application fee - Administration	$118.00	
Inspection fee	$118.00	
Additional inspection fee	$118.00	
Local Government Report	$85.00	
Food Business Fees (S10: Food Act 2008)		
Low Risk Annual Enforcement Agency Fee	$66.00	
Medium Risk Annual Enforcement Agency Fee	$132.25	
High Risk Annual Enforcement Agency Fee	$264.50	
Notification of/Application for a Food Business	$60.60	
Lodging House Fees	$200.00	
Caravan Park Fees (Caravan & Camping Grounds Regulations)		
Minumum annual fee payable	$200.00	
Licence Transfer Fee	$100.00	
RATES (S12: Local Governement Act 1995; Local Government (Financial Management Regulations 1996)		
Rate Enquiries		
Rate/Account Enquiry (simple)	$55.00	*

SHIRE OF UPPER GASCOYNE
DRAFT SCHEDULE OF FEES AND CHARGES FOR 2024/2025

FEE AND CHARGE DESCRIPTION	24/25 FEE AND CHARGE	* GST inc
Rates/Zoning/Orders/requisitions (Complex)	$100.00	*
Rate Reports (printout - including rate info photocopies)	$20.00	*
RATES (S12: Local Governement Act 1995; Local Government (Financial Management Regulations 1996) (Continued)		
Rate Interest		
Days until interest applies from issue date - 35 days		
Interest on overdue rates & charges	11.00%	
Interest on installments	5.50%	
Instalments - 4 Payments		
Rubbish charge to be spread over all instalments		
Previous years rate and rubbish arrears not to be spread over instalments, but are payable in full with the first instalment		
Instalment option is not available until all arrears have been paid		
Instalment Administration charge (annual - $3 per instalment notice)	$15.00	
Adhoc payment plan administration fee	$10.00	
No discount is provided for early payment of rates		
No discount to apply on Waste Management Charges		
Debt Recovery		
Days until interest applies from date charge is incurred - 35 days		
Chargeable costs	At cost	
Interest on costs	11.00%	
Definitions:		
Per Hour means each hour or part thereof		
Per Day means each day or part thereof		
Per Half Day means to 12 noon		
OTHER CHARGES		
Freedom of Information as per Freedom of Information Act 1992 (WA)		
Other statutory fees may apply - check with the FOI co-ordinator		
Staff Time	$30 p/h	
Application Fee	$30 - non refundable	

APPENDIX 5

(2025-2026 Rating Methodology)

Rate Setting Methodology Emails/letters Register

Date	To	Address	Description	Response Received
10/05/2024	Winderie Station	ct.tubby@bigpond.com	Rate Setting Methodology Letter	No response received
10/05/2024	Williambury Station Pty Ltd	williambury@westnet.com.au	Rate Setting Methodology Letter	No response received
10/05/2024	Wanna / Gifford Creek Station	wannastation@bagden.com.au	Rate Setting Methodology Letter	No response received
10/05/2024	Days Land Holding Wa Pty Ltd As Trustee For Days Land Holding Trust (Pingandy)	pingandyhs@bigpond.com	Rate Setting Methodology Letter	No response received
10/05/2024	Mt Phillip Station and Yinnetharra Station	yinstation8@gmail.com	Rate Setting Methodology Letter	No response received
10/05/2024	Mt Clere Station	mtclere@gmail.com	Rate Setting Methodology Letter	No response received
10/05/2024	Mount Augustus Station / Bingegaroo / Dooley Downs	hammarquist@activ8.net.au, mtaugustusstation@bigpond.com	Rate Setting Methodology Letter	No response received
10/05/2024	Minnie Creek Station, Mt Sandiman	minniecreek@centralstockcare.com	Rate Setting Methodology Letter	No response received
10/05/2024	Landor Station	bullsbrookproduce@bigpond.com	Rate Setting Methodology Letter	No response received
10/05/2024	Errabiddy Station	errabiddy.station@hotmail.com	Rate Setting Methodology Letter	No response received
10/05/2024	Dalgety Downs Station	manju.kv@hotmatil.com	Rate Setting Methodology Letter	No response received
10/05/2024	Dairy Creek Station	rayhoseason@gmail.com,raywendyhs@bigpond.com	Rate Setting Methodology Letter	No response received
10/05/2024	Carey Downs Station	careydownsstn@gmail.com	Rate Setting Methodology Letter	No response received
10/05/2024	Bidgemia Station / Lyons River / Weedarrah	bidgemia@icloud.com,mctaggart@bidgemiastation.com	Rate Setting Methodology Letter	No response received
10/05/2024	Bidgemia Station / Lyons River / Weedarrah	onastickywicket@gmail.com	Rate Setting Methodology Letter	No response received
10/05/2024	Glenburgh Station	glenburgh@activ8.net.au	Rate Setting Methodology Letter	No response received
10/05/2024	Jimba Jimba Station	jimbajimba@bigpond.com	Rate Setting Methodology Letter	Martin Baston Phoned John with queries but no formal response received.
10/05/2024	Mooloo Downs Station	163 FRANKEL ROAD Patchewollock VIC 3491	Rate Setting Methodology Letter	No response received
10/05/2024	Edmund Station	1184 CORONATION ROAD WAROONA WA 6215	Rate Setting Methodology Letter	No response received
10/05/2024	Maroonah Station	9 EZE TERRACE, HILLARYS WA 6025	Rate Setting Methodology Letter	No response received
10/05/2024	Eudamullah	eudamullah4@bigpond.com	Rate Setting Methodology Letter	No response received

APPENDIX 6

(Ainsley Hardie Letter of Request for Secondary Employment)

Ainsley Hardie

15 Gregory Street

Gascoyne Junction WA 6705

02 August 2024

Dear John,

RE: Letter Seeking Approval for Secondary Employment

After discussions with Frances Pollock of Red Earth Marketing regarding the ongoing coordination and management of the Gascoyne Murchison Co-Operative Tourism program (incorporating the Outback Pathways program, the AGO Gascoyne Murchison Marketing Campaign and the production of the Gascoyne Murchison Holiday Guide), I have been offered the opportunity to take on this role trading as Sage Tourism Solutions effective of 1 September 2024.

This change has been given unanimous support by the other Shires of the Gascoyne Murchison region at a recent MEG meeting held on July 30. Frances notified me of this approval yesterday. Any work undertaken in this new role would be done in my own personal time and would not utilise Shire resources. My role as the TCDO for the Shire of Upper Gascoyne will always be my first and most important priority.

It is with this passion for developing tourism in the Upper Gascoyne that I wish to take on the Gascoyne Murchison project as it is a vital part of our tourism strategy and promotion and wish to see its continued success. My knowledge of our entire region will enable me to continue and build upon the incredible work Frances has established over the past 15 years.

I thank you for your consideration in this matter and hope that you and the Council will support me in this endeavour. Should you require any additional information please do not hesitate to ask.

Yours sincerely

Ainsley Hardie

APPENDIX 7

(Provision of Plant and Labour Hire for Carnarvon Mullewa Upgrade 2024/2025)

GREENFIELD TECHNICAL SERVICES

SHIRE OF UPPER GASCOYNE

CARNARVON MULLEWA RD UPGRADE 2024/25

TENDER ASSESSMENT REPORT

RFT 09 23-24

GERALDTON

8/81 Forrest Street, PO Box 2840, Geraldton, WA 6531
P 08 9921 5547

PERTH

8/339 Cambridge Street, Wembley, WA 6014
P 08 9921 5547

greenfieldtechnicalservices.com.au

Revision Status						
Rev	Date	Purpose	Prepared	Reviewed	Approved	Details
A	10/08/24	Issued for review	JK			
B	11/08/24	Reissued for review	JK			
C	12/08/24	Issued for external review	JK	JM		

CONTENTS

1.0 BACKGROUND

The Shire of Upper Gascoyne (Shire) seeks to engage an experienced road construction contractor to undertake capital road upgrade works on the Carnarvon Mullewa Rd. The works are funded via a direct grant from Main Roads WA (MRWA) to the Shire.

The works comprise clearing, topsoil stripping, construction of embankment foundation, subgrade and gravel pavements, construction of drainage elements, maintenance of all roads used as part of the construction works and sourcing and supplying all materials including borrow fill material, gravel materials, and construction water.

The works will be completed by one contractor. Bitumen spray sealing of the upgraded road construction work will be completed by others.

All works are required to be completed by 30 April 2025.

2.0 INVITE TENDERS

Greenfield Technical Services (Greenfield), acting on instruction from the Shire prepared the Request for Tender (RFT) documents for **RFT 05 23-24 Carnarvon Mullewa Rd Upgrades 2024**.

The RFT was advertised in ***The West Australian*** newspaper on Saturday 6 July 2024.

The RFT specified that all tenders were to be submitted no later than 2.00 pm AWST Tuesday 23 July 2024 to the Shire's electronic Tenderlink portal. Submissions were opened by representatives of the Shire at the Shire's office shortly after the closing time.

3.0 CONTRACT SPECIFICS & AVAILABLE FUNDING

3.1 SCOPE OF WORK

The base scope of work comprises upgrading 11.02km of the Carnarvon Mullewa Rd from the current unsealed standard to a sealed standard. The base scope of work involves the following five (5) road segments:

- Slk 94.17 – 96.27 (western approach to Daurie Creek)
- Slk 104.60 – 106.56 (commencing at the eastern end of the existing seal)
- Slk 106.65 – 107.31 (between the two sealed floodways)
- Slk 107.44 – 108.38 (western approach to Congo Creek)
- Slk 108.56 – 113.70 (eastern approach to Congo Creek)

The tender also included provisional items to allow additional work to be completed depending on the tendered prices. The provisional items were:

- Upgrade from gravel to seal an additional 2.56km between Slk 113.70 – 116.26
- Construction of four (4) cement stabilised floodways between Slk 113.70 – 116.26

3.2 AVAILABLE FUNDING

The nature of the grant is that the Shire will endeavour to achieve the maximum length of road upgrade possible within the budget constraints. The total grant value for 2023/24 is $5,015,729.32 (ex-GST). The grant is required to cover the following items:

1. Base Scope
    - Road construction contractor (to be engaged via this RFT process)
    - Bitumen surfacing work for the full length of the upgraded road

- Project management, quality assurance and project administration work

2. Provisional Items
    - Additional road construction
    - Additional spray sealing
    - Additional project management, quality assurance and project administration work

The actual length of the work completed will be varied to suit the available funding. Should the tender pricing received by the Shire be less than the available funding, then there will be the opportunity for the Shire to complete additional work.

Conversely, should the tender pricing received by the Shire be greater than the available funding, the tendered scope of work will need to be reduced such that the works can be completed within the grant funding.

4.0 TENDER SUBMISSIONS

Four (4) tender submissions were received as follows:

- Dean Contracting (***Dean***)
- MTF (***MTF)***
- Northern Goldfields Earthmoving (***NGE***)
- THEM Earthmoving (***THEM***)

5.0 TENDER EVALUATION

The tender evaluation was conducted following the process outlined in the RFT document and involved various considerations as detailed in the following section.

The conforming tenders have been evaluated against one another to provide the Shire with an assessment of the value-for-money that each tenderer provides the Shire.

All estimated tender costs given in the following section exclude GST unless otherwise indicated.

5.1 COMPLIANCE CRITERIA

Tenders were assessed based on the compliance criteria provided in the tender document as shown in the table below.

Criteria	Dean	MTF	NGE	THEM
Compliance with the Conditions of the RFT	Y	Y	Y	Y
Complete Respondent's Offer	Y	Y	Y	Y
Compliances with the specifications contained in this request	Y	Y	Y	Y
Complete Pricing Schedule	Y	Y	Y	Y*
Risk Assessment				
Provide an outline of the organisation structure inclusive of any branches and	Y	Y	Y	Y

number of personnel				
Attach current ASIC company extracts search including latest annual return.	Y	Y	Y	Y
Provide the organisation's Directors/Company Owners and any other positions held with other organisations.	Y	Y	Y	Y
Provide a summary of how many years your organisation has been in business.	Y	Y	Y	Y
Are you acting as an agent for another party?	N	N	N	N
Are you acting as a trustee of a trust?	N	N	N	N
Do you intend to subcontract any of the Requirements?	N	N	N	N
Financial Position				
Does the tenderer have the ability to pay all debts in full as and when they fall due?	Y	Y	Y	Y
Does the tenderer have any current litigation, claim or judgement as a result of which you may be liable for $50,000 or more?	N	N	N	N
Will the tenderer cooperate with an independent financial assessor during the conduct of financial assessments (if required)?	Y	Y	Y	Y
Conflict of Interest				
Will any actual or potential conflict of interest in the performance of the Tenderer's obligations under the Contract exist if awarded the Contract, or are any such conflicts of interest likely to arise during the Contract?	N	N	N	N
Insurance				

Does the tenderer maintain the minimum insurance requirements of this request?	Y	Y	Y	Y
Critical Assumptions	N	N	Y	Y

Table 1: Summary of compliance criteria items

No significant compliance issues were identified.

Two of the four tenderers provided critical assumptions; some of which have the potential to impact the tenderer's price. These should be considered as part of the overall evaluation of each tenderer and the key critical assumptions are summarised below.

1. ***NGE***
   a. The Contractor has provided an hourly rate for Item 1.14 (Provide a water cart and operator for the duration of the spray sealing works (spray sealing by others) of $205/hr (ex-GST) rather than a lump sum rate as nominated by the RFT pricing schedule.
   b. For the purpose of comparing the total tendered price from this Contractor with other Contractors, the total duration of the spray sealing work has been estimated at 12 days with the water cart being required for 12 hours each day.
   c. The Contractor has also included that the weather could be a cause for concern and that starting the project later in the year could be a concern. However, the Contractor has not provided any details as to how these statements relate to their tender submission and what costs, if any, might arise as a result of these statements.
2. ***THEM***
   a. Item 1.01 has been based on an allowance of up to $100,000. If the total cost of testing + 10% is less than this amount, then the Contractor will provide a credit for this amount. No information has been provided as to what charges might be incurred should the total cost of this item exceed the Contractor's allowance.
   b. The Contractor has offered a discount if the total cost of their stabilisation subcontractor + 10% is less than the amount they have tendered.

Additionally, ***MTF*** provided the following comments regarding the scope of work in their tender submission. Whilst these are not regarded as "Critical Assumptions", they do have the potential to impact the scope of work should the Shire award to this Contractor.

1. Stabilisation will be done via blade mixing (using a grader, not a stabiliser / mixer).
2. Borrow pit located at Slk 98.2 will be used for work between Slk 94.17 – 96.27
3. Borrow pit located at Slk 107.11 will be used for the remaining work
4. The Contractor has indicated that they can provide a discount of 50% on Item 1.01 should the Shire accept testing of the subgrade for compaction using a Clegg Hammer rather than Nuclear Density testing. The discount would total $100,309 + GST.

Importantly, none of the four contractors have provided any clarifications or critical assumptions regarding the availability and/or suitability of natural construction materials (water and gravel) nor regarding the application of the tender specifications on the works. Given the nature of the work and the use of local materials, this is unusual in Greenfield's experience.

5.2 TENDERED PRICES

The pricing evaluation follows below.

As a result of how the tenderers submitted prices, please note the following that was required to evaluate all tenderers equally:

- ***MTF***
    - ***MTF*** did not allow for the cost of supplying and installing delineators. Based on verbal discussions with the Contractor, they indicated that there would be an additional cost of $10,000 + GST for this activity. This has been added to the total cost of this Contractor's submission in the following sections.

The estimated total cost of each tender submission (ex-GST) is given below. Detailed pricing of each tender is given in Appendix A. Please note that the prices shown in the figure below are excluding any adjustment for local price preference; refer to Section 6.0 for commentary on local price preference.

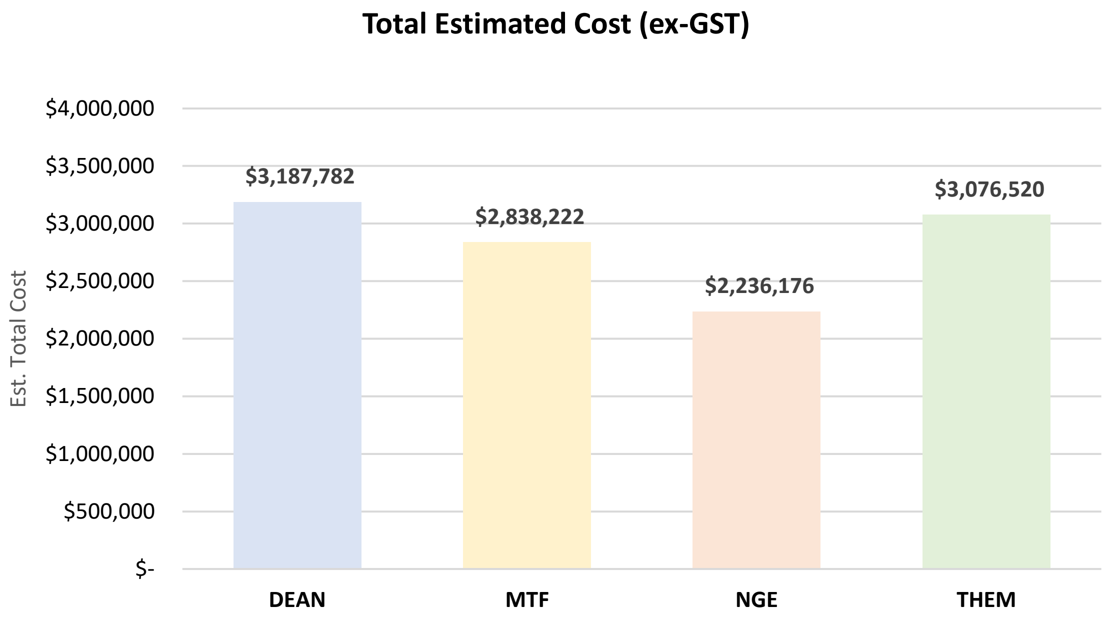


Figure 1: Total estimated tender cost

NGE's tendered price was the cheapest tender. The other tenderers were more expensive as follows:

- ***MTF*** was approx. 27% more expensive,
- ***THEM*** was approx. 38% more expensive, and
- ***Dean*** was approx. 43% more expensive.

5.3 ASSESSMENT CRITERIA

Tenders were also evaluated based on each tenderer's submitted response to the tender evaluation criteria as described in the RFT documents (included for reference in Appendix B).

Details of the evaluation scoring are given in Appendix A and summarised below. Note, that price was a non-weighted component of the assessment criteria.

Tender	Dean	MTF	NGE	THEM
Total Tendered Price	$3,187,782	$2,838,222	$2,236,176	$3,076,520
Price Rank	**4**	**2**	**1**	**3**
Quality and Completeness of Road Construction Plant/Equipment (15%)	15.0	15.0	15.0	15.0
Demonstrated Remote Area Construction Experience (20%)	18.0	16.0	19.0	19.0
Demonstrated local knowledge of sourcing appropriate materials (20%)	18.0	16.0	15.0	18.0
Capacity to commence and complete contract works within the designated timeframe (35%)	34.0	32.0	24	35.0
Provisions for Mechanical Support (10%)	10.0	10.0	10.0	10.0
Total Qualitative Score (100%)	95	89	83	97
Qualitative Rank	**2**	**3**	**4**	**1**

Table 2: Summary of total tender scores

The following section provides a summary of areas where individual tenderers scored less relative to other tender submissions. The detailed tender evaluation can be found in Appendix A.

Quality and Completeness of Road Construction Plant / Equipment (15%)

- All tenderers demonstrated they have the necessary plant and equipment to complete the work to the required standard.

Demonstrated Remote Area Construction Experience (20%)

- ***MTF*** scored less than the other three tenderers simply due to the lack of detail in their tender submission concerning examples of their previous projects and their capacity to work collaboratively with Clients.

Demonstrated local knowledge of sourcing appropriate materials (20%)

- ***MTF*** provided limited details of how they manage natural materials to achieve project specification and objectives. However, they have recently completed the upgrade from gravel to seal of 12km of the Landor Meekatharra Rd for the Shire which involved managing marginal construction materials demonstrating their experience in this activity.

- ***NGE*** only provided basic and limited information of their experience at managing natural materials to achieve project specifications.

Capacity to commence and complete contract works within the designated timeframe (35%)

- ***MTF*** only provided limited information on their backup resources.
- ***NGE*** did not provide any specific details indicating their proposed program to complete the scope of work within the required timeline. However, they did indicate that all of their previous projects had been completed within the required timeline. Based on verbal discussions with the Contractor, they confirmed they were not available to commence work until mid-March 2025 which means they would not be able to meet the schedule requirements of the RFT.

Provisions for Mechanical Support (10%)

- All tenderers provided a good level of detail demonstrating they are well equipped for operating in remote locations.

6.0 LOCAL PREFERENCE POLICY

Dean and ***MTF*** claimed eligibility under the Shire's Local Preference Policy based on owning and operating premises in Carnarvon and Exmouth respectively.

Greenfield's understanding of the Shire's Policy is that this qualifies both tenderers for local preference.

As a result of this preference, the adjusted local preference prices are summarised below.

Tenderer	Local Preference Discount	Adjusted Local Preference Price
Dean	$36,077.82	$3,151,704.58
MTF	$32,582.22	$2,805,639.58

Table 3: Summary of local preference discount.

With the above discounts, the price comparison is as follows:

- ***NGE*** remains the cheapest tenderer (and does not receive any local preference),
- ***MTF*** is approx. 25% more expensive, and
- ***Dean*** is approx. 41% more expensive.

7.0 COMMENTARY

7.1 GENERAL COMMENTS

The Shire received a good level of interest in the work and has received four well-prepared and detailed tender submissions. Greenfield is aware of all four of the tenderers.

Each of the four tender submissions demonstrated that the four contractors had all had similar experience with similar work in similar areas. Based on their previous experience and their current capabilities, Greenfield expects that each of the four contractors has the capacity to complete the work to a high standard. The minor variation in the qualitative scores by each contractor is generally a function of contractors not providing a high level of detail in their responses to the qualitative criteria rather than any concern or lack of capability of a contractor in any particular facet.

The only item of concern was that ***NGE*** did not provide a program for the work nor did they confirm that they could complete the work within the nominated period. The Shire may wish to confirm ***NGE's*** program should they decide to award to this contractor.

7.2 TENDER PRICING

The cheapest tendered price (***NGE)*** is significantly less than the other tendered prices. Given the magnitude of the price difference, this represents a potential risk to the Shire as it would generally be unusual for a contractor to be able to complete the work to an equivalent standard for such a lesser price.

Reviewing the price submitted by ***NGE***, the rates provided for the key activities (earthworks, pavements, drainage) are all comparable with the other three tenderers. The main difference in pricing is that ***NGE's*** preliminary costs (e.g. camp costs, traffic management, insurances, water supply etc) are between 53 – 66% ($318,980 - $551,598) less than the other three tenderers.

Given the magnitude of this difference, Greenfield enquired with ***NGE*** during this evaluation to confirm that the tendered had included all preliminary costs. ***NGE*** confirmed that their pricing schedule was correct.

7.3 SCHEDULE

Given the importance of completing the work within the nominated period, Greenfield has enquired with the two lowest priced tenderers as to their availability to commence work.

NGE

- Available to commence work mid March 2025.
- Estimate work taking approx. 12 weeks
- Anticipated completion: mid-June 2025

MTF

- Available to commence work at the end of the current flood damage work (estimated November 2024)
- Estimate work taking approx. 12 – 13 weeks.
- Contractor has indicated that they will not work during January and half of February 2025
- Anticipated completion: mid-March 2025

Therefore, based on information provided by NGE, they are not available to complete the work within the Shire's nominated timeline of 30 April 2025.

The risk of the work under this RFT being completed in June 2025 rather than by 30 April 2025 is that the work may exceed the funding deadline. A secondary risk, which is relatively minor, is that the bitumen spray seal will need to be an emulsion seal rather than a hot bitumen seal due to the likely site temperatures.

7.4 TENDER PRICING AND BUDGET CONSIDERATIONS

The Shire has received competitive pricing for this work which is less than original budget estimates. Based on the two cheapest tendered prices (***NGE*** and ***MTF***), the total cost of the base scope (11.02km) is as follows (all ex-GST).

Scope Item	Estimated Cost	
	NGE	**MTF**
Road Construction Contractor	$2,236,176	$2,838,222
Spray Sealing Contractor[Note 1]	$1,400,000	
Project management, quality assurance and project administration	$270,000	
Contingency (10%)	$390,617.60	$450,822.18
Total	**$4,296,793.60**	**$4,959.043.98**
Remaining from Total Budget	**$718,935.72**	**$56,685.34**
Note 1: the cost of the spray sealing work is an estimate only and is dependent on the actual contractor selected by the Shire as a result of a separate procurement process		

Table 4: Cost estimate of base scope for the two lowest priced tenderers

In the case of ***NGE***, there is approx. $718,935.72 (ex-GST) remaining from the available budget. In the case of ***MTF***, there is only approx. $56,685.34 remaining from the available budget.

The remaining funding could be used by the Shire to progress some or all of the provisional items (additional length of road upgrade). Based on estimated costs:

- ***NGE's*** pricing would allow for the Shire to complete the full extent of the provision items (i.e. an additional 2.56km).
- ***MTF's*** tender pricing would only allow for an estimated approx. 100m of work to be completed.

8.0 RECOMMENDATION

The Shire has received four competitive tenderers for the work. Without considering schedule, Greenfield believes the preferred tenderer is ***NGE*** given the substantially cheaper price. The significant difference in the price of this tenderer would allow the Shire to complete an additional 2.56km of work.

However, given ***NGE's*** current commitments and information provided that they are not available until at least mid-March 2025 to commence the work, they have verbally confirmed they are not able to meet the RFT requirement to complete the work by 30 April 2025. Furthermore, there is a risk that any delays in their current committed works may delay their proposed commencement date which would impact the ability to complete this work prior to 30 June 2025.

Therefore, considering the tender submissions strictly within the RFT requirements, ***NGE*** is not able to meet the requirements of the RFT. The Shire may wish to consider whether there is any provision to relax the completion date specified for the work which may then change the preferred tenderer.

On the basis that the Shire is unable to accommodate the delayed program indicated by ***NGE***, then when considering the tender evaluation scores, the accompanying commentary provided within this report and schedule considerations, the preferred tenderer is ***MTF***.

As such, Greenfield recommends that the Shire award **RFT 09 23-24** as follows:

- ***MTF Services (MTF)*** for:
    - Base scope total cost of **$2,838,221.80 + GST**

Depending on the actual spray sealing costs and the actual contingency required for the work, there may be some funding available remaining from the total budget. This surplus funding could be used to fund additional work with ***MTF*** and as such, the Shire may wish to consider ensuring that the Council resolution provides flexibility to increase the Contract amount. If no contingency funding is required and the spray sealing costs are in line with the budget estimates, there is an estimated additional amount of $250,000 that could be used to fund additional work with ***MTF***.

8.1 COST SAVING OPPORTUNITIES

Based on ***MTF's*** tender submission, there is a potential cost saving if the Contractor completes subgrade compaction testing using a Clegg Hammer rather than Nuclear Density testing (refer section 5.1). Greenfield believe that this cost saving may be worth exploring with the Contractor if it can be demonstrated that this method of testing produces similar and repeatable results as the testing specified in the RFT document. Any cost saving could be used to progress the upgrade of additional road length.

Notes:

1. The above recommendation represents Greenfield's assessment based on the quality and completeness of the information provided in each tender submission along with our experience working with some or all of the tenderers on other projects. It is provided in good faith and may form part of the information available to the Council in making their considerations, deliberations and decisions. Council will make their own decision based on various factors one of which may be this report.
2. The actual final cost of the works (contract) may vary from the estimated contract / tendered value due to the critical assumptions provided by the contractor. Any Council resolution should allow for this potential variance.

Any enquiries regarding the tender process and/or this tender report should be addressed to Joshua Kirk via email (josh.kirk@greenfieldtech.com.au) or phone (0498 999 484).

APPENDIX A - TENDER ASSESSMENT DETAILS

RFT 09 23/24 Carnarvon Mullewa Rd Upgrade 2024				DEAN		MTF		NGE		THEM	
ITEM	DESCRIPTION	UNIT	QTY	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT
1.0	**PRELIMINARIES**										
1.01	Allow for all costs related to programs and testing	Item	1	$ 22,000.00	$ 22,000.00	$ 200,618.00	$ 200,618.00	$ 120,000.00	$ 120,000.00	$ 100,000.00	$ 100,000.00
1.02	Allow for all costs related to survey information and setting out of the works	Item	1	$ 12,000.00	$ 12,000.00	$ 60,000.00	$ 60,000.00	$ -	$ -	$ 20,000.00	$ 20,000.00
1.03	Allow for all costs related to the contractor's accommodation and living facilities	Item	1	$ 100,000.00	$ 100,000.00	$ 180,000.00	$ 180,000.00	$ -	$ -	$ 165,000.00	$ 165,000.00
1.04	Allow for all costs related to the contractor's site facilities and supervision	Item	1	$ 75,000.00	$ 75,000.00	$ 100,000.00	$ 100,000.00	$ -	$ -	$ 105,000.00	$ 105,000.00
1.05	Allow for all costs related to protection of utilities and services and public and private property	Item	1	$ 6,000.00	$ 6,000.00	$ -	$ -	$ -	$ -	$ -	$ -
1.06	Allow for all costs related to traffic management (including the TMP)	Item	1	$ 6,000.00	$ 6,000.00	$ 120,000.00	$ 120,000.00	$ 1,500.00	$ 1,500.00	$ 145,500.00	$ 145,500.00
1.07	Allow for all insurances as required under the contract	Item	1	$ 8,000.00	$ 8,000.00	$ -	$ -	$ -	$ -	$ 30,000.00	$ 30,000.00
1.08	Allow for all costs related to environmental protection as required under the contract	Item	1	$ 4,000.00	$ 4,000.00	$ -	$ -	$ -	$ -	$ -	$ -
1.09	Allow for all costs associated with sourcing and supply fresh water for the works	Item	1	$ 31,000.00	$ 31,000.00	$ 88,000.00	$ 88,000.00	$ -	$ -	$ 50,000.00	$ 50,000.00
1.10	Allow for all costs related to provision of access for others	Item	1	$ 8,000.00	$ 8,000.00	$ -	$ -	$ -	$ -	$ -	$ -
1.11	Allow for all costs related to occupational health & safety matters	Item	1	$ 8,000.00	$ 8,000.00	$ -	$ -	$ -	$ -	$ -	$ -
1.12	Allow for all costs related to mobilisation and demobilisation	Item	1	$ 300,000.00	$ 300,000.00	$ 60,000.00	$ 60,000.00	$ 130,000.00	$ 130,000.00	$ 70,000.00	$ 70,000.00
1.13	Maintain all road segments used by the Contractor during the works to the satisfaction of the Shire	Item	1	$ 15,000.00	$ 15,000.00	$ -	$ -	$ -	$ -	$ 100,000.00	$ 100,000.00
1.14	Provide a water cart and operator for the duration of the spray sealing works (spray sealing by others)	Item	1	$ 5,000.00	$ 5,000.00	$ 24,000.00	$ 24,000.00	$ 29,520.00	$ 29,520.00	$ 30,000.00	$ 30,000.00
			SUBTOTAL - PRELIMINARIES	$	**600,000.00**	$	**832,618.00**	$	**281,020.00**	$	**815,500.00**
2.0	**CARNARVON MULLEWA RD UPGRADE**										
2.1	**EARTHWORKS**										
2.1.1	Clear vegetation on both sides of the existing road, as required, to facilitate construction of the new formation.	L/M	11,020	$ 2.00	$ 22,040.00	$ 2.46	$ 27,060.00	$ 14.48	$ 159,527.50	$ 10.00	$ 110,200.00
2.1.2	Embankment foundation construction – cut to fill and imported to achieve typical section and lines and levels consistent with adjacent section of work completed by Shire of Upper Gascoyne	m2	134,444	$ -	$ -	$ 2.60	$ 349,544.40	$ 4.56	$ 612,699.75	$ 5.40	$ 725,997.60
2.1.3	Subgrade Construction	m2	134,444	$ 5.60	$ 752,886.40	$ 2.60	$ 349,544.40	$ -	$ -	$ 3.60	$ 483,998.40
2.1.4	*PROV ITEM: Clear vegetation on both sides of the existing road, as required, to facilitate construction of the new formation.*	*L/M*	*2,560*	*$ 4.00*	*$ 10,240.00*	*$ 2.45*	*$ 6,272.00*	*$ 11.33*	*$ 29,005.00*	*$ 10.00*	*$ 25,600.00*
2.1.5	*PROV ITEM: Embankment foundation construction – cut to fill and imported to achieve typical section and lines and levels consistent with adjacent section of work completed by Shire of Upper Gascoyne*	*m2*	*31,232*	*$ 2.50*	*$ 78,080.00*	*$ 3.05*	*$ 95,257.60*	*$ 3.63*	*$ 113,462.50*	*$ 5.40*	*$ 168,652.80*
2.1.6	*PROV ITEM: Subgrade Construction*	*m2*	*31,232*	*$ 4.50*	*$ 140,544.00*	*$ 3.05*	*$ 95,257.60*	*$ -*	*$ -*	*$ 3.60*	*$ 112,435.20*
			SUBTOTAL - EARTHWORKS *(ex Prov Items)*	$	**774,926.40**	$	**726,148.80**	$	**772,227.25**	$	**1,320,196.00**
2.2	**PAVEMENTS**										
2.2.1	Supply, place, mix, compact and trim imported basecourse material 200mm compacted thickness. Profile to replicate existing profile	m2	90,896	$ 11.00	$ 999,856.00	$ 11.40	$ 1,036,365.00	$ 10.99	$ 999,000.00	$ 6.50	$ 590,824.00
2.2.2	Construct cement stabilised pavement on three approaches to existing concrete floodways with 2% by mass LH cement stabilised to a compacted depth of 250mm. Stabilised pavement to be 9.2m wide for a seal width of 7.2m. Scope includes supply, place, mix, compact and trim imported basecourse material and supply, spread and mix cement. Cross-section as per Item 2.2.1	m2	2,760	$ 54.00	$ 149,040.00	$ 11.32	$ 31,250.00	$ 10.76	$ 29,702.50	$ 25.00	$ 69,000.00
2.2.3	Construct cement stabilised floodways with 2% by mass LH cement stabilised to a compacted depth of 250mm and providing for an 11m wide stabilised sealed pavement for a seal width of 9m. Scope includes supply, place, mix, compact and trim imported basecourse material and supply, spread and mix cement. Cross-section to be a 1% one-way cross-fall.	m2	9,240	$ 54.00	$ 498,960.00	$ 16.00	$ 147,840.00	$ 9.59	$ 88,606.25	$ 25.00	$ 231,000.00
2.2.4	*PROV ITEM: Supply, place, mix, compact and trim imported basecourse material 200mm compacted thickness. Profile to replicate existing profile*	*m2*	*21,160*	*$ 16.00*	*$ 338,560.00*	*$ 14.50*	*$ 306,820.00*	*$ 8.74*	*$ 185,000.00*	*$ 6.50*	*$ 137,540.00*
2.2.5	*PROV ITEM: Construct cement stabilised floodways with 2% by mass LH cement stabilised to a compacted depth of 250mm and providing for an 11m wide stabilised sealed pavement for a seal width of 9m. Scope includes supply, place, mix, compact and trim imported basecourse material and supply, spread and mix cement. Cross-section to be a 1% one-way cross-fall.*	*m2*	*2,860*	*$ 54.00*	*$ 154,440.00*	*$ 22.50*	*$ 64,350.00*	*$ 12.20*	*$ 34,902.50*	*$ 25.00*	*$ 71,500.00*
			SUBTOTAL - PAVEMENTS *(ex Prov Items)*	$	**1,647,856.00**	$	**1,215,455.00**	$	**1,117,308.75**	$	**890,824.00**
2.3	**DRAINAGE**										
2.3.1	Renew existing offshoot drains and all works associated to tie in existing offshoot drains to new table drains including drain blocks as required	Item	1	$ 40,000.00	$ 40,000.00	$ 13,500.00	$ 13,500.00	$ 12,650.00	$ 12,650.00	$ 15,000.00	$ 15,000.00
2.3.2	Construct new offshoot drains as agreed with Superintendent where the distance between existing offshoot drains exceeds 250m	Item	1	$ 60,000.00	$ 60,000.00	$ 13,500.00	$ 13,500.00	$ 18,470.00	$ 18,470.00	$ 15,000.00	$ 15,000.00
			SUBTOTAL - DRAINAGE	$	**100,000.00**	$	**27,000.00**	$	**31,120.00**	$	**30,000.00**
2.4	**SIGNAGE & MISCELLANEOUS**										
2.4.1	Clean up site to the satisfaction of the Superintendent including reinstatement of all signage	Item	1	$ 65,000.00	$ 65,000.00	$ 37,000.00	$ 37,000.00	$ 34,500.00	$ 34,500.00	$ 20,000.00	$ 20,000.00
			SUBTOTAL - SIGNAGE AND MISCELLANEOUS	$	**65,000.00**	$	**37,000.00**	$	**34,500.00**	$	**20,000.00**
			SUBTOTAL - CARNARVON MULLEWA RD UPGRADE (EX-PROVISIONAL ITEMS)	$	**3,187,782.40**	$	**2,838,221.80**	$	**2,236,176.00**	$	**3,076,520.00**
			TOTAL TENDERED PRICE	$	**3,187,782.40**	$	**2,838,221.80**	$	**2,236,176.00**	$	**3,076,520.00**
LOCAL PREFERENCE POLICY			CLAIMED (YES / NO)		YES		YES		NO		NO
			VALID (YES / NO / NA)		YES		YES		N/A		N/A
			BASE DISCOUNT AMT	$	6,700.00	$	6,700.00				-
			PLUS 1% OF EXCESS ABOVE $250K	$	29,377.82	$	25,882.22				-
			TOTAL DISCOUNT (MAX OF $50K OR CAL. AMT)	$	36,077.82	$	32,582.22	$	-		-
			ADJUSTED PRICE	$	**3,151,704.58**	$	**2,805,639.58**	$	**2,236,176.00**	$	**3,076,520.00**

Tender Criteria	Weighting	Dean		MTF		NGE		THEM	
Quality and Completeness of Road Construction Plant/Equipment	**15**	**15**		**15**		**15**		**15**	
Provide details of the plant and equipment that the tenderer will supply.	8	8	Reasonably extensive list of plant and equipment nominated which will be suitable for the work	8	Reasonably extensive list of plant and equipment nominated which will be suitable for the work	8	Extensive list of plant and equipment nominated which will be suitable for the work	8	Extensive list of plant and equipment nominated which will be suitable for the work
Provide details of the age and/or condition of the plant to be supplied by the tenderer.	7	7	Equipment nominated all appears to be late model or lower hours	7	Equipment nominated all appears to be late model or lower hours	7	Equipment nominated all appears to be late model or lower hours	7	Equipment nominated all appears to be late model or lower hours
Demonstrated Remote Area Construction Experience	**20**	**18**		**16**		**19**		**19**	
Provide details of the tenderer's previous experience at completing similar works in similar areas.	10	10	Numerous examples provided of the contractor completing similar work in remote areas demonstrating their understanding and ability	10	Numerous examples provided of the contractor completing similar work in remote areas demonstrating their understanding and ability	10	Numerous examples provided of the contractor completing similar work in various areas including some remote areas demonstrating their understanding and ability	10	Numerous examples provided of the contractor completing similar work in various areas including some remote areas demonstrating their understanding and ability
Provide details of how the tenderer has worked collaboratively with the Client to achieve outcomes on previous similar projects including how any issues were managed. Provide referees who can substantiate previous experience and demonstrated capability of the organisation.	10	8	Basic details provided of how the contractor works collaboratively with clients, limited information provided on how issues are identified and managed and resolved. Referees provided. Previously this contractor worked in well with the Shire of Upper Gascoyne on two previous jobs involved sealed pavements	6	Very limited details provided of how the contractor works collaboratively with clients, no specific mention of how issues were resolved and managed. Referees provided.	9	Good level of information provided on how the contractor works collaboratively with the client. Details provided on how the contractor identifies and manages challenges in remote construction locations. Referees provided.	9	Good level of information provided on how the contractor works collaboratively with the client. Details provided of how previous issues have been identified and resolved Referees provided.
Demonstrated Local Knowledge of sourcing appropriate materials	**20**	**18**		**16**		**15**		**18**	
Provide details of the tenderer's local knowledge and experience in sourcing suitable appropriate natural materials.	10	9	Good level of information provided on their experience at selecting and sourcing managing natural materials in a very similar area for the Shire's Dalgety Downs Landor Rd job.	8	Basic details provided of their knowledge of local materials and experience with working these materials in similar areas in the Shire of Meekatharra	7	Basic details provided of their knowledge of local materials and experience with working these materials in similar areas in the Gascoyne and Goldfields	9	Good level of information provided on their experience at selecting and sourcing natural materials in similar remote areas. Contractor has recently completed work in the Shire demonstrating this ability
Provide details of how the tenderer will select, produce and manage natural materials to achieve the design and specifications.	10	9	Contractor has nominated the previous Dalgety Downs Landor Rd job as an example of achieving project specifications with similar natural materials	8	Contractor has recently completed the upgrade to seal of 12km of Landor Meekatharra Rd for the Shire and was able to utilise natural materials well to achieve the required outcomes.	8	Limited details provided on how the contractor manages natural materials to achieve project specifications and the required objectives.	9	Good level of detail provided on managing natural materials to achieve project specifications in similar remote areas. Contractor has recently completed work in the Shire demonstrating this ability
Capacity to commence and complete contract works within designated timeframe	**35**	**34**		**32**		**24**		**35**	
Provide information about the capacity of the tenderer to provide back-up resources for key personnel should the need arise.	10	9	Contractor has provided basic details of their backup personnel and resources who have good experience in similar work	7	Basic details provided on backup personnel and resources. Limited details provided on whether these backup resources are available for the work.	7	Basic details provided indicating that they have backup resources to cover unforeseen circumstances.	10	Contractor has provided a good level of information on their backup resources
Provide information demonstrating the capacity of organisation to resource the work in the context of the tenderer's current and potential future works.	10	10	No current commitments listed	10	One current project for the Shire of Upper Gascoyne that has potential to overlap this project.	10	One current commitment listed that is likely to be complete before this work commences	10	Contractor has confirmed their current commitments will not impede their ability to complete this work

Tender Criteria	Weighting	Dean		MTF		NGE		THEM	
Provide information on how the tenderer will guarantee to the Shire that they can commence and complete the work prior to the date for Practical Completion.	15	15	The contractor has provided a program demonstrating they can complete the work in the timeframe	15	Contractor has provided three options for programming the work all of which show the work being completed prior to the PC date.	7	No specific details provided indicating that the contractor can complete the work prior to the PC date however they have noted that all previous projects have been completed on time. Via verbal discussions, the Contractor has confirmed they are unable to meet the requirement of 30 April 2025.	15	Basic details provided indicating that they believe they can complete the work prior to the PC date given their forecasted current commitments.
Provisions for Mechanical Support	**10**	**10**		**10**		**10**		**10**	
Provide details of how the tenderer will provide an appropriate level of mechanical support to the job to ensure the works are completed without undue delay	5	5	Good level of information provided on the contractor's nominated mechanical support which appears appropriate for the work	5	Good level of information provided on the contractor's nominated mechanical support which appears appropriate for the work	5	Good level of information provided on the contractor's nominated mechanical support which appears appropriate for the work	5	Good level of information provided on the contractor's nominated mechanical support which appears appropriate for the work
Provide information on the tenderers nominated spare parts and refuelling strategy for the works to minimise undue delays.	5	5	Good level of information provided on the contractor's proposed refuelling and spare parts strategy which appears appropriate for the work	5	Good level of information provided on the contractor's proposed refuelling and spare parts strategy which appears appropriate for the work	5	Good level of information provided on the contractor's proposed refuelling and spare parts strategy which appears appropriate for the work	5	Good level of information provided on the contractor's proposed refuelling and spare parts strategy which appears appropriate for the work
Total Qualitative Score (out of 100%)		**95**		**89**		**83**		**97**	

GREENFIELD
TECHNICAL SERVICES

APPENDIX B - TENDER ASSESSMENT CRITERIA

A. Quality and Completeness of Road Construction Plant / Equipment Tenderers must provide the following information in the schedules listed as part of fulfilling this requirement or where a schedule is not listed, a separate attachment.		**Weighting** **< 15% >** **Tick if attached**
	- Provide details of the plant and equipment that the tenderer will supply. ***Provide a plant list specific to this job for this requirement***	☐
	- Provide details of the age and/or condition of the plant to be supplied by the tenderer. ***Provide details of the age/condition of each item of plant and equipment to be nominated to this specific job for this requirement***	☐
B. Demonstrated Remote Area Construction Experience Tenderers must provide the following information in the schedules listed as part of fulfilling this requirement or where a schedule is not listed, a separate attachment.		**Weighting** **< 20% >** **Tick if attached**
	- Provide details of the tenderer's previous experience at completing similar works in similar areas. Complete the pro-forma at **Schedule 6** as part of providing this information.	☐
	- Provide details of how the tenderer has worked collaboratively with the Client to achieve outcomes on previous similar projects including how any issues were managed.	☐
	- Provide referees who can substantiate previous experience and demonstrated capability of the organisation. Complete the pro-forma at **Schedule 5** as part of providing this information.	☐
C. Demonstrated Local Knowledge of Sourcing Appropriate Materials Tenderers must provide the following information in the schedules listed as part of fulfilling this requirement or where a schedule is not listed, a separate attachment.		**Weighting** **< 20% >** **Tick if attached**
	- Provide details of the tenderer's local knowledge and experience in sourcing suitable appropriate natural materials. Complete the pro-forma at **Schedule 8** as part of providing this information.	☐
	- Provide details of how the tenderer will select, produce and manage natural materials to achieve the design and specifications. materials. Complete the pro-forma at **Schedule 8** as part of providing this information.	☐

D. Capacity to Commence and Complete Contract Works within Designated Time Frame Tenderers must provide the following information in the schedules listed as part of fulfilling this requirement or where a schedule is not listed, a separate attachment.		**Weighting** **< 35% >** **Tick if attached**
	- Provide information about the capacity of the tenderer to provide back-up resources for key personnel should the need arise.	☐
	- Provide information demonstrating the capacity of organisation to resource the work in the context of the tenderer's current and potential future works. Complete the pro-forma at **Schedule 7** as part of providing this information.	☐
	- Provide information on how the tenderer will guarantee to the Shire that they can commence and complete the work prior to the date for Practical Completion.	☐
E. Provisions for mechanical support Tenderers must provide the following information in the schedules listed as part of fulfilling this requirement or where a schedule is not listed, a separate attachment.		**Weighting** **< 10% >** **Tick if attached**
	- Provide details of how the tenderer will provide an appropriate level of mechanical support to the job to ensure the works are completed without undue delay. Complete the pro-forma at **Schedule 11** as part of providing this information.	☐
	- Provide information on the tenderers nominated spare parts and refuelling strategy for the works to minimise undue delays. Complete the pro-forma at **Schedule 11** as part of providing this information.	☐

APPENDIX C - DECLARATION OF CONFIDENTIALITY AND INTEREST

Request Number: RFT 09 23-24

Request Title: Carnarvon Mullewa Rd Upgrades 2024

Greenfield Technical Services hereby declares that:

a) The Company nor any of its representatives involved in this request process have no pecuniary interest in any of the Tenderers that have submitted a bid for the above-named Tender, and that should that situation change; Greenfield Technical Services shall inform the Shire immediately in writing.

b) The Company nor any of its representatives involved in this request process have no conflict in this Tender evaluation. Should any of the Tenderers be personally known to any of the Company's representatives involved in the tender process, the Company shall declare such knowledge to the Shire prior to the evaluation process.

c) The Company and its representatives involved in the request process agree to keep all information relating to the Tender evaluation process confidential. Under no circumstances will the details of other Tenders be discussed, disclosed or allowed to be discussed to other Tenderers.

d) The Company and its representatives involved in the request process shall keep the results of the Tender evaluation process confidential. No indication of the likely recommendation will be discussed, disclosed or allowed to be disclosed without written approval with any party.

NAME:	JOSHUA KIRK
POSITION:	DIRECTOR
DATE:	12 August 2024
SIGNED:	Joshua Kirk

APPENDIX 8

(Amend Grid Policy)

SECTION TWELVE – TRANSPORT & PUBLIC SERVICES			
DOCUMENT	**12.8 – Grid Policy**	**REVIEW:**	**Triennially (or as required).**
NAME:	DATE REVIEWED:	CHANGES/COMMENTS:	
John McCleary	17/03/2019	Added section 3 as requested by Council	
John McCleary	03/01/2023	Added sections 6,7&8	
Jarrod Walker	14/08/2024	Added section 3. Amended section 2.	

12.8 GRID POLICY

1. Where a pastoral fence has remained down or removed for a period of 12 months or more, the lessee or resident manager should be given notice of the intent to remove the grid from the road reserve. The lessee should be given at least 30 days to object and any objection should be referred to Council at the next meeting;
2. If a grid has been removed and the lessee later wishes to have a new grid installed, then the new grid should be at least a 8m grid and only installed once the fence has been suitably rebuilt or a new fence constructed ***a minimum of 6 metres from the centre of the road/grid;***
3. ***It is the responsibility of the lessee to install a minimum 6m wide double gate on one side of all newly installed or replaced grids.***
4. The Shire will re-instate the grid within three months however, however this will depend on the state of the budget and availability of materials and services;
5. This policy does not prevent agreement with any lessee to remove any grid at any time where advice has been received that the grid is no longer required;
6. Grids can be removed by suitable contractors or by the Shire crew particularly when working nearby;
7. The cost of purchasing a new grid and installing the same, where there was no grid previously, will be apportioned at 50% to the Shire and 50% the pastoralists for tier 3 and 4 roads; and
8. The cost of cleaning out grids or repairing grids / grid wings on tier 3 and 4 roads will be apportioned at 50% to the Shire and 50% for the effected pastoralists.
9. Grids will be installed / replaced on a ‘first in’ basis. The Shire will create a list and will work down the list when the budget allows given the cost of purchasing and installing a grid.

APPENDIX 9

(Supply New Grader)

CATERPILLAR 150 Grader

PREPARED FOR SHIRE OF UPPER GASCOYNE ABN: 35 690 524 464

Quote Type	New Sale - Single Currency
Quote No.	142848-02
Stock No.	
Serial No.	
Document Date	04/08/2024
Prepared By	Pike, Greg

Customer No.	791010
Prepared For	JOHN MCCLEARY
Email Address	ceo@uppergascoyne.wa.gov.au
Phone Number	08 9943 0988
Company Address	4 SCOTT STREET GASCOYNE JUNCTION WA 6705
Site Address	

*Image (if present) may include accessories or optional attachments not included in this quotation.

Dear JOHN

WesTrac would like to thank you for the opportunity to submit pricing for your equipment enquiry. WesTrac is one of the world's leading Caterpillar dealers, specialists in the supply and maintenance of Caterpillar earth moving equipment to the mining, construction, forestry, agriculture, and transport industries in Western Australia, New South Wales and the ACT. With our extensive range of products, unmatched service network and innovative technology solutions, WesTrac offer our customers a whole of life management solution designed to make owning and operating equipment as easy, profitable and safe as possible.

WesTrac's mission is to be our customers first choice, in the provision of their equipment solutions; we strive towards maximising our customers success. We offer equipment management solutions for all stages of your equipment's lifecycle; from machine selection and purchase, finance, repair and maintenance, fleet management, disposal or resale, you can be sure WesTrac offers the solutions, service and support you need.

In consideration of the pricing provided, we would ask you to give important consideration to the following:

a) Uptime Vs. Downtime
b) After Sales Support
c) Reliability
d) Performance
e) Resale Value

Experience has shown that for more than 85 years customers throughout Western Australia have received unparalleled value for money from the ownership of Caterpillar products and after sales support from the Caterpillar Dealer network.

WesTrac is committed to excellence in all areas of the business and are focused on long term customer relationships. WesTrac is dedicated to customer service, safety, quality and our environment.

Once again, WesTrac would like to thank you for your consideration in allowing us the opportunity to submit pricing for the below product/s.

Should you require any further details, we would be happy to offer any further assistance

Sincerely

Greg Pike
Machine Sales Representative

Greg.Pike@westrac.com.au

EQUIPMENT SPECIFICATIONS

Description	
Caterpillar 150-14A MOTOR GRADER	
Includes the following specifications	
POWERTRAIN	
Air cleaner, dual stage dry type radial seal with service	diesel, with automatic engine derate and idle control.
indicator through messenger and automatic dust ejector	Fuel-water separator
Air-to-air after cooler (ATAAC)	Muffler, under hood
Belt, serpentine, automatic tensioner	Parking brake, multi-disc, sealed
Brakes, oil disc, four-wheel, hydraulic	and oil cooled
Demand fan, hydraulic	Priming pump, fuel
Differential, lock/unlock	Rear axle, modular
Drain, engine oil, ecology	Sediment drain, fuel tank
Electronic over speed protection	Transmission, 8 speed forward and 6 speed reverse,
Equipped with C7 ACERT technology VHP Plus	power shift, direct drive
ELECTRICAL	
Alarm, back-up	Grade Control Ready (Cab harness, software, electrical
Alternator, 80 ampere, sealed	hydraulic valves, bosses and brackets)
Batteries, maintenance free, heavy duty,1125 CCA	Lights, reversing
Breaker panel, ground accessible	Lights, roading, roof-mounted
Cab harness and electrical hydraulic valves	Lights, stop and tail, LED
Electrical system, 24V	Starter, electric
OPERATOR ENVIRONMENT	
Accelerator	centershift, front wheel lean and articulation and steering)
Air conditioning with heater	Joystick hydraulic power steering
Arm and wrist rest, adjustable	Ladders, cab, left and right side
Articulation, automatic return to center	Lights, night time cab
Power Port,	Messenger operator information system
Centershift pin indicator	Meter, hour, digital
Coat hook	Mirror, inside rearview, wide angle
Cupholder	Power Port, 12V
Display, digital speed and gear	ROPS cab, sound suppressed 70dB(A) ISO 6394
Doors, left and right side with wiper	Seat,cloth-covered, comfort suspension
Gauge, machine level	Seat belt, retractable 76.2 (3")
Gauges (analog) inside the cab (includes fuel, articulation,	Storage area for cooler/lunchbox
engine coolant temp, engine RPM, and hydraulic oil temp)	Throttle control, electronic
Joystick, adjustable armrests	Windows laminated glass:
Joystick gear selection	-Fixed front with intermittent wiper
Joystick hydraulic controls, (right/left blade lift with float	-Side and rear (3)
position, blade sideshift and tip, circle drive,	Cab storage
OTHER STANDARD EQUIPMENT	
Accumulators, brake, dual certified	Ground level fueling
Anti-glare paint	Hammer (emergency exit)
Bumper, rear, integrated with hitch	Horn, electric
Clutch, circle drive slip	Hydraulic lines for base functions
Doors, 3 engine compartment, (two left	Lockout, hydraulic implement (for
hand, one right hand,) locking	roading and servicing)
Drawbar, 6 shoe with replaceable wear strips	Mounting, cab roof accessories
Electrical hydraulic valves, base 8	Pump, hydraulic, high capacity (98cc/6cu in)

Endbits, 16mm (5/8") DH-2 steel,	Radiator, cleanout access
19mm (3/4") mounting bolts	Secondary steering
Fluid check, ground level	Serviceability, LH side
Frame, articulated with safety lock	SOS ports, engine, hydraulic, transmission, coolant, fuel
Fuel tank, 416 liters (110 gallon)	Tandem walkway/guards
Ground level engine shutdown	Tool box

FACTORY FITTED EQUIPMENT

Description	
577-1377 150 14A MOTOR GRADER	377-1602 SOUND SUPPRESSION (BOTTOM)
4K-3330 SHANKS/TEETH, RIPPER/SCARIFIER	391-4396 CAMERA, REAR VISION
246-6705 DRAIN, GRAVITY, ENGINE OIL	426-1256 AUSTRALIAN PRESS VESSEL REG
248-6925 TRANSMISSION, AUTOSHIFT	435-2072 CONTROL,AUTO ARTICULATION-FULL
250-3071 PUSH PLATE, COUNTERWEIGHT	447-0898 COOLANT, 50/50, -35C to 50C
252-0775 TIRES, 17.5R25 BS VKT * D2A MP	458-8701 JOYSTICK CONTROLS, ADVANCED
253-2724 ALTERNATOR, 150 AMP (AC)	586-7488 AUSTRALIAN ARRANGEMENT
261-0610 COMPRESSOR/TANK, AIR	302-5133 CAT MSG ENG, W/SYMB,ISO DECALS
308-6276 TOWING GROUP, 45 MM PIN	439-2801 FUEL TANK, FAST FILL READY
323-6970 GUARD GP, HITCH	462-6392 INSTALLATION, ACCUGRADE READY
349-3048 MOLDBOARD, 4.3M PLUS	421-8926 SERIALIZED TECHNICAL MEDIA KIT
364-2037 ACCUMULATORS, BLADE LIFT-BOX	550-6608 LIGHTS, ROADING, LED
365-5539 BASE + 1 (RIP)	551-6544 LIGHTS, WORKING, PLUS, LED
366-2459 GUARD, TRANSMISSION	553-2588 HEADLIGHTS, FRONT, LOW, LED
354-8706 YEAR OF MANUFACTURE PLATE	324-0889 RIPPER/SCARIFIER
367-6905 GUARD, AXLE HOSE	8J-1434 TOOTH, STRAIGHT

LOCALLY SOURCED ITEMS

Description	
150 12 MONTHS CONCESSIONAL LICENCE	150JOY3 W112180 SUPPLY & INSTALL SIGNWRITING
150 SUPPLY & INSTALL 17.5-25 ADVANCE E3/L3 20PR TYRES	150JOY3 W112156 SUPPLY & INSTALL BEACON/STROBE LIGHT BOTH SIDES
150 SUPPLY & INSTALL DRIVE DOCK TO SUIT IRIDIUM 9575 EXTREME SATELLITE PHONE	150JOY3 W112172 SUPPLY & INSTALL DISCONNECT SWITCH BATTERY
150 SUPPLY & INSTALL ROOF MOUNTED AERIAL TO SUIT IRIDIUM 9755 EXTREME SATELLITE PHONE	150JOY3 W112167 SUPPLY & INSTALL FIRE EXTINGUISHER 9KG (KILOGRAMS)
150 SUPPLY & INSTALL GET HOLDER ON A-FRAME	150JOY3 W112174 SUPPLY & INSTALL PRECLEANER
150 SUPPLY & INSTALL HIGH GAIN AM/FM GME AEM2 ANTENNA	150JOY3 W112178 SUPPLY & INSTALL SEAT COVER CANVAS
150 SUPPLY & INSTALL PL631 PRODUCT LINK - SATELLITE SYSTEM	150JOY3 W113735 SUPPLY & INSTALL AUTO LUBRICATION SYSTEM
150 SUPPLY & INSTALL TRAILER AIR BRAKES - PROVISION FOR AIR BRAKES TO TOW TRAILERS	150JOY3 W112184 SUPPLY & INSTALL WINDOW TINTING
150 SUPPLY & INSTALL TRAILER PLUG - 7 PIN LARGE	150JOY3 W118585 SUPPLY HAND TOOL GROUP
150 SUPPLY & INSTALL TREE GUARD - RAILS MOUNTED TOP OF CAB	150JOY3 W120338 SUPPLY & INSTALL LIGHT(S) GUARD FRONT
150 INSTALL ONLY STARLINK REMOTE INTERNET WI-FIT KIT	150 SUPPLY & INSTALL CENTRE MOUNT TYRE CARRIER AND RINGFEEDER
150JOY3 W118921 SUPPLY & INSTALL AIR OUTLET KIT	150JOY3 W112181 SUPPLY & INSTALL 2-WAY RADIO

PRICING SUMMARY

Selling Price Excluding GST	$567,222.42
GST (10%)	$56,722.24
Selling Price Including GST	**$623,944.66**

*OPTIONAL EXTRAS

Please Select	Description	Amount
	150JOY3 CAT MANUALS SUPPLY PROD SUPPORT LITERATURE SET (ALL)	$2,696.65
	150JOY4 W118739 INSTALL WHEEL & TIRE SUPPLY	$4,770.11
	*All selected optional items are in addition to Quoted price & exclude GST	

PAYMENT TERMS

Payment 20 days from Delivery

DELIVERY

Delivery to Scott Street Gascoyne Junction. Machine B5500644 is tentatively held for Shire of Upper Gascoyne and arrives early Nov, allow 4 weeks build up. If this machine is sold prior, the next machine arrives Mid Dec 2024.

Subject to prior sale and events of force majeure which will delay delivery and are beyond the control of WesTrac Pty Ltd.

WARRANTY

150-60 MONTHS/7000 HOURs PREMIER Full MAchine

Any attachment that, you the client, elect to fit to this new Caterpillar machine, which is not a genuine Caterpillar attachment and has not been approved by WesTrac Pty Ltd may void the machine warranty should it be determined by Caterpillar and/or WesTrac Pty Ltd that any failure on the machine is caused by fitting such an attachment I.E. Non Genuine Attachments are not covered by Caterpillar Warranty.

CAT FINANCE

To apply for Cat Finance, please visit the Caterpillar Finance Online Application

Caterpillar Financial Australia Limited is proudly the dedicated financiers for WesTrac Pty Ltd and is a wholly owned subsidiary of Caterpillar Inc.

Caterpillar Financial Australia Limited can tailor a financial services package to suit your business/cash flow needs and through their team of dedicated relationship managers, ensure that the overall Caterpillar purchase experience is a memorable one.

SAFETY AND CONTACT INFORMATION

LINKS	
WA Towing Safety	https://www.wa.gov.au/organisation/road-safety-commission/towing
Operation and Maintenance Safety	https://www.cat.com/en_AU/support/safety.html
WesTrac Locations	https://www.westrac.com.au/locations
WesTrac Training Institute	https://www.westrac.com.au/training

TRAINING INFORMATION

The WesTrac Institute is a Registered Training Organisation (RTO). The Institute provides operator and maintenance training to WesTrac's customers.
Training may be provisioned in the equipment purchase or it can be booked using the link in the Contact Information of this quote.
Please note - training provisions may be subject to expiry dates.

FITFLEET® ESSENTIALS

FitFleet® Essentials is a standard inclusion with all new and used machine purchases. You'll be on Essentials for the length of the machine's applicable warranty period.

FitFleet® Essentials is WesTrac's standard customer value agreements which includes:

a) Data driven insights into overall health and utilisation of your machine, to allow us to detect problems early and reduce downtime
b) Alerts to when services are due, providing increased visibility of servicing and maintenance costs
c) Tools to quickly and easily organise the delivery of genuine CAT parts and;
d) Streamlined access to book expert technicians to perform your servicing needs

FitFleet® does not alter the Caterpillar warranty applicable to the equipment and is otherwise supplied subject to WesTrac's Terms and Conditions of Software Licence and Services Agreement and WesTrac's Terms and Conditions for the Sales of Machines, Parts and Services by WesTrac (excluding Rentals) available at https://www.westrac.com.au/en/terms

For further information about the FitFleet® offering, please visit: https://www.westrac.com.au/services/FitFleet

To opt **out** of the FitFleet® Essentials agreement, please sign here:

OFFER AND ACCEPTANCE

If the customer specified below ("Customer") wishes to purchase the equipment detailed in this quotation, an authorised representative of the customer must sign this document. The authorised representative's signature constitutes an offer by the Customer to purchase the equipment from WesTrac Pty Ltd ("WesTrac") on the conditions set out in this quotation and WesTrac's Terms and Conditions for the Sale of Goods and Services by WesTrac available at westrac.com.au/terms. WesTrac may accept or reject the Customer's offer to purchase in its discretion.

The person signing below on behalf of the Customer represents and warrants that:

1. They have read and understood WesTrac's Terms and Conditions for the Sale of Goods and Services by WesTrac available at westrac.com.au/terms on the date of the offer. They agree, on behalf of the Customer, to be bound by WesTrac's Terms and Conditions for the Sale of Goods and Services by WesTrac available at westrac.com.au/terms. The information provided in connection with this quotation is true and correct. They are duly authorised by the Customer to enter into a contract for the purchase of the equipment on the terms set out in this quotation.

SHIRE OF UPPER GASCOYNE ABN: 35 690 524 464		**ACCEPTED BY WESTRAC PTY LTD:**	
CUSTOMER NAME		**QUOTE NO.**	142848-02
CUSTOMER POSITION		**WESTRAC AUTHORISED NAME**	
CUSTOMER SIGNATURE		**AUTHORISED SIGNATURE**	
DATE SIGNED		**DATE SIGNED**	

TERMS AND CONDITIONS

westrac.com.au/terms

CONDITIONS OF SALE

a. This quotation is valid for a period of fourteen (14) days from the date of the quote. Your offer to purchase the goods pursuant to the quotation must be made within this period.

AFGRI Equipment Australia Pty Ltd

80 Great Eastern Highway
South Guildford WA 6055

T 08 6274 2400
www.afgri.com.au

Shire of Upper Gascoyne
RFQ 24-24

A. **Purchase Price:**
   - Please refer attached quotation for all information regarding pricing and machine build
B. **Experience:**
   - John Deere Australia has been supplying Motor Graders across Australia, through its dealer networks for the past 20 + years, during which several have been sold into the northern parts of Western Australia, widely accepted as having extreme climate conditions.
   - Shires/Councils/Cities across WA, utilise and recognise John Deere Motor graders for their durability, serviceability, and ease of safe operation. Customer references are below;

MACHINE:	CUSTOMER:	CONTACT:	NUMBER:
670GP	Shire of Beverley	Tate Lund	0487591985
670GP	Shire of Kulin	Judd Hobson	0427801241
670GP	Shire of Brookton	Rod Evenis	0428972868
622G	Shire of Broome	Sarah Shearsmith	0419907345
670GP	Shire of East Pilbara	Bevan Klein	0484243296
620GP	Shire of Morawa	Paul Buist	0448394160
670GP	Shire of Kondinin	Mark Burgess	0427981812

C. **Resources**
   - AFGRI Equipment utilise our Geraldton Branch as the local Construction branch for warranty and normal service repairs/works in the Gascoyne Region. We recognise that if genuine JD parts and maintenance schedules are adhered to that machines warranty work will be covered during the warranty period regardless of service company/consultant. We are currently engaging Portside Engineering in Carnarvon to facilitate the Shire's service requirements.
   - During the warranty period (60 months/5000 - hours refer quote for details) travel costs are covered for associated warranty work by AFGRI Equipment.
   - AFGRI Equipment Head Office resides at 80 Great Eastern Highway South Guildford, that along with our 22 branches across the state allows us to currently hold over $38000 000.00 across our parts inventory. John Deere main parts warehouse facility is located in Melbourne, allowing us access to overnight freight for urgent orders or as required.
D. **Operator and Mechanical Assessment**
   - Please see attached documents regarding product specifications, weights, ergonomics and also our Maintenance and Service requirements.

E. **Grader Position Guide**

		OLD 140M
	JOHN DEERE 670G/GP	**CAT 150**
ENGINE DISPLACEMENT	9.0L (548 in3)	7.2L (439 in3)
MAX TORQUE	1204 Nm	1159 Nm
TORQUE RISE	63%	39%
GEAR 3	200 Hp	203 Hp
GEAR 4	205 Hp	208 Hp
MAX NET HORSEPOWER	230 Hp	233 Hp
MAX GVW BLADE PULL	15,501 Kg	14,405 Kg
FUEL CAPACITY	416.5 L	416L
TYPICALLY EQUIPPED OP WEIGHT	18,879 KG	18,991 KG
	17.5R25 / 14FT	**17.5R25 / 14FT**

F. Hydraulic Reverse Fan

All John Deere Construction Units utilise a reverse fan as standard (No additional upfront cost), the fan can be programmed to engage at different intervals. We live in a hot climate and our reverse fan provides a huge benefit in ensuring the unit runs clear of debris keeping the engine cool prolonging engine life and lowering maintenance costs. Our horsepower listings also take into account parasitic load (engine fan draw). **Other OEM's list there's without parasitic load – providing over inflated engine power.**

A. Environmental Impact

i. Environmental Benefits – Dependent on whether John Deere oil is used, if JD oil is used it is a 500hr service interval as opposed to a 250hr. Also, worth noting that our transmission oil change is at 2000 hours rather than other OEM's which are usually 1000 hours and our tandem oil is changed at 4000 hours and other OEM's at 2000 hours. Less oil disposal across the life of the machine

ii.

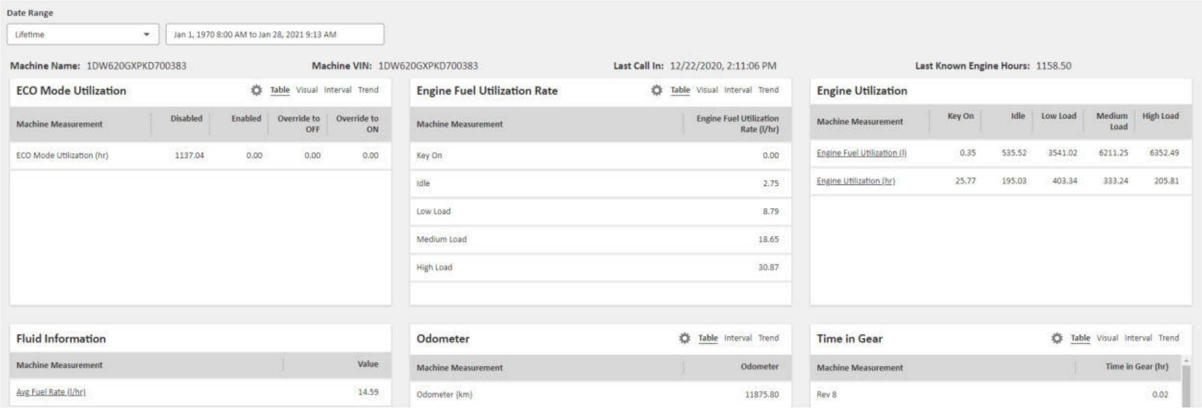
620G and 620GP	**Interior Noise Level LpA (dBA)**	Enclosed Operator's Station	73 dBA or less
	Exterior Noise Level LwA (dBA)	Enclosed Operator's Station	110 dBA or less

NOTE:
Factors affecting listed values include operator's performance, machine age, seat condition, the use of accessories, environment, and any machine movement.
Data acquisition system precision values with a 2% technical uncertainty.

Sound levels were obtained using the test method specified per ISO 6396 or ISO 18564 for interior noise and ISO 6395 or ISO 18564 for exterior noise.

iii. Warranty details – See attached Document

B. Actual Fuel Consumption Data



G. Telematics

AFGRI - John Deere also provide our telematics system ‘JDLink’ free of charge for the lifetime of the machine. Capabilities include Error code notification, maintenance schedule notification (both can be organised for automatic email) as well as ‘real time’ operational data such as machine location, fuel burn, idle time, gear utilisation, machine hours, operator allocation and more. Can be utilised on laptop or mobile device. We have a coordinator who monitors our telematics system, for critical breakdowns we are able to diagnose remotely, then action service technicians and parts as required.

Prepared For	SHIRE OF UPPER GASCOYNE 4 SCOTT ST GASCOYNE JUNCTION, WA 6705	**Prepared By**	Derek Thill 24 Edward Road Geraldton, WA 6530 Phone: 0472876565 dthill@afgri.com.au	**Quote ID** **Created On** **Expiration Date**	873175 07-Aug-2024 14-Aug-2024

Shire of Upper Gascoyne grader quote

Quote ID 873175

14-Aug-2024
SHIRE OF UPPER GASCOYNE
4 SCOTT ST
GASCOYNE JUNCTION, WA 6705

SHIRE OF UPPER GASCOYNE
RFQ24-25

Thankyou for the opportunity to quote a new 670GP Motor Grader. options with and without our industry exclusive "Premium Circle"

Lead time. Currently have graders in stock. Supplier lead time is 8 weeks for Spare Tyre carrier,

Unit has our comprehensive 60 month / 5000 hour warranty as standard. All travel costs associated with warranty are covered by AFGRI Equipment.

Please refer other attached documents for aftermarket details.

Happy to discuss further at any time.

Derek Thill
Phone: 0472876565
AFGRI Equipment

JOHN DEERE

AFGRI EQUIPMENT

Prepared For	SHIRE OF UPPER GASCOYNE 4 SCOTT ST GASCOYNE JUNCTION, WA 6705	**Prepared By**	Derek Thill 24 Edward Road Geraldton, WA 6530 Phone: 0472876565 Mobile Phone: 0472876565 dthill@afgri.com.au	**Quote ID** **Created On** **Expiration Date**	873175 07-Aug-2024 14-Aug-2024

Quote Summary

(Pricing Displayed Excludes 10.00% GST except where stated)

Equipment Summary	Selling Price	Qty	Extended
New MY23 JOHN DEERE 670GP MOTOR GRADER with Premium Circle-1DW670GPTRD719848	570,000.00	1	570,000.00
Extended Warranty 670G, Comprehensive, 5000 Total Hours or 60 Total Months, $0 Deductible		1	0.00
SubTotal			**570,000.00**
New MY23 JOHN DEERE 670GP MOTOR GRADER-1DW670GPARD719874	550,000.00	1	550,000.00
Extended Warranty 670G, Comprehensive, 5000 Total Hours or 60 Total Months, $0 Deductible		1	0.00
SubTotal			**550,000.00**
Equipment Total			**$1,120,000.00**
GST			**$112,000.00**
Equipment Total (Inc GST)			**$1,232,000.00**

Quote Summary

Equipment Total	$1,120,000.00
GST	$112,000.00
Subtotal (Inc GST)	$1,232,000.00
Balance Due (Inc GST)	**$1,232,000.00**
Order Confirmation Fee (OCF)	$0.00
Balance Due after OCF (Inc GST)	**$1,232,000.00**

*** Not applicable for GST**

Salesperson : X ______________ **Accepted By : X** ______________

Selling Equipment

Quote Id 873175

Customer SHIRE OF UPPER GASCOYNE

New MY23 JOHN DEERE 670GP MOTOR GRADER with Premium Circle - 1DW670GPTRD719848

Equipment Notes	- - -
Hours	0
Serial Number	1DW670GPTRD719848
Stock Number	257494

Base and Options

8440T	New MY23 JOHN DEERE 670GP MOTOR GRADER with Premium Circle	1
1030	Armrest Fingertip or dual Joystick Controls	1
1120	John Deere PowerTech Plus 9.0L meets Tier 3 / EU Stage IIIA emissions	1
1220	130 amp Alternator	1
1420	Severe Duty Fuel & Water Filtration System	1
170K	JDLink™	1
1820	Engine Exhaust with Flat Black Muffler for 9.0L	1
2060	14 Ft. x 24 In. x 7/8 In. (4.27M x 610mm x 22mm) w/ 8 In. x 3/4 In. (203 x 19mm) Cutting Edge & 5/8 in. (16mm) Hardware	1
2575	No Grade Control Base Kit Installed	1
2605	English Manual W/ English Labels & Decals	1
2850	Premium Circle	1
4616	Michelin XTLA 17.5R25 L2 Single Star Radial Tyres With 3 Piece Rims	1
5060	Grade Pro Low Cab w/ Lower Front and Side Opening Windows	1
5510	Autoshift Transmission	1
6140	Grade Pro Premium Heated, Leather/Fabric, High-Wide Back Air Suspension Seat	1
6555	Grade Pro Controls for Rear Ripper or 1 Rear Auxiliary Function	1
6650	Grade Pro Controls - Left Side	1
6710	Front Push Block	1
6810	Rear Mounted Ripper/Scarifier Combination with Rear Hitch and Pin	1
7160	Deluxe Grading Lights (18 Halogen Lights)	1
8120	24-to-12 Volt Converter (30 amps peak / 25 amps continuous)	1
8210	Exterior Mounted Rearview Mirrors	1
8310	Lower Front Intermittent Wiper & Washer	1
8410	AM/FM Radio with Aux and Weather Band (WB)	1
8520	Air Conditioner Refrigerant Charged	1
8830	Rear Camera (R4)	1
9130	Rear Retractable Sun Shade	1
9210	Decelerator	1
9275	License Plate Bracket and Light	1
9276	Front License Plate Bracket	1

Selling Equipment

Quote Id 873175

Customer SHIRE OF UPPER GASCOYNE

9290	Flip Down Cab Beacon Bracket (RH)	1
9295	Flip Down Cab Beacon Bracket (LH)	1
9430	(9) Extra Scarifier Shanks w/Teeth For Rear Ripper/Scarifier	1
9480	Hydraulic Reversing Fan	1

Service Agreements

Extended Warranty	1

Other Charges

Upgrade to LED lights
supply and install 9kg fire extinguisher
Supply and install air outlet kit
Supply and install Pre cleaner
Supply and install amber LED beacon/strobe light
Supply and install signwriting (SHIRE OF UPPER GASCOYNE and logo, oversized in rear wind
Supply and install window tinting
Supply and install 2-way radio
Supply and install twin system 8kg auto lubrication system (Groeneveld)
Supply and install 7x wheel and tyre 7x Michelin XTLA 17.5R25 L2
Supply and install canvas seat covers
Supply and install centre crane mount tyre carrier
Supply and install high gain AM/FM GME AEM2 antenna
Supply and install tree deflector around front of cab
Supply and install trailer plug 7 pin
Supply and install tree guards on external front lights
Supply and install spare cutting edge carrier on A frame
Supply and install roof mounted aerial to suit Iridium 9755 Extreme satellite phone
Install Starlink remote internet Wi-Fi kit (SUG to supply kit)
Supply and install 50mm ring feeder hitch on ripper box
Supply and install reversing camera in front of tyre carrier
Supply and install trailer brake controller mounted in cab
Supply and install battery isolator
Supply and install Blade hydraulics accumulator’s
Supply and install side mount toolbox
Supply and install air compressor with airline to rear for trailer brakes with isolation taps
Supply electronic copy of operator and workshop manuals (Via USB)
12 months concessional licensing
Onsite Tuition & Handover

Selling Equipment

Quote Id 873175

Customer SHIRE OF UPPER GASCOYNE

New MY23 JOHN DEERE 670GP MOTOR GRADER - 1DW670GPARD719874

Equipment Notes - - -
Hours 0
Serial Number 1DW670GPARD719874
Stock Number 257491

Base and Options

8440T	New MY23 JOHN DEERE 670GP MOTOR GRADER	1
1020	Armrest Fingertip or dual Joystick Controls	1
1120	John Deere PowerTech Plus 9.0L meets Tier 3 / EU Stage IIIA emissions	1
1220	130 amp Alternator	1
1420	Severe Duty Fuel & Water Filtration System	1
170K	JDLink™	1
1820	Engine Exhaust with Flat Black Muffler for 9.0L	1
2060	14 Ft. x 24 In. x 7/8 In. (4.27M x 610mm x 22mm) w/ 8 In. x 3/4 In. (203 x 19mm) Cutting Edge & 5/8 in. (16mm) Hardware	1
2575	No Grade Control Base Kit Installed	1
2820	Single Input Gearbox with Slip Clutch	1
4616	Michelin XTLA 17.5R25 L2 Single Star Radial Tyres With 3 Piece Rims	1
5060	Grade Pro Low Cab w/ Lower Front and Side Opening Windows	1
5510	Autoshift Transmission	1
6140	Grade Pro Premium Heated, Leather/Fabric, High-Wide Back Air Suspension Seat	1
6555	Grade Pro Controls for Rear Ripper or 1 Rear Auxiliary Function	1
6650	Grade Pro Controls - Left Side	1
6710	Front Push Block	1
6810	Rear Mounted Ripper/Scarifier Combination with Rear Hitch and Pin	1
7160	Deluxe Grading Lights (18 Halogen Lights)	1
8120	24-to-12 Volt Converter (30 amps peak / 25 amps continuous)	1
8210	Exterior Mounted Rearview Mirrors	1
8310	Lower Front Intermittent Wiper & Washer	1
8410	AM/FM Radio with Aux and Weather Band (WB)	1
8830	Rear Camera (R4)	1
9130	Rear Retractable Sun Shade	1
9210	Decelerator	1
9275	License Plate Bracket and Light	1
9276	Front License Plate Bracket	1
9290	Flip Down Cab Beacon Bracket (RH)	1
9295	Flip Down Cab Beacon Bracket (LH)	1

Selling Equipment

Quote Id 873175

Customer SHIRE OF UPPER GASCOYNE

9430	(9) Extra Scarifier Shanks w/Teeth For Rear Ripper/Scarifier	1
9480	Hydraulic Reversing Fan	1

Service Agreements

Extended Warranty	1

Other Charges

Freight to Gascoyne Junction (Shire Depot)
Upgrade to LED lights
supply and install 9kg fire extinguisher
Supply and install air outlet kit
Supply and install Pre cleaner
Supply and install amber LED beacon/strobe light
Supply and install signwriting (SHIRE OF UPPER GASCOYNE and logo, oversized in rear wind
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Supply and install Blade hydraulics accumulator’s
Supply and install sidemount toolbox
Supply and install air compressor with airline to rear for trailer brakes with isolation taps
Supply electronic copy of operator and workshop manuals (Via USB)
12 months concessional licensing
Onsite Tuition & Handover

Extended Warranty Proposal

New MY23 JOHN DEERE 670GP MOTOR GRADER with Premium Circle

Date : 14-Aug-2024

Machine/Use Information		**Plan Description**		**Price**	
Manufacturer	JOHN DEERE	Plan Type	Extended Warranty	Deductible	$0.00
Equipment Type	Construction	Coverage	Comprehensive	Total	$0.00
Model	670G	Total Months	60		
Country	AU	Total Hours	5000		
Scraper/Const. Use					
Quoting Dealer:	AFGRI Equipment				

Extended Warranty is available only through authorized John Deere Dealers for John Deere Products, and may be purchased at any time before the product's Standard Warranty,or Extended Warranty expires.

Extended Warranty Proposal Prepared for:

Customer Name - Please Print

Customer Signature

I have been offered this extended warranty and

☑ **I ACCEPT** the Extended Warranty

☐ **I DECLINE** the Extended Warranty

If declined, I fully understand that any equipment listed above is not covered for customer expenses due to component failures beyond the original basic warranty period provided by John Deere.

Note : This is **not** a contract. For specific Extended Warranty coverage terms and conditions, please refer to the actual Extended Warranty contract for more information and the terms, conditions and limitations of the agreement.

Machine/Use Information		**Plan Description**		**Price**	
Manufacturer	JOHN DEERE	Plan Type	Extended Warranty	Deductible	$0.00
Equipment Type	Construction	Coverage	Comprehensive	Total	$0.00
Model	670G	Total Months	60		
Country	AU	Total Hours	5000		
Scraper/Const. Use					
Quoting Dealer:	AFGRI Equipment				

Extended Warranty is available only through authorized John Deere Dealers for John Deere Products, and may be purchased at any time before the product's Standard Warranty,or Extended Warranty expires.

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If declined, I fully understand that any equipment listed above is not covered for customer expenses due to component failures beyond the original basic warranty period provided by John Deere.

Note : This is **not** a contract. For specific Extended Warranty coverage terms and conditions, please refer to the actual Extended Warranty contract for more information and the terms, conditions and limitations of the agreement.

What Extended Warranty is :
The Extended Warranty Program i**s** for reimbursement on parts and labour for covered components that fail due to faulty material or original workmanship that occur beyond the John Deere Basic Warranty coverage period. The agreement is between Deere & Company and the owners of select John Deere Construction and Forestry equipment, who purchase the Extended Warranty Plans for the desired coverage as indicated in this proposal.

What Extended Warranty is not :

Extended Warranty is **not insurance.**It also does not cover routine maintainance or high wear items,or insurance-related risks/perils such as collision, overturn, vandalism, wind, fire, hail, etc. It does not cover loss of income during or after an equipment failure. See the actual product-specific Extended Warranty agreement for a complete listing of covered components, and limitations and conditions under the program.

Features/Benefits:

Extended Warranty includes the following features and benefits under the program:
- Pays for parts and labour costs incurred on failed covered components (less any applicable deductibles),
- Does not require pre-approval before repairs are made by the authorised John Deere dealership,
- Payments are reimbursed directly to the dealership, with no prepayment required by the contract holder,