



AGENDA

27th of March 2024

ORDINARY COUNCIL MEETING

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

DISCLAIMER

Disclaimer

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

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

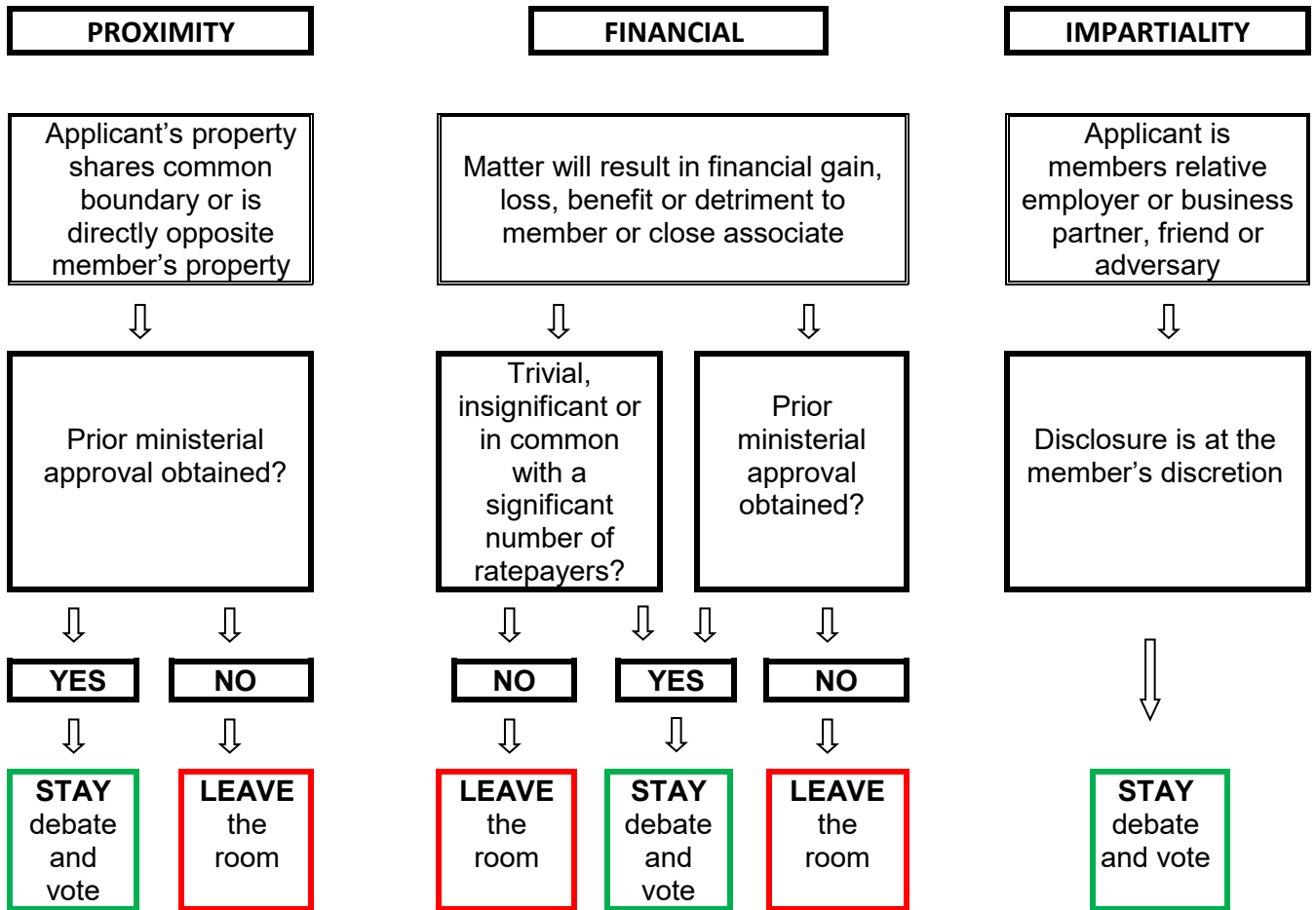
No responsibility whatsoever is implied or accepted by the Shire of Upper Gascoyne for any act, omission, statement or intimation occurring during the Council/Committee meetings or during formal/informal conversations with staff. The Shire of Upper Gascoyne disclaims any liability for any loss whatsoever 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.



SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 27th of MARCH 2024
COMMENCING AT 10.30AM

Table of Contents

<u>1.</u>	DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS	4
<u>2.</u>	APOLOGIES AND APPROVED LEAVE OF ABSENCE.....	4
<u>3.</u>	APPLICATION FOR LEAVE OF ABSENCE.....	4
<u>4.</u>	PUBLIC QUESTION TIME	4
<u>5.</u>	DISCLOSURE OF INTEREST.....	4
<u>6.</u>	PETITIONS/DEPUTATIONS/PRESENTATIONS	5
<u>7.</u>	ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION.....	5
<u>8.</u>	MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS	5
<u>9.</u>	CONFIRMATION OF MINUTES FROM PREVIOUS MEETING	5
<u>10.</u>	REPORTS OF OFFICERS	5
	10.1 MANAGER OF FINANCE AND CORPORATE SERVICES REPORT	6
	10.2 CEO REPORT.....	8
	10.3 ACCOUNTS AND STATEMENTS OF ACCOUNTS.....	9
	10.4 MONTHLY FINANCIAL STATEMENTS.....	11
	10.5 TENDER DECISION CRITERIA - DRFAWA - AGRN1062.....	13
	10.6 2023 / 24 STATUTORY BUDGET REVIEW.....	15
	10.7 DE-GAZETTING VARIOUS ROADS WITHIN THE SHIRE.....	18
	10.8 CSRFF APPLICATION - JUNCTION RACE TRACK SOLAR PUMP & WATER TANK UPGRADE.....	20
	10.9 DECISION CRITERIA TO ENGAGE A CIVIL EARTH CONTRACTOR FOR STATE INITIATIVES PROGRAM (CARNARVON/MEEKATHARRA ROAD SEALING PROGRAM).....	24
	10.10 SUSPENSION OF COUNCIL'S PURCHASING POLICY.....	28
<u>11.</u>	MATTERS BEHIND CLOSED DOORS	29
<u>12.</u>	MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	30
<u>13.</u>	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION.....	30
<u>14.</u>	ELECTED MEMBERS REPORT	30
<u>15.</u>	STATUS OF COUNCIL RESOLUTIONS	30
<u>16.</u>	STATUS OF SHIRE PROJECTS	31
<u>17.</u>	MEETING CLOSURE.....	31



**SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 27th OF MARCH 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 (via Zoom)

Staff

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

Visitors

Joshua Kirk	Greenfield Technical Services
Russel Barnes	Moore Australia

2.2 Absentees

Jarrod Walker	Manager of Works and Services
---------------	-------------------------------

2.3 Leave of Absence previously approved

3. APPLICATION FOR LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

10.1 Manager of Finance and Corporate Services Report

February has been an extremely productive month for the team and Brooke our new recruit at the CRC is fitting in nicely and getting to know the community. The team have undertaken a comprehensive overhaul of our Synergy accounting system to ensure better management of expenditure against budget. Throughout this process they have not only gained a better insight into how the system operates, as they have taken on a hands on role, but have been proactive in putting forth recommendations, which were subsequently actioned, to enhance and improve the outcome. It is also been a good team building exercise as they could see what they have achieved at the end of each day and upskilled sufficiently to pass on this knowledge to management and other team members to enable them to obtain detailed budget to actual expenditure reports. Once this was completed the team commenced a Budget Review that is required under the Local Government Act, and is due to be presented to Council during the March OCM.

Well done everyone – you should be proud of what you have achieved!



Community Resource Centre Update

Author – Ainley Hardie, Tourism & Community Development Officer

Visitors are returning to the Upper Gascoyne, from overseas (Austria and Switzerland), and our domestic market. The hot weather has not been a deterrent and have been heading off to explore our National Parks. An off road bike tour company chose the Upper Gascoyne and surrounds as an alternate tour destination after having to change an original itinerary due to wet weather and they will return again in April. The Perth Caravan and Camping Show is next on our agenda to invite visitors to take a wander outback. We will be sharing our new and updated Wander Outback brochure and launching the Under Gascoyne Skies Festival to be held in August focusing on food in the Upper Gascoyne with events in Gascoyne Junction, Kennedy Range and at Mount Augustus from August 24 to August 31.



A mentor has been appointed for the Upper Gascoyne Tourism Capability Building Project with seven establishments across the Shire participating. Tourism WA have been in the Shire this week visiting participants with the mentoring commencing the week of April 8. The excitement around this project is energizing to be around.



April will see two sundowner events for our pastoralists to bring them together in a relaxed and informal setting. From an economic development perspective, an expression of interest will be sent out before the end of March to better understand how we can best advocate for our agriculture sector.

We have almost finalized the MOU with WACHS re the GP Clinic. A proposal for a monthly physio clinic was also submitted for funding approval but the decision was held over whilst additional information was sought from the provider. This will be taken to the next funding meeting in July.

Printed at: 15/03/24

SHIRE OF UPPER GASCOYNE

Page No: 1

General Ledger Detail Trial Balance

(frmGLTrialBalance)

Options : Year 23/24,From Month 08,By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOf	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
CRC INC	10841310	Commission Centrelink : CRC	-5,191.20	-604.69	-5,795.89
CRC INC	10841330	Transport Commission: CRC	-915.75	-102.35	-1,018.10
CRC INC	10841340	Postal Agency Commission: CRC	-4,687.83	-1,333.34	-6,021.17
CRC INC	10841350	CRC Room Hire Income	-109.10	0.00	-109.10
CRC INC	10841360	Income from Events Held	-20,920.00	806.30	-20,113.70
CRC INC	10841380	Postal Agency Sales	-593.49	-148.23	-741.72
CRC INC	10841390	Sales: Books/Maps/Souvenirs/Sundries	-637.98	-48.09	-686.07
CRC INC	10841500	Grant: CRC Operating	-48,000.00	0.00	-48,000.00
CRC INC	10842590	Community Fund Monies Held in Trust Transferred to CRC	-462.26	0.00	-462.26
CRC INC	10842600	CRC Income Misc.	-197.01	-8,200.26	-8,397.27
CRC INC	10842610	CRC Merchandise Sales	-4,455.47	-245.10	-4,700.57
Total	CRC INCOME		<u>-86,170.09</u>	<u>-9,875.76</u>	<u>-96,045.85</u>
Total for division	GEN		<u>-86,170.09</u>	<u>-9,875.76</u>	<u>-96,045.85</u>
Grand Total			<u>-86,170.09</u>	<u>-9,875.76</u>	<u>-96,045.85</u>

CUSTOMER SERVICES & ENQUIRIES		2023.2024	2022.2023	YTD	Feb-24	Feb-23	FEB DIFF
		TOTAL	TOTAL	DIFF			
Admin Support	Faxes	1	0	1	0	0	0
	Photocopying/Printing/Scanning/Emailing	14	25	-11	3	0	3
	Laminating/Binding	0	1	-1	0	0	0
	Hot Office Bookings	3	1	2	0	0	0
	External Training and Course	1	0	1	0	0	0
CRC	1:1 Assistance to Community Members	31	30	1	4	2	2
	Computer/Internet Access	33	34	-1	0	0	0
	Community Education Events	1	2	-1	0	0	0
	Community Social Events	12	16	-4	4	1	3
	Community Economic Seminars	0	1	-1	0	0	0
	Department of Human Services	11	16	-5	0	0	0
	Government Access Point	38	37	1	4	3	1
	Use of Paid WIFI Services	3	3	0	0	0	0
	Use of FREE WIFI Hub	33	27	6	0	0	0
Tourism	Road Condition Requests	409	830	-421	13	23	-10
	General Tourism Information	1146	1036	110	17	13	4
	Book Sales	14	29	-15	0	0	0
	CRC Merchandise Sales	197	308	-111	4	4	0
	Walking Tours	67	70	-3	0	0	0
Info	Phonebook Purchases	0	0	0	0	0	0
	Gassy Gossip yearly subscription	4	0	4	1	0	1
	Gassy Gossip Advertisement	0	0	0	0	0	0
Health	Video Conference/Telehealth	1	8	-7	0	0	0
	RFDS Support	17	11	6	1	1	0
	Medical Clinic Visits	65	82	-17	8	0	8
Agencies	Library	81	93	-12	9	8	1
	Postage Sales	87	94	-7	10	4	6
	Postage Collection	68	68	0	48	36	12
	Department of Transport	35	34	1	8	3	5
	Horizon Power	58	68	-10	20	9	11
Total Customer Service Enquiries		2430	2924	-494	154	107	47

10.2 Chief Executive Officers Report

At last we have seen some rain, not sure if this will bring a river but any precipitation is welcome. Unfortunately this extended dry period has once again shown that water security for the town is paramount. With this in mind we are still looking at different options to make water that is capable of being used on our parks and gardens at an affordable cost.

Unfortunately Jarrod is still away but we are hoping that he returns in the very near future. Whilst away I have taken on Jarrod's role which has been challenging given my normal duties associated with a CEO still needing to be undertaken. I am grateful for all of my staff for assisting and going the extra yards.

The Shire President and Deputy President (via teams) accompanied me to Perth for a meeting with Hastings in order to move the Road Use Agreement along. The meeting commenced at 2.00pm and we worked through until approximately 9.30am. The majority of the document has been agreed, subject to Council approval; however, there are a couple of issues that still need further work. We have instructed our solicitor and Hastings solicitor to work together to find a solution that works, once done they are to appraise us with the detail for further consideration.

I attended the Burringurrah Service Providers Meeting, questions were raised about up-grading the Gascoyne River Crossing.

The transfer of Lot 45 Gregory Street to the freehold ownership of the Shire from the State has been completed with a sub-division application being processed. This land is where Ainsley currently resides and the new house will be situated to the rear of Ainsley's.

The new house is nearing completion and is due to be on-site on or around the 4th of April. Lance Root is doing the house pad, the Water connection is in place and we are now waiting on Horizon Power to provide a quote. I can advise that Horizon have indicated that the anticipated cost will be between \$20,000 - \$30,000 which is absolutely ridiculous.

The Shire are working in partnership with the Gascoyne Development Commission in developing a "Mining and Resources Symposium". The GDC will provide some financial assistance and a staff member to assist. It is proposed the event will be held on the 5th of September 2024.

I am pleased to advise that our new remote controlled depot security gate has been installed. This will provide security for the depot and will also cover off on adverse findings under Regulation 17.

10.3 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears
Date:	18 March 2024
Matters for Consideration:	<p>To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 27th of March 2024 as attached – see Appendix 1.</p> <p>In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to Appendix 1.</p>
Background:	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 February 2024.
Statutory Environment:	<p>Local Government (Financial Management Regulations) 1996</p> <p>13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.</p> <p>(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be</p>

		<p>prepared each month showing for each account paid since the last such list was prepared —</p> <p>(a) the payee’s name; and</p> <p>(b) the amount of the payment; and</p> <p>(c)the date of the payment; and</p> <p>(d) Sufficient information to identify the transaction.</p> <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p> <p>(a)for each account which requires council authorisation in that month —</p> <p style="padding-left: 40px;">(i) the payee’s name; and</p> <p style="padding-left: 40px;">(ii) the amount of the payment; and</p> <p style="padding-left: 40px;">(iii) sufficient information to identify the transaction; and</p> <p>(b) the date of the meeting of the council to which the list is to be presented.</p> <p>(3) A list prepared under sub regulation (1) or (2) is to be —</p> <p>(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and</p> <p>(b) recorded in the minutes of that meeting.</p>			
Policy Implications:		Nil			
Financial Implications:		2023/2024 Budget			
Strategic Implications:		<p>SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.</p> <p>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.</p> <p>Strategy 4.2.3 Comply with statutory and legislative requirements.</p>			
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:	Nil												
Voting requirement:	Simple Majority												
Officer's Recommendation:	<p><i>That Council endorse the payments for the period 1st of February 2024 to the 29th of February 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 29th of February 2024.</i></p> <table border="1"> <tr> <td><i>Municipal Fund Bank EFTs</i></td> <td><i>\$ 1,813,013.64</i></td> </tr> <tr> <td><i>Cheque</i></td> <td><i>\$ 0.00</i></td> </tr> <tr> <td><i>Payroll</i></td> <td><i>\$ 89,321.44</i></td> </tr> <tr> <td><i>BPAY/Direct Debit</i></td> <td><i>\$ 20,977.17</i></td> </tr> <tr> <td><i>TOTAL</i></td> <td><i>\$ 1,923,312.25</i></td> </tr> </table>			<i>Municipal Fund Bank EFTs</i>	<i>\$ 1,813,013.64</i>	<i>Cheque</i>	<i>\$ 0.00</i>	<i>Payroll</i>	<i>\$ 89,321.44</i>	<i>BPAY/Direct Debit</i>	<i>\$ 20,977.17</i>	<i>TOTAL</i>	<i>\$ 1,923,312.25</i>
<i>Municipal Fund Bank EFTs</i>	<i>\$ 1,813,013.64</i>												
<i>Cheque</i>	<i>\$ 0.00</i>												
<i>Payroll</i>	<i>\$ 89,321.44</i>												
<i>BPAY/Direct Debit</i>	<i>\$ 20,977.17</i>												
<i>TOTAL</i>	<i>\$ 1,923,312.25</i>												
Council Resolution No: 03032024													
MOVED:	CR:	SECONED:	CR:										
FOR:	CR	AGAINST:	CR										
F/A: 0/0													

10.4 MONTHLY FINANCIAL STATEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Andrea Pears
Date:	18 th March 2024
Matters for Consideration:	<p>The Statement of Financial Activity for the period of February 2024, includes the following reports:</p> <ul style="list-style-type: none"> • Statement of Financial Activity • Significant Accounting Policies • Graphical Representation – Source Statement of Financial Activity • Net Current Funding Position • Cash and Investments • Major Variances • Budget Amendments • Receivables • Grants and Contributions • Cash Backed Reserve • Capital Disposals and Acquisitions • Trust Fund <p>see Appendix 2</p>
Background:	<p>Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.</p>
Comments:	The Statement of Financial Activity is for the month of February 2024
Statutory Environment:	<p>Local Government Act 1995 – Section 6.4</p> <p>Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.</p>
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	<p>SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.</p> <p>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.</p> <p>Strategy 4.2.3 Comply with statutory and legislative requirements.</p>
Risk:	

Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		<i>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of February 2024.</i>			
Council Resolution No: 04032024					
MOVED:	CR:		SECONDED:	CR:	
FOR: CR		AGAINST: CR			
F/A: 0/0					

10.5

TENDER DECISION CRITERIA – DRFAWA – AGRN 1062

Applicant:	Shire of Upper Gascoyne				
Disclosure of Interest:	Nil				
Author:	John McCleary – Chief Executive Officer				
Date:	13 March 2024				
Matters for Consideration:	To determine the decision criteria when awarding a tender to carry out Flood Damage works – AGRN 1062				
Background:	Between the 29 th of March 2023 and the 4 th of April 2023 the Shire experienced storms and associated flooding that caused damaged to the Shire’s essential assets.				
Comments:	It is estimated that the costs to reinstate the roads will be between \$4 to \$5 million. DEFES have to the scope of works we now need to go the market to firm up the actual costs				
Statutory Environment:	Local Government Act				
Policy Implications:	Purchasing Policy				
Financial Implications:	The Shire’s 24/25 Budget – This is a reimbursement program with monies expended being reimbursed under the DRFAWA; as such there is no cost against the budget except for the Shires required contribution.				
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 – 2.1.1.1 Maintenance and upgrade of road network.				
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)		Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:	Greenfields Technical Services Manager of Works and Services
Voting requirement:	Simple Majority
Officer's Recommendation:	<p><i>That Council endorse the following decision criteria and weighting to determine the successful tenderer for the remainder of the works associated with AGRN 1062 with an estimated value of \$4-5 Million</i></p> <ul style="list-style-type: none"> a) <i>Price – 25%</i> b) <i>Quality and Completeness of Road Construction Plant/Equipment – 15%</i> c) <i>Demonstrated Remote Area Construction Experience – 10%</i> d) <i>Demonstrated local knowledge of sourcing suitable materials – 10%</i> e) <i>Local content of plant / equipment (including operators) and resources – 20%</i> f) <i>Capacity to complete contract works – 10%</i> g) <i>Provisions for mechanical support – 10%</i>

Council Resolution No: 05032024

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

10.6 2023 / 24 STATUTORY BUDGET REVIEW	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears – Manager of Finance & Corporate Services
Date:	18 March 2024
Matters for Consideration:	To consider and adopt the Budget Review as presented in the Statement of Projected Financial Activity for the period 1 July 2023 to 30 June 2024. A detailed budget review report and financial statements appear in Appendix 3 .
Background:	<p>The Local Government Financial Management Regulation 33A requires each local government between 1 January and 31 March in each financial year to carry out a review of its annual budget.</p> <p>The review must:</p> <ul style="list-style-type: none"> • Consider the financial performance in the period beginning on July 1 and ending no earlier than December 31 • Consider the financial position at the date of the review • Review the outcomes for the end of that financial year as forecast in the budget <p>The Council is to consider a review submitted to it and determine whether or not to adopt the review, and any parts of the review or any recommendation made in the review.</p>
Comments:	<p>At the time of adopting the 2023/24 Budget in August 2023, the opening balance was stated as a surplus of \$4,713,637 and this was mostly driven by the receipt of our advance payment for the Financial 23/24 financial year.</p> <p>Since the finalisation of the Shire’s 2022/23 Annual Financial Statements in November 2023, the confirmed carry forward balance into 2023/24 is a surplus amount of \$4,695,578. This reduced the Council’s original opening surplus balance adopted in the 2022/23 budget by \$18,059.</p> <p>Council’s Principal Accountant from RSM Australia, Travis Bate will provide a more detailed explanation of the movement between Original Budget adopted in August 2023 and this Budget Review report at Appendix 3.</p>

Statutory Environment:		<p>Local Govt. Act 1995 section 6.2 and Financial Management Regulations 33A –</p> <p>33A. Review of budget</p> <p>(1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.</p> <p>(2A) The review of an annual budget for a financial year must —</p> <p>(a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and</p> <p>(b) consider the local government’s financial position as at the date of the review; and</p> <p>(c) review the outcomes for the end of that financial year that are forecast in the budget.</p> <p>(2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.</p> <p>(3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.</p> <p>*Absolute majority required.</p> <p>(4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.</p>			
Policy Implications:		Nil			
Financial Implications:		To ensure the financial position of the Shire is on track to achieve the objectives outlined in the adopted budget and to make any adjustments as required.			
Strategic Implications:		Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management.			
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:	Contract Accountants – RSM Management Staff		
Voting requirement:	Absolute Majority		
Officer’s Recommendation:	<p><i>That Council:</i></p> <ol style="list-style-type: none"> 1. <i>Adopt the changes to the 2023/24 budget as detailed in Appendix 3; and</i> 2. <i>Authorise the CEO to transfer any estimated / actual surplus into the Sealed Road Resealing Reserve Account.</i> 		
Council Resolution No:06032024			
MOVED:		SECONDED:	
FOR:		AGAINST:	CR
F/A:	0/0		

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	13 March 2024
Matters for Consideration:	To determine to de-gazette various roads within the Shire.
Background:	The Shire has a considerable unsealed road network with many of the roads associated with pastoral properties / station homesteads which are no longer used due stations being amalgamated. These roads were originally put in place to service the station homesteads with mail and other goods.
Comments:	<p>These roads are now used very seldom or they are just used by an individual pastoralist for their station operations. These roads have very little strategic importance to the Shire; however, the liability for the repair and maintenance remains with the Shire.</p> <p>By de-gazetting these roads:-</p> <p>Bingegaroo Road; Wanna Road; Yalbra Road; and Mooka Road.</p> <p>the Shire will receive less road funding amounting to \$47,201. The loss of road funds is far less than the liability of maintaining / repairing these roads on an annual basis.</p> <p>For this to occur the Shire is to first advertise the notice of the proposed motion in a newspaper circulating the district and after 35 days consider any objections made before a resolution requesting the Minister to close the nominated roads.</p> <p>In keeping with the Shire's ethos of transparency it is proposed to write to each effected land holder, advertise via our Web-site & social media and the "Gassy Gossip".</p>

<p>Statutory Environment:</p>	<p>9. Local government request to close road permanently (Act s. 58(2)), requirements for</p> <p>For the purposes of preparing and delivering under section 58(2) of the Act a request to the Minister to close a road permanently, a local government must include with the request —</p> <ul style="list-style-type: none"> (a) written confirmation that the local government has resolved to make the request, details of the date when the relevant resolution was passed and any other information relating to that resolution that the Minister may require; and (b) sketch plans showing the location of the road and the proposed future disposition of the land comprising the road after it has been closed; and (c) copies of any submissions relating to the request that, after complying with the requirement to publish the relevant notice of motion under section 58(3) of the Act, the local government has received, and the local government’s comments on those submissions; and (d) a copy of the relevant notice of motion referred to in paragraph (c); and (e) any other information the local government considers relevant to the Minister’s consideration of the request; and (f) written confirmation that the local government has complied with section 58(2) and (3) of the Act. <p>Land Administration Act 1997</p> <p><i>3) A local government must not resolve to make a request under subsection (1) until a period of 35 days has elapsed from the publication in a newspaper circulating in its district of notice of motion for that resolution, and the local government has considered any objections made to it within that period concerning the proposals set out in that notice.</i></p>				
<p>Policy Implications:</p>	<p>Nil</p>				
<p>Financial Implications:</p>	<p>Nil</p>				
<p>Strategic Implications:</p>	<p>SCP – Key Objective 2 – Economic – Our Prosperity</p> <p>Strategy 2.1.1 – Provide appropriate network infrastructure, supporting our community, local pastoral and mining industries and tourism.</p> <p>CBP – 2.1.1.2 Continue to undertake road works in line with the 2040 Roads of Regional Significance document.</p>				
<p>Risk:</p>					
<p>Risk</p>	<p>Risk Likelihood (based on history and with existing controls)</p>		<p>Risk Rating (Prior to Treatment or Control)</p>	<p>Principal Risk</p>	<p>Risk Action Plan (Controls or Treatment proposed)</p>

Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Department of Planning, Lands and Heritage			
Voting requirement:		Simple Majority			
Officer's Recommendation:		<i>That Council instruct the CEO to advertise as required under section 58(3) of the Land Administration Act 1997 of the proposed motion to close Wanna Road, Bingegaroo Road, Yalbra Road and Mooka Road.</i>			
Council Resolution No: 07032024					
MOVED:		SECONDED:			
FOR: CR		AGAINST: CR			
F/A:					

10.8 CSRFF APPLICATION – JUNCTION RACE TRACK SOLAR PUMP & WATER TANK UPGRADE	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	14 March 2024
Matters for Consideration:	To consider a financial contribution towards the upgrade of water supply equipment at Junction Race Track and endorse a Community Sport & Recreation Facilities Fund Small Grant Application from Kennedy Range Campdraft Association seeking funding for same.
Background:	<p>The Community Sport & Recreation Facilities Fund (CSRFF) aims to increase participation in sport and recreation with an emphasis on physical activity, through rational development of sustainable, good quality, well-designed and well-utilised facilities.</p> <p>Applicants must be either a local government authority, not for profit sport, recreation or community organisation and incorporated under the WA Associations Incorporation Act 1987.</p> <p>There are two small grant rounds advertised annually (February and July) for projects with a cost up to \$500,000. The maximum grant offered for small grant applications is 50% of the project cost, capped at</p>

\$200,000. There is no guarantee a successful application will receive the full amount of the grant requested, or the maximum level of funding. The level of financial assistance offered will be based on the overall significance of the proposed project, including the benefits provided to the community.

All CSRFF grant applications need to be submitted to the relevant local government authority for assessment and ranking before they are lodged with the DLGSC. The CSRFF application process tasks the local government authority with rating projects using the following structure:

A	Well planned and needed by municipality
B	Well planned and needed by applicant
C	Needed by municipality, more planning required
D	Needed by applicant, more planning required
E	Idea has merit, more planning work needed
F	Not recommended

Each Local Government Authority is required to forward all documentation to the Midwest Gascoyne Office of the DLGSC no later than **28 March 2024**.

Applications will be evaluated and ranked by relevant State Sporting Associations and the CSRFF Assessment Panel, prior to the outcome being announced by the Minister for Sport and Recreation. Funds for successful applications will become available mid 2024.

One (1) application was received for the current Small Grants round as follows:

1. Kennedy Range Campdraft Association – Junction Race Track Solar Pump & Water Tank Upgrade

Comments:	<p>Consultation with the Kennedy Range Campdraft Association confirms the necessity for this Project to occur to enable the long-term sustainability of the Association and the infrastructure. Participation in recreation activities is highly valued in the Shire and this Project meets the Shire's vision and goals as set out in the Strategic Community Plan.</p> <p>It is recommended to allocate the Junction Race Track Solar Pump & Water Tank Upgrade project a priority ranking of 1, rate it as "A – Well planned and needed by municipality"; and to submit this application to the Department of Local Government, Sport & Cultural Industries for consideration in the CSRFF in the February/March 2024 funding round.</p>
Statutory Environment:	Local Government Act 1995
Policy Implications:	Nil

Financial Implications:	<p>24/25 Budget - The Junction Race Track Solar Pump & Water Tank Upgrade project has a budget of \$52,981 (ex gst), inclusive of a 10% cost escalation. Kennedy Range Campdraft Association has sourced quotes from reputable suppliers.</p> <p>CSRFF applicants can seek up to one third of total eligible project costs (equating to \$17,660 ex gst), with the remaining two thirds to be contributed by the applicant and/or another third party. The Kennedy Range Campdraft Association has confirmed a cash contribution of \$18,821 (ex gst) together with an in-kind contribution to the value of \$2,000. An in-kind contribution from Carnarvon Electrics has also been confirmed in the sum of \$7,000. The sum of \$7,500 is sought from the Shire, being 14.15% of total project costs.</p>				
Strategic Implications:	<p>Shire of Upper Gascoyne Integrated Strategic Plan 2022-2032:</p> <p><i>Strategy 1.1.2: Support community in sporting, recreational and volunteering initiatives</i></p> <p><i>1.1.2.1: Encourage and support local sporting events and opportunities</i></p> <p><i>1.1.2.2: Support club development and growth</i></p> <p><i>1.1.2.3: Foster and support volunteering initiatives</i></p> <p><i>Strategy 1.2.2 Ensure there is appropriate infrastructure, facilities and services to meet the current and future needs of our community</i></p> <p><i>1.2.2.3 Seek funding for community infrastructure development</i></p> <p><i>Strategy 2.2.2 Pursue water security development opportunities</i></p> <p><i>2.2.2.1 Maintain water supply assets and seek further development opportunities</i></p> <p><i>2.2.2.2 Investigate environmentally sustainable water source for parks and gardens usage</i></p> <p><i>Strategy 3.2.2 Maintenance and upgrade of infrastructure</i></p> <p><i>3.2.2.2 Maintain and upgrade infrastructure in line with asset management planning</i></p>				
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:	Craig Vinci, DLGSC Midwest Gascoyne Regional Office Lauren Rampling, DLGSC Midwest Gascoyne Regional Office John McCleary, Chief Executive Officer David Kearney, President Kennedy Range Campdraft Association				
Voting requirement:	Simple Majority				
Officer's Recommendation:	<i>That Council:</i> <ol style="list-style-type: none"> 1. <i>ENDORSE a CSRFF Small Grant Application seeking a one third contribution towards the Junction Race Track Solar Pump & Water Tank Upgrade project;</i> 2. <i>RANK the Junction Race Track Solar Pump & Water Tank Upgrade project as 'A – Well Planned and Needed by Municipality'; and</i> 3. <i>COMMIT expenditure in the 2024/25 financial year in the sum of \$7,500 ex gst towards the Junction Race Track Solar Pump & Water Tank Upgrade project.</i> 				
Council Resolution No: 08032024					
MOVED:		SECONDED:			
FOR: CR		AGAINST: CR			
F/A:					

10.9

DECISION CRITERIA TO ENAGE A CIVIL EARTH CONTRACTOR FOR STATE INITIATIVES PROGRAM (CARNARVON / MEEKATHARRA ROAD SEALING PROGRAM)

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	13 March 2024
Matters for Consideration:	To determine the decision criteria to be used when evaluating the tenders for the Civil Earth Contractor for the Carnarvon / Mullewa Road Sealing Program.
Background:	<p>The Shire have secured a \$4.5 million dollar grant through the State Roads Initiative Program for the 2024/25 financial year to continue with the sealing of the Carnarvon / Meekatharra Route.</p> <p>These criteria only relate to the Civil Works component and not the Project Management or the Bitumen which will be covered by separate agenda items.</p>
Comments:	<p>In keeping with our ethos of delivering projects both on time and on budget it is prudent to get to the market early and lock in contractors as soon as possible with the goal to commence works on the ground as close as possible to the commencement of the new financial year.</p> <p>For this to occur we need to go to the market as soon as possible, this item is just the first part of the procurement process. Accordingly it is recommended that we use the following decision multi-criteria to determine the successful tenderer once we publically go to tender:</p> <ul style="list-style-type: none"> a) Quality and Completeness of Road Construction Plant/ Equipment – 15% b) Demonstrated Remote Area Construction Experience – 20% c) Demonstrated Local Knowledge of Sourcing appropriate materials – 20% d) Capacity to commence and complete contract works within designated time-frame – 35% e) Provision for Mechanical Support – 10%
Statutory Environment:	<p>Reg 14 – Local Government (Functions and General) Regulations</p> <p>(2a) If a local government — (a) is required to invite a tender; or (b) not being required to invite a tender, decides to invite a tender, the local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.</p>

Policy Implications:	Nil				
Financial Implications:	24/25 Budget. The project is based around reimbursement with monies out and in with a zero variance over the project				
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 – 2.1.1.3 Seal Road between Gascoyne Junction and Meekatharra.				
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)		Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:	Greenfield Technical Services				
Voting requirement:	Simple Majority				
Officer's Recommendation:	<p><i>That Council adopt the following decision criteria used to determine the successful tenderer for the Civil Works on the Carnarvon / Mullewa Road:</i></p> <ul style="list-style-type: none"> a) <i>Quality and Completeness of Road Construction Plant/ Equipment – 15%</i> b) <i>Demonstrated Remote Area Construction Experience – 20%</i> c) <i>Demonstrated Local Knowledge of Sourcing appropriate materials – 20%</i> d) <i>Capacity to commence and complete contract works within designated time-frame – 35%</i> e) <i>Provision for Mechanical Support – 10%</i> 				
Council Resolution No: 09032024					
MOVED:		SECONDED:			

FOR: CR

AGAINST: CR

F/A:

10.10 SUSPENSION OF COUNCIL'S PURCHASING POLICY

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	18 March 2024
Matters for Consideration:	To determine whether Council supports suspending its Purchasing Policy.
Background:	The Shire have two major projects that are to be delivered in the calendar year 24 & 25, namely AGRN 1062 valued at \$4-5 million and our State Initiatives Program valued at \$4.5 million.
Comments:	<p>In both these projects we will need to appoint a Project Manager to carry out the on-site management and project administration. It is estimated that the cost to engage a consultant Project Manager will be in excess of \$250,000 requiring the Shire to either undertake a full public tender or seek quotations from suppliers under the WALGA preferred supplier panel.</p> <p>It is far quicker, easier and cost effective to utilise the WALGA preferred panel as these suppliers have already been vetted and approved by WALGA.</p> <p>Under our current Purchasing Policy any purchases over \$150,000 - \$249,999 require three quotations.</p> <p>I am seeking Council's approval to seek one quotation via the WALGA preferred supplier program to engage the services of Project Manager for AGRN 1062 and the State Initiatives Program.</p>
Statutory Environment:	<p>The regulations are largely silent on this as the Purchasing Policy deals with purchases \$250,000 and under.</p> <p>It is anticipated that the contract will be more than \$250,000, as such section 11 states that tenders have to be publically invited or through the WALGA Preferred Supplier Program.</p> <p>In this case we are electing to go through the WALGA Preferred Supplier Program – there is no requirement to get a pre-determined number of quotes as long as the supplier is on the WALGA Supplier List.</p>
Policy Implications:	Purchasing Policy
Financial Implications:	24/25 Budget
Strategic Implications:	<p>SCP – Key Objective 2 – Economic – Our Prosperity</p> <p>Strategy 2.1.1 – Provide appropriate network infrastructure, supporting our community, local pastoral and mining industries and tourism.</p> <p>CBP – 2.1.1.1 Maintenance and upgrade of road network.</p>
Risk:	

Risk	Risk Likelihood (based on history and with existing controls)		Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		NIL			
Voting requirement:		Simple Majority			
Officer's Recommendation:		<i>That Council authorise the CEO to seek one quote via the WALGA Preferred Supplier Panel to secure the services of a Project Manager for DRFAWA AGRN 1062 and the Carnarvon-Mullewa Road State Initiatives Sealing Program.</i>			
Council Resolution No: 10032024					
MOVED:		SECONDED:			
FOR: CR		AGAINST: CR			
F/A:					

11. MATTERS BEHIND CLOSED DOORS

MOVED: CR:	SECONDED: CR:
That Council go behind closed doors to discuss confidential items.	
FOR:	AGAINST: CR
F/A	

MOVED: CR:

SECONDED: CR:

That Council come out from behind closed doors.

FOR:

AGAINST: CR

F/A

12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

14. ELECTED MEMBERS REPORTS

- 14.1 Cr J Caunt –** I attended a meeting between the Shire and Hastings in Perth to further negotiations for the Road User Agreement. I attended the WALGA Zone meeting; however the meeting was deferred due to an impending cyclone. Attended WALGA Cultural Heritage workshop.
- 14.2 Cr H McTaggart -** I attended a meeting between the Shire and Hastings (via teams) to further negotiations for the Road User Agreement. I attended the RRG meeting; however the meeting was deferred due to an impending cyclone. Attended WALGA Cultural Heritage workshop.
- 14.3 Cr B Walker** No report supplied
- 14.4 Cr W Baston** No report supplied
- 14.5 Cr R Hoseason-Smith** No report supplied
- 14.6 Cr A McKeough** No report supplied
- 14.7 Cr P Windie** No report supplied

15. OUTSTANDING COUNCIL MEETING RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer
07102023	Application to change valuation method – Yangibana	Waiting on approval from the Department of Local Government. We now need to get the parcel of land valued by the valuer general.	Open	Consultant
06022024	Amendment to the SoUG Local Planning Scheme No 1.	Resolution has been forwarded to the Minister for Planning	Open	CEO

16. STATUS OF SHIRE PROJECTS

As per [Appendix 4](#)

17. MEETING CLOSURE

The Shire President closed the meeting at _____pm.

APPENDIX 1

(List of Accounts Paid Report for February 2024)

Date: 11/03/2024
Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
RSM Australia Pty Ltd					
EFT16418	02/02/2024	Accounting and Financial Services for 2023/2024 under RFT 01 22-23 - November 2023	1		11,010.55
INV GERI00703	30/11/2023	Accounting and Financial Services for 2023/2024 under RFT 01 22-23 - November 2023	1	9,135.05	
INV GERI00703	30/11/2023	Rates contractor for 2023/24 costings as per RSM Quote - November 2023,	1	1,875.50	
Aussie Sheds Group					
EFT16419	02/02/2024	Lot 40 Gregory Street - Supply and install shed as per attached quote #53867 - Release of Engineer Drawings	1		2,200.00
INV INV-0469	02/02/2024	Lot 40 Gregory Street - Supply and install shed as per attached quote #53867 - Release of Engineer Drawings	1	440.00	
INV INV-0469	02/02/2024	Lot 50 Hatch Street - Supply and install shed as per attached quote #53868 - Release of Engineer Drawings	1	440.00	
INV INV-0469	02/02/2024	(DFES) Fire Control - Supply and install shed as per attached quote #53867 - Release of Engineer Drawings	1	440.00	
INV INV-0469	02/02/2024	Lot 40 Gregory Street - Supply and install patio as per attached quote #53910 - Release of Engineer Drawings,	1	440.00	
INV INV-0469	02/02/2024	Lot 21 Gregory Street - Supply and install patio as per attached quote #53911 - Release of Engineer Drawings,	1	440.00	
AFPT Fibrefurn					
EFT16420	02/02/2024	P79 - Camp Trailer (with 4000L fuel tank) - Fibreglass tank	1		3,520.00
INV 00006124	08/01/2024	2200 LITRE FIBREGLASS TANK	1	3,520.00	
AIT Specialists Pty Ltd					
EFT16421	02/02/2024	Monthly fee for Determination of Fuel Tax Credits 2023/2024 - December 2023	1		483.89
INV INV-13222	16/01/2024	Monthly fee for Determination of Fuel Tax Credits 2023/2024 - December 2023	1	483.89	
Department of Mines, Industry Regulation and Safety (Building Commission)					
EFT16422	02/02/2024	Building Permits Levy Collected 01.07.2023 to 31.12.203	1		269.00
INV DEC2023	01/01/2024	Building Permits Levy Collected 01.07.2023 to 31.12.203 Building Licence No: 05/2023 & Building Permits Levy Commission	1	269.00	
Carnarvon Auto Electrics					
EFT16423	02/02/2024	Electrical repairs to various plant and vehicles	1		7,737.44
INV 40000370	16/01/2024	Double r/train side tipper tailights not working, UHF does not transmit or receive from more than 200m, tailights u/s- replace wiring, replace broken dual 12V plug on tray headboard, l/h power window not working, upgrade power supply to 12V fridge	1	7,194.94	
INV 40000373	16/01/2024	Installation of Starlink mobile units to 2x LV's and 3x graders	1	542.50	
Carnarvon Electrics					
EFT16424	02/02/2024	Run new Cat 6 cable from main MDF to comms rack.	1		330.00
INV 13384	11/01/2024	Run new Cat 6 cable from main MDF to comms rack.	1	330.00	
Carnarvon Menswear					
EFT16425	02/02/2024	Staff Uniforms - Sean Walker	1		117.40
INV 8114	01/01/2024	Bisley Light Weight Cargo Work Pants - Sean Walker , Navy / 92R, , King Gee Work Cool LS Shirt - Sean Walker , Navy / XL, , Name - Sean Walker and Logo Shire of Upper Gascoyne	1	117.40	

Date: 11/03/2024
Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
PAGE: 2

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Coolyou Pty Ltd t/a Dust Up Projects					
EFT16426	02/02/2024	Freight from Carnarvon to Gascoyne Junction 03.01.2024 to 31.01.2024	1		947.40
INV INV-247	23/01/2024	Freight from Carnarvon to Gacoyne Junction - Administration, Parts, Works, and Staff Retention Costs	1	947.40	
Coral Coast Plumbing Pty Ltd					
EFT16427	02/02/2024	Town Oval - Conduct water test	1		590.62
INV IN047528	15/01/2024	Conduct water test	1	590.62	
Child Support Agency					
EFT16428	02/02/2024	Payroll deductions	1		391.12
INV DEDUCTIO31	01/2024	Payroll Deduction		391.12	
Everywhere Travel					
EFT16429	02/02/2024	Booking of one way flight Carnarvon to Perth for James Caunt departing 31st Jan 24	1		273.00
INV I000040162	16/01/2024	Booking of one way flight Carnarvon to Perth for James Caunt departing 31st Jan 24 , ZL 2433 31JAN CVQPER 1250 1435	1	273.00	
Department Of Fire And Emergency Services					
EFT16430	02/02/2024	2023/2024 Emergency Services Levy Contribution Option B	1		10,094.00
INV 156077	21/08/2023	2023/2024 Emergency Services Levy Contribution Option B	1	9,604.00	
INV 156077A	15/12/2023	2023/2024 Emergency Services Levy Contribution Option B - Annexure "A" Adjustment	1	490.00	
Focused Vision Consulting					
EFT16431	02/02/2024	Flora and fauna study gravel pits	1		2,177.95
INV INV-0899	19/12/2023	Flora and fauna study Pells range bitumen upgrade area	1	1,004.25	
INV INV-0898	19/12/2023	Flora and fauna study gravel pits	1	1,173.70	
Gascoyne Plumbing Solutions (wa) Pty Ltd					
EFT16432	02/02/2024	Shire housing maintenace - SH06 - Replace solar hotwater unit, and connect mains supply to reticulation tank.	1		17,691.86
INV 2889	17/01/2024	Repair or replace leaking fixtures and sink., Repair leak at water meter.	1	1,028.82	
INV 2584	17/01/2024	Replace solar hotwater unit, and connect mains supply to reticulation tank.	1	8,817.68	
INV 3081	17/01/2024	Replace disabled ablution toilet , S/S Britex centurion disabled pan s trap.	1	5,722.34	
INV 3338	17/01/2024	Repair blocked drain to septic system	1	250.00	
INV 3337	17/01/2024	Disconnect redundant water feed prior to house prior to decommissioning.	1	141.25	
INV 3225	17/01/2024	Disconnect/relocate water feed from old public toilet to fire shed.	1	415.31	
INV 3387	17/01/2024	Clear blockage to drains and szeptics, inspect drain with camera.	1	1,316.46	
House Legal Pty Ltd					

Date: 11/03/2024
Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
PAGE: 3

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
House Legal Pty Ltd					
EFT16433	02/02/2024	Prepare an ILUA - Hatch Street Land Development - Review HPA and attendance at YAC Meeting	1		1,375.00
INV 2153	31/12/2023	Prepare an ILUA - Hatch Street Land Development - Review HPA and attendance at YAC Meeting	1	1,375.00	
Interact Digital					
EFT16434	02/02/2024	Advertising Management Fee - December 2023	1		5,500.00
INV 1374	15/12/2023	Advertising Management Fee, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads) , , Advertising Social Media Monthly Targeted, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads)	1	2,750.00	
INV 1414	23/01/2024	Advertising Management Fee, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads) , , Advertising Social Media Monthly Targeted, July - September 2023, October - November (no ads) , December 2023 - April 2024, May - June - (no ads)	1	2,750.00	
The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park					
EFT16435	02/02/2024	Dinner 25JUL Tourism WA Visit & Morning Tea	1		102.00
INV 50620254	04/12/2023	Dinner 25JUL Tourism WA Visit, Morning Tea and Lunch Tourism WA Visit	1	102.00	
Moore Veggies					
EFT16436	02/02/2024	Reinstate handrails to camp trailers and float.	1		2,709.50
INV INV-270	21/01/2024	Reinstate handrails to camp trailers and float, Reinstate handrails to camp trailers and float - Travel and Consumables	1	2,709.50	
Moon & Star Events					
EFT16437	02/02/2024	Accommodation Provider National Tidy Towns Awards Payment 3	1		3,025.00
INV 1814	17/11/2023	Accommodation Provider National Tidy Towns Awards Payment 3	1	3,025.00	
Mustang Three Pty Ltd t/a key2creative					
EFT16438	02/02/2024	Artwork & Printing for CRC Teardrop Banners	1		902.00
INV 51692	11/01/2024	Artwork Preparation for CRC Teardrop Banners, Printing of double sided 3m CRC Teardrop Banners and Poles, Delivery CRC Teardrop Banners and Poles	1	902.00	
Omnicom Media Group Australia Pty Ltd					
EFT16439	02/02/2024	ADVERT FOR THE WEST AUSTRALIAN SATURDAY TIMES 13.01.2024 Rights in Water and Irrigation	1		449.42
INV 4020091	31/01/2024	ADVERT FOR THE WEST AUSTRALIAN SATURDAY TIMES 13.01.2024 , Rights in Water and Irrigation	1	449.42	
Premium Publishers / Ta Vanguard Publishing					
EFT16440	02/02/2024	Australian Outback - Full mage Member Rate Advertisement	1		4,913.04
INV 0005189	18/12/2023	Full Page Ad Summer Edition Western 4WD Magazine	1	550.00	
INV 0005195	19/12/2023	Full mage Member Rate Advertisement	1	4,284.50	
INV 0005304	15/01/2024	12 Editions of Western 4WD Magazine Edition 128	1	78.54	
Raw Creative					
EFT16441	02/02/2024	Caravan and Camping Artwork for Advertisement 2024 Caravan and Camping Guide	1		280.00

Date: 11/03/2024
Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
PAGE: 4

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Raw Creative					
INV 00003999	12/01/2024	Caravan and Camping Artwork for Advertisement 2024 Caravan and Camping Guide	1	280.00	
Team Global Express					
EFT16442	02/02/2024	Freight from 01.12.2023 to 15.12.2023	1		1,787.19
INV 1110-MWB	24/12/2023	Parts Freight - Freight from 01.12.2023 to 15.12.2023	1	1,787.19	
Truckline					
EFT16443	02/02/2024	Parts for servicing on various heavy vehicles	1		17,145.07
INV 9045920	17/01/2024	BALLRACE 260KN 90X1000MM 35000KG, BALLRACE 260KN 90X1000MM 35000KG, BALLRACE 260KN 90X1000MM 35000KG, TURNTABLE TOP 260KN NO FEET, , TURNTABLE TOP 260KN NO FEET, , TURNTABLE TOP 260KN NO FEET, , PIVOT FOOT 166MM M H - 93MM CENTRE, PIVOT FOOT 166MM M H - 93MM CENTRE, PLATE; MOON,16MMX1000 DIA DRILLED, PLATE; MOON,16MMX1000 DIA DRILLED, frieght K-hitch to Truckline Geraldton	1	17,145.07	
Vanguard Press					
EFT16444	02/02/2024	Distribution and Transport Fee December 2023	1		119.86
INV 00040845	29/12/2023	Distribution and Transport	1	119.86	
Westrac Pty Ltd					
EFT16445	02/02/2024	P18 - CAT 916 Loader - Parts	1		1,122.61
INV PI 9163885	09/01/2024	20 x 5V - 2973 BOLT, 10 x 5V - 2538 STRAP, 5 x 8V - 7336 KIT-SPIDER, 10 x 8V - 7315 RING, 5 x 5B - 0935 FITTING	1	639.28	
INV PI 9168832	10/01/2024	FREIGHT (Freight Recovery + Air Freight)	1	87.67	
INV PI 9173498	11/01/2024	5 x 8V - 7336 KIT-SPIDER	1	395.66	
Commonwealth Mastercard					
EFT16446	01/02/2024	Porta Power - P7-WH - 12/24v 6200 Peak Amps AGM Booster with wheels and handle. + 4 x spare fuses	1		6,442.14
INV JANUARY	01/01/2024	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	1,565.00	
INV 2177474202	03/01/2024	Apple iCloud 50gb Data Storage - January 2024	1	1.49	
INV 92581	03/01/2024	Perth Expo - Hire of Stand Furniture and Transport for Perth Caravan and Camping Show	1	376.60	
INV 3051926	06/01/2024	Auto One - 92pce tool set for vehicle P131	1	379.00	
INV 229767	12/01/2024	Porta Power - P7-WH - 12/24v 6200 Peak Amps AGM Booster with wheels and handle. + 4 x spare fuses	1	1,760.00	
INV 600636	17/01/2024	Thomas Cool Boots & Clothing - Uniforms for John McCleary.	1	234.90	
INV 114241	18/01/2024	OTR Tyres - Tyre repairs	1	33.00	
INV 2012060107	22/01/2024	Athenaeum Library Software - Annual Suscription Athenaeum	1	490.00	
INV 239232	28/01/2024	Lucid Press - Annual Software subscription 2024	1	204.97	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Commonwealth Mastercard					
INV 65475	30/01/2024	Generator Power - Water pump Assy 129508-42001plus gaskets and delivery	1	1,397.18	
Water Corporation					
EFT16447	07/02/2024	Water Consumption 13.09.2023 to 15.01.2024 - Service Charges 01.01.2024 to 29.02.2024 63 Days	1		13,719.93
INV JANUARY 16/01/2024		9006798202, Water Usage - CRC (25%) , , 9006798202, Water Usage - Office (25%) , , 9006798202, Water Usage - Depot (50%), 9006798210, Water Usage - Depot, 9006798229, Water Usage & Service Charge - Lot 6 Scott St - Vacant , , 9006798237, Water Usage & Service Charge - Lot 17 Gregory St - CEO:, , , 9006798245, Water Usage & Service Charge - Lot 19 Gregory St - Works Supervisor:, 9006798261, Water Usage & Service Charge - Lot 21 Gregory St - CSO, 9006798296, Water Usage & Service Charge - Lot 23 Gregory St - CSOF, 9006798333, Water Usage & Service Charge - Lot 39 Gregory St - Road Crew: , , 9006798368, Water Usage & Service Charge - Sports Grounds , , , 9006798405, Water Usage & Service Charge - Lot 45 Gregory St - TCDO, , , , 9009451132, Water Usage & Service Charge - Town Oval, , , , 9010415040, Water Usage & Service Charge - Lot 40 Gregory St - Town Maintenance Crew, , , , , 9017484524, Water Usage & Service Charge - Lot 50 Hatch Street - MCorp, , , , 9017484567, Water Usage - Lot 52 Hatch Street - CRC, , , , 9018531257, Lot 48 Hatch St - Road Crew: Services Charge, , , , 9018531265, Lot 48 Hatch St Duplex - Road Crew: Services Charge, , , , 9018692333, Lot 48 Hatch St Duplex - Road Crew: Water Consumption, , , 9006798392, Water Usage & Service Charge -DBCA, , , , 9024508045, Water Usage & Service Charge - Roadhouse, , , , 9024508045, Water Usage & Service Charge - Lot 49 Hatch Street, , , 9017484583, Water Usage & Service Charge - Lot 53 Hatch Street, ,	1	13,719.93	
RSM Australia Pty Ltd					
EFT16448	09/02/2024	Accounting and Financial Services for 2023/2024 under RFT 01 22-23 - January 2024	1		10,158.05
INV GRI00744:30/01/2024		Accounting and Financial Services for 2023/2024 under RFT 01 22-23 - January 2024	1	9,135.05	
INV GRI00744:30/01/2024		Rates contractor for 2023/24 - January 2023,	1	1,023.00	
Afgri Equipment					
EFT16449	09/02/2024	P101 - John Deere Tractor - RE327894 Hood Kit	1		1,420.31
INV 2810183	31/01/2024	P101 - John Deere Tractor - RE327894 Hood Kit	1	1,420.31	
AIT Specialists Pty Ltd					
EFT16450	09/02/2024	Monthly fee for Determination of Fuel Tax Credits 2023/2024 - January 2024	1		11.88
INV INV-13247	07/02/2024	Monthly fee for Determination of Fuel Tax Credits 2023/2024 - January 2024	1	11.88	
Australia Post					
EFT16451	09/02/2024	Postage Costs for January 2024	1		204.62
INV 1013011951	03/02/2024	Freight and Postage - CRC, Freight and Postage - Administration, Prepaid parcel - Small satchel	1	204.62	
Breathalyser Sales and Service Pty Ltd					
EFT16452	09/02/2024	AlcoQuant 6020 12 month calibration & accessories	1		231.55
INV INV58261	22/01/2024	AlcoQuant 6020 12 month calibration, AlcoQuant 6020 1 x bag 25 tubes, Freight	1	231.55	

Date: 11/03/2024
Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
PAGE: 6

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Carnarvon Auto Electrics					
EFT16453	09/02/2024	12 Pin flat to 7 Pin large trailer socket - Caravan	1		86.01
INV 40000503	06/02/2024	12 Pin flat to 7 Pin large trailer socket - Caravan	1	86.01	
Carnarvon Growers Association Inc					
EFT16454	09/02/2024	PCOL NUTURF COLUMBUS INSECTICIDE 10LT	1		1,155.50
INV INV-411551	31/01/2024	PCOL NUTURF COLUMBUS INSECTICIDE 10LT	1	860.75	
INV INV-41164001	02/2024	P53 - Camp Trailer - LBF26-02 - SOCKET HEX. BRASS 1/4 BSP, , 0156LBFP6-12 - TAILPIECE ELBOW 3/8"H x 3/8" BSP, , LBFP3 -14 - TAILPIECE MALE 3/8 HOSE x 3/8 BSP	1	40.98	
INV INV-411831	06/02/2024	WPG-96021473 TERMINATION KIT SQ/SQE	1	107.25	
INV INV-411873	07/02/2024	FSAK4 ADWA (AD32) WATER RESISTANT CONDUCTIVITY -TDS-TEMP POCKET TESTER	1	146.52	
Carnarvon Menswear					
EFT16455	09/02/2024	Staff Uniforms - Dameon Whitby & Ian Golding	1		606.08
INV 8238	18/01/2024	4x Shorts for Ian Golding, 5x Shorts for Dameon Whitby	1	231.80	
INV 8281	22/01/2024	Steel Blue boots - Jarrod	1	170.00	
INV 8355	30/01/2024	KG Work Cool 2 Cargo Pants K13820 - Dameon Whitby , Navy / 117R, , King Gee WC2 LS SPL SHIRT - Jamie Podmore , Yellow/Navy / 3XL	1	128.29	
INV 8390	01/02/2024	KG Work Cool 2 Cargo Pants K13820 - Dameon Whitby , Navy / 117R,	1	75.99	
Cherie Jessica Walker					
EFT16456	09/02/2024	Purchase long sleeved high vis shirt for Ali Watson - Training	1		71.78
INV REIMBURS	06/02/2024	Purchase long sleeved high vis shirt for Ali Watson - Training	1	71.78	
Coolyou Pty Ltd t/a Dust Up Projects					
EFT16457	09/02/2024	Freight from Carnarvon to Gascoyne Junction 22.01.2024 to 31.01.2024	1		1,108.50
INV INV-255	07/02/2024	Freight from Carnarvon to Gascoyne Junction - Works, Freight & Staff Retention	1	1,108.50	
Eastman Poletti Sherwood					
EFT16458	09/02/2024	Provision for Project Management of Gascoyne Junction Tourist Stop project.	1		10,575.00
INV 3304	18/01/2024	Provision for Project Management of Gascoyne Junction Tourist Stop project.	1	10,575.00	
Everywhere Travel					
EFT16459	09/02/2024	Accommodation for Caravan and Camping Show March 2024	1		2,424.00
INV I000040527	02/02/2024	Loadstar Waterside Apartments: - Ainsley Hardie and Cherie Walker , 20th-25th March, 2x 1 bedroom apartment , , Booking Fees	1	2,424.00	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Gascoyne Safety Assets					
EFT16460	09/02/2024	Service Fire Equipment & Test and Tag Electrical Items	1		4,310.03
INV 271	17/01/2024	Test & Tag - Test and tag electrical appliances/equipment pavilion, , Level 1 - Level 1 Service Fire equipment pavilion, , Test & Tag - Test and tag electrical appliances/equipment mobile camps, , Test & Tag - Test and tag electrical appliances/equipment workshop, , Level 1 - Level 1 Service Fire equipment workshop, , Test & Tag - Test and tag electrical appliances/equipment resource Centre, , Level 1 - Level 1 Service Fire equipment community resource centre, , Test & Tag - Test and tag electrical appliances/equipment main office, , Level 1 - Level 1 Service Fire equipment main office, , Level 1 - Level 1 Service Fire equipment fire depot, , Level 1 - Level 1 Service Fire equipment mobile plant, , Travel - Travel charge, DCP 1kg - DCP 1kg Extinguisher (M/P), DCP 9kg - DCP 9kg extinguisher (M/P), Vinyl bag 9kg - Vinyl bag to suit 9kg extinguisher (M/P), Cabinet 9kg - Fiberglass Cabinet suit 9kg, DCP 9kg - DCP 9kg extinguisher (for new cabinets), , Freight - Freight charges, Administration - Reporting and Logs	1	4,310.03	
Geraldton Fuel Company T/as Refuel Australia					
EFT16461	09/02/2024	Fuel Card Purchases - January 2024	1		2,987.22
INV 31012024	31/01/2024	Fuel Card Purchases - P131, GU0 - CEO, Fuel Card Purchases - P133 GU31 - Works, Fuel Card Purchases - P132 GU28 - Town Maintenance, Fuel Card Purchases - P139 GU448 - Pool Vehicle, , Annual Fuel Card Fee - P132 GU28 - Town Maintenance,	1	2,987.22	
Ian Golding					
EFT16462	09/02/2024	Reimbursement for work uniform long sleeve shirts x 2	1		119.90
INV REIMBURS07/02/2024		Reimbursement for work uniform long sleeve shirts x 2	1	119.90	
Kennedy Vinciullo					
EFT16463	09/02/2024	Legal advise on water bores on pastoral leases.	1		1,936.00
INV 1772	31/01/2024	Legal advise on water bores on pastoral leases.	1	1,936.00	
Autopro Carnarvon					
EFT16464	09/02/2024	P50 - Camp Trailer - Parts	1		35.85
INV 2084501	24/01/2024	BRP7-0008 5/16" HOSE JOINER BRASS, BRP14-0008 5/16 BRASS HOSETAIL T, BRP3-0806 1/4 BSP TO 5/16 HOSE TAIL BRASS	1	35.85	
Jarrahar Contracting					
EFT16465	09/02/2024	Transport from Perth the Gascoyne Junction. 2200litre Tank & Dolly & Side Tipper Combination	1		1,970.21
INV INV-0516	06/02/2024	Transport from Perth the Gascoyne Junction. 2200litre Tank & Dolly & Side Tipper Combination	1	1,970.21	
KB & DM Kempton					
EFT16466	09/02/2024	Transport plants from Carnarvon to Gascoyne Junction in enclosed truck storage. Inclusive of Labour and travel.	1		1,100.00
INV 101316	01/02/2024	Transport plants from Carnarvon to Gascoyne Junction in enclosed truck storage. Inclusive of Labour and travel.	1	550.00	
INV 101340	02/02/2024	Repair Multiple Sections of Fence Damage - South/Eastern, Eastern Side (near horse paddock), North/Eastern Corner (near 1 Gregory Street) Fencing on "Horse Paddock" Damaged	1	550.00	
The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park					
EFT16467	09/02/2024	Shire and Staff Christmas Party	1		925.50

Date: 11/03/2024
 Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
 PAGE: 8

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
The Trustee For Kempton Family Trust T/A The Junction					
Pub and Tourist Park					
INV 5072001	25/01/2024	2 x Cheese and meats and Hot Platters for Shire and Staff Christmas Party, Bar Tab Shire Staff Christmas Party - Beer, Wine, Cider and Soft Drink Only	1	715.50	
INV 5072000	25/01/2024	Admin meetings Morning Tea	1	92.00	
INV 5072003	02/02/2024	Admin meetings Morning Tea	1	70.00	
INV 5072002	02/02/2024	Admin meetings Morning Tea - 20.01.2024	1	48.00	
Modularis Pty Ltd T/a Modular Wa					
EFT16468	09/02/2024	Claim 2 - Supply,delivery and installation of new 3x2 house-Jasper. As per contract#T131	1		135,308.00
INV 5093	07/02/2024	Claim 2 - Supply,delivery and installation of new 3x2 house-Jasper. As per contract#T131	1	135,308.00	
Officeworks					
EFT16469	09/02/2024	Adminstration Stationary	1		205.64
INV 612546163	01/02/2024	J.Burrows Lanyard Wrist Strap Rainbow, JBLANWSTBK, Sharpie Fine Permanent Markers Black 24 Pack, SH2084299, J.Burrows Ballpoint Pens Blue 10 Pack, JBAA1151BE, J.Burrows Ballpoint Pens Black 10 Pack, JBAA1151BK, J.Burrows Ballpoint Pens Red 5 Pack, JBAA1155RD, Keji 26/6 Staples 2000 Pack, KE2KSTP266, J.Burrows Effortless Half Strip Stapler, JBHSEFFSTP, Venhart Bag Sealer Dark Blue, VEDT201020, Venhart Bag Seal Tape 12mmx66m Red, VEA1836612, Venhart Bag Seal Tape 12mmx66m Blue, VEA1846612, J.Burrows Lined Single Wall Paper Cups 80 Pack 198mL, JBSW7OZ, Keji A4 MDF Clipboard, KEMDFA4CB	1	205.64	
Perfect Computer Solutions Pty Ltd					
EFT16470	09/02/2024	I.T Support from 08.01.2024 to 16.01.2024	1		255.00
INV 28504	18/01/2024	I.T Support for Administration Office -08.01.2024 to 16.01.2024	1	170.00	
INV 28537	30/01/2024	Monthly fee for monitoring, management and resolution of disaster recovery options - January 2024	1	85.00	
The Trustee For Perarda Family & Co T/A Pridham					
Mechanical					
EFT16471	09/02/2024	P36 - Prime Mover CAT CT630B on Highway Truck - Repair Turntable	1		19,383.23
INV INV-1553	24/01/2024	Repair exhaust on Cat truck, Weld up parts of dolly on blue float, Repair air leaks on cat truck, Drive back to Geraldton in Cat truck with trailers for repair,	1	3,300.00	
INV INV-1557	24/01/2024	P79 - Camp Trailer - Replace PLC and program, Run Up genset	1	528.00	
INV INV-1573	30/01/2024	P57 - HT: Convertor Dolly - Weld Cracks on Frame, Hook up Cat truck to Howard Porter side tipper, P55 float and P57 together, Load P116 onto P55 float, Adjust all brakes, Check all lights, Weld up cracks in P55 dolly A frame, Weld plates onto A frame,	1	1,056.00	
INV INV-1574	30/01/2024	P101 - John Deere Tractor - Replace Bonnet and install Grill, Remove grill an rear bonnet mount from old bonnet, Clean grill and paint grill black, Build bonnet and install grill, Install bonnet mounts and hinges, Flip bonnet over, Lift bonnet up and install onto tractor, Clean sides of bonnet and install stickers,	1	2,112.00	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
The Trustee For Perarda Family & Co T/A Pridham					
Mechanical					
INV INV-1575	30/01/2024	P57 - HT: Convertor Dolly - Repair turntable, Move dolly into shed, Unbolt turntable and half moon plates from bull race, Go to unbolt bull race and all bolts would spin, Base plate is off a truck and the counter sunk bolts had not been welded before base plate, was welded to dolly, Had to cut all bolts to remove bull race, Remove bull race,	1	396.00	
INV INV-1576	30/01/2024	P116 - Tandem Convertor Dolly - Repair Bull Race, Move dolly into workshop, Unbolt turn table and half moon plates and remove from bull race, Unbolt bull race and find 8 out of the 14 bolts had been drilled and tapped into base plate, Bull race also had 2" of weld holding bull race to base plate, Remove bull race and find base plate worn from bolts not tight enough,	1	396.00	
INV INV-1577	30/01/2024	P64 - Box Trailer - Replace Tow Hitch, Unbolt tow hitch from trailer, Bolt new tow hitch to trailer, Paint new tow hitch with Galvanized paint,	1	335.62	
INV INV-1578	30/01/2024	P110 - Drop Deck Widener Trailer - Install Remaining bolts to crane base, P110 - Drop Deck Widener Trailer - Install Remaining bolts to crane base	1	176.00	
INV INV-1566	30/01/2024	P18 - CAT 916 Loader - Install new Uni Joints, Remove drive shafts , Remove U/S uni joints , Uni's seized in yokes , Install new Uni's , Reinstall driveshafts , Grease drive shafts , Drive back to Geraldton	1	2,530.00	
INV INV-1567	30/01/2024	P36 - Prime Mover CAT CT630B on Highway Truck - Repair Turntable, Drive to Junction from Geraldton Remove turn table plate from truck Remove turntable and half moon plates Remove bull race from turntable plate, Use old bull race to make holes on new bull race, Drill holes with magnetic drill, Pressure clean turntable plate, Install bull race onto turntable plate, While tightening bolts and studs down 2 of the studs stripped, Dill and cut out old studs, Install new studs and weld into place, Bolt down half moon plates to bull race, Remove turntable from feet, Turntable pins were seized in, Remove old bushes from feet, Install new bushes, Install turntable onto feet, Install turntable plate back onto truck, Grease bull race and turntable, , P36 - Prime Mover CAT CT630B on Highway Truck - Repair Turntable, Consumables, Nuts, bolts, loctite, Hole maker, paint ect,	1	3,453.42	
INV INV-1568	30/01/2024	P131 - Ford Ranger CEO - Install Springs, Lift vehicle up Remove rear wheels Support diff, Remove rear spring shackles and U bolts, Remove leaf springs, Install new bushes into leaf springs, Install springs into vehicle, Install shackles and U bolts, Torque to spec, Install wheels and torque wheel nuts to spec, Take for test drive and retorque everything, , P131 - Ford Ranger CEO - Install Springs, Parts and consumables, Springs, bush kit, U Bolts	1	1,605.64	
INV INV-1569	30/01/2024	P132 - Ford Ranger Super Cab - Service 11,464km, Change engine oil & filter, Change fuel filter, Change air filter, Change cabin filter, Inspect belts, Check all fluids, Check trans oil, Check gearbox oil, Check diff oils, Check drive train, Check suspension, Full grease up, Check all levels, Check front wheel bearings for play., Inspect and spray batteries., Inspect lights, Inspect brakes, Check Tyre Pressure, Degrease and wash engine, , P132 - Ford Ranger Super Cab - Service 11,464km, Filters	1	1,382.55	
INV INV-1570	30/01/2024	P95 - ISUZU 4x4 Crew Man Service Truck - Repair Aircon, Hook up air con gauges and run truck up, Aircon gas pressures were normal, Run truck for a while with thermometer to check vent temps, Vent temps were 10.2 degrees, Unbolt old mudflaps, Bolt new mud flaps,	1	396.00	

Date: 11/03/2024
Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
PAGE: 10

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
The Trustee For Perarda Family & Co T/A Pridham					
Mechanical					
INV INV-1571	30/01/2024	P50 - Camp Trailer - Install Generator, Lift generator up into place to see if new mounts need welding in, Weld in some steel for generator and weld to trailer, Make shopping lift of hoses and fitting needed to plumb fuel system into big tank, Run hoses and fittings from generator to big fuel tank on camp,	1	1,188.00	
INV INV-1572	30/01/2024	P36 - Prime Mover CAT CT630B on Highway Truck - Replace Airline, Remove plastic cab side, Remove seat from cab, Pull up floor to fix busted airline, Replace airline and put floor back down, Reinstall seat, Join exhaust flex back together and weld it up to stop exhaust heating up the floor,	1	528.00	
Portside Engineering and Crane Services					
EFT16472	09/02/2024	P128 - ISUZU Service Truck - Hydraulic fittings	1		253.85
INV 00028493	30/01/2024	P128 - ISUZU Service Truck - Hydraulic fittings	1	243.97	
INV 00028573	30/01/2024	P53 - Camp Trailer - 07-P.30506 5/16x3/8 Male tailpiece	1	9.88	
Premium Publishers / Ta Vanguard Publishing					
EFT16473	09/02/2024	Advertising - Australia Golden Outback Map and Guide.	1		1,489.13
INV 0005348	30/01/2024	Full Panel Back of Map	1	1,489.13	
RepcO Pty Ltd					
EFT16474	09/02/2024	A9306759 battery load tester	1		499.40
INV 4610574332	19/12/2023	A9306759 battery load tester	1	290.40	
INV 4610576999	29/01/2024	P132 - Ford Ranger Super Cab - Throttle controller	1	209.00	
Team Global Express					
EFT16475	09/02/2024	Parts Freight - 07.12.2024	1		1,141.40
INV 1111-MWB:31/12/2023		Parts Freight - 07.12.2024	1	589.23	
INV 1113-MWB:21/01/2024		Works Freight	1	265.36	
INV 1114-MWB:28/01/2024		Parts Freight, Admin Freight	1	286.81	
Tourism Council					
EFT16476	09/02/2024	Nomination Fee Tiny Tourism Town Awards	1		275.00
INV I-00009953	25/01/2024	Nomination Fee Tiny Tourism Town Awards	1	275.00	
Town Planning Innovations Pty Ltd					
EFT16477	09/02/2024	Shire of Upper Gascoyne town planning services - 04.02.2024	1		41.25
INV 69-2024/1	04/02/2024	Shire of Upper Gascoyne town planning services - 04.02.2024,	1	41.25	
Tropics Hardware					
EFT16478	09/02/2024	P79 - Camp Trailer - Parts	1		678.35
INV 629935	19/01/2024	25mm round Galv pipe, 32mm round Galv pipe, 150x12mm flatbar	1	542.35	
INV 630707	29/01/2024	Clear braided hose	1	136.00	
Vanguard Press					

Date: 11/03/2024
Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
PAGE: 11

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Vanguard Press					
EFT16479	09/02/2024	Transport Fees - January 2024	1		91.26
INV 00041100	30/01/2024	Distribution and Transport - January 2024	1	91.26	
Western Australian Electoral Commission					
EFT16480	09/02/2024	Election Costs for Shire of Upper Gascoyne 2023 Ordinary election.	1		12,977.35
INV 3638	15/01/2024	Election Costs for Shire of Upper Gascoyne 2023 Ordinary election.	1	12,977.35	
WA Local Government (WALGA)					
EFT16481	09/02/2024	Procurement in Local Government Elearning Course for Billie O'Sullivan	1		484.00
INV SI-008972	29/01/2024	Procurement in Local Government Elearning Course for Billie O'Sullivan	1	242.00	
INV SI-008971	29/01/2024	Introduction to Local Government Elearning Course for Billie O'Sullivan	1	242.00	
West Australian Newspapers Ltd					
EFT16482	09/02/2024	Midwest Times advert - Rights in Water and Irrigation ACT 1914	1		259.56
INV 101995092031/01/2024		Midwest Times advert - Rights in Water and Irrigation ACT 1914 , To be advertised in the 17th January 2024 edition	1	259.56	
Westrac Pty Ltd					
EFT16483	09/02/2024	P106 - CAT 140M Grader - Inspect and Service	1		42,555.87
INV SI 1745954	02/02/2024	P121 - CAT Roller - Inspect/repair defects, Parts, Enviornmentals, Freight Recovery	1	1,583.32	
INV SI 1745955	02/02/2024	P121 - CAT Roller - Inspect/repair defects, Enviornmentals	1	290.62	
INV SI 1745950	02/02/2024	•Main artic possibly flogged out- scope/repair, •Adjust/replace all wear pads/joints/strips/shims, •Reverse alarm comes on when hooked to camp trailer, •Cap on top Top Con unit near circle drive motor keeps coming off, •Intermittent noise at rear of engine/fan when idling, , Parts, Mobilisation, Environmentals, Freight Recovery	1	12,120.02	
INV SI 1745951	02/02/2024	•Adjust/replace all wear pads/joints/strips/shims, •Ram lift yokes making noise and shudder when using, •Blade pivot pins making noise and shudder when using, , Parts, Mobilisation, Enviornmentals, Freight Recovery	1	18,392.24	
INV SI 1745952	02/02/2024	Satellite phone does not sync to hands free kit, •Adjust/replace all wear joints/strips/shimService due, •Reverse camera mount broken, •Replace mirror, 500hr Service due, Parts, Mobilisation, Enviornmentals	1	9,588.43	
INV SI 1745953	02/02/2024	Inspect/repair defects, Enviornmentals	1	290.62	
INV SI 1745956	02/02/2024	Inspect/repair defects, Enviornmentals	1	290.62	
Gregory Jozwicki					
EFT16484	09/02/2024	Purchase of King Caravan VIN: 6T9T21AEFC084Z193	1		50,000.00
INV 100	09/02/2024	Purchase of King Caravan VIN: 6T9T21AEFC084Z193	1	50,000.00	
Greenfield Technical Services					
EFT16485	09/02/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 01.12.2023 to 31.12.2023	1		10,439.01
INV INV-3813	12/01/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 01.12.2023 to 31.12.2023	1	5,349.58	
INV INV-3812	12/01/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 1 - 01.12.2023 to 31.12.2023	1	5,089.43	

Date: 11/03/2024
Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
PAGE: 12

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Horizon Power					
EFT16486	09/02/2024	Street Lighting	1		724.64
INV 21 018 9671	02/01/2024	Street Lighting - December 2023	1	362.32	
INV 21 019 2666	01/02/2024	Street Lighting - January 2024	1	362.32	
Quantum Surveys Pty Ltd					
EFT16487	09/02/2024	Provision of survey services- Landor Meekathara Road	1		48,826.80
INV 00011508	30/01/2024	Provision of survey services- Landor Meekathara Road	1	48,826.80	
Greenfield Technical Services					
EFT16488	09/02/2024	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 for period 01.12.2023 to 31.12.2023	1		17,429.12
INV INV-3822	12/01/2024	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 for period 01.12.2023 to 31.12.2023	1	10,853.43	
INV INV-3842	23/01/2024	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Mewekatharra Bitumen Upgrades 23-24 - 18.12.2023 to 31.12.2023	1	6,575.69	
Greenfield Technical Services					
EFT16489	09/02/2024	Engineering design of rubbish tip roads to seal.	1		9,680.28
INV INV-3823	12/01/2024	Concrete Crossing: Dalgety/Landor Brook - Procurement and engineering consultancy for period 01.12.2023 to 31.12.2023	1	2,420.28	
INV INV-3836	18/01/2024	Engineering design of rubbish tip roads to seal	1	7,260.00	
Them Earth Moving					
EFT16490	09/02/2024	Carnarvon Mullewa Road (East) - Water Cart Hire - Repairing Blowouts.	1		18,227.00
INV 00001024	20/12/2023	Carnarvon Mullewa Road (East) - Water Cart Hire - Repairing Blowouts.	1	18,227.00	
Cherie Jessica Walker					
EFT16491	16/02/2024	Fruit purchased for afternoon tea Wednesday 14.02.2024 for Fit For Life Program	1		52.62
INV REIMBURS	12/02/2024	Fruit purchased for afternoon tea Wednesday 14.02.2024 for Fit For Life Program	1	52.62	
Child Support Agency					
EFT16492	16/02/2024	Payroll deductions	1		391.12
INV DEDUCTIO	14/02/2024	Payroll Deduction		391.12	
Harvey Norman Electronics & Kitchen - Joondalup					
EFT16493	16/02/2024	SH02 - LG 75 UR8050 4K UHD LED SMART TV 2023	1		1,692.00
INV 2755880	17/01/2024	SH02 - LG 75 UR8050 4K UHD LED SMART TV 2023	1	1,692.00	
Kelyn Training Services					
EFT16494	16/02/2024	Basic Worksite Traffic Management and Traffic Control Training - Booked for 06/02/2024-08/02/2024.	1		7,651.07
INV 32792	29/01/2024	Basic Worksite Traffic Management and Traffic Control Training - Booked for 06/02/2024-08/02/2024., Daily Meal Allowance at \$100.00 per day, Travel at \$80 per hour return., Return Flights, Hire Car, Accommodation - 4 Nights at Junction Pub and Tourist Park	1	7,651.07	

Date: 11/03/2024
 Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
 PAGE: 13

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Modularis Pty Ltd T/a Modular Wa					
EFT16495	16/02/2024	Claim 3 - Supply,delivery and installation of new 3x2 house- Jasper. As per contract#T131	1		135,308.00
INV 5111	13/02/2024	Claim 3 - Supply,delivery and installation of new 3x2 house- Jasper. As per contract#T131	1	135,308.00	
Modrill Water Bores					
EFT16496	16/02/2024	Town Oval Maintenance - Clean out river bores.	1		1,100.00
INV 00000045	09/02/2024	Town Oval Maintenance - Clean out river bores.	1	1,100.00	
Outback Builders WA					
EFT16497	16/02/2024	SH04 and SH08 - Renovate Bathroom	1		54,443.20
INV INV-0104	11/02/2024	1. SH04 - Rennovate Bathroom, -Demolish vanity unit to allow complete bathroom waterproofing, -Demolish wall tiles and wall sheets to tile areas make good, -Demolish shower screen and NIB wall, -Demolish wet area HOB, -Demolish floor tiles and screed, -Remove mirror on wall, -Supply and install Wall cabinet with Mirror, -Supply and install 9mm villa board wall linings to shower wet area and set joints, -Supply and install aqua check plasterboard to splashback/ vanity area, -Supply and install cement screed to allow fall to floor waste, -Supply and install 3 coats waterproofing to wet area walls and floor, -Supply and install floor and wall tiles, -Supply and Install vanity unit, -Supply and install tile splashback to vanity top, -Supply and install framed +glass shower screen and door., -Supply and install tile skirting throughout, -Supply and install tile insert soap holder, -Apply silicone to vanity skirting, splashback and tile joints, , 2. General, -Builders clean, -Remove waste to rubbish tip, -Patch inspection hole in bedroom plaster and make good skirting, , 3. Plumbing, -Replace shower concealed set and tapware to shower, -Cap and seal bath water service, -Remove plug and waste reinstate new trap, -Disconnect vanity basin (no fixtures and fittings allowed for), , Excluded, Accommodation, Painting, Changes to electrical component's	1	27,221.60	
INV INV-0105	11/02/2024	1. SH08 - Rennovate Bathroom, -Demolish vanity unit to allow complete bathroom waterproofing, -Demolish wall tiles and wall sheets to tile areas make good, -Demolish shower screen and NIB wall, -Demolish wet area HOB, -Demolish floor tiles and screed, -Remove mirror , -Supply and install Wall cabinet with Mirror, -Supply and install 9mm villa board wall linings to shower wet area and set joints, -Supply and install aqua check plasterboard to splashback/ vanity area, -Supply and install cement screed to allow fall to floor waste, -Supply and install 3 coats waterproofing to wet area walls and floor, -Supply and install floor and wall tiles, -Supply and Install vanity unit, -Supply and install tile splashback to vanity top, -Supply and install framed glass shower screen and door., -Supply and install tile skirting throughout, -Supply and install tile insert soap holder, -Apply silicone to vanity skirting, splashback and tile joints, 2. General, -Builders clean, -Remove waste to rubbish tip, -Patch inspection hole in bedroom plaster and make good skirting, 3. Plumbing, -Replace shower concealed set and tapware to shower, -Cap and seal bath water service, -Remove plug and waste reinstate new trap, -Disconnect vanity basin (no fixtures and fittings allowed for), , Excluded, Accommodation, Painting, Changes to electrical component's	1	27,221.60	
Red Earth Marketing					
EFT16498	16/02/2024	2023/2024 Co-Op Tourism Services Contribution	1		5,500.00
INV 115	24/01/2024	2023/2024 Co-Op Tourism Services Contribution	1	5,500.00	

Date: 11/03/2024
Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
PAGE: 14

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Kennedy Vinciullo					
EFT16499	16/02/2024	Purchase of Property - Lot 51, 24 Hatch Street, Gascoyne Junction and Legal Fees	1		165,000.00
INV TK-1345 TR	14/02/2024	Purchase of Property - Lot 51, 24 Hatch Street, Gascoyne Junction and Legal Fees	1	165,000.00	
Them Earth Moving					
EFT16500	16/02/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 22.01.2024 to 04.02.2024	1		191,081.00
INV 00001040	14/02/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 22.01.2024 to 04.02.2024 - Edmund Gifford Creek Road - 8050006, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 22.01.2024 to 04.02.2024 - Gifford Ullawarra Road - 8050053, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 22.01.2024 to 04.02.2024 - Lyndon Minnie Creek Road - 8050048, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 22.01.2024 to 04.02.2024 - Ullawarra Road - 8050002	1	191,081.00	
Woolworths Limited					
EFT16501	16/02/2024	Office Supplies and cake for CEO Bday celebrations	1		381.64
INV TI-02EAA-115	01/2024	Office Supplies and cake for CEO Bday celebrations GST Free,	1	293.07	
INV TI-02EAA-129	01/2024	Office Supplies GST, Office Supplies GST FREE	1	88.57	
DEPUTY COMMISSIONER OF TAXATION					
EFT16502	20/02/2024	January 2024 BAS Payment	1		109,502.00
INV JANUARY	19/02/2024	GST Collected, GST Paid, PAYG Tax Deducted From Pays, Diesel Fuel Rebates, Rounding	1	109,502.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT16503	20/02/2024	Supply Bulk Fuel to Depot Self Bunded Tank 15106 litres of diesel @ 1.9332 inc GST	1		29,201.41
INV 02478178	29/01/2024	Supply Bulk Fuel to Depot Self Bunded Tank 15106 litres of diesel @ 1.9332 inc GST	1	29,201.41	
Team Global Express					
EFT16504	20/02/2024	Freight for heavy Loader Forks and other items	1		6,057.77
INV 1112-MWB	14/01/2024	Works Freight, Parts Freight, Library Freight, Freight for Heavy Forks for CAT Loader	1	6,057.77	
Horizon Power					
EFT16505	20/02/2024	Power Consumption - 07.12.2023 to 05.02.2024	1		22,130.26

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Horizon Power					
INV JANUARY	07/02/2024	5 Scott Street - Depot, Power Consumption, , 731 Scott Street - DBCA, Power Consumption, , Lot 68 Gregory Street - Pavillion, Power Consumption, , Lot 19 Gregory Street - Works Manager, Power Consumption, , Lot 39 Gregory Street - Road Crew, Power Consumption, , Lot 45 Gregory Street - TCDO, Power Consumption, , Lot 17 Gregory Street - CEO, Power Consumption, , 2 Scott Street - Fire Station 25%, Power Consumption, , 2 Scott Street - Dogging Freezer 75%, Power Consumption, , 4 Scott Street - Administration Office, Power Consumption, , Lot 1 Smith Street - Airport Lights, Power Consumption, , Lot 21 Gregroy Street - CSO , Power Consumption, , 1 Mullewa-Carnarvon Road - Pump, Power Consumption, , Lot 48 Hatch Street Duplex - Road Crew, Power Consumption, Lot 49 Hatch Street - Road Crew, Power Consumption, Lot 40 Gregory Street - Town Maintenance Crew, Power Consumption, Lot 23 Gregory Street - CSOF, Power Consumption, Lot 52 Hatch Street - CRC Officer, Power Consumption, 2 Gregory Street - Old Caravan Park Site, Power Consumption, Lot 50 Hatch Street - MCORP, Power Consumption, Lot 6 Scott Street - CRC	1	22,130.26	
EFT16506	20/02/2024	Telstra Limited Telstra Fixed Line Accounts - Usage Charges - 02.01.2024 to 01.12.2024 Service Charges 02.02.2024 to 01.02.2024	1		554.58
INV K 919 814	4.12/02/2024	Administration Phone, Fax, EFTPOS, , 08 9943 0557 CRC - Transport Dial Up, , 08 9943 0516 Lot 45 Gregory St, , 08 9943 0560 Duplex Nth, , , 08 9943 0840 Lot 17 Gregory St, , 08 9943 0840 Lot 21 Gregory St, , 08 9943 0972 Lot 19 Gregory St, , 08 9943 0508 Pavilion111145.333, , Rounding	1	554.58	
GNC Quality Precast Geraldton					
EFT16507	21/02/2024	7 1.5 Ton Lined Bulka Bags	1		5,544.00
INV 00007714	31/10/2023	GP Bulk Cement 1.5 Ton Lined Bulka Bags	1	5,544.00	
Greenfield Technical Services					
EFT16508	23/02/2024	AGRN-1062 - Project Management Costs - April 2023 Flood Damage Event for period 01.01.2024 to 31.01.2024	1		1,828.75
INV INV-3863	14/02/2024	AGRN-1062 - Project Management Costs - April 2023 Flood Damage Event for period 01.01.2024 to 31.01.2024	1	1,828.75	
Afgri Equipment					
EFT16509	23/02/2024	P101 - John Deere Tractor 8130 - Parts for additional repairs as per quote 771622	1		6,835.21
INV 2767934	10/10/2023	P101 - John Deere Tractor 8130 - Parts for additional repairs as per quote 771622	1	6,706.94	
INV 2808152	23/01/2024	John Deere Zero turn mower Z355E - throttle cable	1	128.27	
Aussie Sheds Group					
EFT16510	23/02/2024	Various Sheds at Sites Supply and install shed as per attached quote #53869 - Shed Kit	1		90,000.00
INV INV-0509	22/02/2024	(DFES) Fire Control - Supply and install shed as per attached quote #53869	1	46,678.00	
INV INV-0505	22/02/2024	Lot 40 Gregory Street - Supply and install shed as per attached quote #53867 - Shed Kit	1	12,933.00	
INV INV-0506	22/02/2024	Lot 40 Gregory Street - Supply and install patio as per attached quote #53910 - Patio Kit,	1	8,837.00	
INV INV-0508	22/02/2024	Lot 21 Gregory Street - Supply and install patio as per attached quote #53911 - Patio Kit,	1	8,619.00	
INV INV-0507	22/02/2024	Lot 50 Hatch Street - Supply and install shed as per attached quote #53868 - Shed Kit	1	12,933.00	

Abbl Contracting & Maintenance

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Abbl Contracting & Maintenance					
EFT16511	23/02/2024	Install Signage on Carnarvon/Mullewa Road, Pimbee Road & Ullawarra Road	1		19,525.46
INV INV-0026	05/02/2024	Carnarvon Mullewa Road (East) - Install new Guide Posts - 100km, Pimbee Road - Install new Guide Posts - 50km, Ullawarra Road - Install new Guide Posts - 50km	1	19,525.46	
Greenfield Technical Services					
EFT16512	23/02/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 22.01.2024 to 04.02.2024	1		97,232.18
INV INV-3854	14/02/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 1 - 01.01.2024 to 31.01.2024	1	5,944.61	
INV INV-3855	14/02/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 01.01.2024 to 31.01.2024	1	14,860.65	
INV INV-3879	14/02/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 22.01.2024 to 04.02.2024	1	38,744.88	
INV INV-3882	20/02/2024	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 05.02.2024 to 18.02.2024	1	37,682.04	
Them Earth Moving					
EFT16513	23/02/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 05.02.2024 to 18.02.2024	1		331,911.25
INV 00001041	20/02/2024	AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 05.02.2024 to 18.02.2024 - Eudamullah Road, 8050009, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 05.02.2024 to 18.02.2024 - Lyndon Minnie Creek Road - 8050048, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 05.02.2024 to 18.02.2024 - Lyons River Road - 8050030, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 05.02.2024 to 18.02.2024 - Minnie Creek Road - 8050016, AGRN -1021 - Supply plant and operators for road flood damage repairs for period: 05.02.2024 to 18.02.2024 - Ullawarra Road - 8050002	1	331,911.25	
Super Directions Fund					
DD10927.1	14/02/2024	Superannuation contributions	1		318.01
INV SUPER	14/02/2024	Super. for Nathaniel John Rogers 967644975 14/02/2024	1	318.01	
IOOF					
DD10927.2	14/02/2024	Superannuation contributions	1		459.80
INV SUPER	14/02/2024	Super. for Jamie Podmore 16574373 14/02/2024	1	459.80	
Retail Employees Superannuation Trust					
DD10927.3	14/02/2024	Superannuation contributions	1		100.10
INV SUPER	14/02/2024	Super. for Brooke Soltoggio 125432453 14/02/2024	1	100.10	
The Trustee For Aware Super					
DD10927.4	14/02/2024	Superannuation contributions	1		4,194.22
INV DEDUCTIO	14/02/2024	Payroll Deduction for Thomas George Fletcher 14/02/2024	1	300.00	
INV DEDUCTIO	14/02/2024	Payroll Deduction for Jarrod Lachlan Walker 14/02/2024	1	184.68	
INV DEDUCTIO	14/02/2024	Payroll Deduction for John Leslie McCleary 14/02/2024	1	124.04	
INV DEDUCTIO	14/02/2024	Payroll Deduction for Dameon Dwayne Whitby 14/02/2024, Payroll Deduction for Ian Douglas Golding 14/02/2024	1	488.18	

Date: 11/03/2024
 Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
 PAGE: 17

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
The Trustee For Aware Super					
INV SUPER	14/02/2024	Super. for Thomas George Fletcher 65322422 14/02/2024, Super. for Jarrod Lachlan Walker 65337760 14/02/2024, Super. for Jarrod Lachlan Walker 65337760 14/02/2024, Super. for John Leslie McCleary 65329048 14/02/2024, Super. for John Leslie McCleary 65329048 14/02/2024, Super. for Dameon Dwayne Whitby 65322126 14/02/2024, Super. for Dameon Dwayne Whitby 65322126 14/02/2024, Super. for David George Miller 65399810 14/02/2024	1	3,097.32	
Australian Retirement Trusts					
DD10927.5	14/02/2024	Superannuation contributions	1		742.48
INV DEDUCTIO	14/02/2024	Payroll Deduction for Cherie Jessica Walker 14/02/2024	1	176.78	
INV SUPER	14/02/2024	Super. for Cherie Jessica Walker 902432443 14/02/2024, Super. for Cherie Jessica Walker 902432443 14/02/2024	1	565.70	
MLC Masterkey Super					
DD10927.6	14/02/2024	Superannuation contributions	1		848.11
INV DEDUCTIO	14/02/2024	Payroll Deduction for Sean Wallace Walker 14/02/2024	1	201.93	
INV SUPER	14/02/2024	Super. for Sean Wallace Walker 4901151 14/02/2024, Super. for Sean Wallace Walker 4901151 14/02/2024	1	646.18	
ANZ Smart Choice Super					
DD10927.7	14/02/2024	Superannuation contributions	1		606.48
INV DEDUCTIO	14/02/2024	Payroll Deduction for Billie O'Sullivan 14/02/2024	1	144.40	
INV SUPER	14/02/2024	Super. for Billie O'Sullivan 016610240380065 14/02/2024, Super. for Billie O'Sullivan 016610240380065 14/02/2024	1	462.08	
CBUS					
DD10927.8	14/02/2024	Superannuation contributions	1		648.78
INV DEDUCTIO	14/02/2024	Payroll Deduction for Cynthia Ann Wright 14/02/2024	1	154.47	
INV SUPER	14/02/2024	Super. for Cynthia Ann Wright 6406493 14/02/2024, Super. for Cynthia Ann Wright 6406493 14/02/2024	1	494.31	
Australian Super					
DD10927.9	14/02/2024	Payroll deductions	1		278.85
INV DEDUCTIO	14/02/2024	Payroll Deduction for Andrea, Denise Pears 14/02/2024	1	278.85	
Super Directions Fund					
DD10965.1	28/02/2024	Superannuation contributions	1		318.01
INV SUPER	28/02/2024	Super. for Nathaniel John Rogers 967644975 28/02/2024	1	318.01	
IOOF					
DD10965.2	28/02/2024	Superannuation contributions	1		459.80
INV SUPER	28/02/2024	Super. for Jamie Podmore 16574373 28/02/2024	1	459.80	
Retail Employees Superannuation Trust					
DD10965.3	28/02/2024	Superannuation contributions	1		144.38
INV SUPER	28/02/2024	Super. for Brooke Soltoggio 125432453 28/02/2024	1	144.38	

Date: 11/03/2024
Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
PAGE: 18

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
The Trustee For Aware Super					
DD10965.4	28/02/2024	Superannuation contributions	1		4,104.44
INV DEDUCTIO	28/02/2024	Payroll Deduction for Thomas George Fletcher 28/02/2024	1	300.00	
INV DEDUCTIO	28/02/2024	Payroll Deduction for Jarrod Lachlan Walker 28/02/2024	1	184.68	
INV DEDUCTIO	28/02/2024	Payroll Deduction for John Leslie McCleary 28/02/2024	1	124.04	
INV DEDUCTIO	28/02/2024	Payroll Deduction for Dameon Dwayne Whitby 28/02/2024, Payroll Deduction for Ian Douglas Golding 28/02/2024	1	488.18	
INV SUPER	28/02/2024	Super. for Thomas George Fletcher 65322422 28/02/2024, Super. for Jarrod Lachlan Walker 65337760 28/02/2024, Super. for Jarrod Lachlan Walker 65337760 28/02/2024, Super. for John Leslie McCleary 65329048 28/02/2024, Super. for John Leslie McCleary 65329048 28/02/2024, Super. for Dameon Dwayne Whitby 65322126 28/02/2024, Super. for Dameon Dwayne Whitby 65322126 28/02/2024, Super. for David George Miller 65399810 28/02/2024	1	3,007.54	
Australian Retirement Trusts					
DD10965.5	28/02/2024	Superannuation contributions	1		742.48
INV DEDUCTIO	28/02/2024	Payroll Deduction for Cherie Jessica Walker 28/02/2024	1	176.78	
INV SUPER	28/02/2024	Super. for Cherie Jessica Walker 902432443 28/02/2024, Super. for Cherie Jessica Walker 902432443 28/02/2024	1	565.70	
MLC Masterkey Super					
DD10965.6	28/02/2024	Superannuation contributions	1		848.11
INV DEDUCTIO	28/02/2024	Payroll Deduction for Sean Wallace Walker 28/02/2024	1	201.93	
INV SUPER	28/02/2024	Super. for Sean Wallace Walker 4901151 28/02/2024, Super. for Sean Wallace Walker 4901151 28/02/2024	1	646.18	
ANZ Smart Choice Super					
DD10965.7	28/02/2024	Superannuation contributions	1		606.48
INV DEDUCTIO	28/02/2024	Payroll Deduction for Billie O'Sullivan 28/02/2024	1	144.40	
INV SUPER	28/02/2024	Super. for Billie O'Sullivan 016610240380065 28/02/2024, Super. for Billie O'Sullivan 016610240380065 28/02/2024	1	462.08	
CBUS					
DD10965.8	28/02/2024	Superannuation contributions	1		648.78
INV DEDUCTIO	28/02/2024	Payroll Deduction for Cynthia Ann Wright 28/02/2024	1	154.47	
INV SUPER	28/02/2024	Super. for Cynthia Ann Wright 6406493 28/02/2024, Super. for Cynthia Ann Wright 6406493 28/02/2024	1	494.31	
Australian Super					
DD10965.9	28/02/2024	Payroll deductions	1		278.85
INV DEDUCTIO	28/02/2024	Payroll Deduction for Andrea, Denise Pears 28/02/2024	1	278.85	
Australian Super					
DD10927.10	14/02/2024	Superannuation contributions	1		1,188.19
INV SUPER	14/02/2024	Super. for Alison Watson 702403355 14/02/2024, Super. for Andrea, Denise Pears 65519574 14/02/2024, Super. for Andrea, Denise Pears 65519574 14/02/2024	1	1,188.19	

AMP Flexible Super

Date: 11/03/2024
 Time: 10:31:10AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted - February 2024

USER: Corporate Services
 PAGE: 19

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
AMP Flexible Super					
DD10927.11	14/02/2024	Superannuation contributions	1		743.78
INV SUPER	14/02/2024	Super. for Ian Douglas Golding 953593995 14/02/2024, Super. for Ian Douglas Golding 953593995 14/02/2024	1	743.78	
NGS Super					
DD10927.12	14/02/2024	Superannuation contributions	1		382.54
INV SUPER	14/02/2024	Super. for Ainsley Mia Hardie 440111567 14/02/2024	1	382.54	
Australian Super					
DD10965.10	28/02/2024	Superannuation contributions	1		1,188.18
INV SUPER	28/02/2024	Super. for Alison Watson 702403355 28/02/2024, Super. for Andrea, Denise Pears 65519574 28/02/2024, Super. for Andrea, Denise Pears 65519574 28/02/2024	1	1,188.18	
AMP Flexible Super					
DD10965.11	28/02/2024	Superannuation contributions	1		743.78
INV SUPER	28/02/2024	Super. for Ian Douglas Golding 953593995 28/02/2024, Super. for Ian Douglas Golding 953593995 28/02/2024	1	743.78	
NGS Super					
DD10965.12	28/02/2024	Superannuation contributions	1		382.54
INV SUPER	28/02/2024	Super. for Ainsley Mia Hardie 440111567 28/02/2024	1	382.54	

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	20,977.17
EFT	1,813,013.64

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,833,990.81
TOTAL		1,833,990.81
TOTAL CREDIT NOTES		0.00
TOTAL PAYMENTS LESS CREDIT NOTES		1,833,990.81

SHIRE OF UPPER GASCOYNE



Shire Legal Expenses for the Period 01/02/2024 to 29/02/2024

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
			Expenditure to report for Legal Fees during the Period 01/12/2023 to 31/01/2024	0.00
			Total Running Balance for Legal Services provided from 1st July 2023 to 30th June 2024	9,306.85

SHIRE OF UPPER GASCOYNE

Shire Rates Debt Collection Expenses for the Period 01/02/2024 to 29/02/2024

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
			NIL Expenditure to report for Rates Debt Collection during the Period 01/11/2023 to 30/11/2023	0.00
			Total Running Balance for Debt Collection Services provided from 1st July 2023 to 30 June 2024	0.00

APPENDIX 2

(Monthly Financial Report for February 2024 Report.)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 29 February 2024

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 29 February 2024

CONTENTS PAGE

General

Compilation Report
Contents Page
Executive Summary

Note

Financial Statements

Statement of Comprehensive Income by Nature or Type
Statement of Comprehensive Income by Program
Statement of Financial Activity
Statement of Financial Position
Statement of Capital Acquisitions and Funding

Notes to the Statement of Financial Activity

Significant Accounting Policies	Note 1
Explanation of Material Variances	Note 2
Net Current Funding Position	Note 3
Cash and Investments	Note 4
Trust Fund	Note 5
Receivables	Note 6
Cash Backed Reserves	Note 7
Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12
Budget Amendments	Note 13

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

www.rsm.com.au

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 15th March 2024

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 29 February 2024
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 29 February 2024 of \$1,746,754

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
State Initiative Program - Landor Meekatharra	90%	4,500,000	3,000,000	4,036,326
Bridges Renewal Program- Concrete Crossing: Dalget	95%	1,818,327	1,212,200	1,729,086
State Initiative Program - Carnarvon/Mullewa Upgrade	93%	2,372,488	1,581,656	2,217,930
	92%	8,690,815	5,793,856	7,983,343
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	9%	11,769,451	7,962,569	1,076,483
Capital Grants, Subsidies and Contributions	74%	11,263,836	7,241,660	8,283,429
	41%	23,033,287	15,204,229	9,359,912
Rates Levied				
	109%	1,569,497	1,569,160	1,713,516

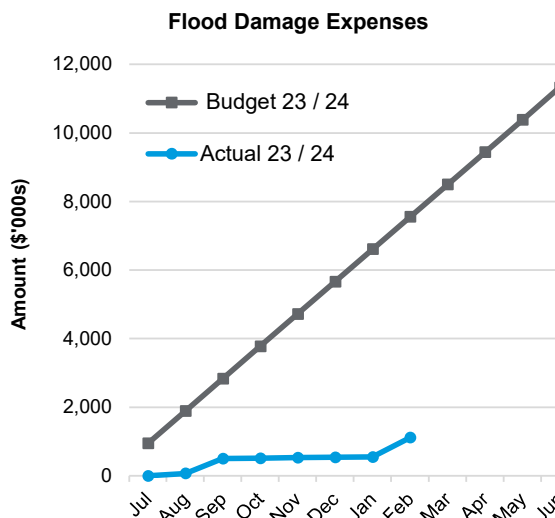
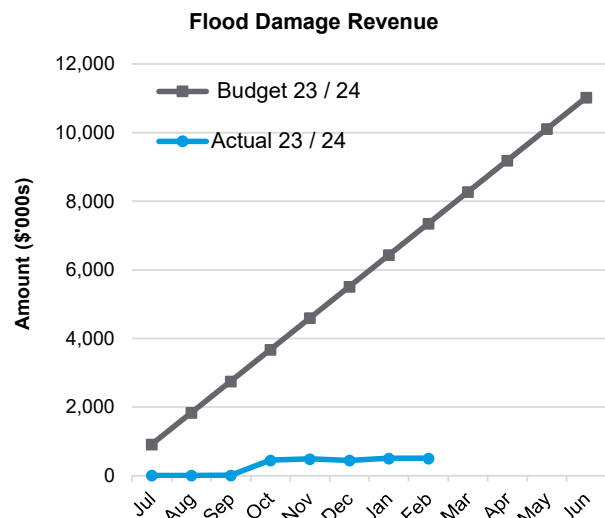
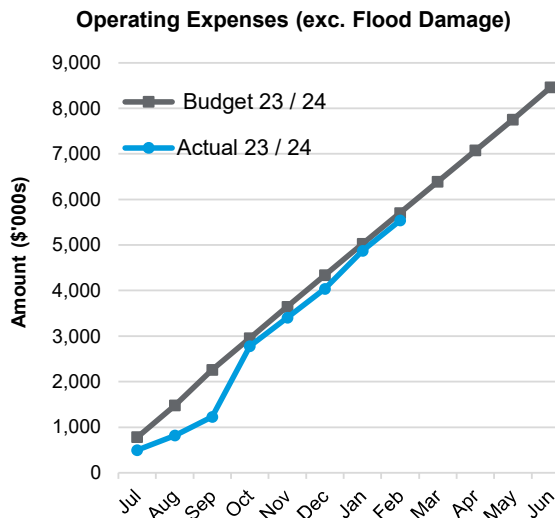
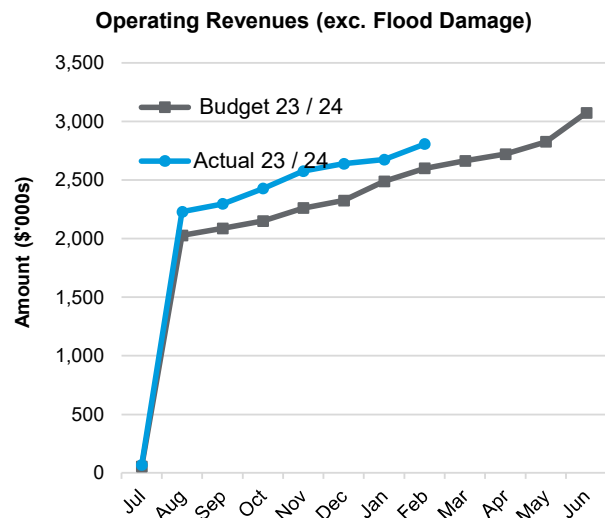
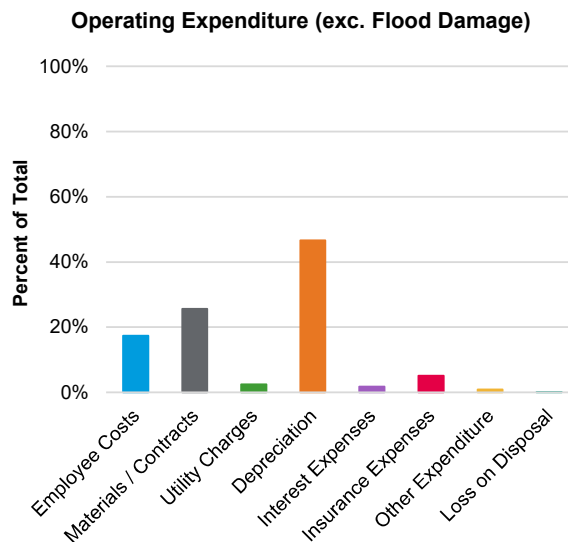
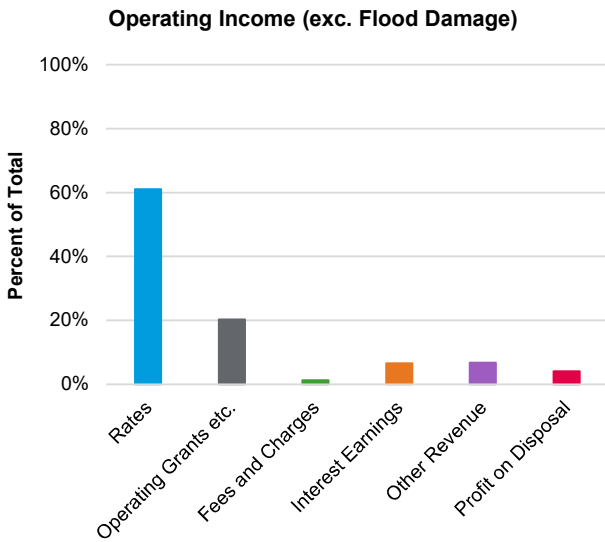
% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year %	Current Year 29 Feb 24 \$	Prior Year 28 Feb 23 \$
Adjusted Net Current Assets	63%	1,746,753	(2,790,459)
Cash and Equivalent - Unrestricted	(85%)	1,195,155	(1,399,882)
Cash and Equivalent - Restricted	104%	2,047,860	1,961,402
Receivables - Rates	181%	268,765	148,456
Receivables - Other	41%	122,584	299,185
Payables	73%	(1,830,022)	(2,508,676)

% - Compares current YTD actuals to prior year actuals

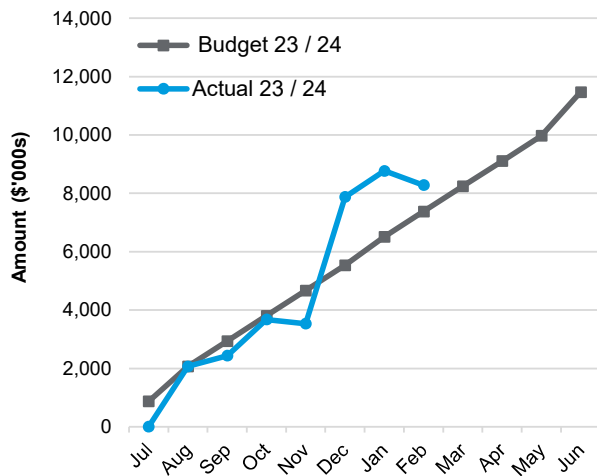
SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 29 February 2024
SUMMARY GRAPHS - OPERATING



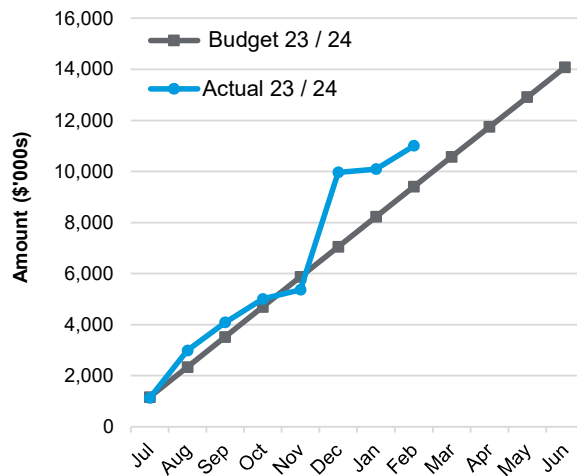
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 29 February 2024
SUMMARY GRAPHS - CAPITAL

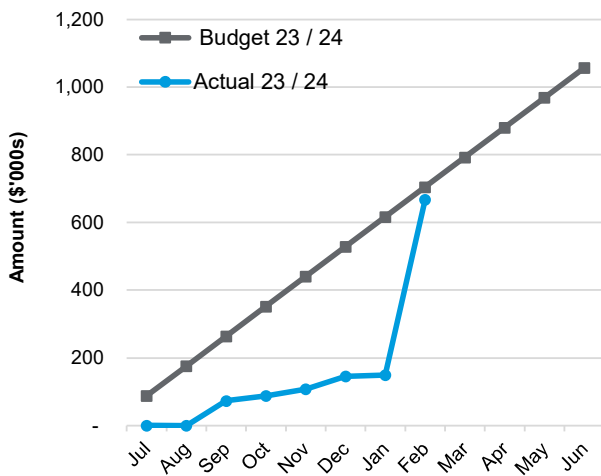
Capital Revenue



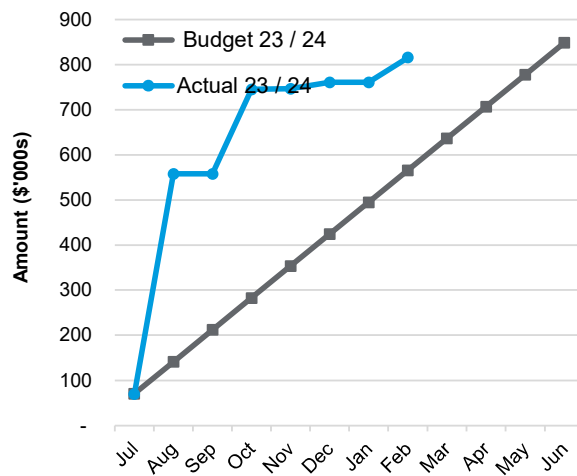
Capital Expenditure



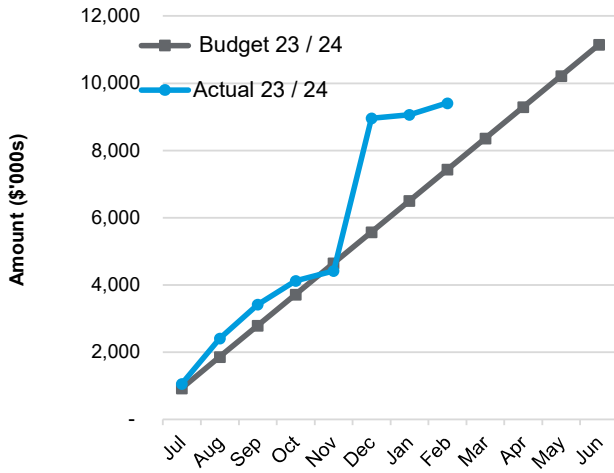
Land and Buildings



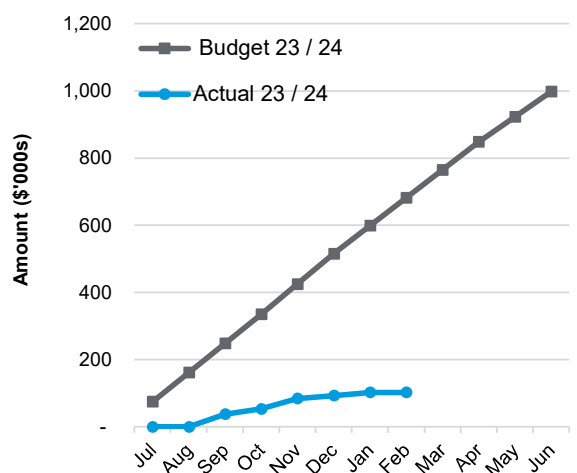
Plant and Equipment



Roads



Other Infrastructure



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 29 February 2024

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Rates	10	1,569,497	1,569,160	1,713,516	144,356	9%	▲
Grants, Subsidies and Contributions	12(a)	736,917	607,553	570,256	(37,297)	(6%)	▼
Fees and Charges		33,667	22,314	35,283	12,969	58%	
Interest Earnings		57,000	38,577	183,880	145,303	377%	▲
Other Revenue		367,679	249,211	190,832	(58,379)	(23%)	▼
Profit on Disposal of Assets		109,057	109,057	113,248			
		2,873,817	2,595,872	2,807,016			
Expenses							
Employee Costs		(1,650,660)	(1,116,642)	(962,703)	153,939	14%	▲
Materials and Contracts		(2,607,915)	(1,727,783)	(1,419,563)	308,220	18%	▲
Utility Charges		(217,205)	(158,417)	(138,761)	19,656	12%	
Depreciation on Non-current Assets		(3,430,570)	(2,286,976)	(2,588,507)	(301,531)	(13%)	▼
Finance Cost		(194,284)	(131,966)	(98,738)	33,228	25%	▲
Insurance Expenses		(236,284)	(216,826)	(282,076)	(65,250)	(30%)	▼
Other Expenditure		(118,815)	(65,856)	(47,224)	18,632	28%	
		(8,455,732)	(5,704,466)	(5,537,574)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	11,263,836	7,241,660	8,283,429	1,041,769	14%	▲
(Loss) on Disposal of Assets	8	(4,170)	-	(6,818)	(6,818)		
		11,259,666	7,241,660	8,276,611			
Flood Damage							
Reimbursements	12(c)	11,032,534	7,355,016	506,227	(6,848,789)	(93%)	▼
Materials and Contracts		(11,326,535)	(7,551,016)	(1,112,668)	6,438,348	85%	▲
		(294,000)	(196,000)	(606,441)			
Net Result							
		5,383,750	3,937,066	4,939,612			

* - 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 29 February 2024
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		112,000	111,812	1,137	(110,675)	(99%)
General Purpose Funding		1,787,768	1,728,266	2,014,600	286,334	17%
Law, Order and Public Safety		36,440	95,988	29,313	(66,675)	(69%)
Health		1,250	824	(57)	(881)	(107%)
Education and Welfare		175,476	116,959	110,034	(6,925)	(6%)
Community Amenities		10,760	9,096	5,925	(3,171)	(35%)
Recreation and Culture		42,100	27,670	15,309	(12,361)	(45%)
Transport		535,035	390,829	490,127	99,298	25%
Economic Services		112,098	74,688	76,709	2,021	3%
Other Property and Services		60,890	39,740	63,921	24,181	61%
		2,873,817	2,595,872	2,807,016		
Expenses						
Governance		(785,506)	(538,044)	(359,649)	178,395	33%
General Purpose Funding		(233,409)	(152,808)	(132,126)	20,682	14%
Law, Order and Public Safety		(127,171)	(72,500)	(108,594)	(36,094)	(50%)
Health		(22,955)	(15,264)	(10,016)	5,248	34%
Education and Welfare		(595,340)	(398,620)	(233,054)	165,566	42%
Housing		(473,864)	(324,934)	(369,503)	(44,569)	(14%)
Community Amenities		(139,969)	(93,256)	(69,978)	23,278	25%
Recreation and Culture		(472,283)	(314,584)	(380,446)	(65,862)	(21%)
Transport		(4,513,512)	(3,024,982)	(2,989,594)	35,388	1%
Economic Services		(1,037,957)	(715,235)	(554,212)	161,023	23%
Other Property and Services		(53,767)	(54,239)	(330,402)	(276,163)	(509%)
		(8,455,732)	(5,704,466)	(5,537,574)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	11,263,836	7,241,660	8,283,429	1,041,769	14%
(Loss) on Disposal of Assets	8	(4,170)	-	(6,818)	(6,818)	
		11,259,666	7,241,660	8,276,611		
Flood Damage - Transport						
Reimbursements	12(c)	11,032,534	7,355,016	506,227	(6,848,789)	93%
Materials and Contracts		(11,326,535)	(7,551,016)	(1,112,668)	6,438,348	85%
		(294,000)	(196,000)	(606,441)		
Net Result						
		5,383,751	3,937,066	4,939,612		

* - 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 29 February 2024

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Note		\$	\$	\$	\$	%	
Revenue from Operating Activities							
	Rates	1,569,497	1,569,160	1,713,516	144,356	9%	▲
	Grants, Subsidies and Contributions	11,769,451	7,962,569	1,076,483	(6,886,086)	(86%)	▼
	Fees and Charges	33,667	22,314	35,283	12,969	58%	
	Interest Earnings	57,000	38,577	183,880	145,303	377%	▲
	Other Revenue	367,679	249,211	190,832	(58,379)	(23%)	▼
	Profit on Disposal of Assets	109,057	109,057	113,248	4,191	4%	
		13,906,351	9,950,888	3,313,243			
Expenditure from Operating Activities							
	Employee Costs	(1,650,660)	(1,116,642)	(962,703)	153,939	14%	▲
	Materials and Contracts	(13,934,447)	(9,278,799)	(2,532,231)	6,746,568	73%	▲
	Utility Charges	(217,205)	(158,417)	(138,761)	19,656	12%	
	Depreciation on Non-current Assets	(3,430,570)	(2,286,976)	(2,588,507)	(301,531)	(13%)	▼
	Finance Cost	(194,284)	(131,966)	(98,738)	33,228	25%	▲
	Insurance Expenses	(236,284)	(216,826)	(282,076)	(65,250)	(30%)	▼
	Other Expenditure	(118,815)	(65,856)	(47,224)	18,632	28%	
	(Loss) on Disposal of Assets	(4,170)	-	(6,818)	(6,818)		
		(19,786,435)	(13,255,482)	(6,657,060)			
Excluded Non-cash Operating Activities							
	Depreciation and Amortisation	3,430,570	2,286,976	2,588,507			
	(Profit) / Loss on Asset Disposal	(104,887)	(109,057)	(106,430)			
	Movement in Employee Provision Reserve	131	171,078	1,032			
	Net Amount from Operating Activities	(2,554,270)	(955,597)	(860,709)			
Investing Activities							
Inflows from Investing Activities							
	Capital Grants, Subsidies and Contributions	11,263,836	7,241,660	8,283,429	1,041,769	14%	▲
	Proceeds from Disposal of Assets	200,000	241,410	165,383	(76,027)	(31%)	▼
		11,463,836	7,483,070	8,448,813			
Outflows from Investing Activities							
	Payments for Land and Buildings	(1,307,000)	(704,640)	(668,212)	36,428	5%	▲
	Payments for Plant and Equipment	(848,422)	(565,615)	(815,697)	(250,082)	(44%)	▼
	Payments for Furniture and Equipment	(20,000)	(13,333)	(5,921)	7,412	56%	
	Payments for Infrastructure Assets - Roads	(11,152,191)	(7,434,632)	(9,410,953)	(1,976,321)	(27%)	▼
	Payments for Infrastructure Assets - Other	(997,711)	(681,808)	(102,382)	579,426	85%	▲
		(14,325,324)	(9,400,028)	(11,003,164)			
	Net Amount from Investing Activities	(2,861,488)	(1,916,958)	(2,554,351)			
Financing Activities							
Inflows from Financing Activities							
	Proceeds from New Debentures	600,000	600,000	600,000	-	0%	
	Transfer from Reserves	341,092	-	-	-		
		941,092	600,000	600,000			
Outflows from Financing Activities							
	Repayment of Debentures	(155,279)	(107,710)	(107,710)	-	0%	
					-		
	Principal payments of finance lease payments	(6,685)	-	-			
	Transfer to Reserves	(77,000)	-	(26,055)	(26,055)		
		(238,964)	(107,710)	(133,765)			
	Net Amount from Financing Activities	702,128	492,290	466,235			
Movement in Surplus or Deficit							
	Opening Funding Surplus / (Deficit)	4,713,630	4,713,630	4,695,579			
	Amount attributable to operating activities	(2,554,270)	(955,597)	(860,709)			
	Amount attributable to investing activities	(2,861,488)	(1,916,958)	(2,554,351)			
	Amount attributable to financing activities	702,128	492,290	466,235			
	Closing Surplus / (Deficit)	0	2,333,365	1,746,754			

* - 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 29 February 2024

	<u>NOTE</u>	<u>2024</u>	<u>2023</u>
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	4	3,242,629	8,978,409
Trade and other receivables	5	389,819	370,181
Other financial assets	4(a)	103,244	100,970
Inventories	6	220,095	218,795
Other assets	7	1,440,712	1,163,898
TOTAL CURRENT ASSETS		5,396,499	10,832,254
NON-CURRENT ASSETS			
Other financial assets	4(b)	40,745	40,745
Property, plant and equipment	8	12,717,471	11,757,885
Infrastructure	9	96,483,639	89,087,521
Right-of-use assets	11(a)	9,972	9,972
TOTAL NON-CURRENT ASSETS		109,251,827	100,896,122
TOTAL ASSETS		114,648,325	111,728,377
CURRENT LIABILITIES			
Trade and other payables	14	666,703	585,674
Other liabilities	15	803,673	1,548,607
Lease liabilities	11(b)	6,685	6,685
Borrowings	16	182,947	1,978,490
Employee related provisions	17	240,601	240,601
TOTAL CURRENT LIABILITIES		1,900,608	4,360,058
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	3,369	3,369
Borrowings	16	1,167,383	727,597
Employee related provisions	17	7,884	7,884
TOTAL NON-CURRENT LIABILITIES		1,178,636	738,850
TOTAL LIABILITIES		3,079,245	5,098,908
NET ASSETS		111,569,081	106,629,469
EQUITY			
Retained surplus		58,378,261	53,464,705
Reserve accounts	33	2,047,860	2,021,805
Revaluation surplus	n/a	51,142,959	51,142,959
TOTAL EQUITY		111,569,081	106,629,469

SHIRE OF UPPER GASCOYNE
 STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
 For the Period Ending 29 February 2024
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	1,307,000	668,212	(638,788)
Plant and Equipment	9(b)	848,422	815,697	(32,725)
Furniture and Equipment	9(c)	20,000	5,921	(14,079)
Infrastructure Assets - Roads	9(d)	11,152,191	9,410,953	(1,741,238)
Infrastructure Assets - Other	9(e)	997,711	102,382	(895,329)
Total Capital Expenditure		<u>14,325,324</u>	<u>11,003,164</u>	(3,322,160)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		11,263,836	8,283,429	(2,980,407)
Borrowings		600,000	600,000	-
Other (Disposals and C/Fwd)		200,000	165,383	(34,617)
Council Contribution - Reserves		91,092	-	(91,092)
Council Contribution - Operations		2,170,396	1,954,351	(216,045)
Total Capital Acquisitions Funding		<u>14,325,324</u>	<u>11,003,164</u>	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Preparation

Prepared by: Kate Peacock
Reviewed by: Travis Bate
Date prepared: 15 Mar 24

(a) Basis of Preparation

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

(d) Goods and Services Tax (GST)

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

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

(f) Cash and Cash Equivalents

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

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories

General

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

Land Held for Resale

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

(i) Trade and Other Receivables

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

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

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

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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

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

Gains and Losses on Disposal

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

(k) Depreciation of Non-current Assets

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

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

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

(m) Prepaid Rates

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

(n) Employee Benefits

Short-term employee benefits

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

Other long-term employee benefits

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

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

(o) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(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.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

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.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

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.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	29 Feb 24		Budget to	Budget to	Explanation
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	
	\$	\$	%	\$	
	Favourable / (Unfavourable)				
Rates	1,713,516	1,569,497	9%	144,019	Increase in revenue received for UV Mining due to increase in valuations and interim rates.
Operating Grants, Subsidies and Contributions	1,076,483	7,962,569	(86%)	(6,886,086)	Timing variance, primarily related to flood damage funding. Refer to Note 12 for further detail.
Interest Earnings	183,880	38,577	377%	145,303	Increase in revenue received for Interest earned on Investments at this period end date.
Other Revenue	190,832	249,211	(23%)	(58,379)	Variance mainly relates to insurance proceeds budget at \$70,000 (\$1,136 year to date).
Capital Grants, Subsidies and Contributions	8,283,429	7,241,660	14%	1,041,769	Primarily related to timing differences with regard to budget profile. Refer to Note 12 for further detail.
Total Revenues	11,596,672	17,192,885	(33%)	(5,596,213)	

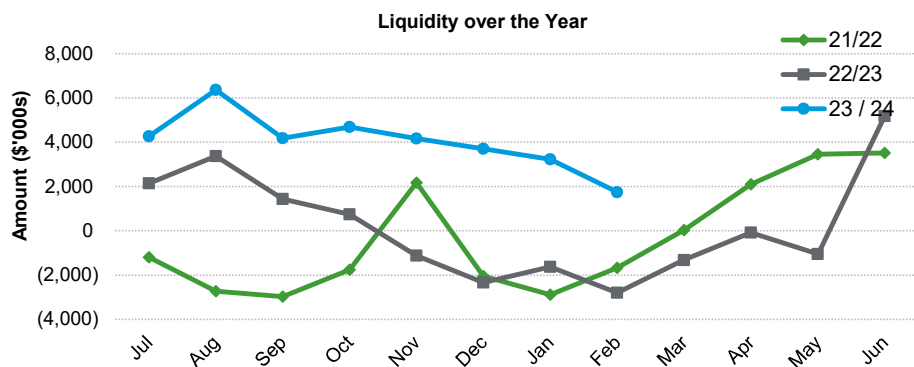
(b) (Expenses) / (Applications)

	29 Feb 24		Budget to	Budget to	Explanation
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	
	\$	\$	%	\$	
	Favourable / (Unfavourable)				
Employee Costs	(962,703)	(1,116,642)	14%	153,939	Reversal of accrued wages from June 23 and vacancies.
Materials and Contracts	(2,532,231)	(9,278,799)	73%	6,746,568	Timing variance due to Flood Damage works. Plant Cost allocations to be revised at budget review
Depreciation on Non-current Assets	(2,588,507)	(2,286,976)	(13%)	(301,531)	To be adjusted at budget review.
Finance Cost	(98,738)	(131,966)	25%	33,228	Year to date below budget due to reduced balance of Flood Damage Overdraft account.
Insurance Expenses	(282,076)	(216,826)	(30%)	(65,250)	To be adjusted at budget review.
Total Expenses	(6,650,242)	(13,255,482)	50%	6,605,240	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

3. NET CURRENT FUNDING POSITION

	Note	Current Month 29 Feb 24	Prior Year Closing 30 Jun 23	This Time Last Year 28 Feb 23
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,195,155	6,956,604	1,949,201
Cash Restricted	4	2,047,860	2,021,805	1,961,402
Receivables - Rates	6(a)	268,765	154,980	148,456
Receivables - Other	6(b)	122,584	329,607	299,185
Interest / ATO Receivable		114,522	-	156,491
Fringe Benefit Tax Instalments		30,072		
Provision for Doubtful Debts		(114,406)	(114,406)	(119,882)
Accrued Income		-	-	130,534
Contract Assets		1,440,712	1,163,898	211,561
Inventories		220,095	218,795	135,451
Total Current Assets		5,325,359	10,731,284	4,872,398
Current Liabilities				
Sundry Creditors		(517,224)	(262,220)	(1,141,893)
Obligations / ARWC		-	-	(213,236)
Deposits and Bonds		(50,480)	(50,642)	(50,642)
GST Payable		(1,647)	-	(13,788)
PAYG Withholding Tax		(33,214)	-	(31,510)
Loan Liability		(183,885)	(130,829)	(46,092)
Accrued Expenses		-	(125,923)	-
Retentions held for Gascoyne River Bridge P		-	(6,171)	-
Accrued Salaries and Wages		-	(37,963)	-
Accrued Time in Lieu		229	(1,729)	(1,754)
Overdraft	4	0	(1,847,661)	(3,349,083)
Lease Liability		(6,685)	(6,685)	(2,186)
Suspense		7,158	(54)	-
Contract Liabilities		(803,673)	(1,548,607)	(730,849)
Total Payables		(1,589,420)	(4,018,486)	(5,581,035)
Provisions		(240,601)	(240,601)	(276,724)
Total Current Liabilities		(1,830,022)	(4,259,087)	(5,857,759)
Less: Cash Reserves	7	(2,047,860)	(2,021,805)	(1,961,110)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)
Add: Loan Principal (Current)		183,885	130,829	46,092
Add: Employee Leave Reserve	7	80,934	79,902	97,534
Add: Movement in Employee Leave Reserve		30,272	30,272	12,700
Add: Current Portion of Lease Liability		6,685	6,685	2,186
Net Funding Position		1,746,753	4,695,579	(2,790,459)



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	Amount		Rate	Date
	\$	\$	\$	\$		%	
Cash and Cash Equivalents							
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	(8,733)			(8,733)	CBA	2.85	N/A
Gascoyne River Reserve Account		1,046,986		1,046,986	CBA	4.10	N/A
Online Saver	1,203,502			1,203,502	CBA	4.10	N/A
SUG Reserve Account		1,000,875		1,000,875	CBA	4.88	24-Apr-24
WANDRRA Account	386			386	CBA	4.35	N/A
Total Cash and Financial Assets	1,195,155	2,047,860	-	3,243,015			

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 29 Feb 24
	\$	\$	\$	\$
SUG Trust Fund	100,970	2,274	-	103,245
Total Funds in Trust	100,970	2,274	-	103,245

Comments / Notes

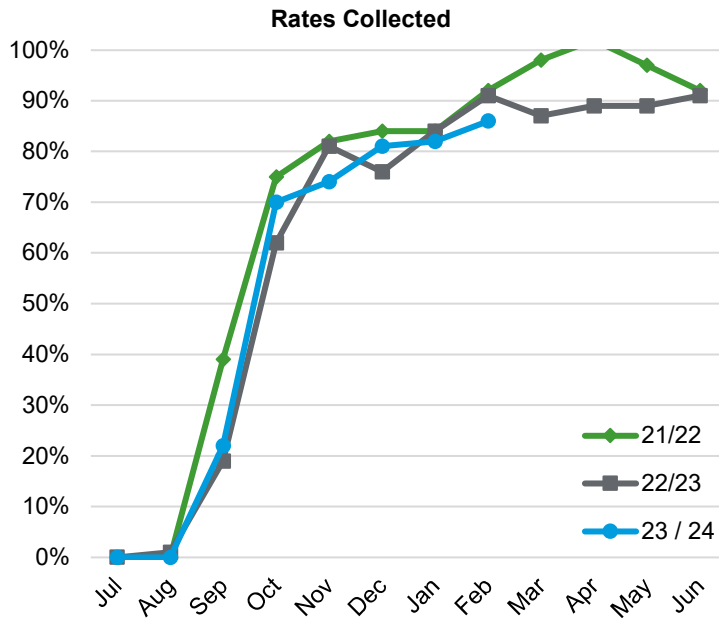
Yangibana Trust Liability held of \$100,000

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

6. RECEIVABLES

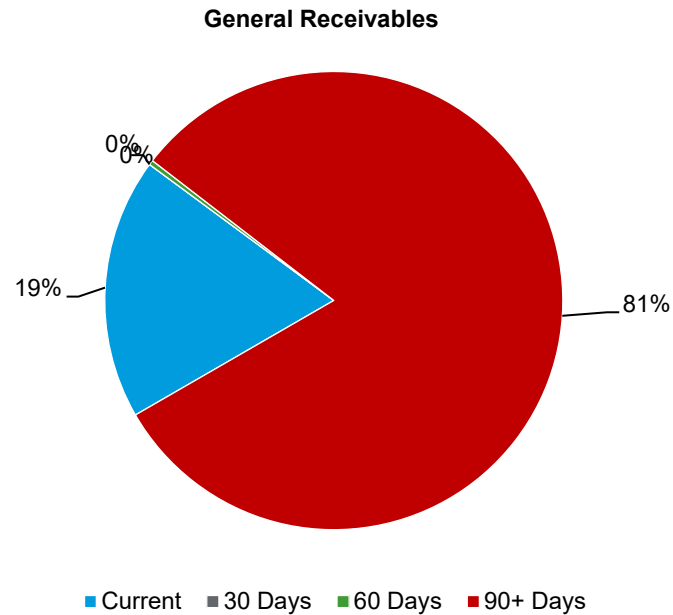
(a) Rates Receivable	29 Feb 24
	\$
Rates Receivables	268,765
Rates Received in Advance	-
Total Rates Receivable Outstanding	<u>268,765</u>

Closing Balances - Prior Year	154,980
Rates Levied this year	1,714,019
Service charges levied this year	-
Closing Balances - Current Month	(268,765)
Total Rates Collected to Date	<u>1,600,234</u>
<i>Percentage Collected</i>	<i>86%</i>



Comments / Notes

(b) General Receivables	29 Feb 24
	\$
Current	22,636
30 Days	-
60 Days	406
90+ Days	99,541
Total General Receivables Outstanding	<u>122,584</u>



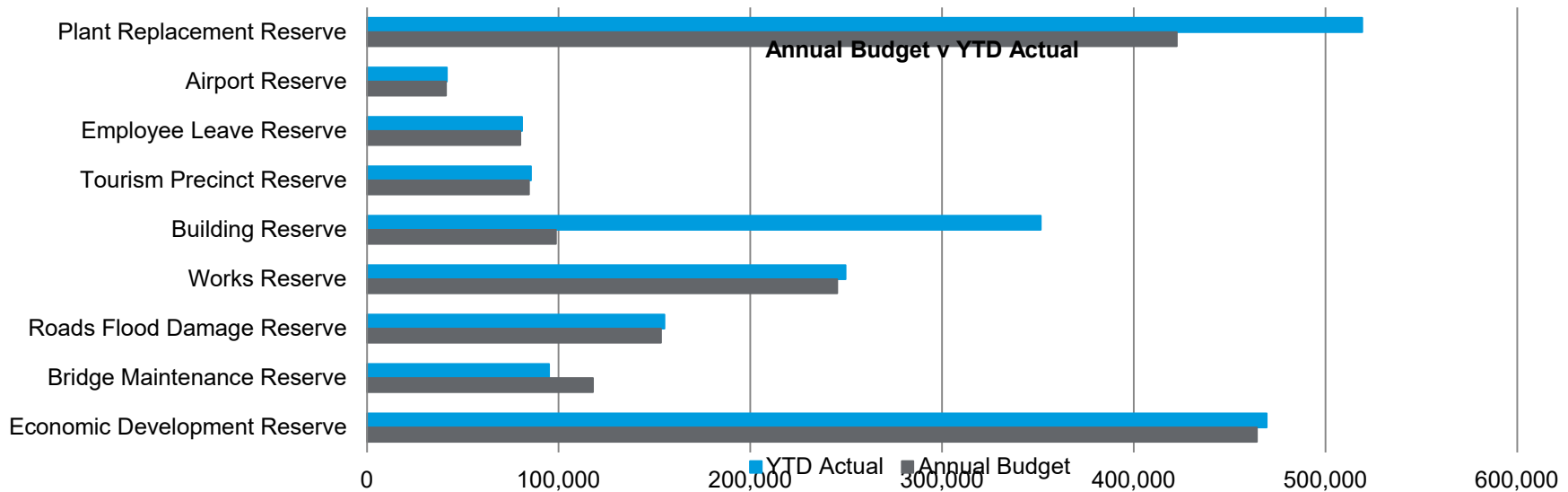
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual				
	Balance 01 Jul 23 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 24 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 29 Feb 24 \$
Reserve Name									
Plant Replacement Reserve	512,506	(91,092)	1,085	-	422,499	-	6,604	-	519,110
Airport Reserve	41,134	-	55	-	41,189	-	530	-	41,664
Employee Leave Reserve	79,902	-	131	-	80,033	-	1,032	-	80,934
Tourism Precinct Reserve	84,461	-	124	-	84,585	-	1,093	-	85,554
Building Reserve	348,275	(250,000)	327	-	98,602	-	3,166	-	351,441
Works Reserve	245,149	-	171	-	245,320	-	4,475	-	249,623
Roads Flood Damage Reserve	153,245	-	205	-	153,450	-	1,976	-	155,221
Bridge Maintenance Reserve	93,787	-	91	24,000	117,878	-	1,207	-	94,994
Economic Development Reserve	463,346	-	811	-	464,157	-	5,973	-	469,319
Sealed Road Resealing Reserve	-	-	-	50,000	50,000	-	-	-	-
Total Cash Backed Reserves	2,021,805	(341,092)	3,000	74,000	1,757,713	-	26,055	-	2,047,860



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
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 Disposal of Assets	95,113	200,000	109,057	(4,170)
Total Profit or (Loss)				104,887

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 & Attachment	1,000	4,095	3,095	
Utility(Mazda) BT-50 2WD Traytop P44	7,000	-	(182)	(6,818)
Mazda Ute P83	10,000	10,775	775	
2021 Ford Ranger	27,745	30,506	2,761	
Total Disposal of Assets	58,953	165,383	113,248	(6,818)
Total Profit or (Loss)				106,430

Comments / Notes

* Disposal to be processed on Asset Register

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Office Refurbishment	80,000	53,328	-	53,328
Law, Order and Public Safety				
Fire Shed	70,000	46,664	-	46,664
Housing				
New Staff House	630,000	420,000	309,435	110,565
Internal Refurbishment of L99 Gregory Street	90,000	60,000	81,387	(21,387)
Retaining Wall & Flooring for Lot 19 Gregory Street	47,000	31,328	46,208	(14,880)
Septic System Upgrade at L40 Gregory Street	60,000	40,000	22,650	17,350
Septic System Upgrade at L21 Gregory Street	20,000	13,328	9,059	4,269
New Shed at Lot 50 Hatch Street	50,000	33,328	21,822	11,506
Land Purchase - Staff Housing	10,000	6,664	10,000	(3,336)
Lot 51 Hatch Street	250,000	-	165,000	(165,000)
Economic Services				
Residential Land Development	-	-	2,650	(2,650)
Total Land and Buildings	1,307,000	704,640	668,212	36,428

(b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
New Loader 966	500,000	333,333	501,709	(168,376)
CEO Vehicle	78,795	52,530	79,606	(27,076)
WMGR Vehicle	71,555	47,703	70,196	(22,493)
TMS Vehicle	64,345	42,897	63,599	(20,702)
Works Caravan	82,727	55,151	52,749	2,402
Forklift	36,000	24,000	36,792	(12,792)
New Generator for Works Camp	15,000	10,000	11,045	(1,045)
Total Plant and Equipment	848,422	565,615	815,697	(13,837)

(c) Furniture and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Furniture and Equipment	10,000	3,333	-	3,333
Economic Services				
Telescope	10,000	10,000	5,921	4,079
Total Furniture and Equipment	20,000	13,333	5,921	7,412

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Landor/Mount Augustus - Indigenous Access Road	340,000	226,664	-	226,664
Gascoyne River Bridge Project	-	-	(6,171)	6,171
Grids 22 / 23	60,000	39,976	-	39,976
Signage 22 / 23	120,000	79,976	-	79,976
RRG -Ullawarra Resheets	536,665	357,760	-	357,760
R2R - Pimbee Resheet	456,046	304,000	496,366	(192,366)
State Initiative Program - Landor Meekatharra	4,500,000	3,000,000	4,036,326	(1,036,326)
State Initiative Program - Carnarvon/Mullewa Upgrade	2,372,488	1,581,656	2,217,930	(636,274)
LRCI - Bitumen Reseals	312,000	207,976	319,474	(111,498)
Bridges Renewal Program- Concrete Crossing: Dalget	1,818,327	1,212,200	1,729,086	(516,886)
RRG - Cobra/Dairy Creek Resheets	536,665	357,760	617,943	(260,183)
Scott Street - Footpath Construction	100,000	66,664	-	66,664
Total Infrastructure - Roads	11,152,191	7,434,632	9,410,953	(1,976,321)

(e) Other Infrastructure

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Law, Order and Public Safety				
New Water Tank	15,085	15,084	-	15,084
Community Amenities				
Rubbish Tip Infrastructure	75,000	50,000	-	50,000
Recreation and Culture				
In Town Water Supply	624,873	416,576	-	416,576
Water Hole Access Ramp	50,000	33,328	-	33,328
Two Rivers Memorial Park	93,000	62,000	12,250	49,750
Oval Refurbishment	30,000	20,000	23,993	(3,993)
Two Rivers Memorial Park - BBQ's	-	-	7,217	(7,217)
Two Rivers Memorial Park - Water Filling Point	-	-	1,782	(1,782)
Transport				
Solar Street Lighting for Hatch Street	52,000	34,652	13,010	21,642
Economic Services				
EV Charging Station	22,753	15,168	16,004	(836)
Tourist Stop	35,000	35,000	28,126	6,874
Total Infrastructure - Other	997,711	681,808	102,382	579,426
Total Capital Expenditure	14,325,324	9,400,028	11,003,164	(1,366,892)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

10. RATING INFORMATION

	Rateable Value	Valuation	Number of Properties	Annual Budget Revenue	Rate Revenue	Interim Rates CY	Interim Rates PY	YTD Actual Revenue
	\$	\$	#	\$	\$	\$	\$	\$
General Rates								
GRV Town	120,705	0.105000	13	12,674	12,674	1,840	-	14,514
UV Rural	1,640,467	0.070000	26	147,642	148,092	-	-	148,092
UV Mining	4,390,372	0.298000	216	1,308,331	1,381,570	74,066	1,727	1,457,363
Total General Rates				1,468,647	1,542,336	75,906	1,727	1,619,969
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				1,560,497	1,634,686	75,906	1,727	1,712,319
Other Rate Revenue								
Rates Write-off				(5,000)				(3)
Interim and Back Rates				11,000				-
Facilities Fees (Ex Gratia)				3,000				-
Instalment Charges				-				1,200
Total Rate Revenue				1,569,497				1,713,516

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 23	New Loans	Principal Repayments		Principal Outstanding		Finance Cost Repayments	
			YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Housing								
Loan 29 Staff Housing	172,828	-	(36,437)	(36,437)	136,391	136,391	(4,897)	(4,897)
Loan 30 Staff Housing	342,033	-	(21,947)	(44,013)	320,086	298,020	(1,860)	(3,600)
Loan 31 Staff Housing	-	600,000	(24,450)	(24,450)	(24,450)	575,550	(12,598)	(12,598)
Economic Services								
Loan 28 Tourism Precinct	343,566	-	(24,876)	(50,379)	318,690	293,187	(8,658)	(23,189)
Total Repayments	858,427	600,000	(107,710)	(155,279)	750,717	1,303,148	(28,013)	(44,284)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2024

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	156,271	117,201	117,203
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	22,133	14,752	16,241
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	66,000	48,000
CRC Misc Small Operating		5,000	-	-
Other Community Grants		1,000	664	2,500
Recreation & Culture				
Library Operating Grants		5,000	5,000	-
Museum Grant		15,000	10,000	-
Gym Equipment		5,000	3,328	-
Transport				
FAGS Roads	Government of WA	58,238	43,677	43,679
MRWA Direct Grant	MRWA	300,275	300,275	300,275
Economic Services				
Contributions for Projects		20,000	13,328	(214)
Other Property and Services				
Diesel Fuel Rebate	ATO	50,000	33,328	40,538
Total Operating Grants, Subsidies and Contributions		736,917	607,553	570,256

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Governance				
LCRI Capital Grant Funds - Administration		37,148	37,148	-
Law, Order & Public Safety				
DFES Fire Control Grant		70,000	70,000	(42,835)
Recreation and Culture				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		624,873	-	-
Transport				
HVSPP Funding		1,528,763	1,019,168	611,505
Roads to Recovery		725,252	483,496	496,366
Regional Road Group Funding		741,495	494,328	533,986
LCRI Grant Funds - Sealing Landor/Meekatharra		312,000	208,000	319,474
Indigenous Access Roads - Fund Income		340,000	340,000	-
State Initiative Program (Road Projects)		6,822,488	4,548,320	6,364,933
Footpath Construction		50,000	33,328	-
Economic Services				
Charge Up Grant		11,817	7,872	-
Total Non-Operating Grants, Subsidies and Contributions		11,263,836	7,241,660	8,283,429
Total Grants, Subsidies and Contributions		12,000,753	7,849,213	8,853,686

(c) Flood Damage Reimbursements

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Transport				
Grants DRFAWA - AGRN 974		11,032,534	7,355,016	403,654
Grants DRFAWA - AGRN 1062		-	-	72,850
Grants DRFAWA - AGRN 1021		-	-	29,723
Total Flood Damage Reimbursements		11,032,534	7,355,016	506,227

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 29 February 2024

9 BUDGET AMENDMENTS

GL Code/IE	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$	Comment
						-	
	Lot 51 Hatch Street	06112023			(250,000)	-	
	Transfer from Building Reserve	06112023		250,000		-	

APPENDIX 3

(2023/24 Statutory Budget Review)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

ANNUAL BUDGET REVIEW

FOR THE YEAR ENDING 30 JUNE 2024

**SHIRE OF UPPER GASCOYNE
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024
CONTENTS PAGE**

	Page	Note
Financial Statements		
Statement of Comprehensive Income by Nature or Type	3	
Statement of Comprehensive Income by Program	4	
Statement of Cash Flows	5	
Rate Setting Statement	6	
Notes to and Forming Part of the Budget		
Significant Accounting Policies	7	1
Grants, Subsidies and Contributions	9	2
Disposal of Assets	10	3
Capital Expenditure	11	4
Cash Backed Reserves	13	5
Information on Borrowings	14	6
Notes to the Statement of Cash Flows	15	7
Net Current Assets	16	8
Budget Amendments	17 - 22	9

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2024
BY NATURE OR TYPE

		Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
Revenue	Note	\$	\$	\$	\$
Rates		1,569,497	1,714,497	1,713,516	1,714,497
Grants, Subsidies and Contributions	2	736,917	718,417	570,256	718,417
Fees and Charges		33,667	34,460	35,283	34,460
Interest Earnings		57,000	206,820	183,880	206,820
Other Revenue		367,679	342,814	190,832	342,814
		<u>2,764,760</u>	<u>3,017,008</u>	<u>2,693,768</u>	<u>3,017,008</u>
Expenses					
Employee Costs		(1,650,660)	(1,638,794)	(962,703)	(1,638,794)
Materials and Contracts		(2,607,915)	(2,631,542)	(1,419,563)	(2,631,542)
Utility Charges		(217,205)	(221,341)	(138,761)	(221,341)
Depreciation on Non-current Assets		(3,430,570)	(3,882,872)	(2,588,507)	(3,882,872)
Interest Expenses		(194,284)	(112,284)	(98,738)	(112,284)
Insurance Expenses		(236,284)	(277,067)	(282,076)	(277,067)
Other Expenditure		(118,815)	(117,815)	(47,224)	(117,815)
		<u>(8,455,733)</u>	<u>(8,881,714)</u>	<u>(5,537,574)</u>	<u>(8,881,714)</u>
Operating Surplus / (Deficit)		<u>(5,690,973)</u>	<u>(5,864,706)</u>	<u>(2,843,806)</u>	<u>(5,864,706)</u>
Other Income and Expenses					
Capital Grants, Subsidies and Contributions	2	11,263,836	10,906,188	8,326,264	10,906,188
Profit on Disposal of Assets	3	109,057	113,248	113,248	113,248
(Loss) on Disposal of Assets	3	(4,170)	(6,818)	(6,818)	(6,818)
		<u>5,677,750</u>	<u>5,147,912</u>	<u>5,588,888</u>	<u>5,147,912</u>
Flood Damage					
Reimbursements		11,032,534	11,032,534	506,227	11,032,534
Materials and Contracts		(11,326,535)	(11,326,535)	(1,112,668)	(11,326,535)
		<u>(294,000)</u>	<u>(294,000)</u>	<u>(606,441)</u>	<u>(294,000)</u>
Net Result		<u><u>5,383,750</u></u>	<u><u>4,853,911</u></u>	<u><u>4,982,447</u></u>	<u><u>4,853,911</u></u>

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 YEAR ENDING 30 JUNE 2024**

BY PROGRAM

		Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
		\$	\$	\$	\$
Revenue					
General Purpose Funding		1,787,768	2,082,588	2,014,600	2,082,588
Governance		112,000	106,000	1,137	106,000
Law, Order, Public Safety		36,440	36,758	29,313	36,758
Health		1,250	1,250	(57)	1,250
Education and Welfare		175,476	165,586	110,034	165,586
Community Amenities		10,760	10,760	5,925	10,760
Recreation and Culture		42,100	37,100	15,309	37,100
Transport		425,978	418,978	376,879	418,978
Economic Services		112,098	97,098	76,709	97,098
Other Property and Services		60,890	60,890	63,921	60,890
		<u>2,764,760</u>	<u>3,017,008</u>	<u>2,693,768</u>	<u>3,017,008</u>
Expenses					
General Purpose Funding		(233,409)	(154,409)	(132,126)	(154,409)
Governance		(785,506)	(844,856)	(359,649)	(844,856)
Law, Order, Public Safety		(127,171)	(125,012)	(108,594)	(125,012)
Health		(22,955)	(22,955)	(10,016)	(22,955)
Education and Welfare		(595,340)	(609,419)	(233,054)	(609,419)
Housing		(473,865)	(486,600)	(369,503)	(486,600)
Community Amenities		(139,969)	(112,354)	(69,978)	(112,354)
Recreation and Culture		(472,283)	(573,579)	(380,446)	(573,579)
Transport		(4,513,512)	(4,674,345)	(2,989,594)	(4,674,345)
Economic Services		(1,037,957)	(988,405)	(554,212)	(988,405)
Other Property and Services		(53,767)	(289,782)	(330,402)	(289,782)
		<u>(8,455,733)</u>	<u>(8,881,714)</u>	<u>(5,537,574)</u>	<u>(8,881,714)</u>
Operating Surplus / (Deficit)		<u>(5,690,973)</u>	<u>(5,864,706)</u>	<u>(2,843,806)</u>	<u>(5,864,706)</u>
Other Revenue and Expenses					
Capital Grants, Subsidies and Contributions	2	11,263,836	10,906,188	8,326,264	10,906,188
Profit on Disposal of Assets	3	109,057	113,248	113,248	113,248
(Loss) on Disposal of Assets	3	(4,170)	(6,818)	(6,818)	(6,818)
		<u>5,677,750</u>	<u>5,147,912</u>	<u>5,588,888</u>	<u>5,147,912</u>
Flood Damage - Transport					
Reimbursements	2	11,032,534	11,032,534	506,227	11,032,534
Materials and Contracts		(11,326,535)	(11,326,535)	(1,112,668)	(11,326,535)
		<u>(294,000)</u>	<u>(294,000)</u>	<u>(606,441)</u>	<u>(294,000)</u>
Net Result		<u><u>5,383,750</u></u>	<u><u>4,853,911</u></u>	<u><u>4,982,447</u></u>	<u><u>4,853,911</u></u>

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

SHIRE OF UPPER GASCOYNE
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024
STATEMENT OF FINANCIAL ACTIVITY

	Note	Adopted Budget 23 / 24 \$	Revised Budget 23 / 24 \$	Feb Actual 23 / 24 \$	Estimated Actual 23 / 24 \$
OPERATING ACTIVITIES					
Net Current Assets at 01 Jul - Surplus / (Deficit)		4,713,637	4,695,578	4,695,578	4,695,578
Revenue from Operating Activities (Excluding Rates)					
Grants, Subsidies and Contributions	2	11,769,451	11,750,951	1,076,483	11,750,951
Fees and Charges		33,667	34,460	35,283	34,460
Interest Earnings		57,000	206,820	183,880	206,820
Other Revenue		367,679	342,814	190,832	342,814
Profit on Disposal of Assets		109,057	113,248	113,248	113,248
		<u>12,336,854</u>	<u>12,448,293</u>	<u>1,599,726</u>	<u>12,448,293</u>
Expenditure from Operating Activities					
Employee Costs		(1,650,661)	(1,638,794)	(962,703)	(1,638,794)
Materials and Contracts		(13,934,450)	(13,958,076)	(2,532,231)	(13,958,076)
Utility Charges		(217,205)	(221,342)	(138,761)	(221,342)
Depreciation on Non-current Assets		(3,430,570)	(3,882,872)	(2,588,507)	(3,882,872)
Interest Expenses		(194,284)	(112,284)	(98,738)	(112,284)
Insurance Expenses		(236,284)	(277,067)	(282,076)	(277,067)
Other Expenditure		(118,815)	(117,815)	(47,224)	(117,815)
Loss on Disposal of Assets		(4,170)	(6,818)	(6,818)	(6,818)
		<u>(19,786,439)</u>	<u>(20,215,069)</u>	<u>(6,657,060)</u>	<u>(20,215,069)</u>
Excluded Non-cash Operating Activities					
(Profit) / Loss on Disposal of Assets	3	(104,887)	(106,430)	(106,430)	(106,430)
Movement in Employee Benefits		131	881	1,032	881
Depreciation and Amortisation on Assets		3,430,570	3,882,872	2,588,507	3,882,872
Net Amount provided from Operating Activities		<u>(4,123,772)</u>	<u>(3,989,453)</u>	<u>(2,574,225)</u>	<u>(3,989,453)</u>
Investing Activities					
Inflows from Investing Activities					
Grants, Subsidies and Contributions	2	11,263,836	10,906,188	8,326,264	10,906,188
Proceeds from Disposal of Assets	3	200,000	165,383	165,383	165,383
		<u>11,463,836</u>	<u>11,071,571</u>	<u>8,491,647</u>	<u>11,071,571</u>
Outflows from Investing Activities					
Property, Plant and Equipment Purchases	4(a)	(1,925,422)	(2,236,448)	(1,532,664)	(2,236,448)
Infrastructure Purchases	4(b)	(12,149,902)	(11,998,062)	(9,513,335)	(11,998,062)
Net Amount provided from Investing Activities		<u>(14,075,324)</u>	<u>(14,234,510)</u>	<u>(11,045,999)</u>	<u>(14,234,510)</u>
Net Amount from Investing Activities		<u>(2,611,488)</u>	<u>(3,162,939)</u>	<u>(2,554,352)</u>	<u>(3,162,939)</u>
Financing Activities					
Inflows from Financing Activities					
Proceeds from New Long Term Borrowings	6	600,000	600,000	600,000	600,000
Transfers from Reserves (Restricted Assets)	5	91,092	441,092	-	441,092
		<u>691,091</u>	<u>1,041,092</u>	<u>600,000</u>	<u>1,041,092</u>
Outflows from Financing Activities					
Repayment of Long Term Borrowings	6	(155,279)	(155,279)	(107,709)	(155,279)
Principal payments of finance lease payments		(6,685)	(6,685)	-	(6,685)
Transfers to Reserves (Restricted Assets)	5	(77,000)	(136,807)	(26,056)	(136,807)
		<u>(238,964)</u>	<u>(298,771)</u>	<u>(133,765)</u>	<u>(298,771)</u>
Net Amount from Financing Activities		<u>452,127</u>	<u>742,321</u>	<u>466,235</u>	<u>742,321</u>
Surplus / (Deficit) before General Rates		<u>(1,569,497)</u>	<u>(1,714,493)</u>	<u>33,236</u>	<u>(1,714,493)</u>
Total Amount raised from General Rates		1,569,497	1,714,497	1,713,516	1,714,497
Net Current Assets at 30 Jun - Surplus / (Deficit)		<u>-</u>	<u>-</u>	<u>1,746,752</u>	<u>-</u>

**SHIRE OF UPPER GASCOYNE
ANNUAL BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024
STATEMENT OF CASH FLOWS**

		Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
	Note	\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Rates		1,569,497	1,714,497	1,385,347	1,714,497
Operating Grants, Subsidies and Contributions		11,769,451	11,750,951	1,076,483	11,750,951
Fees and Charges		33,667	34,460	35,283	34,460
Interest Earnings		57,000	206,820	183,880	206,820
Other Revenue		367,679	342,814	190,832	342,814
		<u>13,797,294</u>	<u>14,049,542</u>	<u>2,871,826</u>	<u>14,049,542</u>
Payments					
Employee Costs		(1,650,660)	(1,638,794)	(962,703)	(1,638,794)
Materials and Contracts		(13,934,450)	(13,958,076)	(3,167,994)	(13,958,076)
Utility Charges		(217,205)	(221,341)	(138,761)	(221,341)
Interest Expenses		(194,284)	(112,284)	(98,738)	(112,284)
Insurance Expenses		(236,284)	(277,067)	(282,076)	(277,067)
Other Expenditure		(118,815)	(117,815)	(47,224)	(117,815)
		<u>(16,351,697)</u>	<u>(16,325,377)</u>	<u>(4,697,498)</u>	<u>(16,325,377)</u>
Net Cash provided by / (used in) Operating Activities		<u>(2,554,403)</u>	<u>(2,275,834)</u>	<u>(1,825,672)</u>	<u>(2,275,834)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Grants, Subsidies and Contributions		11,263,836	10,906,188	8,326,264	10,906,188
Proceeds from Sale of Fixed Assets	3	200,000	165,383	165,383	165,383
Land and Buildings	4(a)	(1,057,000)	(1,368,500)	(711,046)	(1,368,500)
Furniture and Equipment	4(a)	(20,000)	(35,000)	(5,921)	(35,000)
Plant and Equipment	4(a)	(848,422)	(832,948)	(815,697)	(832,948)
Infrastructure - Roads	4(b)	(11,152,191)	(11,097,091)	(9,410,953)	(11,097,091)
Infrastructure - Other	4(b)	(997,711)	(900,971)	(102,382)	(900,971)
		<u>(2,611,488)</u>	<u>(3,162,939)</u>	<u>(2,554,351)</u>	<u>(3,162,939)</u>
Net Cash provided by / (used in) Investing Activities		<u>(2,611,488)</u>	<u>(3,162,939)</u>	<u>(2,554,351)</u>	<u>(3,162,939)</u>
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayment of Long Term Borrowings	6	(155,279)	(155,279)	(107,709)	(155,279)
Proceeds from New Long Term Borrowings	6	600,000	600,000	600,000	600,000
Principal payments of finance lease payments		(6,685)	(6,685)	-	(6,685)
		<u>438,036</u>	<u>438,036</u>	<u>492,291</u>	<u>438,036</u>
Net Cash provided by Financing Activities		<u>438,036</u>	<u>438,036</u>	<u>492,291</u>	<u>438,036</u>
Net Increase / (Decrease) in Cash Held		(4,727,856)	(5,000,737)	(3,887,733)	(5,000,737)
Cash at Beginning of Year		7,130,748	7,130,748	7,130,748	7,130,748
Cash and Cash Equivalents at the End of the Year		<u>2,402,892</u>	<u>2,130,010</u>	<u>3,243,015</u>	<u>2,130,011</u>

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024

1 SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as an asset Crown Land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

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. 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.

(b) The Local Government Reporting Entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in Trust Fund are excluded from the financial statements.

(c) Critical Accounting Estimates

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

(d) 2023-24 Actual Balances

Balances shown in this budget review report as 2023-24 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

(e) Rounding Off Figures

All figures shown in this budget review report are rounded to the nearest dollar.

(f) Budget Comparative Figures

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

(g) 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 of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

(h) 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.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024**

1 SIGNIFICANT ACCOUNTING POLICIES

(h) Trade and Other Receivables (continued)

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.

(i) 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 of completion and the estimated costs necessary to make the 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.

(j) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. 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 realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

(k) Contract Assets

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

(l) Interest-bearing Loans and Borrowings

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

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

(m) 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.

(n) Contract Liabilities

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

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

(o) 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.

1 SIGNIFICANT ACCOUNTING POLICIES

(o) Employee Benefits (continued)

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.

(p) Provisions

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024

2 GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

	Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
	\$	\$	\$	\$
General Purpose Funding	156,271	156,271	117,203	156,271
Law, Order & Public Safety	22,133	22,133	16,241	22,133
Education and Welfare	105,000	106,500	50,500	106,500
Recreation & Culture	25,000	20,000	-	20,000
Transport	358,513	358,513	343,954	358,513
Economic Services	20,000	5,000	1,821	5,000
Other Property & Services	50,000	50,000	40,538	50,000
Total Operating Grants	736,917	718,417	570,256	718,417

(b) Capital Grants, Subsidies and Contributions

	Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
	\$	\$	\$	\$
Governance	37,148	-	-	-
Law, Order & Public Safety	70,000	111,500	-	111,500
Recreation & Culture	624,873	624,873	-	624,873
Transport	10,519,998	10,157,998	8,326,264	10,157,998
Economic Services	11,817	11,817	-	11,817
Total Non-operating Grants	11,263,836	10,906,188	8,326,264	10,906,188

(c) Flood Damage Reimbursements

	Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
	\$	\$	\$	\$
Transport	11,032,534	11,032,534	506,227	11,032,534
Total Flood Damage Reimbursements	11,032,534	11,032,534	506,227	11,032,534

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024

3 DISPOSAL OF ASSETS

(a) Annual Budget 23 / 24

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

Total Profit / (Loss) on Disposal

104,887

(b) YTD Actual - Feb 2024

	Book Value Actual 23 / 24	Proceeds Actual 23 / 24	Profit Actual 23 / 24	(Loss) Actual 23 / 24
Plant and Equipment				
Transport	\$	\$	\$	\$
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 Disposals	58,953	165,383	113,248	(6,818)

Total Profit / (Loss) on Disposal

106,430

(c) Revised Budget 23 / 24

	Book Value Budget 23 / 24	Proceeds Budget 23 / 24	Profit Budget 23 / 24	(Loss) Budget 23 / 24
Plant and Equipment				
Transport	\$	\$	\$	\$
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 Disposals	58,953	165,383	113,248	(6,818)

Total Profit / (Loss) on Disposal

106,430

SHIRE OF UPPER GASCOYNE
 NOTES TO AND FORMING PART OF THE BUDGET REVIEW
 FOR THE YEAR ENDING 30 JUNE 2024

4 CAPITAL EXPENDITURE

(a) PROPERTY, PLANT AND EQUIPMENT

	Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
Land and Buildings				
Governance				
Council Offices Refurbishment	\$ 80,000	\$ 100,000	\$ -	\$ 100,000
Law, Order & Public Safety				
Fire Shed	70,000	111,500	42,835	111,500
Housing				
Land Purchase - Staff Housing	10,000	10,000	10,000	10,000
Lot 39 Gregory Street	90,000	90,000	81,387	90,000
Lot 19 Gregory Street - Works Manager Residence	47,000	47,000	46,208	47,000
Lot 50 Hatch Street - Capital Improvements	50,000	50,000	21,822	50,000
Lot 40 Gregory Street	60,000	60,000	22,650	60,000
Lot 21 Gregory Street	20,000	20,000	9,059	20,000
Construct New Staff House	630,000	630,000	309,435	630,000
Lot 51 Hatch Street	-	250,000	165,000	250,000
Economic Services				
Residential Land Development	-	-	2,650	-
Total Land and Buildings	1,057,000	1,368,500	711,046	1,368,500
Furniture and Equipment				
Governance				
Furniture and Equipment	10,000	25,000	-	25,000
Economic Services				
Telescope	10,000	10,000	5,921	10,000
Total Furniture and Equipment	20,000	35,000	5,921	35,000
Plant and Equipment				
Transport				
New Loader 966	500,000	501,709	501,709	501,709
CEO Vehicle	78,795	79,607	79,607	79,607
WMGR Vehicle	71,555	70,196	70,196	70,196
TMS Vehicle	64,345	63,599	63,599	63,599
Works Caravan	82,727	70,000	52,749	70,000
Forklift	36,000	36,792	36,792	36,792
New Generator for Works Camp	15,000	11,045	11,045	11,045
Total Plant and Equipment	848,422	832,948	815,697	832,948
Total Property, Plant and Equipment	1,925,422	2,236,448	1,532,664	2,236,448

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024

4 CAPITAL EXPENDITURE (Continued)

(b) INFRASTRUCTURE

	Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
Infrastructure - Roads				
Transport	\$	\$	\$	\$
Gascoyne River Bridge Project	-	(6,171)	(6,171)	(6,171)
Carnarvon/Mullewa Road - Sealing Project (Sip Funded)	2,372,488	2,372,488	2,217,930	2,372,488
Rrg - Ullawarra Resheets	536,665	536,665	-	536,665
R2R - Pimbee Resheet	456,046	496,366	496,366	496,366
Lrci - Bitumen Reseals	312,000	319,474	319,474	319,474
Rrg - Cobra/Dairy Creek Resheets	536,665	617,943	617,943	617,943
State Initiative Program - Landor Meekatharra	4,500,000	4,500,000	4,036,326	4,500,000
Grids 23/24	60,000	-	-	-
Signage 23/24	120,000	60,000	-	60,000
Concrete Crossing: Dalgety/Landor Brook	1,818,327	1,818,327	1,729,086	1,818,327
Indigenous Access Roads Project: Landor/Mount Augus	340,000	340,000	-	340,000
Scott Street - Footpath Construction	100,000	-	-	-
Water Bore - Congo Creek	-	21,000	-	21,000
Water Bore - Dairy Creek\Carnarvon-Mullewa Road	-	21,000	-	21,000
Total Roads	11,152,191	11,097,091	9,410,953	11,097,091
Infrastructure - Other				
Law, Order & Public Safety				
New Water Tank	15,085	15,085	-	15,085
Community Amenities				
Rubbish Tip Capital Infrastructure	75,000	75,000	-	75,000
Recreation and Culture				
In-Town Water Supply	624,873	577,123	-	577,123
Two Rivers Memorial Park - Capital Improvements	93,000	60,000	12,250	60,000
Two Rivers Memorial Park - BBQ's	-	20,000	7,217	20,000
Two Rivers Memorial Park - Lighting For Ampitheatre	-	10,000	-	10,000
Two Rivers Memorial Park - Water Filling Point	-	3,000	1,782	3,000
Water Hole Access Ramp	50,000	-	-	-
Oval Refurbishment (Turf and Reticulation Upgrade - LF	30,000	30,000	23,993	30,000
Transport				
Depot Security Fencing - Other Infrastructure	40,000	40,000	-	40,000
Internal Fence - Other Infrastructure	12,000	13,010	13,010	13,010
Economic Services				
Gascoyne Junction Tourism Stop	35,000	35,000	28,126	35,000
EV Charging Station	22,753	22,753	16,004	22,753
Total Other Infrastructure	997,711	900,971	102,382	900,971
Total Infrastructure	12,149,902	11,998,062	9,513,335	11,998,062

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024

5 CASH BACKED RESERVES

Reserve Name	Adopted Budget - 23 / 24			YTD Actual - Feb 23 / 24			Revised Budget - 23 / 24					
	Opening Balance 01 Jul 23 \$	Transfers from \$	Transfer to \$	Closing Balance 30 Jun 24 \$	Opening Balance 01 Jul 23 \$	Transfers from \$	Transfer to \$	Closing Actual 29 Feb 24 \$	Opening Balance 01 Jul 23 \$	Transfers from \$	Transfer to \$	Closing Balance 30 Jun 24 \$
Plant Replacement Reserve	512,507	(91,092)	1,085	422,500	512,507	-	6,604	519,111	512,507	(91,092)	15,659	437,074
Airport Reserve	41,133	-	55	41,188	41,133	-	530	41,663	41,133	-	1,181	42,314
Employee Leave Reserve	79,902	-	131	80,033	79,902	-	1,032	80,934	79,902	-	2,299	82,201
Tourism Precinct Reserve	84,461	-	124	84,585	84,461	-	1,093	85,554	84,461	-	2,435	86,896
Building Reserve	348,275	-	327	348,602	348,275	-	3,166	351,441	348,275	(250,000)	7,054	105,329
Works Reserve	245,149	-	171	245,320	245,149	-	4,475	249,624	245,149	(100,000)	9,971	155,120
Roads Flood Damage Reserv	153,245	-	205	153,450	153,245	-	1,976	155,221	153,245	-	4,403	157,648
Bridge Maintenance	93,787	-	24,091	117,878	93,787	-	1,207	94,994	93,787	-	2,689	96,476
Economic Development	463,346	-	811	464,157	463,346	-	5,973	469,319	463,346	-	13,309	476,655
Sealed Road Resealing Rese	-	-	50,000	50,000	-	-	-	-	-	-	77,807	77,807
Total Reserves	2,021,805	(91,092)	77,000	2,007,713	2,021,805	-	26,056	2,047,861	2,021,805	(441,092)	136,807	1,717,520

Objective of Reserves

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

Reserve Name	Date of Use	Purpose
Plant Replacement Reserve	as required	to be used to be used for the purchase of major plant and also to fund major mechanical breakdowns
Airport Reserve	30-Jun-25	to fund the resealing of the Gascoyne Junction Airport
Leave Reserve	as required	to be used to fund annual and long service leave requirements
Tourism Precinct Reserve	as required	to be used for future significant repairs or upgrades on an as required basis
Building Reserve	as required	to be used for new buildings, future repairs or upgrades on an as required basis (excluding the Tourism Precinct)
Works Reserve	as required	to be used to support funding of major infrastructure projects
Roads Flood Damage Reserve	as required	to be used towards the required Shire contribution for Western Australia Natural Disaster Relief and Recovery funding
Bridge Maintenance	as required	to be used for repairs and maintenance of Killili Bridge as required
Economic Development	as required	to set aside funds for economic development initiatives
Sealed Road Resealing Reserve	as required	to set aside funds for the resealing of the Shire's sealed road network

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024

6 INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 29 Staff Housing

	Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
Housing	\$	\$	\$	\$
Opening Balance	172,828	172,828	172,828	172,828
Principal Payment	(36,437)	(36,437)	(36,437)	(36,437)
Principal Outstanding	136,391	136,391	136,391	136,391
Interest Payment	(4,897)	(5,963)	(4,897)	(5,963)
Total Interest and Fees	(4,897)	(5,963)	(4,897)	(5,963)

(ii) Loan 28 Tourism Precinct

	Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
Economic Services	\$	\$	\$	\$
Opening Balance	343,566	343,566	343,566	343,566
Principal Payment	(50,379)	(50,379)	(24,876)	(50,379)
Principal Outstanding	293,187	293,187	318,690	293,187
Interest Payment	(23,189)	(23,189)	(8,658)	(23,189)
Total Interest and Fees	(23,189)	(23,189)	(8,658)	(23,189)

(iii) Loan 30 Staff Housing

	Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
Recreation and Culture	\$	\$	\$	\$
Opening Balance	342,033	342,033	342,033	342,033
Principal Payment	(44,013)	(44,013)	(21,947)	(44,013)
Principal Outstanding	298,020	298,020	320,087	298,020
Interest Payment	(3,600)	(3,600)	(1,860)	(3,600)
Total Interest and Fees	(3,600)	(3,600)	(1,860)	(3,600)

(iv) New Loan

Loan 31 Staff Housing

	Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
Recreation and Culture	\$	\$	\$	\$
Opening Balance	-	-	-	-
Proceeds from Borrowing	600,000	600,000	600,000	600,000
Principal Payment	(24,450)	(24,450)	(24,450)	(24,450)
Principal Outstanding	575,550	575,550	575,550	575,550
Interest Payment	(12,598)	(12,598)	(12,598)	(12,598)
Total Interest and Fees	(12,598)	(12,598)	(12,598)	(12,598)
Total Principal Repayments	(155,279)	(155,279)	(107,710)	(155,279)
Total Interest and Fees	(44,284)	(45,350)	(28,012)	(45,350)

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024**

7 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

	Note	Adopted Budget 23 / 24 \$	Revised Budget 23 / 24 \$	Feb Actual 23 / 24 \$	Estimated Actual 23 / 24 \$
Cash at bank and on hand		2,402,892	2,130,010	3,251,748	2,130,010
Bank Overdraft		-	-	(8,733)	-
Total Cash on Hand		<u><u>2,402,892</u></u>	<u><u>2,130,010</u></u>	<u><u>3,243,015</u></u>	<u><u>2,130,010</u></u>

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

Cash Backed Reserves	5	2,007,713	1,717,520	2,047,860	1,717,520
Unrestricted cash and cash equivalent		395,182	412,490	1,195,155	412,490
Total Cash on Hand		<u><u>2,402,895</u></u>	<u><u>2,130,010</u></u>	<u><u>3,243,015</u></u>	<u><u>2,130,010</u></u>

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

Net Result		5,383,750	4,853,911	4,982,447	4,853,911
Depreciation		3,430,570	3,882,872	2,588,507	3,882,872
(Profit) on Sale of Asset		(109,057)	(113,248)	(113,248)	(113,248)
Loss on Sale of Asset		4,170	6,818	6,818	6,818
(Increase) / Decrease in Receivables		-	-	(328,169)	-
(Increase) / Decrease in Inventories		-	-	(1,300)	-
Increase / (Decrease) in Payables		-	-	(634,463)	-
Non-operating Grants, Subsidies and Contributions		(11,263,836)	(10,906,188)	(8,326,264)	(10,906,188)
Net Cash provided by / (used in) Operating Activities		<u><u>(2,554,403)</u></u>	<u><u>(2,275,834)</u></u>	<u><u>(1,825,672)</u></u>	<u><u>(2,275,834)</u></u>

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024**

8 NET CURRENT ASSETS

Composition of Estimated Net Current Assets

		Adopted Budget 23 / 24	Revised Budget 23 / 24	Feb Actual 23 / 24	Estimated Actual 23 / 24
	Note	\$	\$	\$	\$
Current Assets					
Cash - Unrestricted	7(a)	395,182	412,490	1,195,155	412,490
Cash - Restricted Reserves	7(a)	2,007,713	1,717,520	2,047,860	1,717,520
Receivables		370,182	370,182	421,537	370,182
Contract Assets		1,163,897	1,163,897	1,440,712	1,163,897
Inventories		138,767	138,767	220,095	138,767
Total Current Assets		4,075,741	3,802,856	5,325,359	3,802,856
Current Liabilities					
Trade and Other Payables		(335,889)	(352,406)	(544,697)	(352,406)
Deposits and Bonds		(50,641)	(50,641)	(50,480)	(50,641)
Contract Liabilities		(1,548,607)	(1,548,607)	(803,673)	(1,548,607)
Lease Liability		(3,369)	(3,369)	(6,685)	(3,369)
Short Term Borrowings	6	(185,426)	(185,426)	(183,885)	(185,426)
Provisions		(240,601)	(243,561)	(240,601)	(243,561)
Total Current Liabilities		(2,364,533)	(2,384,010)	(1,830,022)	(2,384,010)
Net Current Funding Position		1,711,208	1,418,846	3,495,338	1,418,846
Cash - Restricted Reserves	5	(2,007,713)	(1,717,520)	(2,047,861)	(1,717,520)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)	(2,500)
Add: Current Portion of Debentures		185,426	185,426	183,885	185,426
Add: Current Portion of Lease Liability		3,369	3,369	6,685	3,369
Add: Movement in Employee Leave Reserve		30,177	30,177	30,272	30,177
Add: Liabilities Related to Restricted Assets	5	80,033	82,201	80,934	82,201
Estimated Surplus / (Deficit) C/FWD		-	-	1,746,753	(0)

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024**

9 BUDGET AMENDMENTS

Programme	GL Code	Description	IE Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
		Opening Surplus Adjustment		tba			(18,059)	(18,059)
		Amendments pre midyear review						
09 Housing	094300	Capital Improvements Staff Housing	Contractors	06112023		-	(250,000)	(268,059)
32 Balance Sheet Items	232608	Building Reserve		06112023		250,000	-	(18,059)
		Amendments midyear review						
03 General Purpose Funding	031103	Rates: UV Rural	Rating Income	tba		1,492	-	(16,567)
03 General Purpose Funding	031105	Rates: UV Mining	Rating Income	tba		72,334	-	55,767
03 General Purpose Funding	031112	Rates: Back Rates	Rating Income	tba		1,017	-	56,784
03 General Purpose Funding	031151	Rates: GRV General Minimum	Rating Income	tba		500	-	57,284
03 General Purpose Funding	031153	Rates: UV Rural Minimum	Rating Income	tba		-	(1,043)	56,241
03 General Purpose Funding	031201	Rates: GRV General Interim	Rating Income	tba		500	-	56,741
03 General Purpose Funding	031205	Rates: UV Mining Interim	Rating Income	tba		70,000	-	126,741
03 General Purpose Funding	031253	Rates: Instalment Admin Charges	Rating Income	tba		200	-	126,941
03 General Purpose Funding	031254	Rates: Instalment Interest	Interest Received	tba		4,320	-	131,261
03 General Purpose Funding	031255	Rates: Penalty Interest	Interest Received	tba		9,500	-	140,761
03 General Purpose Funding	032103	Valuation Costs	Contractors	tba		-	(3,000)	137,761
03 General Purpose Funding	032105	Interest on Overdraft	Interest & Loan Costs	tba		82,000	-	219,761
03 General Purpose Funding	033003	Interest on Investments	Interest Received	tba		104,000	-	323,761
03 General Purpose Funding	033004	Interest on Reserve Accounts	Interest Received	tba		32,000	-	355,761
04 Governance	041001	Travel Allowance: Council Members	Contractors	tba		21,000	-	376,761
04 Governance	041003	Election Costs	Contractors	tba		3,200	-	379,961
04 Governance	041004	Allowances: President & Council	Contractors	tba		-	(45,500)	334,461
04 Governance	041006	Website Costs	Materials	tba		-	(10,000)	324,461
04 Governance	041006	Website Costs	Contractors	tba		10,000	-	334,461
04 Governance	041008	Insurances: Council Members	Insurance	tba		428	-	334,889
04 Governance	041011	Sundry Costs: Council Members	Materials	tba		500	-	335,389
04 Governance	041011	Sundry Costs: Council Members	Contractors	tba		2,500	-	337,889
04 Governance	041015	IT Allowance Council Members	Contractors	tba		24,500	-	362,389
04 Governance	041052	Insurances: Admin	Insurance	tba		2,363	-	364,752
04 Governance	041054	Office Operating Costs: Admin Building	Materials	tba		4,174	-	368,925
04 Governance	041054	Office Operating Costs: Admin Building	Contractors	tba		-	(36,174)	332,751
04 Governance	041057	Travel/Training/Medicals: Admin	Contractors	tba		-	(1,000)	331,751
04 Governance	041062	Staff Refreshments	Materials	tba		2,000	-	333,751
04 Governance	041067	Consultants: Admin	Contractors	tba		16,022	-	349,773
04 Governance	041068	Public Relations Expenditure - Admin	Contractors	tba		-	(4,000)	345,773
04 Governance	041070	Insurance Claim Expenses - February 2023 Storm Event	Contractors	tba		-	(49,898)	295,876
04 Governance	041072	Staff Retention and Attraction Expenditure (As per Policy)	Contractors	tba		-	(5,000)	290,876
04 Governance	041080	Other minor admin expenses	Contractors	tba		5,000	-	295,876

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024**

9 BUDGET AMENDMENTS

Programme	GL Code	Description	IE Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
04 Governance	041084	Depreciation Expense: Shire Office	Depreciation	tba	(772)			295,876
04 Governance	041084	Depreciation Expense: Shire Office	Depreciation	tba	6,022			295,876
04 Governance	041084	Depreciation Expense: Shire Office	Depreciation	tba	(4,715)			295,876
04 Governance	041098	Sundry Income: Admin	Other Income	tba		-	(6,000)	289,876
04 Governance	041800	Governance Furniture & Equipment	Materials	tba		-	(15,000)	274,876
04 Governance	CB5070	Council Offices Refurbishment	Contractors	tba		-	(20,000)	254,876
04 Governance	041105	LRCI Capital Grant Funds - Administration	Grants & Subsidies - N	tba		-	(37,148)	217,728
05 Law, Order & Public Safety	051002	Insurances: Fire Control	Insurance	tba		3,260	-	220,988
05 Law, Order & Public Safety	051009	Other Fire Control Expenses (DFES Grant)	Materials	tba		-	(12,133)	208,855
05 Law, Order & Public Safety	051009	Other Fire Control Expenses (DFES Grant)	Contractors	tba		16,048	-	224,903
05 Law, Order & Public Safety	051009	Other Fire Control Expenses (DFES Grant)	Insurance	tba		-	(3,915)	220,988
05 Law, Order & Public Safety	051022	Depreciation Expense: Fire Control	Depreciation	tba	(1,101)			220,988
05 Law, Order & Public Safety	055101	Buildings - Fire Control	Contractors	tba		-	(41,500)	179,488
05 Law, Order & Public Safety	051031	Grant: (DFES) Fire Control	Grants & Subsidies - N	tba		41,500	-	220,988
05 Law, Order & Public Safety	051011	ES Levy Collections	Fees & Charges	tba		793	-	221,781
05 Law, Order & Public Safety	051012	ES Levy Collection Commission	Other Income	tba		-	(475)	221,306
08 Crc, Education & Welfare	084115	CRC Building Operating Costs - EXCLUDING UTILITIES	Materials	tba		-	(2,000)	219,306
08 Crc, Education & Welfare	084115	CRC Building Operating Costs - EXCLUDING UTILITIES	Contractors	tba		2,000	-	221,306
08 Crc, Education & Welfare	084126	Community Event Expenses CRC	Materials	tba		1,000	-	222,306
08 Crc, Education & Welfare	084126	Community Event Expenses CRC	Contractors	tba		-	(20,500)	201,806
08 Crc, Education & Welfare	084140	Depreciation Expense: Community Resource Centre	Depreciation	tba	(312)			201,806
08 Crc, Education & Welfare	084140	Depreciation Expense: Community Resource Centre	Depreciation	tba	1,100			201,806
08 Crc, Education & Welfare	084144	Christmas Function Expenses GEN	Contractors	tba		4,633	-	206,439
08 Crc, Education & Welfare	084132	Trainee Grant: CRC	Other Income	tba		-	(30,000)	176,439
08 Crc, Education & Welfare	084136	Income from Events Held	Other Income	tba		18,610	-	195,049
08 Crc, Education & Welfare	084257	Other Community Grants - Income	Grants & Subsidies - O	tba		1,500	-	196,549
09 Housing	091020	Depreciation Expense: Staff Housing	Depreciation	tba	(4,095)			196,549
09 Housing	091130	Lot 17 Gregory Street Insurance & Utilities Expenses	Utilities	tba		6,290	-	202,839
09 Housing	091130	Lot 17 Gregory Street Insurance & Utilities Expenses	Utilities	tba		7,107	-	209,946
09 Housing	091130	Lot 17 Gregory Street Insurance & Utilities Expenses	Utilities	tba		3,685	-	213,631
09 Housing	091130	Lot 17 Gregory Street Insurance & Utilities Expenses	Insurance	tba		2,981	-	216,613
09 Housing	091140	Lot 19 Gregory Street Insurance & Utilities Expenses	Utilities	tba		15,525	-	232,137
09 Housing	091140	Lot 19 Gregory Street Insurance & Utilities Expenses	Utilities	tba		7,802	-	239,940
09 Housing	091140	Lot 19 Gregory Street Insurance & Utilities Expenses	Utilities	tba		3,230	-	243,169
09 Housing	091140	Lot 19 Gregory Street Insurance & Utilities Expenses	Insurance	tba		3,076	-	246,245
09 Housing	091150	Lot 21 Gregory Street Insurance & Utilities Expenses	Utilities	tba		2,180	-	248,425
09 Housing	091150	Lot 21 Gregory Street Insurance & Utilities Expenses	Utilities	tba		3,780	-	252,205
09 Housing	091150	Lot 21 Gregory Street Insurance & Utilities Expenses	Utilities	tba		423	-	252,628
09 Housing	091150	Lot 21 Gregory Street Insurance & Utilities Expenses	Insurance	tba		1,704	-	254,331
09 Housing	091160	Lot 39 Gregory Street Insurance & Utilities Expenses	Utilities	tba		3,712	-	258,043
09 Housing	091160	Lot 39 Gregory Street Insurance & Utilities Expenses	Utilities	tba		1,774	-	259,818
09 Housing	091160	Lot 39 Gregory Street Insurance & Utilities Expenses	Insurance	tba		1,704	-	261,521
09 Housing	091170	Lot 40 Gregory Street Insurance & Utilities Expenses	Utilities	tba		2,569	-	264,091
09 Housing	091170	Lot 40 Gregory Street Insurance & Utilities Expenses	Utilities	tba		4,070	-	268,161
09 Housing	091170	Lot 40 Gregory Street Insurance & Utilities Expenses	Insurance	tba		1,704	-	269,865
09 Housing	091180	Lot 6 Scott Street Insurance & Utilities Expenses	Utilities	tba		168	-	270,033
09 Housing	091180	Lot 6 Scott Street Insurance & Utilities Expenses	Insurance	tba		3,502	-	273,535

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024**

9 BUDGET AMENDMENTS

Programme	GL Code	Description	IE Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
09 Housing	091190	Lot 45 Gregory Street Insurance & Utilities Expenses	Utilities	tba		1,408	-	274,943
09 Housing	091190	Lot 45 Gregory Street Insurance & Utilities Expenses	Utilities	tba		2,374	-	277,317
09 Housing	091190	Lot 45 Gregory Street Insurance & Utilities Expenses	Utilities	tba		423	-	277,740
09 Housing	091190	Lot 45 Gregory Street Insurance & Utilities Expenses	Insurance	tba		1,704	-	279,444
09 Housing	091210	Lot 52 Hatch Street Insurance & Utilities Expenses	Utilities	tba		889	-	280,333
09 Housing	091210	Lot 52 Hatch Street Insurance & Utilities Expenses	Utilities	tba		1,865	-	282,197
09 Housing	091210	Lot 52 Hatch Street Insurance & Utilities Expenses	Insurance	tba		1,372	-	283,570
09 Housing	091220	Lot 50 Hatch Street Insurance & Utilities Expenses	Utilities	tba		330	-	283,900
09 Housing	091220	Lot 50 Hatch Street Insurance & Utilities Expenses	Utilities	tba		2,131	-	286,032
09 Housing	091220	Lot 50 Hatch Street Insurance & Utilities Expenses	Insurance	tba		923	-	286,954
09 Housing	092020	Depreciation Expense: Hatch St Housing	Depreciation	tba	(50)			286,954
09 Housing	092033	Interest on Loan #30	Interest & Loan Costs	tba		12,598	-	299,552
09 Housing	092034	Interest on Loan #31	Interest & Loan Costs	tba		-	(12,598)	286,954
09 Housing	092120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses	Utilities	tba		1,526	-	288,481
09 Housing	092120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses	Utilities	tba		3,557	-	292,038
09 Housing	092120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses	Utilities	tba		423	-	292,461
09 Housing	092120	Lot 48 Hatch Street Duplex Insurance & Utilities Expenses	Insurance	tba		923	-	293,383
09 Housing	092130	Lot 49 Hatch Street Insurance & Utilities Expenses	Utilities	tba		330	-	293,714
09 Housing	092130	Lot 49 Hatch Street Insurance & Utilities Expenses	Utilities	tba		2,131	-	295,845
09 Housing	092130	Lot 49 Hatch Street Insurance & Utilities Expenses	Insurance	tba		923	-	296,768
09 Housing	092150	Lot 23 Gregory Street Insurance & Utilities Expenses	Utilities	tba		821	-	297,589
09 Housing	092150	Lot 23 Gregory Street Insurance & Utilities Expenses	Utilities	tba		1,808	-	299,397
09 Housing	092150	Lot 23 Gregory Street Insurance & Utilities Expenses	Utilities	tba		3,466	-	302,863
09 Housing	092150	Lot 23 Gregory Street Insurance & Utilities Expenses	Insurance	tba		1,372	-	304,236
09 Housing	SH01GL	Lot 6, Scott Street - Old Micks House	Utilities	tba		-	(303)	303,933
09 Housing	SH01GL	Lot 6, Scott Street - Old Micks House	Utilities	tba		-	(168)	303,765
09 Housing	SH01GL	Lot 6, Scott Street - Old Micks House	Insurance	tba		-	(3,502)	300,263
09 Housing	SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Utilities	tba		-	(6,290)	293,973
09 Housing	SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Utilities	tba		-	(7,107)	286,866
09 Housing	SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Utilities	tba		-	(3,685)	283,181
09 Housing	SH02GL	Lot 17/18, 31 Gregory Street - CEO's House	Insurance	tba		-	(2,982)	280,199
09 Housing	SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Utilities	tba		-	(15,525)	264,674
09 Housing	SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Utilities	tba		-	(7,802)	256,872
09 Housing	SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Utilities	tba		-	(3,230)	253,642
09 Housing	SH03GL	Lot 19, 27 Gregory Street - Works Manager House	Insurance	tba		-	(3,076)	250,566
09 Housing	SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Officer House	Utilities	tba		-	(2,180)	248,386
09 Housing	SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Officer House	Utilities	tba		-	(3,780)	244,606
09 Housing	SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Officer House	Utilities	tba		-	(423)	244,183
09 Housing	SH04GL	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Officer House	Insurance	tba		-	(1,703)	242,480
09 Housing	SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Utilities	tba		-	(822)	241,658
09 Housing	SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Utilities	tba		-	(1,808)	239,850
09 Housing	SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Utilities	tba		-	(3,466)	236,384
09 Housing	SH05GL	Lot 23, 19 Gregory Street - Customer Service Officer - Finance	Insurance	tba		-	(1,372)	235,012
09 Housing	SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development Officer House	Utilities	tba		-	(1,408)	233,604
09 Housing	SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development Officer House	Utilities	tba		-	(2,374)	231,230
09 Housing	SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development Officer House	Utilities	tba		-	(423)	230,807
09 Housing	SH06GL	Lot 45, 15 Gregory Street - Tourism and Community Development Officer House	Insurance	tba		-	(1,704)	229,103

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024**

9 BUDGET AMENDMENTS

Programme	GL Code	Description	IE Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
09 Housing	SH07GL	Lot 40, 3 Gregory Street - Town Maintenance Officers x 2 House	Utilities	tba		-	(2,569)	226,534
09 Housing	SH07GL	Lot 40, 3 Gregory Street - Town Maintenance Officers x 2 House	Utilities	tba		-	(4,070)	222,464
09 Housing	SH07GL	Lot 40, 3 Gregory Street - Town Maintenance Officers x 2 House	Insurance	tba		-	(1,704)	220,760
09 Housing	SH08GL	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	Utilities	tba		-	(3,712)	217,048
09 Housing	SH08GL	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	Utilities	tba		-	(1,774)	215,274
09 Housing	SH08GL	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House	Insurance	tba		-	(1,704)	213,570
09 Housing	SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Customer Service O	Utilities	tba		-	(1,526)	212,044
09 Housing	SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Customer Service O	Utilities	tba		-	(3,557)	208,487
09 Housing	SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Customer Service O	Utilities	tba		-	(423)	208,064
09 Housing	SH09GL	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Customer Service O	Insurance	tba		-	(923)	207,141
09 Housing	SH10GL	Lot 49, 20 Hatch Street - Plant Operator/All Rounder Leading Hand Unit	Utilities	tba		-	(330)	206,811
09 Housing	SH10GL	Lot 49, 20 Hatch Street - Plant Operator/All Rounder Leading Hand Unit	Utilities	tba		-	(2,132)	204,679
09 Housing	SH10GL	Lot 49, 20 Hatch Street - Plant Operator/All Rounder Leading Hand Unit	Insurance	tba		-	(923)	203,756
09 Housing	SH11GL	Lot 52, 26 Hatch Street - Works Administration Officer House	Utilities	tba		-	(889)	202,867
09 Housing	SH11GL	Lot 52, 26 Hatch Street - Works Administration Officer House	Utilities	tba		-	(1,865)	201,002
09 Housing	SH11GL	Lot 52, 26 Hatch Street - Works Administration Officer House	Insurance	tba		-	(1,372)	199,630
09 Housing	SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House	Utilities	tba		-	(330)	199,300
09 Housing	SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House	Utilities	tba		-	(2,131)	197,169
09 Housing	SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House	Utilities	tba		-	(1,668)	195,501
09 Housing	SH12GL	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House	Insurance	tba		-	(924)	194,577
10 Community Amenities	101001	Rubbish Collection Costs	Depreciation	tba	747			194,577
10 Community Amenities	101101	Depreciation Expense: Rubbish Tip	Depreciation	tba	(8,740)			194,577
10 Community Amenities	101106	Recycling Program	Contractors	tba		30,000	-	224,577
10 Community Amenities	101050	Public Toilet Operating Costs	Employee Costs	tba		1,799	-	226,375
10 Community Amenities	101050	Public Toilet Operating Costs	Employee Costs	tba		2,589	-	228,964
10 Community Amenities	101050	Public Toilet Operating Costs	Utilities	tba		1,149	-	230,114
10 Community Amenities	101050	Public Toilet Operating Costs	Insurance	tba		71	-	230,185
11 Recreation & Culture	111145	Pavilion Operating Costs	Insurance	tba		-	(6,574)	223,611
11 Recreation & Culture	111149	Pavilion - Minor Furniture Plant & Equipment less than \$1,000	Materials	tba		-	(1,000)	222,611
11 Recreation & Culture	111150	Depreciation Expense: Pavilion	Depreciation	tba	450			222,611
11 Recreation & Culture	111150	Depreciation Expense: Pavilion	Depreciation	tba	380			222,611
11 Recreation & Culture	111150	Depreciation Expense: Pavilion	Depreciation	tba	(53,700)			222,611
11 Recreation & Culture	112190	Depreciation Expense: Tourism Precinct	Depreciation	tba	1,250			222,611
11 Recreation & Culture	112190	Depreciation Expense: Tourism Precinct	Depreciation	tba	(1,450)			222,611
11 Recreation & Culture	111160	Depreciation Expense: Recreation & Sport	Depreciation	tba	(2,905)			222,611
11 Recreation & Culture	111160	Depreciation Expense: Recreation & Sport	Depreciation	tba	6,050			222,611
11 Recreation & Culture	111160	Depreciation Expense: Recreation & Sport	Depreciation	tba	(20)			222,611
11 Recreation & Culture	111160	Depreciation Expense: Recreation & Sport	Depreciation	tba	(50,955)			222,611
11 Recreation & Culture	111162	Parks, Gardens & Reserves Maintenance	Insurance	tba		7,228	-	229,839
11 Recreation & Culture	111180	Operating Grants Income: Gym Equipment	Grants & Subsidies - O	tba		-	(5,000)	224,839
11 Recreation & Culture	111186	Rec & Culture Capital Expenditure	Contractors	tba		47,750	-	272,589
11 Recreation & Culture	111188	Water Hole Access Ramp	Contractors	tba		50,000	-	322,589
11 Recreation & Culture	111401	Depreciation Expense: Museum GEN	Depreciation	tba	(50)			322,589
12 Transport	012274	Cement Stabiliser (Materials only)	Materials	tba		42,000	-	364,589
12 Transport	121061	Depot Operating Costs	Employee Costs	tba		5,728	-	370,317
12 Transport	121061	Depot Operating Costs	Employee Costs	tba		4,429	-	374,746
12 Transport	121061	Depot Operating Costs	Utilities	tba		-	(448)	374,297

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024

9 BUDGET AMENDMENTS

Programme	GL Code	Description	IE Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
12 Transport	121061	Depot Operating Costs	Utilities	tba		-	(2,867)	371,430
12 Transport	121061	Depot Operating Costs	Materials	tba		4,907	-	376,337
12 Transport	121061	Depot Operating Costs	Contractors	tba		6,314	-	382,652
12 Transport	121061	Depot Operating Costs	Insurance	tba		704	-	383,356
12 Transport	121061	Depot Operating Costs	Less Allocated Function	tba		-	(8,374)	374,982
12 Transport	121061	Depot Operating Costs	Less Allocated Function	tba		-	(6,252)	368,730
12 Transport	121071	Depreciation Expense: Depot Infrastructure	Depreciation	tba	810			368,730
12 Transport	121071	Depreciation Expense: Depot Infrastructure	Depreciation	tba	(430)			368,730
12 Transport	121071	Depreciation Expense: Depot Infrastructure	Depreciation	tba	(7,845)			368,730
12 Transport	121081	Workshop Equipment	Materials	tba		-	(5,000)	363,730
12 Transport	121085	Killilli Bridge Insurance	Insurance	tba		3,948	-	367,678
12 Transport	121095	Killilli Bridge Depreciation Expense	Depreciation	tba	110			367,678
12 Transport	128000	Depreciation Expense: Road Infrastructure	Depreciation	tba	(89,065)			367,678
12 Transport	121535	Hastings Reimbursements	Other Income	tba		-	(7,000)	360,678
12 Transport	012284	Road Construction	Employee Costs	tba		1,225	-	361,903
12 Transport	012284	Road Construction	Employee Costs	tba		1,752	-	363,655
12 Transport	012284	Road Construction	Materials	tba		38,677	-	402,332
12 Transport	012284	Road Construction	Contractors	tba		-	(46,524)	355,807
12 Transport	012284	Road Construction	Less Allocated Function	tba		1,697	-	357,505
12 Transport	012284	Road Construction	Less Allocated Function	tba		274	-	357,778
12 Transport	CN2080	Water Bore Capital Expenditure	Contractors	tba		-	(42,000)	315,778
12 Transport	CN2148	Footpath Construction	Contractors	tba		100,000	-	415,778
12 Transport	123016	LRCI Grant Funds - Road Construction Projects	Grants & Subsidies - N	tba		-	(312,000)	103,778
12 Transport	123019	Grant: Footpath Construction	Grants & Subsidies - N	tba		-	(50,000)	53,778
12 Transport	124035	Losses on Asset Disposals: Plant	Loss On Disposal Of A	tba	(2,648)			53,778
12 Transport	124034	Profit on Sale of Plant & Equipment	Gain On Disposal Of A	tba	4,191			53,778
12 Transport	128020	Purchase Plant & Equipment	Materials	tba		15,474	-	69,252
12 Transport	128033	Other Infrastructure	Contractors	tba		-	(1,010)	68,242
12 Transport	126000	Depreciation Expense: Airstrip	Depreciation	tba	10			68,242
12 Transport	126000	Depreciation Expense: Airstrip	Depreciation	tba	(110,415)			68,242
12 Transport	126010	Airstrip Operating Costs	Insurance	tba		903	-	69,145
13 Economic Services	130152	Tourism Signage Maintenance	Employee Costs	tba		1,520	-	70,665
13 Economic Services	130152	Tourism Signage Maintenance	Employee Costs	tba		2,174	-	72,839
13 Economic Services	130152	Tourism Signage Maintenance	Materials	tba		71,000	-	143,839
13 Economic Services	130152	Tourism Signage Maintenance	Contractors	tba		-	(80,642)	63,197
13 Economic Services	130152	Tourism Signage Maintenance	Less Allocated Function	tba		500	-	63,697
13 Economic Services	130152	Tourism Signage Maintenance	Less Allocated Function	tba		500	-	64,197
13 Economic Services	130156	Tourism Training/Travel/Conference Costs	Materials	tba		500	-	64,697
13 Economic Services	130156	Tourism Training/Travel/Conference Costs	Contractors	tba		-	(1,500)	63,197
13 Economic Services	130156	Tourism Training/Travel/Conference Costs	Other	tba		1,000	-	64,197
13 Economic Services	130500	Depreciation Expense: Tourist Facilities	Depreciation	tba	134,790			64,197
13 Economic Services	130500	Depreciation Expense: Tourist Facilities	Depreciation	tba	(67,630)			64,197
13 Economic Services	130110	Contributions received for projects	Grants & Subsidies - O	tba		-	(15,000)	49,197
13 Economic Services	133182	Old Police Station (Lease) Expenses	Insurance	tba		-	(1,787)	47,410
13 Economic Services	134220	Tourism Precinct Insurance Expense	Insurance	tba		3,074	-	50,484
13 Economic Services	134290	Tourism Precinct Depreciation Expense	Depreciation	tba	15			50,484
13 Economic Services	134290	Tourism Precinct Depreciation Expense	Depreciation	tba	5,220			50,484


**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2024**

9 BUDGET AMENDMENTS

Programme	GL Code	Description	IE Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
13 Economic Services	134290	Tourism Precinct Depreciation Expense	Depreciation	tba	1,330			50,484
13 Economic Services	134290	Tourism Precinct Depreciation Expense	Depreciation	tba	(20,805)			50,484
14 Other Property & Services	141025	Insurances: Works Staff	Insurance	tba		-	(35,680)	14,804
14 Other Property & Services	124015	Insurances: Plant Operation	Insurance	tba		-	(14,804)	(0)
14 Other Property & Services	141030	Camping Costs: Works Staff	Depreciation	tba	4,645			(0)
14 Other Property & Services	141058	Depreciation Expense: Road Plant & Equipment	Depreciation	tba	(190,176)			(0)
32 Balance Sheet Items	232601	Plant Replacement Reserve	Summary Code 00	tba		-	(14,573)	(14,574)
32 Balance Sheet Items	232604	Airport Reserve	Summary Code 00	tba		-	(1,126)	(15,700)
32 Balance Sheet Items	232606	Employee Leave Reserve	Summary Code 00	tba		-	(2,168)	(17,868)
32 Balance Sheet Items	232607	Tourism Precinct Reserve	Summary Code 00	tba		-	(2,312)	(20,180)
32 Balance Sheet Items	232608	Building Reserve	Summary Code 00	tba		-	(6,727)	(26,907)
32 Balance Sheet Items	232602	Works Reserve	Summary Code 00	tba		100,000	(9,800)	63,294
32 Balance Sheet Items	232605	Roads Flood Damage Reserve	Summary Code 00	tba		-	(4,198)	59,095
32 Balance Sheet Items	232609	Bridge Maintenance	Summary Code 00	tba		21,402	-	80,497
32 Balance Sheet Items	232603	Economic Development	Summary Code 00	tba		-	(12,497)	68,000
32 Balance Sheet Items	tba	Sealed Road Resealing Reserve	Summary Code 00	tba		-	(27,807)	40,193
32 Balance Sheet Items	tba	Reserve Total Cash	Summary Code 00	tba		81,209	(121,402)	(0)
Total Amendments					(450,759)	1,580,675	(1,580,675)	(0)
Statement of Financial Balance								-
Check								(0)

APPENDIX 4

(SUG Annual Budget Project Report)

SHIRE OF UPPER GASCOYNE				Not Yet Started	MONTHLY DESK TOP PROGRESS UPDATE	
2023/24 ANNUAL BUDGET - PROJECTS				In Progress		
PROGRESS REPORT				Completed		
				On-Hold		
PROJECT	PERSON RESPONSIBLE	BUDGET 2023/24	ACTUAL YEAR TO DATE	STATUS		
COMPLETED PROJECTS						
Shade structures relocation	Sean	\$ 20,000.00	\$ 7,700.00	Completed	PO Issued to ABBL Contracting. Under Budget	
Lot 39 Renovations	Sean	\$ 90,000.00	\$ 90,000.00	Completed	Outback Builders	
Retaining wall Lot 19	Sean	\$ 10,000.00	\$ 10,840.00	Completed	ABBL Contracting	
Install internal fence to Lot 45 to split block. Part of new house	Sean	\$ 630,000.00	\$ 7,512.36	Completed	ABBL Contracting	
Various Vehicle Crossover and Path realignment at old Police Station	Sean	\$ 30,000.00	\$21,744.80	Completed	Waiting on final invoice	
Museum/Depot/Admin fencing upgrade	Sean	\$ 15,000.00	\$9,115.00	Completed	Quoted @ \$15,000 replace, @ \$5,885 for repair (insurance payout) = \$9,115 actual cost	
BBQs for tourist stop	Sean	\$ 20,000.00	\$7,938.70	Completed	*Plus freight and hours by staff*	
New flooring and curtains Lot 19	Sean	\$ 36,388.00	\$ 36,388.00	Completed	Barry Evans Quoted Nov 2023	
Depot security gate	Sean	\$ 40,000.00	\$ 50,955.96	Completed	PO issued to Incite security - Feb 29th - Mar 21st.	
Dalgety Brook Concrete Floodway	Jarrod	\$ 1,818,327.00	\$ 1,729,086.32	Completed	Yuin have completed concrete, culverts and rock pitching works. SUG to complete approaches and drainage	
RRG Cobra Dairy Creek Resheets	Jarrod	\$ 536,665.00	\$617,942.54	Completed	Complete	
Pimbee Resheet	Jarrod	\$ 456,046.00	\$496,365.64	Completed	Started November 2023 - Northern Goldfields Earthmoving	
PROJECTS NOT STARTED						
Lighting for amphitheatre	Sean	\$ 10,000.00		Not Yet Started	Dave Kearney and Rado to quote next time they're out.	
MRWA Aboriginal Access Landor Mt Augustus resheet	Jarrod	\$ 340,000.00		Not Yet Started	start April 2024	
PROJECTS IN PROGRESS						
Lot 45 New house (Sub division)	Sean	\$ 600,000.00		In Progress	Tender Awarded Modular Homes	
Commerical Blocks	John	\$ 30,800.00	\$ 30,800.00	In Progress	Blocks Purchased waiting on Grant/Development	
Residential Blocks	John	TBC		In Progress	Waiting on Ilua with Yinggarda	
SIP Landor Meeka Bitumen Upgrade	Jarrod	\$ 4,500,000.00	lump sum contract	In Progress	40% complete Bitumen here start of Dec 2023	
LRCI Bitumen reseals and floodway stabilisation	Jarrod	\$ 340,000.00	\$7,500.00	In Progress	Start end November 2023	
Water treatment - Reverse Osmosis unit.	Sean	\$ 624,000.00		In Progress	Scope sent to GHD, JMD, Talis, Awaiting quotes.	
New Shed Gregory Street Lot 40 - Gregory Street	Sean	\$ 30,000.00		In Progress	PO issued to Aussie Sheds - Mar 25th - 18th Apr	
New Shed Gregory Street Lot 50 - Gregory Street	Sean	\$ 30,000.00		In Progress	PO issued to Aussie Sheds - Mar 25th - 18th Apr	
Install patio - Lot 40	Sean	\$ 12,250.00		In Progress	PO issued to Aussie Sheds - Mar 25th - 18th Apr	
Install patio - Lot 21	Sean	\$ 12,250.00		In Progress	PO issued to Aussie Sheds - Mar 25th - 18th Apr	
Fire Truck Shed	Sean	\$ 70,000.00		In Progress	PO issued to Aussie Sheds - Mar 25th - 18th Apr	
Recycling program - Sea container collection point	Sean	\$ 30,000.00		In Progress	Sea Container to be delivered by tidy towns event in May	
CEO's Office Renovation	Sean	\$ 90,000.00		In Progress	PO issued to PK, commencing 8th May 2024.	
RRG Cobra Mt Augustus Resheets	Jarrod	\$ 536,665.00	\$ 102,978.42	In Progress	Start Feb 2024 Waiting for RRG endorsement due to project change	
PROJECTS ON HOLD/DEFERRED/DISCONTINUED						
Reception Renovation	Sean and Andrea	\$ 430,000.00		On-Hold		
Silhouette cows	Sean	\$ 60,000.00		On-Hold	John to liase with Sean - Cancelled	
Water hole access ramp	John	\$ 50,000.00		On-Hold	John in negotiation with Yinggarda	
Install fencing around rubbish tip.	Sean	\$ 75,000.00		On-Hold	Lance (ABBL Contracting) has quoted @ \$81,000, Teamwork quoted @ \$37,000 plus freight and accomodation/meals. WE ALREADY HAVE 600M OF MESH	