



MINUTES

26th of MARCH 2025

ORDINARY COUNCIL MEETING

Held at the Shire of upper Gascoyne's Administration Building located at 4 Scott Street, Gascoyne Junction, commencing at 10.45am

DISCLAIMER

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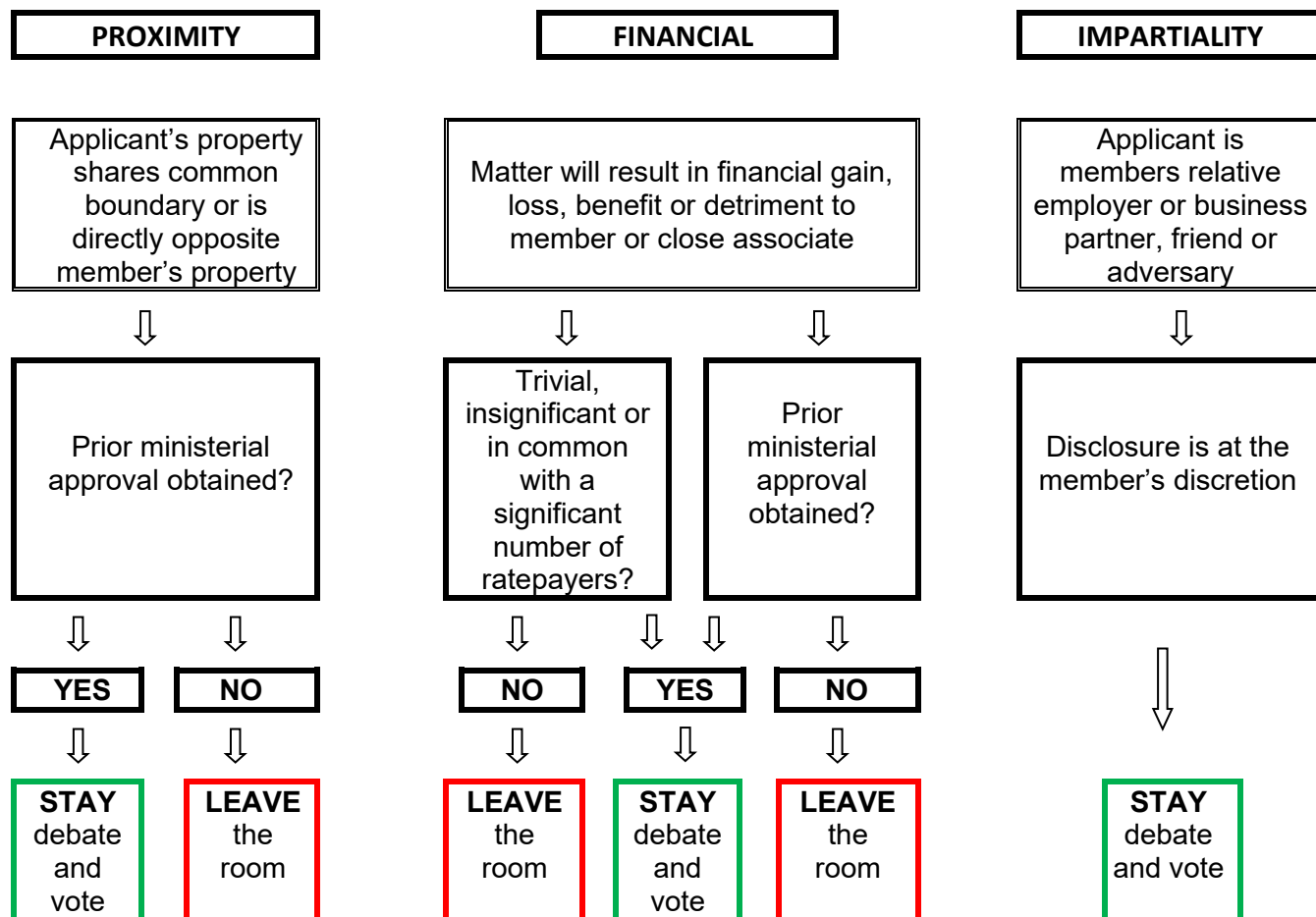
Please note this agenda contains recommendations which have not yet been adopted by Council.

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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



Local Government Act 1995 - Extract

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

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

(Penalties apply).

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

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

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

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

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

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

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

5.71 - Employees to disclose interests relating to delegated functions.

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

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

'Local Government (Administration) Regulations 1996 – Extract

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

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

SHIRE OF UPPER GASCOYNE
MINUTES FOR THE ORDINARY MEETING OF COUNCIL HELD AT THE SHIRES
ADMINISTRATION BUILDING ON THE 26th OF MARCH COMMENCING AT 10.45 AM

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**SHIRE OF UPPER GASCOYNE
MINUTES FOR THE ORDINARY MEETING OF COUNCIL HELD AT THE SHIRES
ADMINISTRATION BUILDING ON THE 26th OF MARCH COMMENCING AT 10.45 AM**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Shire President welcomed those present and declared the meeting open at 10:50am

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 A. McKeough	Councillor
Cr W. Baston	Councillor
Cr P. Windie	Councillor

Staff

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

Visitors

Josh Kirk	Greenfields Technical Services
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2.2 Absentees

2.3 Leave of Absence previously approved

3. APPLICATION FOR LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

5. DISCLOSURE OF INTEREST

Cr P Windie item 10.7 – Request to Attend Forum.

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

Josh Kirk provided the Council with a report on the works associated with the State Initiative Program on the Carnarvon Mullewa Road.

7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Cr J Caunt acknowledged the passing of Eric Roulston on Friday.

Cr J Caunt also thank shire staff for providing catering to the councillors whilst the Junction Pub and Tourist Park is currently closed.

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

11.1 Lessee for the Gascoyne Junction Pub & Tourist Park Precinct

11.2 Footpath Tender

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

9.1 Ordinary Meeting of Council held on 12th of February 2025.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 01032025			
MOVED:	CR: B. WALKER	SECONDED:	CR: W. BASTON
That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 12 th of February 2025 be confirmed as a true and correct record of proceedings.			
FOR: CR J CAUNT CR H MCTAGGART CR B WALKER CR W BASTON CR R HOSEASON-SMITH CR A MCKEOUGH CR P WINDIE		AGAINST: CR	
F/A: 7/0			

10. REPORTS OF OFFICERS

Council Resolution No: 02032025			
MOVED:	CR: A. MCKEOUGH	SECONDED:	CR: B. WALKER

That Council receive the Executive Manager of Finance and Corporate Services Executive Manager of Works and Services, and the Chief Executive Officer reports as read.

**FOR: CR J CAUNT
CR H MCTAGGART
CR B WALKER
CR W BASTON
CR R HOSEASON-SMITH
CR A MCKEOUGH
CR P WINDIE**

AGAINST: CR

F/A: 7/0

10.1 Executive Manager of Finance and Corporate Services Report

February has been a very productive month for the team with producing both January and February monthly financial statements due to the Christmas mandatory office closure. February has focused on commencing the Budget Review which is required to be adopted by Council in March 2025. Thanks everyone for your efforts to date.

Brooke, our CRC Customer Service Officer, attended training with the State Library and advised that it was well worth the trip into Carnarvon, as the course related directly to services we provide, consolidating what she has learnt, and gave her an opportunity to review our current operations.

We have been recruiting for a Senior Finance Officer and are happy to announce that Candice Murphy will be joining our team on the week commencing 31st March. No doubt you will see her in the office and around town and we look forward to working with her.

During March Ainsley will be in Perth for a week for the Caravan and Camping Show. This has been a yearly event, which gives the Shire an opportunity to showcase our attractions, and Ainsley will no doubt represent us well.

All in all, the team has done the Shire proud. Without your efforts we would not be able to achieve what we do. Well Done!



Community Resource Centre Update

The beginning of March saw the launch of the Detour Gascoyne Murchison Campaign as part the marketing collaborative alliance with the Gascoyne Murchison Outback Pathways program and Australia's Golden Outback. Release of the Detour Gascoyne Murchison Campaign which is a part of the GMOP Collaboration across Gascoyne Murchison and AGO. The campaign will continue through April but has a competition element running until the end of March. The campaign has seen advertising on YouTube, 9 Now, a double page spread in caravan and camping magazine, radio spots on 6PR and advertising with Association of Caravan Club. The campaign also has a dedicated landing page on the AGO website which has seen 16,841 landing page visits, 135,624 reach from paid social media ads, and 167 click links through to the Biggest BBQ an increase of 99% from the 2024 campaign.

The Shire has also been getting great traction with social media posts about Kennedy Range and Mount Augustus on the social media pages of Tourism Australia and Tourism WA. The Posts – Tourism WA and Tourism Australia. A marketing campaign is being prepared for April, May and June to spread the message that Gascoyne Junction and the Shire is open for business in line with the reopening of the Gascoyne Junction Pub & Tourist Park to counteract the messaging that there is no accommodation and food available in Gascoyne Junction and to not visit.

The Shire of Upper Gascoyne will be represented at the Perth Caravan and Camping Show from Thursday March 19 to Sunday March 22. This year, the Shire is collaborating with the Shire of Carnarvon building on the strong ties between visitation in Carnarvon and the Upper Gascoyne. Statistical data shows that over 60% of visitors spend the night prior and/or the night after a visit to the Upper Gascoyne in Carnarvon. This is a trial that will be analysed post event. The AGO will also be promoting the Gascoyne Murchison region at the event.

A submission was made for the consideration of Gascoyne Junction in the 2025 Tiny Tourism Awards. Finalists will be announced in early April with judging closing in early May.

6 candidates were presented with Request for Applications in March after conducting five site tours in late February. The closing deadline for this process was 12 noon on Monday March 17 and two applications were received. The broker, Peter Loughton from Summit Realty, provided a strong list of interested parties. The Gascoyne Development Commission also provided great support in assisting with a media release which saw the story about the quest to discovery a new lessee for the pub hit 6PR, ABC Radio, 7 News Regional along with both print and digital media articles.

Funding for new website: The website is given to the lessee to use during their period of lease but the asset remains the property of the Shire. Gascoyne Development Commission has funded an upgrade to the current Junction Pub & Tourist Park website with work commencing on redesign and content loading. The outcome of this project is to have online reservations operational by the end of March to assist with forward bookings for the new lessee in the short term and with a long term goal of creating a digital footprint of the facility being linked with online travel agencies and corporate travel agencies to increase bookings and streamline processes.

A Women's Health Clinic including a mental health and general health and wellness day is in the initial planning stages with WACHS. Womens Clinic – also adding mental health and a general health and wellness day in initial planning

A flu vaccine clinic to be run in conjunction with an upcoming GP Clinic is also in the planning stages.

The community consultation process for the Gascoyne Regional Arts Strategy commenced on March 5 and on March 14, the consultant's visited Gascoyne Junction to get an understanding of what makes our community special. 1:1 conversations were had with community members along with a visit to Gascoyne Junction Remote Community School for a youth perspective. A survey is available for completion. This community feedback will be put into a draft document for comment in April.

In February, an online meeting was held in the early morning with North America to start the next stage of the International Dark Sky Community Accreditation Process. Gascoyne Junction and the Shire is well positioned with work already undertaken over the past few years in this space. Monthly, light measuring at key sites across Gascoyne Junction during a new moon have commenced. Sites have been identified to provide a broad range of returns from our darkest spots through to areas most likely to be developed moving forward so that changes can be monitored.

There has also been a step forward in the access to street lighting that is 3000K and below which meets the Shires Dark Sky Lighting Policy. The pilot study program with Horizon Power and Astro tourism WA will be revisited over the coming weeks.

Quotes are being obtained for a permanent dark sky viewing platform at the Town Pavilion, where planisphere and a guide to stargazing will be placed. Travelling cases have also been manufactured for the Shire's telescopes to facilitate dark sky viewing experiences across the Shire. The first date for 2025, will be in late May at the Burringurrah Remote Community School. Events are also scheduled as part of the Under Gascoyne Skies Festival at Mt Augustus on August 22 and in Gascoyne Junction on August 23 for not only our local community but to attract visitors to the region.

A town in Colorado USA, has reached out to begin discussions to form a Sister City relationship based around our mutual commitment to protecting Dark Skies.

Work continues with the Gazing the Gascoyne brand with the support of the Gascoyne Development Commission and the Shires of Exmouth, Carnarvon and Shark Bay. A marketing campaign is being developed to promote the regions dark skies during April and May.

The first round of mentoring in the Accommodation Capability Study is winding up, with five participants still involved. A more detailed report will be provided at the May meeting. Funding through Tourism WA has been given to help three of the participants in developing websites that will provide online booking capabilities. Mount Augustus Tourist Park will also be presented to buyers in the industry at the upcoming Australian Tourism Exchange again in 2025 as part of the Station Stays program. The tourist park has been deemed trade ready and entered into several contracts after the 2024 event, thanks to the participation in the program.

A tentative date for Mining Symposium this year's event is Thursday September 4.

We have also been busy preparing for the upcoming tourist season, ordering current brochures and making sure we have souvenirs and supplies on hand for when our visitors return to explore our region as the cooler weather graces us.

Brooke visited Gascoyne Junction Remote Community school to chat with the students to explore different ideas about events the CRC could host to provide them with monthly kid's activities. We had a good brainstorming session and have produced some ideas to start up a new Kids Club, which will start in term two.

The CRC sent the Community survey to all Upper Gascoyne residents last month, submissions are now closed. Congratulations to Bridie Walker for being the prize winner of the \$200 Visa gift card. Local history projects, family history and photography, first aid courses and financial advice were some of the suggestions from residents. A few ideas for the Gassy Gossip were also noted.

We are still encouraging residents to come in and give us any ideas they have that could help better our community.

	CUSTOMER SERVICES & ENQUIRIES	2024.2025 TOTAL	2023.2024 TOTAL	YTD DIFF	Feb-25	Feb-24	FEB DIFF
Admin Support	Faxes	0	1	-1	0	0	0
	Photocopying/Printing/Scanning/Emailin	8	22	-14	1	3	1
	Laminating/Binding	3	0	3	0	0	0
	Hot Office Bookings	3	4	-1	0	0	1
	External Training and Course	0	1	-1	0	0	0
CRC	1:1 Assistance to Community Members	31	39	-8	3	4	2
	Computer/Internet Access	10	39	-29	0	0	-4
	Community Education Events	1	1	0	0	0	0
	Community Social Events	11	24	-13	0	4	0
	Community Economic Seminars	1	3	-2	0	0	0
	Department of Human Services	3	15	-12	0	0	0
	Government Access Point	3	43	-40	0	4	-2
	Use of Paid WIFI Services	0	3	-3	0	0	0
	Use of FREE WIFI Hub	18	42	-24	1	0	1
Tourism	Road Condition Requests	463	591	-128	3	13	-3
	General Tourism Information	1257	1644	-387	13	17	2
	Book Sales	163	25	138	0	0	-1
	CRC Merchandise Sales	223	310	-87	4	4	1
	Walking Tours	14	70	-56	0	0	0
Info	Phonebook Purchases	0	0	0	0	0	0
	Gassy Gossip yearly subscription	7	5	2	2	1	-3
	Gassy Gossip Advertisement	2	0	2	2	0	0
Health	Video Conference/Telehealth	4	1	3	0	0	1
	RFDS Support	17	33	-16	0	1	-1
	Medical Clinic Visits	157	120	37	19	8	15
Agencies	Library	45	109	-64	3	9	-6
	Postage Sales	59	124	-65	7	10	-5
	Postage Collection	484	68	416	50	48	11
	Department of Transport	33	45	-12	4	8	4
	Horizon Power	38	104	-66	13	20	2
	Total Customer Service Enquiries	3058	3486	-428	125	154	16

Printed at: 14/03/25

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General Ledger Detail Trial Balance

SHIRE OF UPPER GASCOYNE

(frmGLTrialBalance)

Options: Year 24/25, From Month 07, To Month 07, By Respsonsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOf	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
	CRC INC(10841310	Commission Centrelink : CRC	-4,583.10	-763.85	-5,346.95
	CRC INC(10841330	Transport Commission: CRC	-546.00	-109.19	-655.19
	CRC INC(10841340	Postal Agency Commission: CRC	-3,980.17	-666.67	-4,646.84
	CRC INC(10841380	Postal Agency Sales	6.06	-1.36	4.70
	CRC INC(10841390	Sales: Books/Maps/Souvenirs/Sundries	-1,704.21	-13.59	-1,717.80
	CRC INC(10841500	Grant: CRC Operating	-48,000.00	0.00	-48,000.00
	CRC INC(10842600	CRC Income Misc.	-304.64	-5.46	-310.10
	CRC INC(10842610	CRC Merchandise Sales	-3,948.66	-76.70	-4,025.36
Total	CRC INCOME		-63,060.72	-1,636.82	-64,697.54
Total for division	GEN		-63,060.72	-1,636.82	-64,697.54
Grand Total			-63,060.72	-1,636.82	-64,697.54

10.2 Executive Manager of Works and Services

The past month has been consumed with closing out the past pub lease and entering a new lease. The search for new tenants has been ongoing but we are confident we will have new lessees by the end April. Thanks to much effort from staff, lawyers and property agents, we believe we have a better lease and have engaged a professional property management team to manage it. The Johnson Property Group team have a combined 250 years of professional experience across the Commercial Property Management and Real Estate industry. Their team will take full ownership for the day-to-day management of property assets, ensuring important tasks are attended to promptly. They will act as the conduit between the Junction Tourist Park and the Shire and handle all aspects of the commercial lease reporting, maintenance and inspections.

We have also engaged various trades to carry out the much-needed repairs and maintenance to the facility to ensure it is in top shape prior to the new lessees taking over. JPG will conduct a full inspection and report before the lessees move in. Some repairs are a hangover from the previous tenants before Ken and Dianne took over. The total estimate for repairs and renewal is in the order of \$150,000.

Finally, the weather has seemed to back off and we are no longer lingering in the mid to high forties. This has been a big relief to our parks, gardens. The team have been busy playing catchup with additional workload including new staff housing and the tourist park maintenance and providing accommodation for our contractors.

The construction of several patio/carports and sheds in staff housing is almost complete. The new additions have provided staff with much needed shaded areas to enjoy outside and storage for the vehicles and possessions. The contractor will return in the next week to carry out warranty work and finish off minor works.

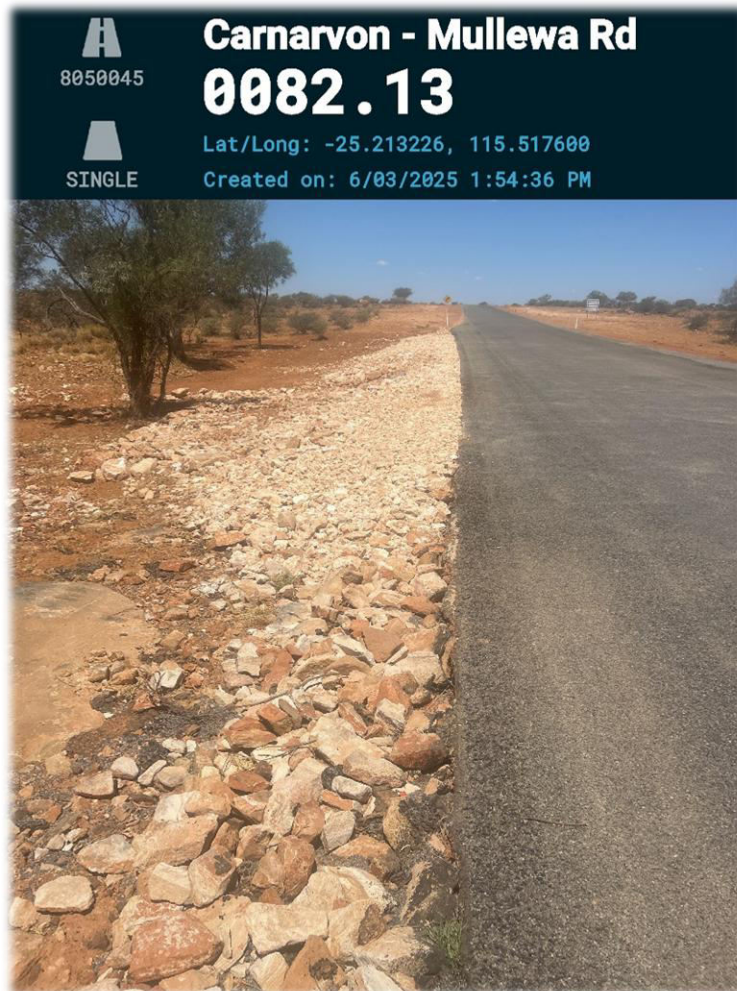
The pipework and construction of the evaporation pond for the reverse osmosis plant is underway. ABBL Contracting have started laying the cooling pipeline and feed to the evap pond. NGE will begin constructing the pond at the end of March. The RO plant is due to undergo final testing on the 3rd of April before being shipped to site. Sean will attend the testing in Perth.

The administration building office extension has been put back out for quotes, submissions are to be received by the 24th March, this will be rewarded a day prior to council.

The RFQ for the installation of the new footpaths closes this week and is up for discussion at this council meeting. At the time of writing submissions were received through Tenderlink and not accessible.

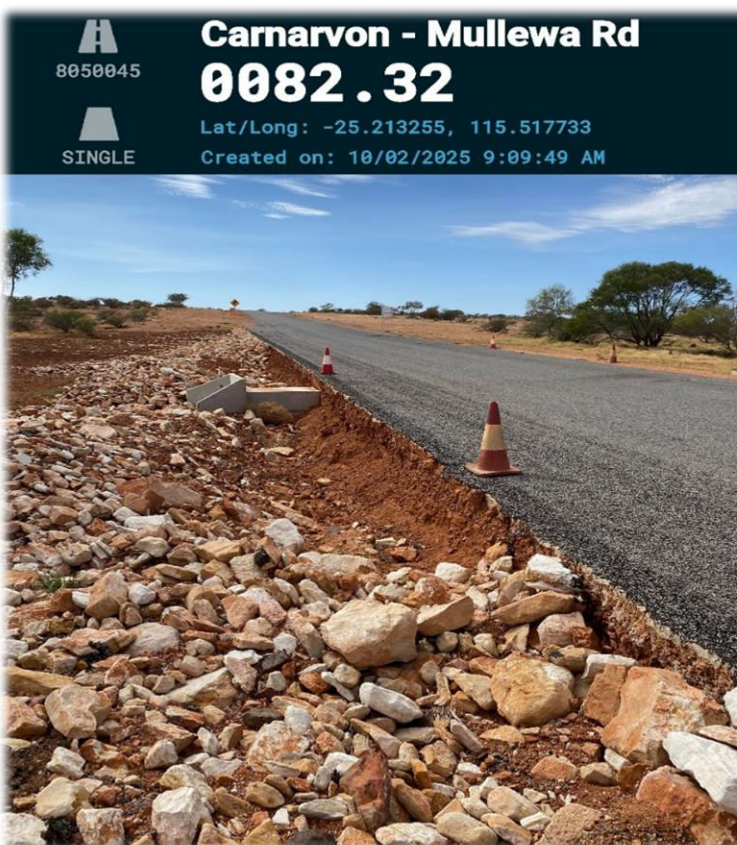
The works crew have mobilised and begun works on our R2R project on Carnarvon Mullewa Road. In February last year, Council identified the section from the Glenburgh turn off towards the Murchison boundary to require resheeting and upgrading. We aim to resheet 13-14km of the first 18kms. This will include correcting the superelevation's of four corners, stabilising twelve floodways and widening of various sections. This project will see us through to the end of the financial year.

Back in December 2024, we suffered major damage to various roads within our network. The worst hit road was Carnarvon Mullewa. WE have submitted a flood damage claim to DRFWA but are yet to receive a formal response. In the meantime we have engaged Yuin Contracting and ABBL Contracting to repair the Congo concrete crossing, rock protection on the Pells floodway and multiple bitumen repairs in the hope that the repairs are covered under the immediate works provision if the event is declared by DRFWA.



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10.3 Chief Executive Officers Report

Once again I have had a health related hiatus to the month. This time I had severe infection of the Gall Bladder along with Gall Stones that required surgical intervention. I would like to provide my sincere gratitude to all my staff and Councillors for their understanding and assistance. Unfortunately, I lost about two weeks by the time I was admitted to hospital, operated on and recovered.

Most of my available time has been consumed with the Gascoyne Junction Pub and Tourist Precinct. I am please to say that we are in a good position to move forward after this meeting.

I had the pleasure of entertaining or should I say being entertained by our former Shire President, Mr Locky McTaggart. Locky was very complimentary about the standard of our little town and congratulated one and all.

The State election has been and gone with Labor victorious. Labor have now put various Ministers in charge of each district, for the Gascoyne we have got Hannah Beazley, who is also the Minister for Local Government. I have already reached out via the Gascoyne Development Commission to arrange for an onsite meeting with the Minister.

10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears - Executive Manager of Finance and Corporate Services
Date:	13 March 2025
Matters for Consideration:	To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 26th of March 2025 as attached – see Appendix 1. In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to Appendix 1.
Background:	The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.
Comments:	The list of accounts are for the month of February 2025
Statutory Environment:	Local Government (Financial Management Regulations) 1996

	13. Payments from municipal fund or trust fund by CEO, CEO’s duties as to etc. (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared — (a) the payee’s name; and (b) the amount of the payment; and (c)the date of the payment; and (d) Sufficient information to identify the transaction. (2) A list of accounts for approval to be paid is to be prepared each month showing — (a) for each account which requires council authorisation in that month — (i) the payee’s name; and (ii) the amount of the payment; and (iii) sufficient information to identify the transaction; and (b) the date of the meeting of the council to which the list is to be presented. (3) A list prepared under sub regulation (1) or (2) is to be — (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and (b) recorded in the minutes of that meeting.
Policy Implications:	Purchasing Policy
Financial Implications:	2024/2025 Budget
Strategic Implications:	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.

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

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

Consultation:	Nil												
Voting requirement:	Simple Majority												
Officer's Recommendation:	That Council endorse the payments for the period 1st of February 2025 to the 28th of February 2025 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 28th of February 2025. <table><tr><td>February 2025</td><td></td></tr><tr><td>Municipal Fund Bank EFTs</td><td>\$ 590,050.79</td></tr><tr><td>Cheque</td><td>\$ 7,686.47</td></tr><tr><td>Net Payroll</td><td>\$ 101,378.92</td></tr><tr><td>BPAY/Direct Debit</td><td>\$ 26,423.58</td></tr><tr><td>TOTAL</td><td>\$ 725,539.76</td></tr></table>	February 2025		Municipal Fund Bank EFTs	\$ 590,050.79	Cheque	\$ 7,686.47	Net Payroll	\$ 101,378.92	BPAY/Direct Debit	\$ 26,423.58	TOTAL	\$ 725,539.76
February 2025													
Municipal Fund Bank EFTs	\$ 590,050.79												
Cheque	\$ 7,686.47												
Net Payroll	\$ 101,378.92												
BPAY/Direct Debit	\$ 26,423.58												
TOTAL	\$ 725,539.76												

Council Resolution No: 03022025									
MOVED:	CR: R. HOSEASON-SMITH	SECONED:	CR: P. WINDIE						
That Council endorse the payments for the period 1st of February 2025 to the 28th of February 2025 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 28th of February 2025. <table><tr><td>February 2025</td><td></td></tr><tr><td>Municipal Fund Bank EFTs</td><td>\$ 590,050.79</td></tr><tr><td>Cheque</td><td>\$ 7,686.47</td></tr></table>				February 2025		Municipal Fund Bank EFTs	\$ 590,050.79	Cheque	\$ 7,686.47
February 2025									
Municipal Fund Bank EFTs	\$ 590,050.79								
Cheque	\$ 7,686.47								

<i>Net Payroll</i>	<i>\$ 101,378.92</i>
<i>BPAY/Direct Debit</i>	<i>\$ 26,423.58</i>
TOTAL	\$ 725,539.76

FOR: **CR J CAUNT**
 CR H MCTAGGART
 CR B WALKER
 CR W BASTON
 CR R HOSEASON-SMITH
 CR A MCKEOUGH
 CR P WINDIE

AGAINST: CR

F/A: 7/0

10.5 MONTHLY FINANCIAL STATEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Andrea Pears - Executive Manager of Finance and Corporate Services
Date:	17 March 2025
Matters for Consideration:	The Statement of Financial Activity for the period of January & February 2025, includes the following reports: • Statement of Financial Activity • Significant Accounting Policies • Graphical Representation – Source Statement of Financial Activity • Net Current Funding Position • Cash and Investments • Major Variances • Budget Amendments • Receivables • Grants and Contributions • Cash Backed Reserve • Capital Disposals and Acquisitions • Trust Fund see Appendix 2
Background:	Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.
Comments:	The Statement of Financial Activity is for the month of January and February 2025
Statutory Environment:	Local Government Act 1995 – Section 6.4 Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.

Risk:

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

Risk Category	Description	Rating	Mitigating Actions
Financial Impact	Stakeholders may withdraw funding if the statements are not prepared according to the regulatory framework	2 / 2 – Low	Financial statements are prepared on time and according to the applicable Legislation and Regulations.
Health	N/A	N/A	N/A
Service Interruption	N/A	N/A	N/A
Compliance	N/A	2 / 2 – Low	Ensure that the Financial Statements are prepared on time and according to the applicable Legislation and Regulations.
Reputational	N/A	N/A	N/A
Property	N/A	N/A	N/A
Environment	N/A	N/A	N/A
Fraud	N/A	N/A	N/A

Consultation:		Nil	
Voting requirement:		Simple Majority	
Officer's Recommendation:		That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of January and February 2025.	
Council Resolution No: 04032025			
MOVED:	CR: W. BASTON	SECONDED:	CR: A. MCKEOUGH

That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of January and February 2025.

FOR: CR J CAUNT
 CR H MCTAGGART
 CR B WALKER
 CR W BASTON
 CR R HOSEASON-SMITH
 CR A MCKEOUGH

AGAINST: CR

CR P WINDIE

F/A: 7/0

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:	17 March 2025
Matters for Consideration:	To consider and adopt the Budget Review as presented in the Statement of Projected Financial Activity for the period 1 July 2024 to 30 June 2025. A detailed budget review report and financial statements appear in Appendix 3 .
Background:	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. The review must: • 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 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.
Comments:	At the time of adopting the 2024/25 Budget in August 2024, the opening balance was stated as a surplus of \$7,209,439 and this was mostly driven by the receipt of our Grants Commission advance payment for the Financial 24/25 financial year. Since the finalisation of the Shire's 2023/24 Annual Financial Statements in December 2024, the confirmed carry forward balance into 2024/25 is a surplus amount of \$6,556,702. This reduced the Council's original opening surplus balance adopted in the 2024/25 by \$652,737. Council's Manager of Finance and Corporate Services, Andrea Pears will provide a more detailed explanation of the movement between Original Budget adopted in August 2024 and this Budget Review report at Appendix 3.

Statutory Environment:	Local Govt. Act 1995 section 6.2 and Financial Management Regulations 33A – 33A. Review of budget (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. (2A) The review of an annual budget for a financial year must — (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 (b) consider the local government's financial position as at the date of the review; and (c) review the outcomes for the end of that financial year that are forecast in the budget. (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. (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. *Absolute majority required. (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.
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 Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Category	Description	Rating	Mitigating Actions
Financial Impact		N/A	
Health	N/A	N/A	N/A
Service Interruption	N/A	N/A	N/A
Compliance	Failure to meet both the Statutory deadline and Statutory form.	4/4 – High	Ensure Budget Review is completed and sent to the DLGSC by the due date.
Reputational	N/A	3/3 - Moderate	High priority has been placed on preparing Statutory reporting within legislated timeframes.
Property	N/A	N/A	N/A
Environment	N/A	N/A	N/A
Fraud	N/A	N/A	N/A

Consultation:	Contract Accountants – RSM Management Staff
Voting requirement:	Absolute Majority
Officer's Recommendation:	<i>That Council:</i> 1. Adopt the changes to the 2024/25 budget as detailed in Appendix 3; and 2. Authorise the CEO to transfer any estimated / actual surplus into the Tourism Precinct Reserve Account and Leave Reserve

Council Resolution No:05032025

MOVED:	CR: W. BASTON	SECONDED:	CR: R. HOSEASON-SMITH
<i>That Council:</i> 1. Adopt the changes to the 2024/25 budget as detailed in Appendix 3; and			

2. *Authorise the CEO to transfer any estimated / actual surplus into the Tourism Precinct Reserve Account and Leave Reserve Account*

FOR: CR J CAUNT
CR H MCTAGGART
CR B WALKER
CR W BASTON
CR R HOSEASON-SMITH
CR A MCKEOUGH
CR P WINDIE

AGAINST: CR

F/A: 7/0

CR P WINDIE DECLARED AN INTEREST IN THE NEXT ITEM AND LEFT THE CHAMBER
AT 12:20PM

10.7 REQUEST TO ATTEND FORUM	
Applicant	Shire of Upper Gascoyne
Disclosure of Interest:	Councillor Peter Windie
Author:	John McCleary - CEO
Date:	18 March 2025
Matters for Consideration:	For Council to approve / not approve an application to attend the WALGA aboriginal Elected Members Roundtable and 2025 Aboriginal Engagement Forum.
Background:	Councillor Windie has received an invitation from WALGA to attend this Forum in join other Aboriginal Elected Members from across Western Australia and WALGA's Senior Leadership to connect in person, for attendees to share their experiences, achievements, challenges and aspirations as a Councillor and to explore how WALGA can assist and support them in their role.
Comments:	Nil
Statutory Environment:	Nil
Policy Implications:	Council Policy 4A.2
Financial Implications:	2024/25 Budget – There is sufficient funds in the Councillor Training Fund for this to occur.
Strategic Implications:	SCP – Objective 4 – Governance – Our Leadership – Strategy 4.2.4 – Foster a positive, resilient, safe and progressive workplace. CBP 4.2.4.2 – Support and facilitate appropriate training and development opportunities.

Risk Assessment:

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

Risk Category	Description	Rating	Mitigating Actions
Health	N/A		
Financial Impact	N/A		
Service Interruption	N/A		
Compliance	N/A		
Reputational	N/A		
Property	N/A		
Environment	N/A		
Fraud	N/A		

Consultation:	Nil		
Voting requirement:	Simple Majority		
Officer's Recommendation:	That Council authorise Councillor Windie to attend the WALGA aboriginal Elected Members Roundtable and 2025 Aboriginal Engagement Forum to be held on the 8 th and 9 th of April 2025.		
Council Resolution No: 06032025			
MOVED:	CR: R. HOSEASON-SMITH	SECONDED:	CR: W. BASTON
That Council authorise Councillor Windie to attend the WALGA aboriginal Elected Members Roundtable and 2025 Aboriginal Engagement Forum to be held on the 8 th and 9 th of April 2025.			
FOR:	CR J CAUNT CR H MCTAGGART CR B WALKER CR W BASTON CR R HOSEASON-SMITH CR A MCKEOUGH	AGAINST:	CR
F/A: 6/0			

Cr P Windie re-entered the Chamber at 12.22pm

10.8**SUSPENSION OF PURCHASING POLICY**

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	18 March 2025
Matters for Consideration:	For Council to suspend the Shire Purchasing Policy (Finance & Audit 2.5)
Background:	The Junction Pub and Tourist Park is currently vacant waiting for new Lessees to commence business. At the conclusion of the last Lease from the last Lessee an inspection was carried out that identified numerous structural / fixed infrastructure issues that need to be rectified. These include plumbing, electrical, painting, reticulation and building related issues. As with all things trade related it is extremely difficult to just to get one let alone multiple trades within a tight time frame.
Comments:	The difficulties arise in getting the work done by the various trades in a timely manner. In many instances the best way to get the work done is to leverage off trades that are already undertaking work in the community, primarily surrounding the installation of the Reverse Osmosis Plant, this has the effect of reducing costs associated with travel and availability as they are already in the area. With the above approach there is little time to get more than one quote and in any event we would go for the business that can do the work in the most timely manner. In general we have utilise the businesses that will be or are here and the rate is consistent with previous works of a similar nature.
Statutory Environment:	Nil
Policy Implications:	Purchasing Policy
Financial Implications:	Nil
Strategic Implications:	

Risk Assessment:

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

Risk Category	Description	Rating	Mitigating Actions
Health	N/A		
Financial Impact	Extra cost associated with travel.	4/3 High	Engage contractors already working in the area so not paying extra mobilisation / demobilisation costs.
Service Interruption	Time delays in getting the work done so the new lessee's can commence operations.	4/3 High	Engage contractor already in the area.
Compliance			
Reputational	The Tourist Park not being open in time for the tourist season	4/3 High	Get the works completed as early as possible.
Property	Facility requires moderate works to bring it back to an acceptable standard.	3/3 Moderate	Get the identified works completed in a timely manner.
Environment	N/A	N/A	
Fraud	N/A	N/A	

Consultation:	Staff Members
Voting requirement:	Simple Majority
Officer's Recommendation:	<i>That Council suspend the purchasing policy requiring more than one quote for works associated with the Junction Pub and Tourist Precinct.</i>

Council Resolution No: 07032025

MOVED:	CR: B. WALKER	SECONDED:	CR: R. HOSEASON-SMITH
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That Council suspend the purchasing policy requiring more than one quote for works associated with the Junction Pub and Tourist Precinct.

FOR: CR J CAUNT CR H MCTAGGART CR B WALKER CR W BASTON CR R HOSEASON-SMITH	AGAINST: CR
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CR A MCKEOUGH
CR P WINDIE

F/A: 7/0

10.9**GASCOYNE REGIONAL ROAD GROUP MEETING MINUTES**

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	21 March 2025
Matters for Consideration:	To receive the minutes of the Gascoyne Regional Road Group <i>Appendix 4.</i>
Background:	As part of the Shires obligations in respect to receiving funding via the Regional Road Group funding mechanism the Shire are required to submit the minutes of each RRG Meeting at the next Ordinary Meeting of Council after the RRG Meeting.
Comments:	Nil
Statutory Environment:	Nil
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	Key Objective 4 Governance Our Leadership Provide good governance and leadership Outcome 4.1: A strategically focused Council, demonstrating leadership and governance Strategy 4.1.1 Effectively represent and promote the Shire

Risk Assessment:

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

Risk Category	Description	Rating	Mitigating Actions
Health	N/A		
Financial Impact	N/A		
Service Interruption	N/A		
Compliance	As part of the Shire's obligations to receive Regional Road Group funding the Shire are required to present the RRG Minutes to Council	2 / 2 Low	Present the RRG Minutes as a Council item
Reputational	The Shire prides itself on meeting all obligations set by the RRG, accordingly failure to comply would undermine our position.	2 / 2 Low	Present the RRG Minutes as a Council item.
Property	N/A		
Environment	N/A		
Fraud	N/A		

Consultation:	Nil
Voting requirement:	Simple Majority
Officer's Recommendation:	That Council receive the Gascoyne Regional Road Group Minutes for the RRG Meeting held on the 21 st of February 2025 in Carnarvon.

Council Resolution No: 08072024

MOVED:	CR: B. WALKER	SECONDED:	CR: W. BASTON
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That Council receive the Gascoyne Regional Road Group Minutes for the RRG Meeting held on the 21st of February 2025 in Carnarvon.

FOR: CR J CAUNT
CR H MCTAGGART

AGAINST: CR

CR B WALKER
CR W BASTON
CR R HOSEASON-SMITH
CR A MCKEOUGH
CR P WINDIE

F/A: 7/0

Council adjourned meeting for Lunch 12:33pm.

Council reconvened meeting 1:10pm.

Council Resolution No: 09032025

MOVED:	CR: R. HOSEASON-SMITH	SECONDED:	CR: W. BASTON
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That Council go behind closed doors at 1:11pm.

FOR:	CR J CAUNT	AGAINST:	CR
	CR H MCTAGGART		
	CR B WALKER		
	CR W BASTON		
	CR R HOSEASON-SMITH		
	CR A MCKEOUGH		
	CR P WINDIE		

F/A: 7/0

11. MATTERS BEHIND CLOSED DOORS

11.1 Gascoyne Junction Pub and Tourist Park Precinct Lease

Council Resolution No: 10032025

MOVED:	CR: B. WALKER	SECONDED:	CR: R. HOESEASON-SMITH
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That Council:

1. Authorise the CEO to offer the Lease of the Gascoyne Junction Pub and Tourist Precinct to Mr Daniel Bond and Ms Evangelitsa Cartwright.
2. Authorise the CEO and the Shire President to finalise any Lease Negotiations and sign the lease.

FOR:	CR J CAUNT	AGAINST:	CR
	CR H MCTAGGART		
	CR B WALKER		
	CR W BASTON		
	CR R HOSEASON-SMITH		
	CR A MCKEOUGH		
	CR P WINDIE		

F/A: 7/0

11.2 Shared Footpath Tender

Council Resolution No: 11032025			
MOVED:	CR: H. MCTAGGART	SECONDED:	CR: R. HOSEASON-SMITH
That tender RFT 08 24-25, Concrete Pathway Construction be awarded to Paul Kearney for the amount stated in the confidential report as attached to this agenda item. FOR: CR J CAUNT CR H MCTAGGART CR B WALKER CR W BASTON CR R HOSEASON-SMITH CR A MCKEOUGH CR P WINDIE AGAINST: CR F/A: 7/0			

Council Resolution No: 12032025			
MOVED:	CR: R. HOSEASON-SMITH	SECONDED:	CR: W. BASTON
That Council comes out from behind closed doors at 2.26pm. FOR: CR J CAUNT CR H MCTAGGART CR B WALKER CR W BASTON CR R HOSEASON-SMITH CR A MCKEOUGH CR P WINDIE AGAINST: CR F/A: 7/0			

12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

13.1 Compliance Audit Return (CAR)

Council Resolution No: 13032025			
MOVED:	CR: A. MCKEOUGH	SECONDED:	CR: H. MCTAGGART

That Council

1. Receive the report of the audit committee under Regulation (3A) of the Local Government (Audit) Regulations and
2. Adopt the Compliance Audit Return for 2024 as presented in Appendix 2 of the Audit Committee Meeting Agenda

**FOR: CR J CAUNT
CR H MCTAGGART
CR B WALKER
CR W BASTON
CR R HOSEASON-SMITH
CR A MCKEOUGH
CR P WINDIE**

AGAINST: CR

F/A: 7/0

14. ELECTED MEMBERS REPORTS

- 14.1 Cr J Caunt – Attended WALGA and RRG Meeting in March
- 14.2 Cr H McTaggart – Attended WALGA and RRG Meeting in March
- 14.3 Cr B Walker - Nil to report
- 14.4 Cr W Baston - Nil to report
- 14.5 Cr R Hoseason-Smith - Nil to report
- 14.6 Cr P Windie - Nil to report
- 14.7 Cr A McKeough – Nil to report

15. OUTSTANDING COUNCIL MEETING RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer

16. MEETING CLOSURE

The Shire President closed the meeting at 2:27pm.

To be confirmed at the Ordinary Meeting on the 30th April 2025. Signed..... Presiding member at the meeting at which time the minutes were confirmed.

APPENDIX 1

(List of Accounts Paid Report for February 2025)

Date: 06/03/2025
Time: 1:52:40PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted to Council - February 2025

USER: Corporate Services
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Krakatoa Resources Limited					
15929	06/02/2025	Rates refund for assessment A6252 LOT E09/02357 MINING TENEMENT	1		6,891.88
INV A6252	08/01/2025	Rates refund for assessment A6252 LOT E09/02357 MINING TENEMENT		3,541.29	
INV A6257	08/01/2025	Rates refund for assessment A6257 LOT E52/03730 MINING TENEMENT		3,350.59	
New Gen Exploration Pty Ltd					
15930	06/02/2025	Rates refund for assessment A6451 E09/02777 MINING TENEMENT	1		794.59
INV A6451	29/01/2025	Rates refund for assessment A6451 E09/02777 MINING TENEMENT		794.59	
Canine Control A Division Of Trephleene Pty Ltd					
EFT17660	05/02/2025	Ranger Peter Smith - 22 & 23 January 2025	1		2,200.00
INV 5106	23/01/2025	Ranger Peter Smith - 22 & 23 January 2025,	1	2,200.00	
Carnarvon Auto Electrics					
EFT17661	05/02/2025	P65 - Kanga Loader - Battery SU1RMF	1		140.80
INV 40002665	22/01/2025	P65 - Kanga Loader - Battery SU1RMF	1	140.80	
Carnarvon Timber & Hardware					
EFT17662	05/02/2025	SH03 - Paramount Trade Washing Machine Stops Pair	1		53.27
INV 10921092	28/01/2025	SH03 - Paramount Trade Washing Machine Stops Pair IHG SKU 5085832	1	53.27	
Carnarvon Auto Service Pty Ltd t/a Carnarvon Tyres & Towing					
EFT17663	05/02/2025	P110 - Drop Deck Widener Trailer - Tyres	1		2,299.92
INV 0008757	07/01/2025	255/70R22.5 KUMHO 16L RT03 B (140/137/L), Tyre Fitting - Truck/Tractor, Tyre Disposal - Truck, Freight - Truck/Tractor	1	2,299.92	
Corsign WA Pty Ltd					
EFT17664	05/02/2025	C3383 Stock Signs & Saddle Bags	1		4,383.50
INV 00091741	23/01/2025	D4-3B (L) BRIDGEWIDTH MARKER, D4-3B (R) BRIDGEWIDTH MARKER, CANVAS SIGN SADDLE BAG	1	4,383.50	
Elders Ltd					
EFT17665	05/02/2025	C3388 - SP9-2 Submersible Pump plus Freight	1		3,254.90
INV EH 05704	22/01/2025	C3388 - SP9-2 Submersible Pump plus Freight	1	3,215.30	
INV EH 05776	28/01/2025	Seal	1	39.60	
Geraldton Lock & Key Pty Ltd					
EFT17666	05/02/2025	DFES - Sundry Cost - Coded Key Cuts for Bush Fire Brigade access to Fire Shed and Vehicles.	1		737.00
INV LK2274	23/01/2025	DFES - Sundry Cost - Coded Key Cuts for Bush Fire Brigade access to Fire Shed and Vehicles., FREIGHT/POSTAGE COST	1	737.00	
Jolly's Tyre Service					
EFT17667	05/02/2025	P132 - Ford Ranger Super Cab - Tyres	1		422.00
INV 164594	28/01/2025	MAXXIS LT265/70R16 121/118S 10PR RAZR AT811 Maxxis, Wheel Balance - 4WD / Motor homes / Bus, Disposal - 4WD Tyre	1	422.00	
DN & JA Williams					
EFT17668	05/02/2025	Craft Payment to Julie Williams - January 2025	1		10.00

Date: 06/03/2025
Time: 1:52:40PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted to Council - February 2025

USER: Corporate Services
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DN & JA Williams					
INV DREQ-07.2(21/01/2025		Craft Payment to Julie Williams - January 2025, Craft Payment to Julie Williams - January 2025	1	10.00	
Junction Craft Group					
EFT17669	05/02/2025	Gascoyne Junction Christmas Party Reimbursement for hosting 2024 Community Christmas Party.	1		2,083.34
INV 122024	28/12/2024	Gascoyne Junction Christmas Party Reimbursement for hosting 2024 Community Christmas Party., Gascoyne Junction Christmas Party Reimbursement for hosting 2024 Community Christmas Party.	1	2,083.34	
Officeworks					
EFT17670	05/02/2025	Office Stationary	1		345.01
INV 619382986	24/01/2025	VELCRO Brand Heavy Duty Hook and Loop Strip 50 x 100mm 2 Pack, PA25554, Moccona Classic Medium Roast Coffee Sachets 1000 Pack, DO34381, J.Burrows Ballpoint Pens Black 10 Pack, JBAA1151BK, J.Burrows Ballpoint Pens Blue 10 Pack, JBAA1151BE, delivery fee	1	345.01	
Brooke Podmore					
EFT17671	05/02/2025	Reimbursement of Expenses incurred during Department of Transport Training 20.01.2025 to 24.01.2025 Costs will be reimbursed by Department of Transport.	1		528.59
INV REIMBURS24/01/2025		Reimbursement of Expenses incurred during Department of Transport Training 20.01.2025 to 24.01.2025, Costs will be reimbursed by Department of Transport.	1	528.59	
Summit Realty South West					
EFT17672	05/02/2025	Gascoyne Junction Pub & Tourist Park - Appraisal	1		2,750.00
INV 00008591	23/01/2025	Gascoyne Junction Pub & Tourist Park - Appraisal	1	1,650.00	
INV 0008595	29/01/2025	Gascoyne Junction Pub & Tourist Park - Marketing	1	1,100.00	
Yinggarda Aboriginal Corporation RNTBC					
EFT17673	05/02/2025	Yinggarda Aboriginal Corporation Bond for Pavilion Hire 21st August 2024 8.30am to 3.00pm	1		300.00
INV DREQ-07.2(31/01/2025		Yinggarda Aboriginal Corporation Bond for Pavilion Hire 21st August 2024 8.30am to 3.00pm	1	300.00	
RSM Australia Pty Ltd					
EFT17674	07/02/2025	Accounting and Financial Services for January 2025	1		10,462.76
INV GERI01208:21/01/2025		Accounting and Financial Services for 2024/2025 under RFT01-22/23, Rates Contractor for 2024/25	1	10,462.76	
Quantum Surveys Pty Ltd					
EFT17675	07/02/2025	Consulting Indigenous Affairs - 3x Survey Pickup of Floodways' On Landor Mt Augustus	1		17,594.50
INV 00011905	30/09/2024	3x survey pickup of floodways on Landor Mt Augustus	1	-6,589.00	
INV 00011905	30/09/2024	Conduct Topographic Survey By UAV of Waste Management Facility, including mob/demob, Field survey, and office processing/drafting.	1	6,589.00	
INV 00012123	31/01/2025	Consulting Indigenous Affairs - 3x Survey Pickup of Floodways' On Landor Mt Augustus	1	17,594.50	
Afgri Equipment					
EFT17676	07/02/2025	P108 - John Deere Zero Turn Mower - Carburetor and Filters	1		760.62
INV 2936504	30/01/2025	JD AUC22956 Carburetor, , JD AM116304 Fuel Filter, , JD LG276 MAINTENANC, Freight	1	760.62	
Rnk Sales Pty Ltd					
EFT17677	07/02/2025	P65 - Kanga Loader TB825 - Filters	1		130.46

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Rnk Sales Pty Ltd					
INV 00017483	10/12/2024	L120500 FILTER OIL KUBOTA, L120400A FILTER ELEMENT FUEL KUBOTA, L120682 FILTER AIR 5" DONALDSON	1	130.46	
ABBL Contracting & Maintenance					
EFT17678	07/02/2025	Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025	1		5,775.00
INV INV-1323	03/02/2025	Provide Labour for garden works., 13/01/2025 - 17/01/2025, Provide Labour for garden works., 20/01/2025 - 24/01/2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025, Labour Hire - Brendan Lathwell 13.01.2025 to 24.01.2025	1	5,775.00	
AIT Specialists Pty Ltd					
EFT17679	07/02/2025	Monthly fee for Determination of Fuel Tax Credits 2024/2025 - January 2025	1		262.68
INV INV-13690	06/02/2025	Monthly fee for Determination of Fuel Tax Credits 2024/2025 - January 2025	1	262.68	
Australia Post					
EFT17680	07/02/2025	Postage for January 2025	1		150.49
INV 1013794427	03/02/2025	Postage costs for Administration	1	150.49	
Australia's Golden Outback					
EFT17681	07/02/2025	Gascoyne Murchison Marketing Promotion - Australias Golden Outback Detour Campaign 2025	1		770.00
INV INV-00428229	01/2025	Gascoyne Murchison Marketing Promotion - Australias Golden Outback Detour Campaign 2025	1	770.00	
Auswest Building Certifiers					
EFT17682	07/02/2025	Permit 12-2024 Lot 4, 4 Scott Street, Office extension Provide Certificate of design compliance for proposed extensions to Office	1		2,450.00
INV INV-0435	02/02/2025	Permit 12-2024 Lot 4, 4 Scott Street, Office extension - , Provide Certificate of design compliance for proposed extensions to Office, Permit 12-2024 Lot 4, 4 Scott Street, Office extension - , Referral to DFES	1	2,450.00	
Barry Evans Furniture & Floor Coverings					
EFT17683	07/02/2025	Supply Labour to Repair Vinyl Planks And Install 2 Holland Roller Blinds including Travel Costs.	1		2,268.00
INV 4778	30/01/2025	Supply Labour to Repair Vinyl Planks And Install 2 Holland Roller Blinds Including travel Costs.	1	1,499.00	
INV 4779	30/01/2025	Supply labour and accessories to repair vinyl planks in spare bedroom due to water leak. Supply and install 2 roller blinds to laundry sliding door to replace extising single holland blind.	1	769.00	
Carnarvon Growers Association Inc					
EFT17684	07/02/2025	P72 - Submersible Pump Trailer and Genset - Franklin Sub Pump and Lorntz Motor	1		2,998.38

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Carnarvon Growers Association Inc					
INV INV-42727330	01/2025	WPF-94533509 - FRANKLIN SUB PUMP FPS 6A-09 1.1KW 1.5HP, WPLOR-EC1800-C - LORENTZ MOTOR EC1800-C 1.7KW	1	2,998.38	
Caravan Industry Association Western Australia					
EFT17685	07/02/2025	Stand Registration 2025 Perth Caravan and Camping Show - Final 40%	1		1,026.60
INV INV-15024	28/10/2024	Stand Registration 2025 Perth Caravan and Camping Show	1	1,026.60	
DTM Tourism					
EFT17686	07/02/2025	3rd Payment Deliverable Milestone	1		8,140.00
INV INV-0641	31/01/2025	3rd Payment Deliverable Milestone	1	8,140.00	
Peninsula					
EFT17687	07/02/2025	Employee Assistance Program - 12 Month Subscriptions	1		1,782.00
INV SHI0400125	10/01/2025	Employee Assistance Program - 12 Month Subscriptions	1	1,782.00	
Gascoyne Safety Assets					
EFT17688	07/02/2025	Test And Tag Electrical Appliances/Equipment, Fire Equipment - Administration, CRC and Depot including Camps	1		4,574.90
INV 441	03/02/2025	Test and tag electrical appliances/equipment (Pub/Park), Level 1 Service Fire equipment (Pub/Park), Fire Hose Reel Cover	1	1,224.30	
INV 442	03/02/2025	Test and tag electrical appliances/equipment (pavilion), Level 1 Service Fire equipment (pavilion), Level 1 Service Fire equipment (Fire Dep), Test and tag electrical appliances/equipment (resource centre), Level 1 Service Fire equipment (resource centre), Test and tag electrical appliances/equipment Main office), Level 1 Service Fire equipment (Main office), Test and tag electrical appliances/equipment (Workshop), Level 1 Service Fire equipment (Workshop), Test and tag electrical appliances/equipment (Mobile plant/camps), Level 1 Service Fire equipment (Mobile plant/camps), Travel charge, Reporting and Logs	1	3,350.60	
Geraldton Fuel Company T/as Refuel Australia					
EFT17689	07/02/2025	Fuel Card Purchases - January 2025	1		1,522.07
INV 31012025	31/01/2025	Fuel Card Purchases - P131 - Ford Ranger CEO, Fuel Card Purchases - P133 - Ford Ranger Works, Fuel Card Purchases - P132 - Ford Ranger Super Cab - Town Maintenance, Fuel Card Purchases - P139 - 2023 MAZDA BT-50 4x4 - MFCS, Fuel Card Purchases - P22 - Fire Truck - Tanker 2.4/3./4.4	1	1,522.07	
Autopro Carnarvon					
EFT17690	07/02/2025	P53, P133, P131, P54 - Parts	1		956.28
INV 2100071	05/02/2025	2V 120 AH AGM DEEP CYCLE BATTERY, SUMP PLUG WASHER SUITS M14, 2090 AIR FILTER PANEL, WCTK148G TRANSMISSION FILTER KIT, WZ1150 DIESEL FUEL FILTER FORD WCF429, WRCA460 CABIN FILTER WACF0329, WR2729P OIL FILTER BF2S, XDIN55HMF EXIDE BATTERY XDIN55HMF	1	956.28	
Jarrahbar Contracting					
EFT17691	07/02/2025	Freight from Perth to Gascoyne Junction - January 2025	1		3,853.85
INV INV-0718	30/01/2025	Freight for Pedestals, Transport P100 CAT Grader to Manheim for Auction, RRG/LRCI Landor Mt Augustus Road - Transport of Soil Conditioner, Carnarvon Mullewa Road (West) - Transport Pallet of Signs	1	3,853.85	

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Landgate					
EFT17692	07/02/2025	Mining Tenements Chargeable Schedule # M2024/12 19.11.2024 to 03.12.2024	1		36.20
INV 399606	13/12/2024	Mining Tenements Chargeable Schedule # M2024/12, 19.11.2024 to 03.12.2024	1	36.20	
Napa Auto Parts					
EFT17693	07/02/2025	P133 - Ford Ranger 2022 Double Cab Chassis - Brake Pads	1		215.60
INV 1810280787	31/01/2025	DB2699 4WD - Pad Set-Disc Brake, DB2689 4WD - Pad Set-Disc Brake	1	215.60	
Nat Rogers					
EFT17694	07/02/2025	Meal Allowance for taking Fire Engines into Carnarvon	1		33.65
INV MEAL ALL	31/01/2025	Meal Allowance for taking Fire Engines into Carnarvon	1	33.65	
Perfect Computer Solutions Pty Ltd					
EFT17695	07/02/2025	I.T Support for Administration Office & CRC - 15.01.2025 to 23.01.2025 and Monthly Monitoring Fee	1		212.50
INV 29335	30/01/2025	Monthly fee for Monitoring, management and resolution of disaster recovery options, I.T Support for Administration Office & CRC - 15.01.2025 to 23.01.2025	1	212.50	
Pool & Spa Mart					
EFT17696	07/02/2025	Tourism Precinct Repairs - Pool Repairs - Multi Port Valve	1		430.00
INV 36713	24/01/2025	20-sp071620eau MUTIPORT VALVE COMPLETE HAYWARD 2inch (w/o barrell unions)	1	430.00	
Philip Swain					
EFT17697	07/02/2025	Provision of report relating to risk evaluation for the Proposed riverside Access Stairs and Ramp.	1		1,920.00
INV 250102	31/01/2025	Provision of report relating to risk evaluation for the Proposed riverside Access Stairs and Ramp.	1	1,920.00	
Raw Cattle Co Pty Ltd					
EFT17698	07/02/2025	Raw Cattle Co - Maintenance Grading 20.01.2025 to 29.01.2025	1		6,537.30
INV INV-0091	01/02/2025	Raw Cattle Co - Maintenance Grading 20.01.2025 to 22.01.2025, Raw Cattle Co - Maintenance Grading 24.01.2025 to 26.01.2025, Raw Cattle Co - Maintenance Grading 27.01.2025 to 28.01.2025, Raw Cattle Co - Maintenance Grading 29.01.2025	1	6,537.30	
RepcO Pty Ltd					
EFT17699	07/02/2025	P132 - Ford Ranger Super Cab - Wheel Nut Set and Compressor	1		231.46
INV 4610607192	23/01/2025	MPBSK135K - 4PC 1/2IN SQUARE DR WHEEL NUT SET, MPBSK135K - 4PC 1/2IN SQUARE DR WHEEL NUT SET, MTTRKS4 - TYRE REPAIR KIT - 47 PC, MTAC180 - AIR COMPRESSOR-12V- 180LPM-H/DUTY	1	231.46	
Road Runner Mechanical Services					
EFT17700	07/02/2025	P128 - ISUZU Service Truck - Replace Water Pump and Associated Parts	1		2,197.18
INV 37069	21/01/2025	REPLACE WATER PUMP, BELTS, RADIATOR HOSES AND FAN IDLER PULLEY	1	2,197.18	
Sean Walker					
EFT17701	07/02/2025	Meal Allowance for taking Fire Engines into Carnarvon	1		33.65
INV MEAL ALL	31/01/2025	Meal Allowance for taking Fire Engines into Carnarvon	1	33.65	
Shire Of Upper Gascoyne					
EFT17702	07/02/2025	Building Permits for Shire Properties - Patios and Sheds	1		1,610.90

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Shire Of Upper Gascoyne					
INV 2503	31/01/2025	Building Permits for Shire Properties - Lot 23 Gregory Street - Shed, Building Permits for Shire Properties - Lot 23 Gregory Street - Patio, Building Permits for Shire Properties - Lot 39 Gregory Street - Patio, Building Permits for Shire Properties - Lot 45A Gregory Street - Patio, Building Permits for Shire Properties - Lot 45B Gregory Street - Shed, Building Permits for Shire Properties - Lot 52 Hatch Street - Patio, Building Permits for Shire Properties - Lot 17 Gregory Street - Patio , , Building Permits for Shire Properties - Storage Shed GJP and Tourist Park,	1	1,610.90	
Sunny Sign Company Pty Ltd					
EFT17703	07/02/2025	Carnarvon Mullewa Road (West) - G6-2 Jacobs Gully Signage	1		169.29
INV 521689	30/01/2025	Carnarvon Mullewa Road (West) - G6-2 Jacobs Gully Signage	1	169.29	
Team Global Express					
EFT17704	07/02/2025	Freight from Perth to Carnarvon - 24.01.2025 to 30.01.2025	1		1,075.92
INV 1159-MWB:26/01/2025		Freight for Workshop Equipment - Herseys Safety	1	377.23	
INV 1160-MWB:02/02/2025		Freight from Pool and Spa Mart Geraldton, Freight from Ergolink - Office Chairs, Freight from Sunny Signs	1	698.69	
Tropics Hardware					
EFT17705	07/02/2025	P132 - Ford Ranger Super Cab - Wrench Detent Compact	1		928.00
INV 101000404	29/01/2025	Tube Fluoro Round T5 32W Natural, Globe Appliance SES T25L Rangehood 40W 2pk Philips	1	165.00	
INV 104014919	31/01/2025	Keys Cut	1	114.00	
INV 101000411	31/01/2025	DCF922P2T-XE Wrench Detent Compact 1/2in 18V 5AH Kit, DCF922P2T-XE	1	649.00	
Truckline					
EFT17706	07/02/2025	P96 - Bruce Rock Side Tipper - Axel and Associated Parts	1		17,616.82
INV 9790623	24/12/2024	RSK61C Ryco Service Kit, RSK188C Ryco Service Kit	1	537.39	

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Truckline					
INV 9790615	24/12/2024	AT1900BT AXIS WATER/DUST PROOF RECEIVER, 2378HE LAMP TAIL DURALED COMBI-S 12/24V, ABH-127 AIR BRAKE HOSE 1/2" (12.7MM ID) WAS H33808, 56410NA CABLE TIE 7.6 X 370MM UV BLACK, 5852-30TCNA TRAILER CABLE 2.5MM 5 CORE, 5824-30TWN A CABLE T/CORE 4MM 15A RED/BLK 30M, 81.2050 EQUALISER PIN KIT - 220mm, 80.2000 EQUALISER BUSH, LF3462 OIL FILTER, LF3462 OIL FILTER, AF25550 AIR FILTER, AF25550 AIR FILTER, AF25551 AIR FILTER, AF25553 AIR FILTER, FF5087 FUEL FILTER, FF5087 FUEL FILTER, FF5087 FUEL FILTER, R2447P RYCO FUEL FILTER, AF25554 AIR FILTER, R2438P RYCO FUEL FILTER, DHD010 ENGINE OIL CONVOY DIESEL 15W-40 10L, 13A0925 BELT, AF25151 FILTER,AIR CYLINDRICAL SECONDARY, P502138 FUEL FILTER CARTRIDGE, FF149 FUEL FILTER, AF25552 AIR FILTER, 13A1080 BELT, LF3536 OIL FILTER, P502007 LUBE FILTER SPIN-ON F/FLOW, P502406 FUEL FILTER CARTRIDGE, MIX10 BAG OF RAGS 10KG MIXED COTTON, BR7R LED CLEARANCE LIGHT RED 10-30V 50X25MM, 8322HE TAPE INSULATION BLACK 19MM X 20M, 3377124CA PREMIUM HEAVY DUTY GREASE 450GR, 2559HE LICENCE PLATE LAMP LED 85X70X38MM BLA, 82062BLNA TRAILER SOCKET LGE. 7 PIN ROUND METAL, 82161BLNA TRAILER PLUG LGE. 7 PIN ROUND METAL, CC36084 PG PLATINUM 20L, 3396960CA ENGINE OIL MAGNATEC 5W-30 5L, FF42003 FUEL FILTER, P550939 LUBE FILTER SPIN-ON, P502163 FUEL FILTER, SPIN-ON, 720.2040CC SPACER CORRUGATED 20" X 4", 720.2042CC SPACER CORRUGATED 20" X 4.25", 720.2045CC SPACER CORRUGATED 20" X 4.5", RB1552Y LED BEACON REVOLVER 10-30V AMBER FIXED, 92010 HOSE CLAMP 14-27MM S/S PERFORATED BAN, SA93.87 NON SEALING COUPLING - 1/2" NPSF FEMALE, SA93.23 NON SEALING ADAPTOR - 1/2" NPSF FEMALE, SA93.20 NON SEALING ADAPTOR - 1/2" NPT MALE, 82.2118 EQUALISER BEAM 9' RUB/OWEN, SA93-32 SELF SEALING COUPLING - 1/2" NPT MALE, 2053BULKHE SINGLE LAMP SIDE MRKR LED RED/AMBER12/2	1	4,978.87	
INV 9797564	06/01/2025	D20-050101H Brake Hardware Kit KK44 15" Khitch Axle	1	93.39	
INV 9800225	07/01/2025	56410NA Cable Tie 7.6 X 370MM UV Black	1	85.73	
INV 9821577	16/01/2025	KF21BG15L1850P30S - AXLE 10ST ISO 285 PCD 1850TRK PARALLEL, 90.2501 - SPRING SEAT 5"ROUND 1"HIGH TAPERED, 91.2569 - U BOLT 7/8"X 5"X 13.5" ROUND TOP, 88.2400 - TORQUE ROD STEPPED SHOULDER PIN, 83.2151 - TORQUE ROD BUSH	1	5,410.16	
INV 9821576	16/01/2025	KF21BG15L1850P30S - AXLE 10ST ISO 285 PCD 1850TRK PARALLEL, 90.2501 - SPRING SEAT 5"ROUND 1"HIGH TAPERED, 91.2569 - U BOLT 7/8"X 5"X 13.5" ROUND TOP, 88.2400 - TORQUE ROD STEPPED SHOULDER PIN, 83.2151 - TORQUE ROD BUSH	1	3,606.76	
INV 9824536	17/01/2025	30.30KSEALED SPRING BRAKE CHAMBER TYPE 30-30 SEALED 15710.904 / 30-30SBS / CBC30.30S	1	331.45	
INV 9824535	17/01/2025	30.30KSEALED SPRING BRAKE CHAMBER TYPE 30-30 SEALED 15710.904 / 30-30SBS / CBC30.30S, 81.2050 EQUALISER PIN KIT - 220mm, 80.2000 EQUALISER BUSH	1	327.72	
INV 9833872	22/01/2025	308935-529 - 2.000-10 SPLINE EP ADVANTAGE, K2468FU - CLUTCH INSTALLATION KIT	1	2,245.35	

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Vanguard Print					
EFT17707	07/02/2025	Storage of Brochures and Distribution - January 2025	1		84.48
INV 46190	30/01/2025	Storage of Brochures and Distribution - January 2025	1	84.48	
Westrac Pty Ltd					
EFT17708	07/02/2025	P106 - CAT 140M Grader - Full Service - Adjust Circle Drive - Inspect Circle Assembly - Repair License plate bracket - Inspect and Maintain Wheel and Brake Assembly - Replce Gasket / Reseal Final Drive - Remove and install Hydraulic Hoses / Lines - Replace Gasket / Reseal Engine - Replace Alternator Wiring	1		36,331.00
INV SI 1813267	28/01/2025	P106 - CAT 140M Grader - Labour, - Adjust Circle Drive, - Inspect Circle Assembly, - Repair License plate bracket, - Inspect and Maintain Wheel and Brake Assembly, - Replce Gasket / Reseal Final Drive, - Remove and install Hydraulic Hoses / Lines, - Replace Gasket / Reseal Engine, - Replace Alternator Wiring, P106 - CAT 140M Grader - Parts, , , P106 - CAT 140M Grader - Mobilisation, , , P106 - CAT 140M Grader - Environmentals, , , P106 - CAT 140M Grader - Freight Recovery, ,	1	35,702.02	
INV PI 0574952	01/02/2025	142-5868 - Seal GP-CSHF Rear as per quote 03Q044392	1	198.00	
INV PI 0592162	05/02/2025	Fuel Primer Pump and Base Parts Order #03C305277	1	430.98	
Field Solutions - Sky Muster					
EFT17709	07/02/2025	Sky Muster Internet for Junction Pub and Tourist Park - Monthly Costs 149.95 - February 2025	1		149.95
INV 26844522	01/02/2025	Sky Muster Internet for Junction Pub and Tourist Park - Monthly Costs 149.95 - February 2025,	1	149.95	
Horizon Power					
EFT17710	07/02/2025	Electricity Consumption 32 days 03.01.2025 to 03.02.2025	1		5,782.42
INV 21 022 8028	31/01/2025	Street Lighting Costs - 01.01.2025 to 31.01.2025	1	383.71	
INV 21 022 8245	05/02/2025	Electricity Consumption 32 days 03.01.2025 to 03.02.2025	1	5,398.71	
Telstra Limited					
EFT17711	07/02/2025	Mobile Phone Costs . - Usage Charges - 02.03.2024 to 01.04.2024 Service Charges 02.04.2024 to 01.05.2024	1		486.92
INV APRIL 2024	20/04/2024	Phone Costs for Administration, Phone Costs for Works, Message Boards, Road Camera's and Fuel Bowser, Phone Costs for CRC	1	486.92	
Leanne Alys McKeough					
EFT17712	14/02/2025	Monthly Council Fees & Allowances February 2025 - Leanne Alys McKeough	1		1,322.88
INV COUNCIL F	12/02/2025	Meeting Fee for A McKeough, Travel Allowance, I.T Allowance	1	1,322.88	
John Leslie McCleary					
EFT17713	14/02/2025	REIMBURSEMENT OF HEALTH PREMIUM - CEO	1		514.99
INV REIMBURS	14/02/2025	REIMBURSEMENT OF HEALTH PREMIUM AS PER CEO EMPLOYMENT CONTRACT	1	514.99	
Blanche Maree Walker					
EFT17714	14/02/2025	Monthly Council Fees & Allowances February 2025 - Blanche Maree Walker	1		1,115.84
INV COUNCIL F	12/02/2025	Monthly meeting fee for B Walker, I.T Allowance	1	1,115.84	

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Jim Caunt					
EFT17715	14/02/2025	Monthly Council Fees & Allowances February 2025 - Jim Caunt	1		3,818.17
INV COUNCIL F	12/02/2025	Meeting Fee for J Caunt, Travel Allowance for J Caunt, Monthly IT Allowance, Monthly President Allowance	1	3,818.17	
Child Support Agency					
EFT17716	14/02/2025	Payroll deductions	1		389.05
INV DEDUCTIO	12/02/2025	Payroll Deduction		389.05	
Hamish McTaggart					
EFT17717	14/02/2025	Monthly Council Fees & Allowances February 2025 - Hamish McTaggart	1		1,571.44
INV COUNCIL F	12/02/2025	Meeting Fee for H McTaggart, Travel Allowance, Deputy President Allowance, I.T Allowance	1	1,571.44	
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT17718	14/02/2025	P111 - Mack CH Tipper Truck Parts and Repairs Feb 2025	1		21,898.68
INV INV-2163	16/01/2025	- Check suspension, - Check tighten bearings, - Check Tyre pressure, - Check lights	1	132.00	
INV INV-2196	03/02/2025	Lift trailer and support with stands, - Remove all wheels, disconnect all brake hoses, - Remove track rod pins, remove axels, - Remove and replace rocker boxes, pins and bushes, - Weld saddles onto new axels, - Assemble new axels with slack adjuster, boosters and, spring packs, - Install new axles into trailer, - Install track rods with new pins and bushes, - Replace all brake hoses, - Torque U bolts to spec, - Install wheels, torque to spec, - Grease trailer, Adjust brakes, Consumables	1	3,597.00	
INV INV-2200	07/02/2025	- Lift dolly and remove wheels, - Disconnect brake hoses, - Remove track rod pins, - Remove axels, strip axles, - Saddles welded onto new axles, - Slack adjusters and boosters fitted to new axles, - Spring packs and U bolts fitted to axles, - Remove and replace rocker box pins and bushes, - Install axels into dolly, - Install track rods, pins and bushes, - Connect brake hoses, adjust brakes, - Grease axles, Consumables	1	3,883.00	
INV INV-2202	08/02/2025	- Lift truck, support with stands and remove wheels, - Remove brake drums, brake shoes, axels and hub, assembly's, - Remove slack adjuster, scams and scam bushes, - Install new Scam bushes, scam and slack adjusters, - Install new brake shoes, - Clean hubs, remove old bearing cones from hubs, - Install new bearing cones into hub, grease inner bearing, - Install new hub seals onto spindles, - Install hubs and bearings, - Install axles with new gaskets, - Install brake drums, - Reinstall wheels, torque to spec and lower truck, - Adjust brakes and grease truck, - Refill diff oils, tilt diffs to fill hubs, - Re-attach bull bar, Remove bottom track rods push out old bushes and fit new, bushes to track rods refit track rods back to truck, BOILER MAKER, - Remove tool box and flip mounts, - Re-drill new holes in box, - Fabricate spare tyre rack under toolbox, paint black, - Grind out existing aluminium, - Mill step flat to fit plate, - Cut and drill plate and paint, - Drill bar and countersink bolts, Consumables, Fuel to drive back to Junction and Diff oil	1	9,963.68	
INV INV-2210	09/02/2025	Diagnose Turbo fault and travel Geraldton to Junction	1	1,089.00	
INV INV-2211	09/02/2025	Fit new battery	1	132.00	

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The Trustee For Perarda Family & Co T/A Pridham					
Mechanical					
INV INV-2212	09/02/2025	Change engine oil & filter, Change fuel filter, Change air 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	1	484.00	
INV INV-2209	09/02/2025	Assist boiler maker fitting up water wheel and gen set	1	660.00	
INV INV-2204	09/02/2025	- Rectify front evaporator brackets, - Replace main door strut, - Replace belt, - Replace trans and diff oil, - Replace rear site glass on diff	1	748.00	
INV INV-2205	09/02/2025	Change engine oil & filter, Change fuel filter, Change air 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	1	440.00	
INV INV-2206	09/02/2025	Fit new rear tyre on ute	1	176.00	
INV INV-2207	09/02/2025	- Weld pole for banner, - Unbog Mack truck, - Swop from side tipper to end tipper, - Repair rear door latch	1	396.00	
INV INV-2208	09/02/2025	- Diagnose crane oil leak, - Need to order seals, - Check front end	1	198.00	
Ray Hoseason-Smith					
EFT17719	14/02/2025	Monthly Council Fees & Allowances February 2025 - Ray Hoseason-Smith	1		1,341.51
INV COUNCIL F12/02/2025		Meeting Fee for R Hoseason-Smith, Travel Allowance, I.T Allowance	1	1,341.51	
William Baston					
EFT17720	14/02/2025	Monthly Council Fees & Allowances February 2025 - William Baston	1		1,134.68
INV COUNCIL F12/02/2025		Meeting Fee for Will Baston, Travel Allowance, I.T Allowance,	1	1,134.68	
Peter Windie					
EFT17721	14/02/2025	Monthly Council Fees & Allowances February 2025 - Peter Windie	1		1,115.84
INV COUNCIL F12/02/2025		Meeting Fee for P Windie, I.T Allowance	1	1,115.84	
Raw Cattle Co Pty Ltd					
EFT17722	24/02/2025	Road Maintance for the Period of 07.02.2025 and 15.02.2025	1		5,636.40
INV INV-0093	17/02/2025	Ullawarra Road - Grading 07.02.2025, Gifford - Ullawarra Road - Grading 08.02.2025, Private Works for the Shire of Ashburton - Ullawarra road 09.02.2025 to 10.02.2025, Edmund - Gifford Creek Road - Grading 10.02.2025, Wanna Road - Grading 14.02.2025, P50 - Camp Trailer - Clean 15.02.2025, P137 - Toyota Hilux - Prepare for new Operator 15.02.2025	1	5,636.40	
Horizon Power					
EFT17723	24/02/2025	Electricity Consumption 06.12.2024 to 06.02.2025	1		23,863.13

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Horizon Power					
INV FEBRUARY07/02/2025		4 Scott Street - CRC Electricity Consumption, Depot Electricity - Consumption, Old Police Station (Lease) Expenses - Electricity Consumption, Pavilion Operating Costs - Electricity Consumption, Lot 19, 27 Gregory Street - Electricity Consumption, Lot 39, 3 Gregory Street - Electricity Consumption, Lot 45, 15 Gregory Street - Electricity Consumption, Lot 17/18, 31 Gregory Street - Electricity Consumption, Dogging Program - Electricity Consumption, Fire Control Costs - Electricity Consumption, Administration Costs - Electricity Consumption, Airstrip Operating Costs - Electricity Consumption, Lot 21, 23 Gregory Street - Electricity Consumption, Town Oval Maintenance - Electricity Consumption, Lot 48, 18 Hatch Street - Electricity Consumption, Lot 49, 20 Hatch Street - Electricity Consumption, Lot 40, 3 Gregory Street - Electricity Consumption, Lot 23, 19 Gregory Street - Electricity Consumption, Lot 52, 26 Hatch Street - Electricity Consumption, Parks, Gardens & Reserves Maintenance - Electricity Consumption, Lot 50, 22 Hatch Street - Electricity Consumption, Lot 51, 24 Hatch Street - Electricity Consumption, Lot 15, 45B Hatch Street - Electricity Consumption	1	23,863.13	
Telstra Limited					
EFT17724	24/02/2025	Telstra Fixed Line Accounts - Usage Charges - 01.01.2025 to 01.02.2025 Service Charges 02.02.2025 to 01.03.2025	1		492.34
INV K 464 015 7-09/02/2025		Land Lines - Administration, Land Lines - CRC, Land Lines - Pavillion, Land Lines - Junction Pub	1	492.34	
Woolworths Limited					
EFT17725	17/02/2025	Office Amenities and Camp Kitchen stock for contractors.	1		500.53
INV TI-02EAA-112/01/2025		Office Amenities & Minor Purchases - GST, Office Amenities & Minor Purchases - GST Free	1	214.64	
INV TI-02EAA-127/01/2025		Office Supplies GST, Office Supplies GST FREE, Camp Kitchen Supplies for various tradies GST FREE, Camp Kitchen Supplies for various tradies GST	1	285.89	
ABBL Contracting & Maintenance					
EFT17726	28/02/2025	Carnarvon Mullewa Road - Dec 24 Flood Damage - Immediate Works Bitumen Repairs	1		38,688.10
INV INV-1335	21/02/2025	45E Carnarvon Mullewa Road (East) - Bitumen seal patching Cvon Mullewa east	1	6,087.40	
INV INV-1334	21/02/2025	Immediate Works C'von mullewa Bitumen Repairs (Dec 2024 event)	1	32,600.70	
Able Sales					
EFT17727	28/02/2025	Parks and Gardens - DT200 Tank Diesel 200 Litre	1		850.00
INV 854576	11/02/2025	DT200 TANK DIESEL 200 LITRE	1	850.00	
Ainsley Mia Hardie					
EFT17728	28/02/2025	Expense Claim - Tourism Forum, Microphone and Data Monitor	1		342.98
INV EXPENSE C19/02/2025		FACET Regenerative Tourism Forum, Replace Microphone - Tidy Town Event, Power Supply - Visitor Data Monitor	1	342.98	
Bishop Transport					
EFT17729	28/02/2025	Freight for Signs - Perth to Gascoyne Junction	1		1,236.41
INV B291197	17/02/2025	Freight for Signs - Perth to Gascoyne Junction, 1.00 pallet *180.00kg 120.00x120.00x90.00, 1.00 pallet *300.00kg 120.00x120.00x1030.00	1	1,236.41	
Carnarvon Auto Electrics					
EFT17730	28/02/2025	Electrical Repairs to P146, P133, P129 & P85	1		3,786.98

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Carnarvon Auto Electrics					
INV 40002754	05/02/2025	Rewire Starlink direct to battery, Rewire/relocate Starlink to inside cab, Repair beacon , AM/FM aerial, Repair headlight fault , repair beacon,	1	2,485.50	
INV 40002757	06/02/2025	Carry out diagnostics of transmission malfunction on Isuzu rubbish truck.	1	1,301.48	
Carnarvon Timber & Hardware					
EFT17731	28/02/2025	P145 & P115 - Rustoleum	1		300.00
INV 10923007	10/02/2025	Rustoleum 340gm aerosol red, Rustoleum 340gm aerosol black, Rustoleum 340gm aerosol white	1	300.00	
Carnarvon Growers Association Inc					
EFT17732	28/02/2025	SH11 - Water Pump	1		4,848.58
INV INV-427713	10/02/2025	WPD-HP85-08T DAVEY HP85-08 TORRIUM, WPD-HP85-08T DAVEY HP85-08 TORRIUM	1	2,180.64	
INV INV-428229	21/02/2025	D15A DRAINAGE PUMP, METRIC MALE ADAPTOR 32x1.1/4", METRIC MALE ADAPTOR 50 x 2", METRIC FEMALE ADAPTOR 32x1.1/4", METRIC MALE ADAPTOR 50x1.1/4"**, METRIC 90' TEE 50mm, HP85-08 davey torium pump	1	1,577.62	
INV INV-428283	24/02/2025	WPD-HP85-08T DAVEY HP85-08 TORRIUM	1	1,090.32	
Carnarvon Electrics					
EFT17733	28/02/2025	Lot 21 Gregory Street - Installation of Power to Patio.	1		3,208.49
INV 14216	21/02/2025	Supply and install 3 x lights to the patio, install 1 x power point to the patio connected to the existing shed circuit.	1	3,208.49	
Corsign WA Pty Ltd					
EFT17734	28/02/2025	Traffic Management Signes - Stock	1		5,742.00
INV 00092977	13/02/2025	MMS-ADV-38 Roadwork Ahead 600x600 B/Y CL400WZ corflute, MMS-ADV-1 1km Ahead 1200x300 B/W CL400WZ corflute, MMS-ADV-19 Next 10km 1200x300 B/W CL400WZ corflute, MMS-ADV-19 Next 5km 1200x300 B/W CL400WZ corflute, MMS-ADV-19 Next 2km 1200x300 B/W CL400WZ corflute, MMS-ADV-10 Do Not Overtake 1200x300 B/W CL400WZ corflute, MMS-RC-2 Loose Surface 600x600 B/Y CL400WZ corflute, MMS-RC-1 Symb Loose Stones 600x600 B/Y CL400WZ corflute, MMS-ADV-3 60km Speed Limit Ahead 600x600 B/W CL400WZ corflute, MMS-ADV-11 Drive Slowly 1200x300 W/Blu CL400WZ corflute, TR4-1B Speed Limit " 60/60" 700x900 B/R/W CL400WZ Refl Boxed Edge D/SD, T2-25 Symbolic Truck 900x600 B/Y CL400WZ Refl B/E, TWS Grader Ahead (UHF 40) Reduce speed 1200x600 CL400WZ B/E SIGN, TC-R710 Traffic Cone Orange 710mm with White Reflective Sleeve	1	5,742.00	
Child Support Agency					
EFT17735	28/02/2025	Payroll deductions	1		389.05
INV DEDUCTIO	26/02/2025	Payroll Deduction for		389.05	
Day Pastoral Company					
EFT17736	28/02/2025	Pingandy Road - Grade and Repair Washouts & Excavate Drainage Protection Banks	1		14,850.00
INV INV-0225	21/02/2025	Grade and Repair Pingandy Road washouts, Excavate drainage protection banks	1	14,850.00	
Dunbar Services (WA) Pty Ltd					
EFT17737	28/02/2025	Tourism Precinct Repairs & Maintenance - Kitchen Exhaust System - Preventative Maintenance & Installation of Safe Roof Access	1		11,202.40

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Dunbar Services (WA) Pty Ltd					
INV 00031840	28/01/2025	KITCHEN EXHAUST SYSTEM - PREVENTATIVE MAINTENANCE, INSTALLATION OF SAFE ROOF ACCESS	1	5,498.90	
INV 00031841	29/01/2025	KITCHEN EXHAUST SYSTEM - PREVENTATIVE MAINTENANCE, INSTALLATION OF SAFE ROOF ACCESS	1	5,703.50	
Eftsure Pty Ltd					
EFT17738	28/02/2025	EFTsure Software Annual License Fee - 01.12.2024 to 30.11.2025	1		5,125.47
INV INV-27328	01/12/2024	EFTsure Software Annual License Fee - 01.12.2024 to 30.11.2025	1	5,125.47	
Elders Ltd					
EFT17739	28/02/2025	Depot Repairs and Maintenance - Fire Chief Pump Seal	1		39.60
INV EH 06083	18/02/2025	Seal kit	1	39.60	
Everywhere Travel					
EFT17740	28/02/2025	Return Flights and Accommodation for Ainsley Hardie - Perth Caravan and Camping Show - 19 to 24 March 2025	1		1,727.00
INV I000048303	20/02/2025	Return FLights for Ainsley Hardie , ZL 2433 19MAR CVQPER 1415 1600 - Carnarvon to Perth , ZL 2432 24MAR PERCVQ 1130 1310 - Perth to Carnarvon, Accommodation - Ainsley Hardie , Crown Promenade, Check in 19th March, Check out 24th March, Superior king,	1	1,727.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT17741	28/02/2025	Fuel and Oils for Plant and Self Bunded Tank - 5007 Litres @ 1.71 ex	1		11,892.38
INV 02725981	04/02/2025	Fuel and Oils for P50 Camp Trailer - 1300 Litres @ 1.71 ex	1	2,448.68	
INV 02726000	06/02/2025	Fuel and Oils for Plant and Self Bunded Tank - 5007 Litres @ 1.71 ex	1	9,443.70	
Harvey Norman Electronics & Kitchen - Joondalup					
EFT17742	28/02/2025	SH10 - TCL 65 QLED 4K GOOGLE TV Product Code 65C655	1		965.00
INV 2822878	26/09/2024	SH10 - TCL 65 QLED 4K GOOGLE TV Product Code 65C655	1	965.00	
Autopro Carnarvon					
EFT17743	28/02/2025	Workshop Equipment and Vehicle Parts	1		2,491.39
INV 2099907	30/01/2025	Jockey Wheel 10IN Heavy Duty Clamp 186JW10CHD, STP Hacksaw 300MM with Blade, Pinlock Large-20MM Weld-on	1	384.06	
INV 2100151	06/02/2025	KIN SOCKET SET 52 PCE 1/4 & 3/8 MET/IMP, KT SET 1/2DR 57PCE MET/IMP, KIN-14PCE ACETATE S/DRIVER SET, TP 8M TAPE MEASURE, air fittings as per quote#12149, bag of rags 10kg, PENRITE ATF ULV 4L, TRIDON CLAMP 8-22MM (10PK, TRIDON CLAMP 6-16MM (10PK), SUMP PLUG WASHER SUITS M12, H40907 SOCKET-TRAILER 7 PIN RND	1	957.61	
INV 2100243	10/02/2025	U1RMF BATTERY 12V 35AMP	1	118.66	
INV 2100442	14/02/2025	service kit, service kit	1	426.17	
INV 2100610	18/02/2025	7 pin round socket trailer, 7 pin round socket trailer, 7 pin round socket trailer, 7 pin round socket trailer, 7 pin round socket trailer	1	130.25	
INV 2100647	19/02/2025	U1LMF BATTERY	1	474.64	
Jarrahbar Contracting					
EFT17744	28/02/2025	Frieght from Geraldton to Gascoyne Junction - 11.02.2025	1		4,287.25
INV INV-0729	06/02/2025	Freight from Perth to Gascoyne Junction - Dual Axel Trailer, Freight from Perth to Gascoyne Junction - Self Bunded Tank	1	2,131.25	

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Jarrahbar Contracting					
INV INV-0734	17/02/2025	Frieght from Geraldton to Gascoyne Junction, Frieght from Geraldton to Gascoyne Junction - Patio Tube	1	2,156.00	
Jolly's Tyre Service					
EFT17745	28/02/2025	P133 - Ford Ranger 2022 & P137 - Toyota Hilux - Tyres	1		2,866.00
INV 164617	11/02/2025	Maxxis LT255/70R17 Razr tyre inc balance and fitting, Maxxam 17.5R22.5 grader tyre	1	2,866.00	
Lifestyle Australia Pty Ltd					
EFT17746	28/02/2025	500 Calico Tote Bags Go with the Flow for Perth Caravan and Camping	1		2,145.00
INV 21064	28/02/2025	500 Calico Tote Bags Go with the Flow for Perth Caravan and Camping	1	2,145.00	
Officeworks					
EFT17747	28/02/2025	Office and CRC Stationary and Minor Purchases.	1		249.60
INV 620088854	17/02/2025	Sharpie Fine Permanent Markers Black 24 Pack, SH2084299, JBurrows Ballpoint Pens Black 10 Pack, JBAA1151BK, J.Burrows Ballpoint Pens Blue 10 Pack, JBAA1151BE, Keji A4 MDF Clipboard, KEMDFA4CB, J.Burrows Ballpoint Pens Assorted 10 Pack, JBAA1151AS, Bostik Blu Tack Removable Adhesive 75g, BO060968, Keji Correction Tape 5mm x 8m 2 Pack, KEJ12PKCT, Russell Hobbs 8.8L Water Urn Stainless Steel, RHWU88, Energizer Max AAA Batteries 24 Pack, EN920000, Delivery Fee	1	249.60	
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT17748	28/02/2025	P145 - 2008 Kenworth T658 Prime Mover - Repair Gear Box	1		15,494.73
INV INV-2219	20/02/2025	P131 - Ford Ranger - Service, KM: 72,319, Change engine oil & filter, Change fuel filter, Change air 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, P131 - Ford Ranger - Consumables,	1	412.50	
INV INV-2220	20/02/2025	P128 - ISUZU Service Truck Model - Service, KM: 29,288, Change engine oil & filter, Change fuel filter, Change air 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, , P128 - ISUZU Service Truck Model - Consumables,	1	737.00	
INV INV-2221	20/02/2025	P93 - 3.5t Plant Trailer - Remove and Replace Jockey Wheel	1	132.00	
INV INV-2222	20/02/2025	P95 - ISUZU 4x4 Crew Man Service Truck - Service, KM: 238,126, Change engine oil & filter, Change fuel filter, Change air 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, , P95 - ISUZU 4x4 Crew Man Service Truck - Consumables	1	632.50	
INV INV-2223	20/02/2025	P111- Mack CH Tipper Truck 2007, KM 77082, Replace Turbo	1	1,408.00	

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The Trustee For Perarda Family & Co T/A Pridham					
Mechanical					
INV INV-2225	20/02/2025	P145 - 2008 Kenworth T658 Prime Mover , Remove surrounding parts to remove gear box, - Remove gearbox, - Remove u/s clutch, - Remove fly wheel, - Remove old rear main seal and clean up, - Fit new rear main seal, - Re fit machined fly wheel, - Fit new clutch, - Swap all parts from old gear box to new gear box, - Fit new gear box, - Fit new to pto, - Fit pump to pto, - Refit surrounding components, - Fit new fuel gauge and sender and test, - Fit new gear box oil filter, , P145 - 2008 Kenworth T658 Prime Mover - Consumables	1	6,210.73	
INV INV-2224	21/02/2025	P147 - 14 x 7 Flat Top Trailer (Water Wheel Pump) - Fitout Water Wheel to trailer, inclusive of Boiler Maker Costs and Accessories, - Plumb up fuel system, - Mechanical installation of drive system, - Wire up drive motor, - Mount tool box to draw bar, - Relocate spare tyre mount, - Run up and test unit	1	4,356.00	
INV INV-2231	21/02/2025	P62 - LT: Trailer (Polmac) Car Transporter, BOILER MAKER, Remove U/s Axle, Cut off saddles, Weld to new axle, Fit new axel, Prep bearings and fit hubs, Fit wheels and tension, Replace jockey wheel, Fit new trailer plug, , P62 - LT: Trailer (Polmac) Car Transporter, Consumables	1	1,078.00	
INV INV-2232	21/02/2025	Weld up broken banner pole, including labour, materials.	1	528.00	
Portside Engineering and Crane Services					
EFT17749	28/02/2025	P145 - 2008 Kenworth T658 Prime Mover - Machine Flywheel	1		471.90
INV INV-597	08/02/2025	machine flywheel Kenworth	1	471.90	
Premium Publishers / Ta Vanguard Publishing					
EFT17750	28/02/2025	Full Page Advertisiment 2025 AGO Planner	1		6,308.50
INV 0006122	06/12/2024	Shire Participation Fee 2025 Golden Outback Planner	1	2,024.00	
INV 0006059	06/12/2024	Full Page Advertisiment 2025 AGO Planner	1	4,284.50	
Raw Cattle Co Pty Ltd					
EFT17751	28/02/2025	Lot 17 Gregory Street - Patio - Cart Dirt for Slab	1		962.50
INV INV-0092	17/02/2025	Lot 17 Gregory Street - Patio - Cart Dirt for Slab	1	962.50	
RepcO Pty Ltd					
EFT17752	28/02/2025	Stock - Filters and Degreaser	1		1,337.48
INV 4610608923	18/02/2025	PTX GASKET MAKER BLACK, PTX GASKET MAKER GREY, BAG OF RAGS 10KG	1	93.02	
INV 4610608959	19/02/2025	RSK188C FILTER KIT, P-ENVIRO 5W30 20L, DEGREASER 20L, RYCO A1377 AIR, RYCO A1377 AIR	1	1,205.96	
INV 4610609152	21/02/2025	WINDSCREEN ADDITIVER 20L	1	38.50	
R & L Couriers					
EFT17753	28/02/2025	Pick up from Kmart Geraldton and deliver to Carnarvon - Christmas Function	1		41.25
INV INV-17415	31/01/2025	Pick up from Kmart Geraldton and deliver to Carnarvon - Christmas Function	1	41.25	
Road Runner Mechanical Services					
EFT17754	28/02/2025	P109 - Rubbish Compactor Truck Isuzu - Full Service and Repairs	1		9,996.97
INV 36866	11/02/2025	FULL-SERVICE INC ALL OILS, FIX HYDRAULIC LEAK, Installing of gearbox	1	9,996.97	

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Sean Walker					
EFT17755	28/02/2025	Reimbursements for Dewalt charger - P132 Ford Ranger	1		70.95
INV EXPENSE C	11/02/2025	Reimbursements for Dewalt charger - P132 Ford Ranger	1	70.95	
Tropics Hardware					
EFT17756	28/02/2025	Depot Consumables	1		1,869.50
INV 101000445	18/02/2025	Degreaser Workshop 20L, Degreaser Cleaner 400g 3-In-1, Tape Cloth Black 50mmx25m, Tape Electric Black .13mmx18mmx20m, Hydralyte pk	1	868.50	
INV 101000447	20/02/2025	DCC018N-XJ Inflator 18V XR Triple Source Skin, BC=5902013963448, DCS378N-XJ Bandsaw 18V ZR Mid Size Bare Unit Dewalt, Bandsaw 18V ZR Mid Size Bare Unit Dewalt 1 Each 499.0003 45.36 499.00, BC=5035048798683	1	722.00	
INV 101000449	21/02/2025	Milwaukee 12v 1 x 3.0ah Soldering Iron Kit M12SI-301B	1	279.00	
Truckline					
EFT17757	28/02/2025	P145 - 2008 Kenworth T658 Prime Mover - Replace Transmission.	1		14,466.91
INV 9878752	12/02/2025	P145 - 2008 Kenworth T658 Prime Mover - Replace Transmission.	1	14,466.91	
Westrac Pty Ltd					
EFT17758	28/02/2025	P106 - CAT 140M Grader - Batteries	1		2,695.40
INV PI 0587075	04/02/2025	Fuel primer pump and base parts order#03C305277	1	649.98	
INV PI 0632391	16/02/2025	153-5700 Battery	1	1,243.24	
INV SI 1817806	23/02/2025	P142 - Caterpillar Forklift - Labour, P142 - Caterpillar Forklift - Enviornmentals	1	501.36	
INV SI 1817805	23/02/2025	P134 - CAT 302 AC Mini Excavator - Service, P134 - CAT 302 AC Mini Excavator - Enviornmentals	1	300.82	
Greenfield Technical Services					
EFT17759	28/02/2025	Project Management - Dec 2024 Flood Damage 13.01.2025 to 03.02.2025	1		32,581.73
INV INV-4424	07/02/2025	Dec 2024 flood damage pickup	1	32,581.73	
Yuin Pastoral					
EFT17760	28/02/2025	DEC2401 Carnarvon Mullewa Road - Dec 24 Flood Damage - Partial Reconstruction of Congo Creek Floodway	1		130,900.00
INV 1014	17/02/2025	Partial reconstruction of Congo Creek Floodway- C'von Mullewa Rd	1	130,900.00	
Greenfield Technical Services					
EFT17761	28/02/2025	C3385 - State Initiative Program 24/25 - Carnarvon/Mullewa - Engineering Consultancy Services For Upgrade Of The Carnarvon Mullewa Rd 2024/25 27.01.2025 to 09.02.2025	1		14,567.74
INV INV-4451	12/02/2025	C3385 - State Initiative Program 24/25 - Carnarvon/Mullewa - Engineering Consultancy Services For Upgrade Of The Carnarvon Mullewa Rd 2024/25 27.01.2025 to 09.02.2025	1	14,567.74	
Landor Station					
EFT17762	28/02/2025	C3387 - RRG/LRCI Landor Mt Augustus Road - Accommodation for Works Crew	1		2,700.00
INV INV-0004	12/02/2025	C3387 - RRG/LRCI Landor Mt Augustus Road - Accommodation for Works Crew	1	2,700.00	
Afgrri Equipment					
EFT17763	28/02/2025	P101 - John Deere Tractor - Parts to Repair	1		585.43

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SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted to Council - February 2025

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Afgri Equipment					
INV 2939436	10/02/2025	Diagnose Non Start Fault / General Service, CP6843AAU Nonspillable Battery U1RMF Mower, MIU14398 Hose	1	403.48	
INV 2939796	12/02/2025	JD RE234165 Gas Operated Cylinder, , JD R237474 Ball Stud, , JD 24M7100 WASHER RH 6.6mm x 22mm, , JD R114820 Screw, , JD R259461 Latch, , JD R195693 Strap, , JD M133730 LATCH, , JD R211183 V-Belt, , JD RE244365 Level Gauge,	1	550.03	
INV 2939841	12/02/2025	Parts as required by Pridham Mechanical	1	235.57	
INV 2939789	12/02/2025	JD AUC22956 Carburetor, , JD AM116304 Fuel Filter,	1	-603.65	
Carnarvon Auto Service Pty Ltd t/a Carnarvon Tyres & Towing					
EFT17764	28/02/2025	P116 - Tandem Convertor Dolly & P63 - LT: Water Pump (6") & Trailer - Tyres and Fitting	1		1,631.92
INV 0008844	22/01/2025	11R22.5 MA03 tyre and fitting, 750R16 tube	1	1,631.92	
The Kempton Family Trust T/A KempGlaze					
EFT17765	28/02/2025	P133 - Ford Ranger 2022 - Replace Windscreen and Recalibrate	1		4,153.32
INV 80915333	11/02/2025	replace windscreen- calibrate	1	1,908.25	
INV 80915334	11/02/2025	replace windscreen- calibrate	1	1,147.05	
INV 80915332	13/02/2025	replace windscreen- calibrate	1	1,098.02	
Employment Training Solutions					
EFT17766	28/02/2025	11/02/2025 - Forklift Training in Carnarvon - Clive Ryder & Brendon Lathwell	1		1,600.00
INV INV-6155	12/02/2025	11/02/2025 - Forklift Training in Carnarvon - Clive Ryder, 11/02/2025 - Forklift Training in Carnarvon - Brendan Lathwell	1	1,600.00	
Truckline					
EFT17767	28/02/2025	P111- Mack CH Tipper Truck - Turbo	1		4,174.64
INV 9878366	12/02/2025	BUYEN TURBO SUIT MACK S400	1	4,174.64	
Telstra Limited					
EFT17768	28/02/2025	Shire Mobile Phones - Usage Charges - 20.01.2025 to 19.02.2025 Service Charges 20.02.2025 to 19.03.2025	1		420.60
INV FEBRUARY20/02/2025		Shire Mobile Phone - Administration, Shire Mobile Phone - Works, Message Boards, Road Cameras, Fuel Bowser, Shire Mobile Phone - CRC	1	420.60	
Super Directions Fund					
DD11559.1	12/02/2025	Superannuation contributions	1		332.47
INV SUPER	12/02/2025	Super. for Nathaniel John Rogers 967644975 12/02/2025	1	332.47	
Retail Employees Superannuation Trust					
DD11559.2	12/02/2025	Payroll deductions	1		584.13
INV SUPER	12/02/2025	Super. for Brooke Podmore 125432453 12/02/2025, Super. for Brooke Podmore 125432453 12/02/2025	1	300.16	
INV DEDUCTIO	12/02/2025	Payroll Deduction for Ainsley Mia Hardie 12/02/2025, Payroll Deduction for Brooke Podmore 12/02/2025	1	283.97	
Equisuper					
DD11559.3	12/02/2025	Payroll deductions	1		922.35
INV SUPER	12/02/2025	Super. for Clive, David Ryder 912923 12/02/2025, Super. for Clive, David Ryder 912923 12/02/2025	1	707.85	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Equipsuper					
INV DEDUCTIO	12/02/2025	Payroll Deduction for Clive, David Ryder 12/02/2025	1	214.50	
Colonial First State					
DD11559.4	12/02/2025	Payroll deductions	1		993.30
INV SUPER	12/02/2025	Super. for Jeffrey Alan Pyman 011038084972 12/02/2025, Super. for Jeffrey Alan Pyman 011038084972 12/02/2025	1	762.30	
INV DEDUCTIO	12/02/2025	Payroll Deduction for Jeffrey Alan Pyman 12/02/2025	1	231.00	
The Trustee For Aware Super					
DD11559.5	12/02/2025	Superannuation contributions	1		4,098.66
INV DEDUCTIO	12/02/2025	Payroll Deduction for Thomas George Fletcher 12/02/2025	1	300.00	
INV DEDUCTIO	12/02/2025	Payroll Deduction for Jarrod Lachlan Walker 12/02/2025	1	192.07	
INV DEDUCTIO	12/02/2025	Payroll Deduction for Dameon Dwayne Whitby 12/02/2025	1	269.50	
INV SUPER	12/02/2025	Super. for Thomas George Fletcher 65322422 12/02/2025, Super. for Jarrod Lachlan Walker 65337760 12/02/2025, Super. for Jarrod Lachlan Walker 65337760 12/02/2025, Super. for John Leslie McCleary 65329048 12/02/2025, Super. for Dameon Dwayne Whitby 65322126 12/02/2025, Super. for Dameon Dwayne Whitby 65322126 12/02/2025, Super. for David George Miller 65399810 12/02/2025	1	3,337.09	
Australian Retirement Trusts					
DD11559.6	12/02/2025	Superannuation contributions	1		843.79
INV DEDUCTIO	12/02/2025	Payroll Deduction for Cherie Jessica Walker 12/02/2025	1	196.23	
INV SUPER	12/02/2025	Super. for Cherie Jessica Walker 902432443 12/02/2025, Super. for Cherie Jessica Walker 902432443 12/02/2025	1	647.56	
Australian Super					
DD11559.7	12/02/2025	Payroll deductions	1		413.34
INV DEDUCTIO	12/02/2025	Payroll Deduction for Alison Watson 12/02/2025	1	134.49	
INV DEDUCTIO	12/02/2025	Payroll Deduction for Andrea, Denise Pears 12/02/2025	1	278.85	
MLC Masterkey Super					
DD11559.8	12/02/2025	Superannuation contributions	1		902.95
INV DEDUCTIO	12/02/2025	Payroll Deduction for Sean Wallace Walker 12/02/2025	1	209.99	
INV SUPER	12/02/2025	Super. for Sean Wallace Walker 4901151 12/02/2025, Super. for Sean Wallace Walker 4901151 12/02/2025	1	692.96	
ANZ Smart Choice Super					
DD11559.9	12/02/2025	Superannuation contributions	1		620.92
INV DEDUCTIO	12/02/2025	Payroll Deduction for Billie O'Sullivan 12/02/2025	1	144.40	
INV SUPER	12/02/2025	Super. for Billie O'Sullivan 016610240380065 12/02/2025, Super. for Billie O'Sullivan 016610240380065 12/02/2025	1	476.52	
Super Directions Fund					
DD11573.1	26/02/2025	Superannuation contributions	1		332.47
INV SUPER	26/02/2025	Super. for Nathaniel John Rogers 967644975 26/02/2025	1	332.47	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Retail Employees Superannuation Trust					
DD11573.2	26/02/2025	Payroll deductions	1		583.24
INV SUPER	26/02/2025	Super. for Brooke Podmore 125432453 26/02/2025, Super. for Brooke Podmore 125432453 26/02/2025	1	299.48	
INV DEDUCTIO	26/02/2025	Payroll Deduction for Ainsley Mia Hardie 26/02/2025, Payroll Deduction for Brooke Podmore 26/02/2025	1	283.76	
Equipsuper					
DD11573.3	26/02/2025	Payroll deductions	1		922.35
INV SUPER	26/02/2025	Super. for Clive, David Ryder 912923 26/02/2025, Super. for Clive, David Ryder 912923 26/02/2025	1	707.85	
INV DEDUCTIO	26/02/2025	Payroll Deduction for Clive, David Ryder 26/02/2025	1	214.50	
Colonial First State					
DD11573.4	26/02/2025	Payroll deductions	1		993.30
INV SUPER	26/02/2025	Super. for Jeffrey Alan Pyman 011038084972 26/02/2025, Super. for Jeffrey Alan Pyman 011038084972 26/02/2025	1	762.30	
INV DEDUCTIO	26/02/2025	Payroll Deduction for Jeffrey Alan Pyman 26/02/2025	1	231.00	
The Trustee For Aware Super					
DD11573.5	26/02/2025	Superannuation contributions	1		3,888.52
INV DEDUCTIO	26/02/2025	Payroll Deduction for Thomas George Fletcher 26/02/2025	1	300.00	
INV DEDUCTIO	26/02/2025	Payroll Deduction for Jarrod Lachlan Walker 26/02/2025	1	200.65	
INV DEDUCTIO	26/02/2025	Payroll Deduction for Dameon Dwayne Whitby 26/02/2025	1	269.50	
INV SUPER	26/02/2025	Super. for Thomas George Fletcher 65322422 26/02/2025, Super. for Jarrod Lachlan Walker 65337760 26/02/2025, Super. for Jarrod Lachlan Walker 65337760 26/02/2025, Super. for John Leslie McCleary 65329048 26/02/2025, Super. for Dameon Dwayne Whitby 65322126 26/02/2025, Super. for Dameon Dwayne Whitby 65322126 26/02/2025, Super. for David George Miller 65399810 26/02/2025	1	3,118.37	
Australian Retirement Trusts					
DD11573.6	26/02/2025	Superannuation contributions	1		843.79
INV DEDUCTIO	26/02/2025	Payroll Deduction for Cherie Jessica Walker 26/02/2025	1	196.23	
INV SUPER	26/02/2025	Super. for Cherie Jessica Walker 902432443 26/02/2025, Super. for Cherie Jessica Walker 902432443 26/02/2025	1	647.56	
Australian Super					
DD11573.7	26/02/2025	Payroll deductions	1		413.34
INV DEDUCTIO	26/02/2025	Payroll Deduction for Alison Watson 26/02/2025	1	134.49	
INV DEDUCTIO	26/02/2025	Payroll Deduction for Andrea, Denise Pears 26/02/2025	1	278.85	
MLC Masterkey Super					
DD11573.8	26/02/2025	Superannuation contributions	1		902.95
INV DEDUCTIO	26/02/2025	Payroll Deduction for Sean Wallace Walker 26/02/2025	1	209.99	
INV SUPER	26/02/2025	Super. for Sean Wallace Walker 4901151 26/02/2025, Super. for Sean Wallace Walker 4901151 26/02/2025	1	692.96	

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SHIRE OF UPPER GASCOYNE
List of Accounts Due and Submitted to Council - February 2025

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
ANZ Smart Choice Super					
DD11573.9	26/02/2025	Superannuation contributions	1		620.92
INV DEDUCTIO	26/02/2025	Payroll Deduction for Billie O'Sullivan 26/02/2025	1	144.40	
INV SUPER	26/02/2025	Super. for Billie O'Sullivan 016610240380065 26/02/2025, Super. for Billie O'Sullivan 016610240380065 26/02/2025	1	476.52	
CBUS					
DD11559.10	12/02/2025	Superannuation contributions	1		705.75
INV DEDUCTIO	12/02/2025	Payroll Deduction for Cynthia Ann Wright 12/02/2025	1	164.13	
INV SUPER	12/02/2025	Super. for Cynthia Ann Wright 6406493 12/02/2025, Super. for Cynthia Ann Wright 6406493 12/02/2025	1	541.62	
IOOF INVESTMENT MANAGEMENT					
DD11559.11	12/02/2025	Payroll deductions	1		209.00
INV DEDUCTIO	12/02/2025	Payroll Deduction for Jamie Podmore 12/02/2025	1	209.00	
Australian Super					
DD11559.12	12/02/2025	Superannuation contributions	1		1,364.02
INV SUPER	12/02/2025	Super. for Alison Watson 702403355 12/02/2025, Super. for Alison Watson 702403355 12/02/2025, Super. for Andrea, Denise Pears 65519574 12/02/2025, Super. for Andrea, Denise Pears 65519574 12/02/2025	1	1,364.02	
NGS Super					
DD11559.13	12/02/2025	Superannuation contributions	1		636.93
INV SUPER	12/02/2025	Super. for Ainsley Mia Hardie 440111567 12/02/2025, Super. for Ainsley Mia Hardie 440111567 12/02/2025	1	636.93	
IOOF					
DD11559.14	12/02/2025	Superannuation contributions	1		689.70
INV SUPER	12/02/2025	Super. for Jamie Podmore 16574373 12/02/2025, Super. for Jamie Podmore 16574373 12/02/2025	1	689.70	
CBUS					
DD11573.10	26/02/2025	Superannuation contributions	1		705.75
INV DEDUCTIO	26/02/2025	Payroll Deduction for Cynthia Ann Wright 26/02/2025	1	164.13	
INV SUPER	26/02/2025	Super. for Cynthia Ann Wright 6406493 26/02/2025, Super. for Cynthia Ann Wright 6406493 26/02/2025	1	541.62	
IOOF INVESTMENT MANAGEMENT					
DD11573.11	26/02/2025	Payroll deductions	1		209.00
INV DEDUCTIO	26/02/2025	Payroll Deduction for Jamie Podmore 26/02/2025	1	209.00	
Australian Super					
DD11573.12	26/02/2025	Superannuation contributions	1		1,364.01
INV SUPER	26/02/2025	Super. for Alison Watson 702403355 26/02/2025, Super. for Alison Watson 702403355 26/02/2025, Super. for Andrea, Denise Pears 65519574 26/02/2025, Super. for Andrea, Denise Pears 65519574 26/02/2025	1	1,364.01	
NGS Super					
DD11573.13	26/02/2025	Superannuation contributions	1		636.93

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
NGS Super					
INV SUPER	26/02/2025	Super. for Ainsley Mia Hardie 440111567 26/02/2025, Super. for Ainsley Mia Hardie 440111567 26/02/2025	1	636.93	
IOOF					
DD11573.14	26/02/2025	Superannuation contributions	1		689.70
INV SUPER	26/02/2025	Super. for Jamie Podmore 16574373 26/02/2025, Super. for Jamie Podmore 16574373 26/02/2025	1	689.70	

TOTAL INVOICES BY PAYMENT TYPE

Cheque	7,686.47
Direct Debit / BPAY	26,423.58
EFT	590,050.79

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	624,160.84
TOTAL		624,160.84

TOTAL CREDIT NOTES **0.00**

TOTAL PAYMENTS LESS CREDIT NOTES **624,160.84**

APPENDIX 2

(Monthly Financial Report for January and February 2025 Report.)

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

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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 25th February 2025

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 31 January 2025

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2025
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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 31 January 2025 of \$4,874,330

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
State Initiative Program 24/25 - Carnarvon/Mullewa	19%	5,015,729	-	951,505
R2R - Carnarvon/Mullewa Resheet	1%	1,034,958	-	9,360
Reverse Osmosis Plant	18%	1,000,000	400,000	175,458
	16%	7,050,687	400,000	1,136,323
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	27%	13,060,455	7,868,888	3,502,303
Capital Grants, Subsidies and Contributions	30%	8,150,771	4,194,675	2,447,853
	28%	21,211,226	12,063,563	5,950,156
Rates Levied	99%	2,029,060	2,028,960	2,003,376

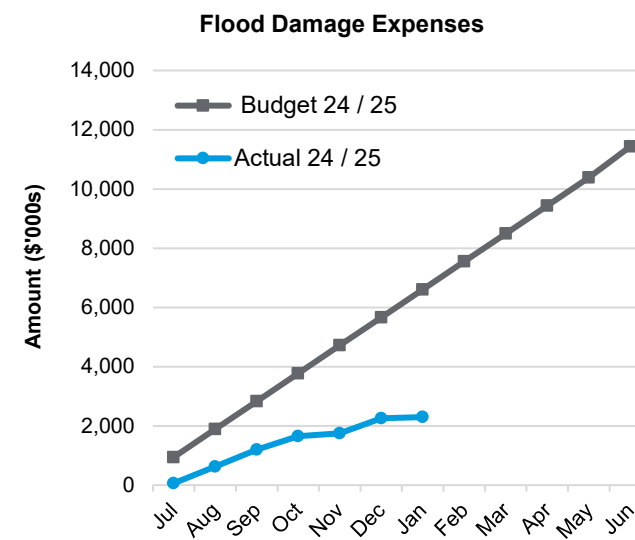
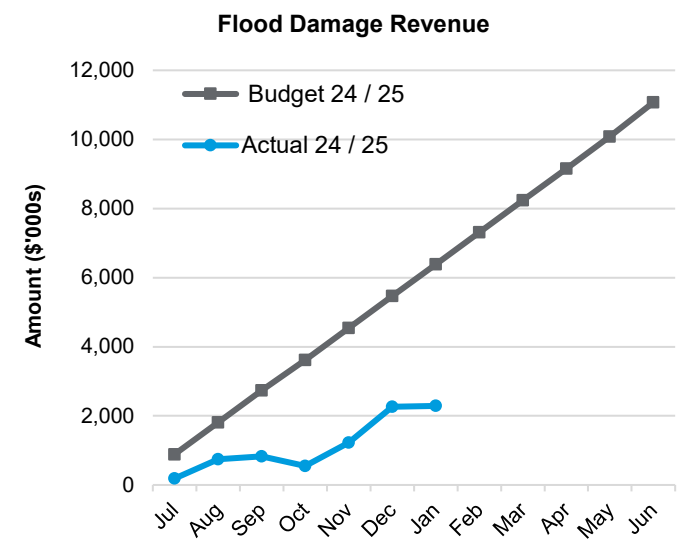
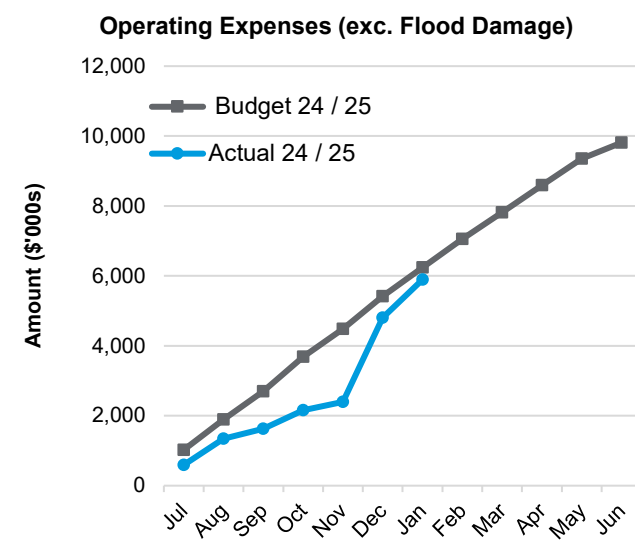
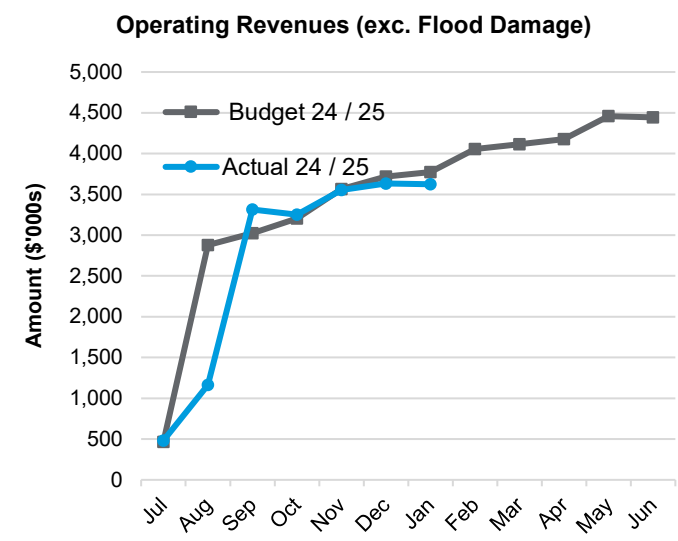
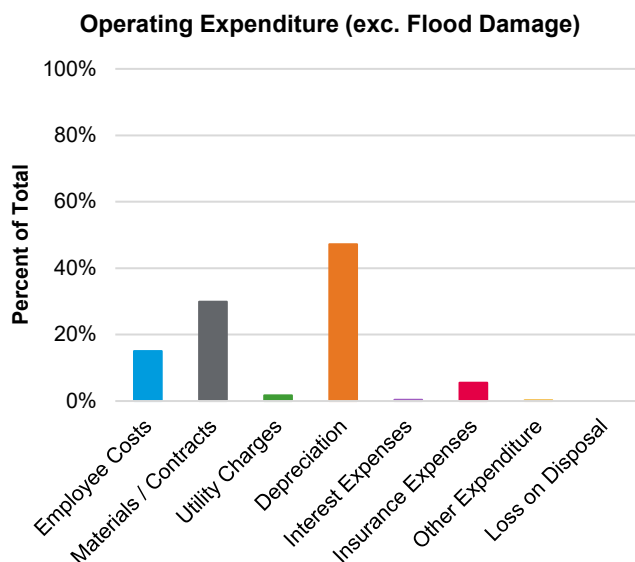
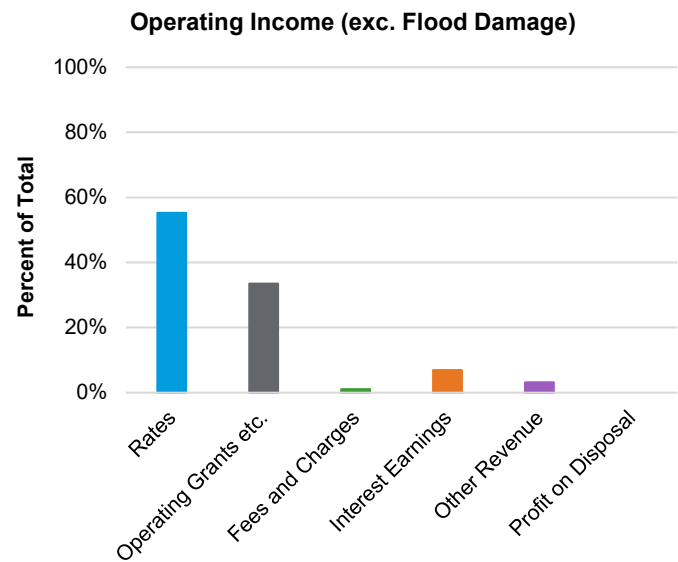
% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year %	Current Year 31 Jan 25 \$	Prior Year 31 Jan 24 \$
Adjusted Net Current Assets	(151%)	4,874,329	3,229,742
Cash and Equivalent - Unrestricted	362%	6,692,135	1,850,022
Cash and Equivalent - Restricted	91%	1,869,747	2,044,044
Receivables - Rates	243%	799,420	329,540
Receivables - Other	9%	107,209	1,223,843
Payables	244%	(4,005,540)	(1,638,448)

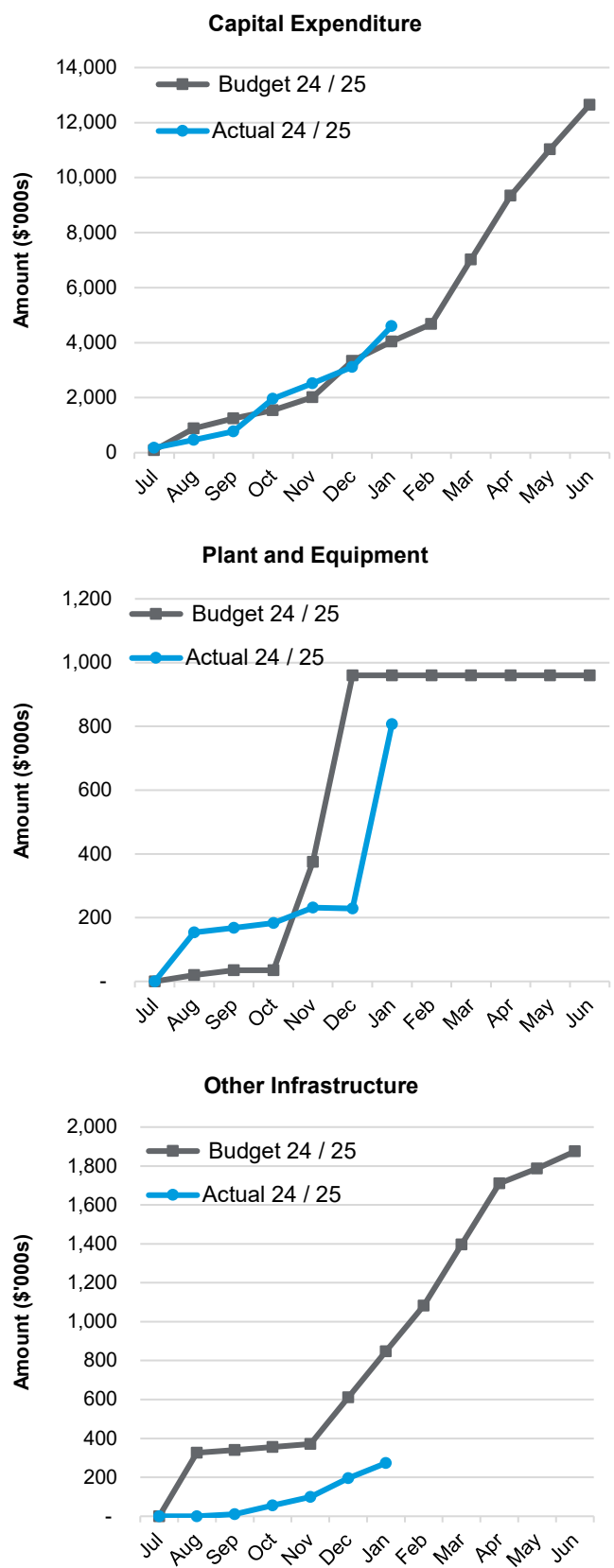
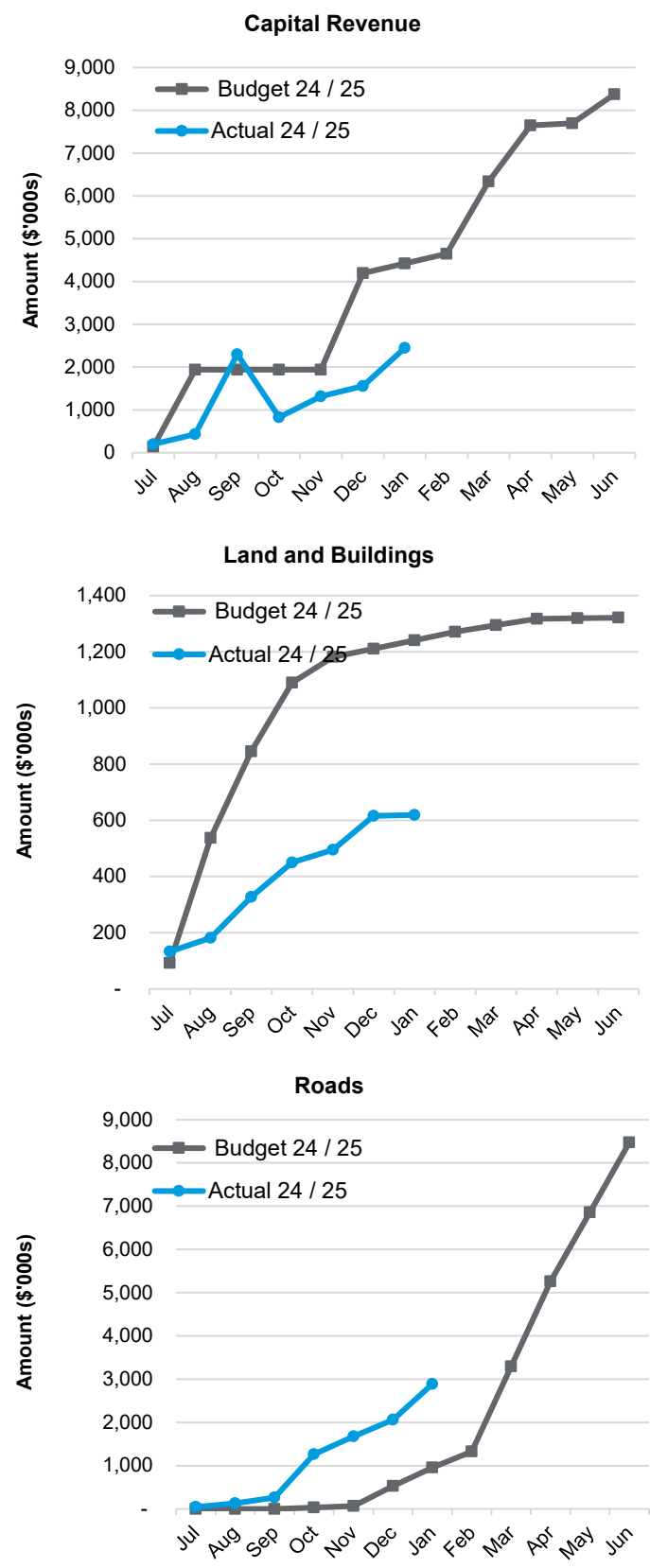
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2025
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 31 January 2025
SUMMARY GRAPHS - CAPITAL



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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 January 2025

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Rates	10	2,029,060	2,028,960	2,003,376	(25,584)	(1%)	▼
Grants, Subsidies and Contributions	12(a)	1,988,422	1,410,198	1,214,906	(195,292)	(14%)	▼
Fees and Charges		46,700	34,108	39,337	5,229	15%	
Interest Earnings		201,320	121,952	251,721	129,769	106%	▲
Other Revenue		171,889	108,180	115,736	7,556	7%	
Profit on Disposal of Assets		7,012	7,012	-	(7,012)	(100%)	
		4,444,403	3,710,410	3,625,076			
Expenses							
Employee Costs		(2,051,440)	(1,431,055)	(886,627)	544,428	38%	▲
Materials and Contracts		(3,071,176)	(1,931,326)	(1,762,686)	168,640	9%	▲
Utility Charges		(230,601)	(124,701)	(100,878)	23,823	19%	
Depreciation on Non-current Assets		(3,883,498)	(2,266,042)	(2,782,574)	(516,532)	(23%)	▼
Finance Cost		(103,188)	(68,306)	(22,558)	45,748	67%	▲
Insurance Expenses		(318,989)	(318,987)	(325,245)	(6,258)	(2%)	
Other Expenditure		(128,000)	(83,000)	(14,176)	68,824	83%	▲
		(9,786,892)	(6,223,417)	(5,894,745)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	8,150,771	4,194,675	2,447,853	(1,746,822)	(42%)	▼
(Loss) on Disposal of Assets	8	(25,000)	(25,000)	-	25,000	100%	▲
		8,125,771	4,169,675	2,447,853			
Flood Damage							
Reimbursements	12(c)	11,072,033	6,458,690	2,287,397	(4,171,293)	(65%)	▼
Materials and Contracts		(11,432,033)	(6,668,690)	(2,296,782)	4,371,908	66%	▲
		(360,000)	(210,000)	(9,385)			
Net Result							
		2,423,282	1,446,668	168,800			

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

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 January 2025
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		1,000	581	6,628	6,047	1041%
General Purpose Funding		2,877,300	2,474,691	2,641,462	166,771	7%
Law, Order and Public Safety		41,838	34,534	28,587	(5,947)	(17%)
Health		500	294	-	(294)	(100%)
Education and Welfare		147,195	87,071	65,144	(21,927)	(25%)
Community Amenities		11,850	11,850	10,013	(1,837)	(16%)
Recreation and Culture		22,750	12,822	16,883	4,061	32%
Transport		1,088,963	928,239	796,049	(132,190)	(14%)
Economic Services		203,007	124,147	(16,733)	(140,880)	(113%)
Other Property and Services		50,000	29,169	77,044	47,875	164%
		4,444,403	3,703,398	3,625,076		
Expenses						
Governance		(724,288)	(417,733)	(378,977)	38,756	9%
General Purpose Funding		(139,996)	(77,205)	(72,225)	4,980	6%
Law, Order and Public Safety		(134,592)	(88,415)	(99,311)	(10,896)	(12%)
Health		(28,400)	(13,616)	(9,358)	4,258	31%
Education and Welfare		(746,807)	(454,437)	(211,190)	243,247	54%
Housing		(473,959)	(339,439)	(350,441)	(11,002)	(3%)
Community Amenities		(191,243)	(104,603)	(83,558)	21,045	20%
Recreation and Culture		(638,592)	(380,317)	(436,912)	(56,595)	(15%)
Transport		(5,461,251)	(3,386,822)	(3,692,107)	(305,285)	(9%)
Economic Services		(1,197,764)	(733,294)	(482,353)	250,941	34%
Other Property and Services		(50,000)	(227,536)	(78,314)	149,222	66%
		(9,786,892)	(6,223,417)	(5,894,745)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributic	12(b)	8,150,771	4,194,675	2,447,853	(1,746,822)	(42%)
(Loss) on Disposal of Assets	8	(25,000)	(17,988)	-	17,988	100%
		8,125,771	4,176,687	2,447,853		
Flood Damage - Transport						
Reimbursements	12(c)	11,072,033	6,458,690	2,287,397	(4,171,293)	65%
Materials and Contracts		(11,432,033)	(6,668,690)	(2,296,782)	4,371,908	66%
		(360,000)	(210,000)	(9,385)		
Net Result		2,423,282	1,446,668	168,800		

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

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Note		\$	\$	\$	\$	%	
Revenue from Operating Activities							
	Rates	2,029,060	2,028,960	2,003,376	(25,584)	(1%)	▼
	Grants, Subsidies and Contributions	13,060,455	7,868,888	3,502,303	(4,366,585)	(55%)	▼
	Fees and Charges	46,700	34,108	39,337	5,229	15%	
	Interest Earnings	201,320	121,952	251,721	129,769	106%	▲
	Other Revenue	171,889	108,180	115,736	7,556	7%	
	Profit on Disposal of Assets	7,012	7,012	-	(7,012)	(100%)	
		15,516,436	10,169,100	5,912,473			
Expenditure from Operating Activities							
	Employee Costs	(2,051,440)	(1,431,055)	(886,627)	544,428	38%	▲
	Materials and Contracts	(14,503,209)	(8,600,016)	(4,059,468)	4,540,548	53%	▲
	Utility Charges	(230,601)	(124,701)	(100,878)	23,823	19%	
	Depreciation on Non-current Assets	(3,883,498)	(2,266,042)	(2,782,574)	(516,532)	(23%)	▼
	Finance Cost	(103,188)	(68,306)	(22,558)	45,748	67%	▲
	Insurance Expenses	(318,989)	(318,987)	(325,245)	(6,258)	(2%)	
	Other Expenditure	(128,000)	(83,000)	(14,176)	68,824	83%	▲
	(Loss) on Disposal of Assets	(25,000)	(17,988)	-	17,988	100%	
		(21,243,925)	(12,910,095)	(8,191,526)			
Excluded Non-cash Operating Activities							
	Depreciation and Amortisation	3,883,498	2,266,042	2,782,574			
	(Profit) / Loss on Asset Disposal	17,988	10,976	-			
	Movement in Employee Provision Reserve	-	-	1,915			
	Net Amount from Operating Activities	(1,826,003)	(463,977)	505,435			
Investing Activities							
Inflows from Investing Activities							
	Capital Grants, Subsidies and Contributions	12(b) 8,150,771	4,194,675	2,447,853	(1,746,822)	(42%)	▼
	Proceeds from Disposal of Assets	8 225,000	124,037	-	(124,037)	(100%)	▼
		8,375,771	4,318,712	2,447,853			
Outflows from Investing Activities							
	Payments for Land and Buildings	9(a) (1,351,909)	(1,238,574)	(619,079)	619,495	50%	▲
	Payments for Plant and Equipment	9(b) (960,000)	(960,000)	(807,119)	152,881	16%	▲
	Payments for Furniture and Equipment	9(c) (50,000)	(10,000)	(14,155)	(4,155)	(42%)	
	Payments for Infrastructure Assets - Roads	9(d) (8,472,352)	(964,271)	(2,886,489)	(1,922,218)	(199%)	▼
	Payments for Infrastructure Assets - Footpaths	9(e) (150,000)	-	(960)	(960)		
	Payments for Infrastructure Assets - Other	9(f) (1,725,000)	(863,000)	(273,214)	589,786	68%	▲
		(12,709,261)	(4,035,845)	(4,601,016)			
	Net Amount from Investing Activities	(4,333,490)	282,867	(2,153,163)			
Financing Activities							
Inflows from Financing Activities							
	Proceeds from New Debentures	11 -	-	-	-		
	Transfer from Reserves	7 161,909	-	-	-		
	Plus unspent borrowings brought forward			148,795			
		320,805	-	148,795			
Outflows from Financing Activities							
	Repayment of Debentures	11 (185,426)	(140,782)	(140,782)	-	0%	
	Transfer to Reserves	7 (1,185,323)	-	(42,656)	(42,656)		
		(1,370,749)	(140,782)	(183,439)			
	Net Amount from Financing Activities	(1,049,944)	(140,782)	(34,644)			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
	3 7,209,437	7,209,437	6,556,702				
	Amount attributable to operating activities	(1,826,003)	(463,977)	505,435			
	Amount attributable to investing activities	(4,333,490)	282,867	(2,153,163)			
	Amount attributable to financing activities	(1,049,944)	(140,782)	(34,644)			
	Closing Surplus / (Deficit)	3 -	6,887,545	4,874,330			

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

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 January 2025

	NOTE	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	4	8,561,495	9,447,752
Trade and other receivables	5	965,961	517,379
Other financial assets	4(a)	0	0
Inventories	6	210,140	208,545
Other assets	7	1,338,468	1,601,891
TOTAL CURRENT ASSETS		11,076,064	11,775,567
NON-CURRENT ASSETS			
Other financial assets	4(b)	41,585	41,585
Property, plant and equipment	8	13,891,312	12,901,252
Infrastructure	9	97,247,909	96,419,527
Right-of-use assets	11(a)	0	0
TOTAL NON-CURRENT ASSETS		111,180,807	109,362,364
TOTAL ASSETS		122,256,871	121,137,931
CURRENT LIABILITIES			
Trade and other payables	14	222,987	983,577
Other liabilities	15	3,902,491	2,063,428
Lease liabilities	11(b)	0	0
Borrowings	16	189,320	185,041
Employee related provisions	17	318,985	329,909
TOTAL CURRENT LIABILITIES		4,633,783	3,561,955
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	0	0
Borrowings	16	996,031	1,117,720
Employee related provisions	17	87,461	87,461
TOTAL NON-CURRENT LIABILITIES		1,083,492	1,205,181
TOTAL LIABILITIES		5,717,276	4,767,136
NET ASSETS		116,539,595	116,370,795
EQUITY			
Retained surplus		63,526,889	63,400,745
Reserve accounts	33	1,869,747	1,827,091
Revaluation surplus	n/a	51,142,959	51,142,959
TOTAL EQUITY		116,539,595	116,370,795

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 31 January 2025
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	1,351,909	619,079	(732,830)
Plant and Equipment	9(b)	960,000	807,119	(152,881)
Furniture and Equipment	9(c)	50,000	14,155	(35,845)
Infrastructure Assets - Roads	9(d)	8,472,352	2,886,489	(5,585,863)
Infrastructure Assets - Footpaths	9(e)	150,000	960	(149,040)
Infrastructure Assets - Other	9(f)	1,725,000	273,214	(1,451,786)
Total Capital Expenditure		12,709,261	4,601,016	(8,108,245)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		8,150,771	2,447,853	(5,702,918)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		225,000	-	(225,000)
Council Contribution - Reserves		-	-	-
Council Contribution - Operations		4,333,490	2,153,163	(2,180,327)
Total Capital Acquisitions Funding		12,709,261	4,601,016	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Upper Gascoyne for the 2024/25 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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

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

Preparation

Prepared by: Kate Peacock
Reviewed by: Travis Bate
Date prepared: 20 Mar 25

(a) Basis of Preparation

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

(d) Goods and Services Tax (GST)

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

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

(f) Cash and Cash Equivalents

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

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories

General

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

Land Held for Resale

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

(i) Trade and Other Receivables

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

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

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

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

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 31 January 2025

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 31 January 2025

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 31 January 2025

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 31 January 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Jan 25 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
					Favourable / (Unfavourable)
Operating Grants, Subsidies and Contributions	3,502,303	7,868,888	(55%)	(4,366,585)	Timing variance, primarily related to flood damage funding. Refer to Note 12 for further detail.
Interest Earnings	251,721	121,952	106%	129,769	Increase in revenue received for Interest earned on Investments at this period end date, primarily due to maturity of Term Deposit in November.
Capital Grants, Subsidies and Contributions	2,447,853	4,194,675	(42%)	(1,746,822)	Primarily related to timing differences with regard to budget profile. Refer to Note 12 for further detail.
Total Revenues	8,360,326	14,363,775	(42%)	(6,003,449)	

(b) (Expenses) / (Applications)

	31 Jan 25 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
					Favourable / (Unfavourable)
Employee Costs	(886,627)	(1,431,055)	38%	544,428	Reversal of accrued wages from June 24 and lower year to date employee overhead costs.
Materials and Contracts	(4,059,468)	(8,600,016)	53%	4,540,548	Mainly relates to below budget Flood Damage works (\$3.01M), Tourism Signage Maintenance (\$63K) and Admin Consultants (\$49K), offset by above budget Country Road Maintenance (197K), Hastings Ullawarra road maintenance \$23K (funded).
Utility Charges	(100,878)	(124,701)	19%	23,823	Below budget due to timing of budget profile.
Depreciation on Non-current Assets	(2,782,574)	(2,266,042)	(23%)	(516,532)	Depreciation to be brought to account post finalisation of 2024 audit.
Finance Cost	(22,558)	(68,306)	67%	45,748	Below budget due to reversal of 2024 accrued interest and lower than budgeted interest on overdraft.
Other Expenditure	(14,176)	(83,000)	83%	68,824	Primarily related to timing issue in relation to Community Donations & Contributions (\$35K) and CESM contributions (\$12K).
Total Expenses	(8,191,526)	(12,892,107)	36%	4,700,581	

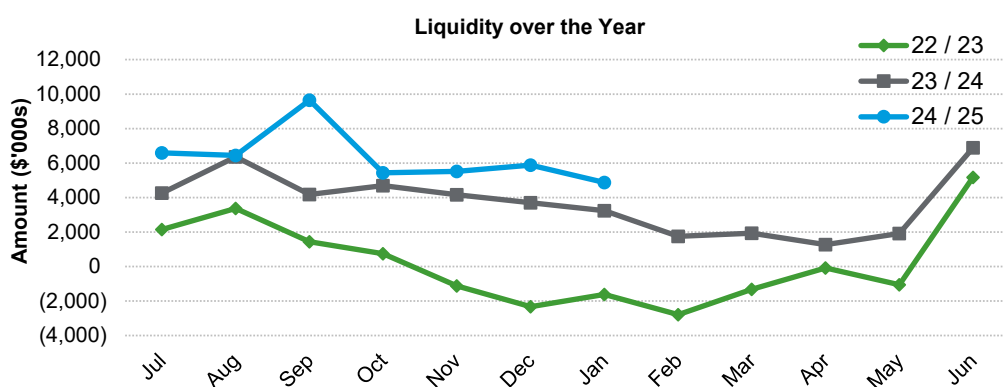
SHIRE OF UPPER GASCOYNE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 January 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Jan 25 \$	Prior Year Closing 30 Jun 24 \$	This Time Last Year 31 Jan 24 \$
Current Assets				
Cash Unrestricted	4	6,692,134	7,620,661	1,850,022
Cash Restricted	4	1,869,747	1,827,091	2,044,044
Receivables - Rates	6(a)	799,420	152,869	329,540
Receivables - Other	6(b)	107,209	149,620	1,223,843
Receivables - Pensioner Rebates and Deferrals		1,288	660	-
Interest / ATO Receivable		(510)	144,301	33,693
Provision for Doubtful Debts		(110,904)	(110,904)	(114,406)
Flood Damage Income Received in Advance		(459,171)	(1,484,781)	-
WANDRRA Claims Invoiced after year end		-	1,997,430	-
Contract Assets		1,338,468	111,465	1,026,830
Inventories		210,140	208,545	220,095
Accrued Income		-	222,370	-
Total Current Assets		10,447,821	10,839,327	6,613,661
Current Liabilities				
Sundry Creditors		(29,084)	(678,424)	(281,269)
Deposits and Bonds		(50,180)	(50,180)	(50,180)
GST Payable		169,458	(41,538)	(91,142)
PAYG Withholding Tax		(47,022)	(34,283)	(52,161)
Fringe Benefit Tax		13,583	-	-
Loan Liability		(189,706)	(208,801)	(183,333)
Accrued Expenses		(79,270)	(152,744)	-
Accrued Salaries and Wages		-	(43,597)	-
Accrued Time in Lieu		575	(1,022)	229
Overdraft	4	0	386	-
Lease Liability		-	-	(6,685)
Suspense		(31,589)	46	(995)
Contract Liabilities		(3,443,320)	(1,085,650)	(732,312)
Total Payables		(3,686,555)	(2,295,806)	(1,397,847)
Provisions		(318,985)	(329,909)	(240,601)
Total Current Liabilities		(4,005,540)	(2,625,715)	(1,638,448)
Less: Cash Reserves	7	(1,869,747)	(1,827,091)	(2,044,044)
Less: Land Held for Resale		-	-	(2,500)
Less: Unspent Borrowings		-	(148,795)	-
Add: Loan Principal (Current)		189,706	208,801	183,333
Add: Employee Leave Reserve	7	83,926	82,012	80,783
Add: Movement in Employee Leave Reserve		28,162	28,162	30,272
Add: Current Portion of Lease Liability		-	-	6,685
Net Funding Position		4,874,329	6,556,702	3,229,742



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
Cash and Cash Equivalents							
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	1,352,618			1,352,618	CBA	2.85	N/A
Gascoyne River Reserve Account		881,678		881,678	CBA	4.35	N/A
Online Saver	5,339,131			5,339,131	CBA	4.35	N/A
SUG Reserve Account		988,069		988,069	CBA	4.70	24-Mar-25
WANDRRA Account	386			386	CBA	3.10	N/A
Total Cash and Financial Assets	6,692,135	1,869,747	-	8,561,881			

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

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

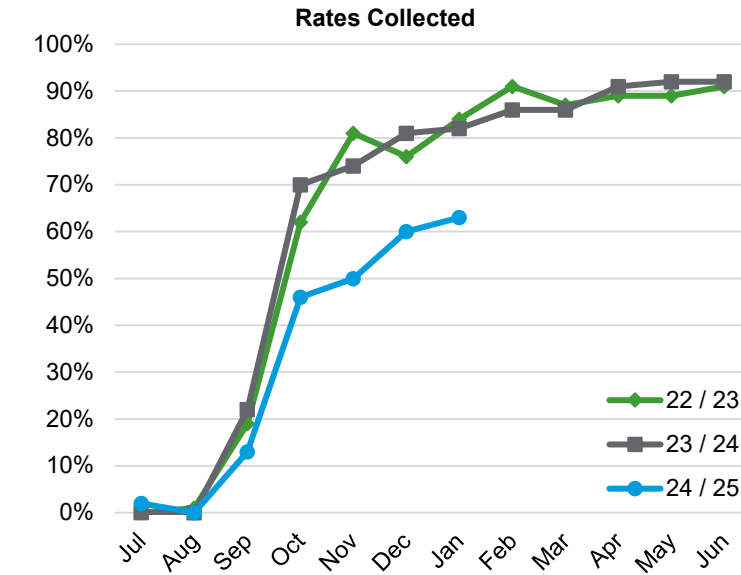
Description	Opening Balance 01 Jul 24	Amount Received	Amount Paid	Closing Balance 31 Jan 25
	\$	\$	\$	\$
SUG Trust Fund	-	-	-	-
Total Funds in Trust	-	-	-	-

Comments / Notes

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 January 2025

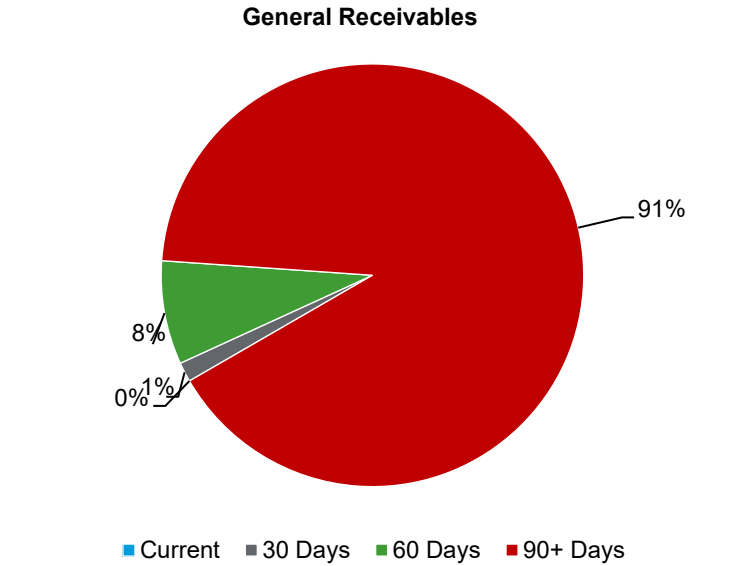
6. RECEIVABLES

(a) Rates Receivable	31 Jan 25
	\$
Rates Receivables	799,420
Rates Received in Advance	-
Total Rates Receivable Outstanding	799,420
Closing Balances - Prior Year	152,869
Rates Levied this year	2,006,617
Service charges levied this year	-
Closing Balances - Current Month	(799,420)
Total Rates Collected to Date	1,360,066
Percentage Collected	63%



Comments / Notes

(b) General Receivables	31 Jan 25
	\$
Current	-
30 Days	1,611
60 Days	8,505
90+ Days	97,093
Total General Receivables Outstanding	107,209



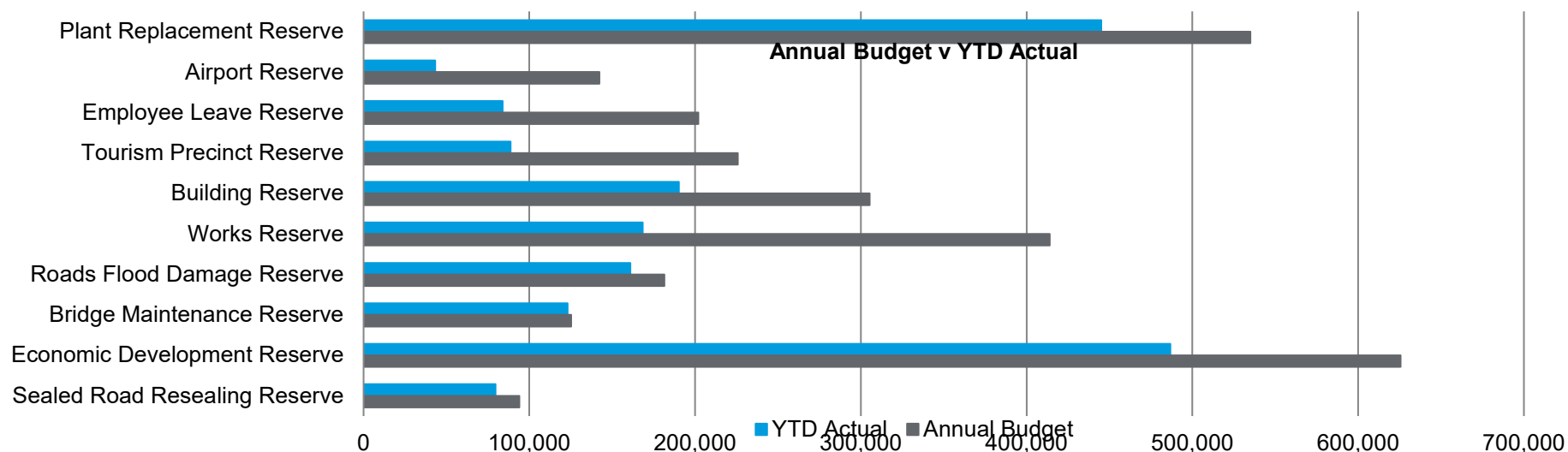
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

7. CASH BACKED RESERVES

	Annual Budget				YTD Actual				
Restricted by council:	Balance 01 Jul 24	Transfers from	Interest Received	Transfer to	Balance 30 Jun 25	Transfers from	Interest Received	Transfer to	Balance 31 Jan 25
Reserve Name	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	434,932	-	9,598	90,402	534,932	-	10,154	-	445,087
Airport Reserve	42,219	-	927	99,073	142,219	-	986	-	43,205
Employee Leave Reserve	82,012	-	1,800	118,222	202,034	-	1,915	-	83,926
Tourism Precinct Reserve	86,693	(60,909)	1,903	198,097	225,784	-	2,024	-	88,717
Building Reserve	186,324	(81,000)	2,393	197,607	305,324	-	3,833	-	190,156
Works Reserve	163,985	-	3,705	246,295	413,985	-	4,346	-	168,330
Roads Flood Damage Reserve	157,289	-	3,453	20,649	181,391	-	3,672	-	160,961
Bridge Maintenance Reserve	120,259	(20,000)	2,712	22,288	125,259	-	2,808	-	123,067
Economic Development Reserve	475,571	-	10,178	139,822	625,571	-	11,103	-	486,674
Sealed Road Resealing Reserve	77,807	-	3,331	12,868	94,006	-	1,817	-	79,624
Total Cash Backed Reserves	1,827,091	(161,909)	40,000	1,145,323	2,850,505	-	42,656	-	1,869,747



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P36 Caterpillar CT630B	75,000	50,000	-	(25,000)
P100 - CAT 140M Grader - GU184	167,988	175,000	7,012	-
Total Disposal of Assets	242,988	225,000	7,012	(25,000)
Total Profit or (Loss)				(17,988)

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P36 Caterpillar CT630B	-	-	-	-
P100 - CAT 140M Grader - GU184	-	-	-	-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

Comments / Notes

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Council Office Extension/Upgrade	400,000	399,999	7,749	392,250
Electrical Board Upgrade for Emergency Command Centre	60,000	-	-	-
Housing				
Lot 50, 22 Hatch Street - Manager Finance and Corporate Svces	-	-	242	(242)
Lot 40,3 Gregory Street - Town Services Officers	-	-	316	(316)
Lot 21, 23 Gregory Street - Works Supervisor and SCSO	-	-	453	(453)
Lot 45B Gregory Street (Entrance Through Hatch Street) - New House	210,500	210,501	161,671	48,830
Lot 51, 24 Hatch Street - Staff House And Capital Improvements (Vac	81,000	81,000	71,822	9,178
Lot 23 Gregory Street - Shed	40,150	40,149	34,414	5,735
Lot 45B Gregory Street - Shed	40,150	40,149	34,403	5,746
Lot 45A Gregory Street - Patio	28,250	28,250	24,503	3,747
Lot 39 Gregory Street - Patio	28,250	28,250	24,696	3,554
Lot 17 Gregory Street - Patio	17,300	17,300	19,082	(1,782)
Lot 51 Hatch Street - Gardens And Reticulation	50,000	50,000	67,915	(17,915)
Lot 45B Gregory Street - Gardens And Reticulation	50,000	50,000	48,406	1,594
Lot 50 Hatch Street - Installation Of Lighting And Power To Shed	8,000	8,000	-	8,000
Lot 40 Gregory Street - Install Lighting And Power To Shed And Patio	8,000	8,000	-	8,000
Lot 21 Gregory Street - Installation Of Power To Patio	3,500	3,500	-	3,500
Lot 52 Hatch Street - Concrete Path Around House - Replace Paving	25,000	25,000	19,760	5,240
Lot 19 Gregory Street - Concrete Path Around House - Replace Pavin	25,000	25,000	20,072	4,928
Lot 53 Hatch Street - Install Retaining Wall	20,000	11,669	-	11,669
Lot 52 Hatch Street - Patio	15,250	15,249	13,636	1,613
Lot 23 Gregory Street - Patio	15,250	15,249	13,514	1,735
Lot 19 Gregory Street - Pool Fence Upgrade	15,000	-	-	-
Recreation and Culture				
Upgrade Electrical Board for Evacuation Centre	50,000	20,000	6,000	14,000
Transport				
Chemical Shed And Eye Wash/Shower Station	35,000	35,000	-	35,000
Economic Services				
Storage Shed Gascoyne Junction Pub and Tourist Park	65,400	65,400	50,425	14,975
Laundry - GJP and Tourist Park	60,909	60,909	-	60,909
Total Land and Buildings	1,351,909	1,238,574	619,079	619,495

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
Operator Camp	90,000	90,000	-	90,000
Grader	585,000	585,000	557,200	27,800
Prime Mover	250,000	250,000	217,835	32,165
Generator P72 Camp	10,000	10,000	-	10,000
Generator Wm Camp	10,000	10,000	8,565	1,435
Fuel Tank Cobra Diary Creek	15,000	15,000	11,727	3,273
Light Trailer with Water Wheel and Genset	-	-	9,291	(9,291)
Sale Costs CAT CT630 - Freight to Manheim Auctions	-	-	2,270	(2,270)
Small Plant (new acquisitions)	-	-	232	(232)
Total Plant and Equipment	960,000	960,000	807,119	152,881

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

9. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Council Chambers Chairs and Infrastructure	25,000	-	14,155	(14,155)
Telephone System and ICT Upgrade	25,000	10,000	-	10,000
Total Furniture and Equipment	50,000	10,000	14,155	(4,155)

(d) Infrastructure - Roads

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
River Level Gauge at Landor	20,000	8,000	-	8,000
Landor/Mount Augustus - Indigenous Access Road 23/24 Cf	140,985	-	163,369	(163,369)
Signage 24/25 - Stock	60,000	60,000	19,001	40,999
Grids 24/25 - Stock	60,000	60,000	53,520	6,480
State Initiative Program 24/25 - Carnarvon/Mullewa	5,015,729	-	951,505	(951,505)
RRG/LRCI - Landor Meekatharra Road	580,340	232,136	6,208	225,928
RRG/LRCI - Mt Augustus Road	580,340	232,136	682,786	(450,650)
R2R - Carnarvon/Mullewa Resheet	1,034,958	-	9,360	(9,360)
33 River Crossing Floodway Reconstruction	180,000	72,000	-	72,000
Indigenous Access Road Project 24/25 - Landor Mt Augustus Road	200,000	-	248,420	(248,420)
Road Resealing Program - Various 24/25	500,000	200,000	752,320	(552,320)
3 X Bore Findings	100,000	99,999	-	99,999
Total Infrastructure - Roads	8,472,352	964,271	2,886,489	(1,922,218)

(e) Infrastructure - Footpaths

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
Footpath - Hatch Street / Smith Street	150,000	-	960	(960)
Total Infrastructure - Footpaths	150,000	-	960	(960)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

9. CAPITAL ACQUISITIONS (Continued)

(f) Infrastructure - Other

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Community Amenities				
Fence - New Rubbish Tip Reserve	100,000	-	-	-
Rehabilitate Old Rubbish Tip Reserve	20,000	-	-	-
Evaporation Pond At Tip For Water Treatment Plant	240,000	240,000	9,684	230,316
Evaporation Pond/Trenches For Sullage Waste	60,000	60,000	-	60,000
Reverse Osmosis Plant	1,000,000	400,000	175,458	224,542
Buildings - Fire Control GEN	-	-	632	(632)
Recreation and Culture				
Upgrade River Pumps and Infrastructure	60,000	24,000	-	24,000
Concrete Pad Between Dongas For Outdoor Gym Area	40,000	-	43,420	(43,420)
Install Power Outlets For Two Rivers Memorial Park	10,000	10,000	-	10,000
Oval Rejuvenation/Renovation Part Two	50,000	50,000	44,020	5,980
Water Hole Access Ramp	100,000	40,000	-	40,000
Museum Upgrade	30,000	24,000	-	24,000
Telescope and Concrete Viewing Pad	15,000	15,000	-	15,000
Total Infrastructure - Other	1,725,000	863,000	273,214	589,786
Total Capital Expenditure	12,709,261	4,035,845	4,601,016	(564,211)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

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	120,698	0.110880	13	13,383	12,830	(7,531)	-	5,299
UV Rural	1,633,878	0.090000	25	147,049	147,499	-	-	147,499
UV Mining	4,574,858	0.330000	167	1,509,703	1,632,878	(107,045)	(414)	1,525,419
Total General Rates				1,670,135	1,793,207	(114,575)	(414)	1,678,217
Minimum Rates								
GRV Town	27,117	525	13	6,825	6,300	-	-	6,300
UV Rural	33,908	1,600	13	20,800	20,800	-	-	20,800
UV Mining	462,719	2,200	150	330,000	319,000	-	-	319,000
Total Minimum Rates				357,625	346,100	-	-	346,100
Total General and Minimum Rates				2,027,760	2,139,307	(114,575)	(414)	2,024,317
Other Rate Revenue								
Rates Write-off				(5,000)				(3,240)
Interim and Back Rates				-				-
Facilities Fees (Ex Gratia)				6,300				-
Instalment Charges				-				-
Total Rate Revenue				2,029,060				2,021,077

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

			Principal Repayments		Principal Outstanding		Finance Cost Repayments	
	01 Jul 24	New Loans	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Housing								
Loan 29 Staff Housing	138,418	-	(20,655)	(37,534)	117,763	100,884	(991)	(4,592)
Loan 30 Staff Housing	299,641	-	(23,806)	(44,493)	275,835	255,148	(2,064)	(5,079)
Loan 31 Staff Housing	589,512	-	(64,412)	(50,450)	525,100	539,062	(13,637)	(27,413)
Economic Services								
Loan 28 Tourism Precinct	298,951	-	(31,909)	(52,949)	267,042	246,002	(3,772)	(16,104)
Total Repayments	1,326,522	-	(140,782)	(185,426)	1,185,740	1,141,096	(20,464)	(53,188)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 2025

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	641,720	320,860	386,315
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	29,213	21,909	16,328
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	57,750	48,000
CRC Misc Small Operating		5,000	-	-
Other Community Grants		2,500	1,000	500
Recreation & Culture				
Library Operating Grants		5,000	5,000	-
Transport				
FAGS Roads	Government of WA	278,263	139,132	79,308
MRWA Direct Grant	MRWA	368,688	368,688	368,688
Hastings Road Maintenance Ullwarra Rd		400,000	400,000	343,345
Economic Services				
Contributions for Projects		7,400	7,400	7,500
Town Planning Schemes and Strategies		101,638	59,290	(70,734)
Other Property and Services				
Diesel Fuel Rebate	ATO	50,000	29,169	35,657
Total Operating Grants, Subsidies and Contributions		1,988,422	1,410,198	1,214,906

(b) Capital Grants, Subsidies and Contributions

Recreation and Culture				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		624,873	-	175,458
Transport				
Roads to Recovery		1,034,958	-	9,360
Regional Road Group Funding		773,786	309,514	541,650
LCRI Grant Funds - Sealing Landor/Meekatharra		360,440	144,176	360,440
Indigenous Access Roads - Fund Income		340,985	140,985	389,404
State Initiative Program (Road Projects)		5,015,729	3,600,000	971,542
Total Non-Operating Grants, Subsidies and Contributions		8,150,771	4,194,675	2,447,853
Total Grants, Subsidies and Contributions		10,139,193	5,604,873	3,662,759

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA - AGRN 1062		4,820,000	2,811,669	-
Grants DRFAWA - AGRN 1021		6,252,033	3,647,021	2,287,397
Total Flood Damage Reimbursements		11,072,033	6,458,690	2,287,397

13 BUDGET AMENDMENTS

GL Code/IE		Description	Council Resolution	Non Cash Adjustment	Increase in Cash	Decrease in Cash	Running Balance	Comment
12326070		Tourism Precinct Reserve GEN	12102024	\$	\$	\$	\$	
11343560		Tourism Precinct Leased Asset Capital Expenditure GEN	12102024		60909	60,909	(60,909) 60,909	

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 28 February 2025

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

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Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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

A handwritten signature in blue ink, appearing to read 'J. Bell'.

Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 20th March 2025

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

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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2025
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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 28 February 2025 of \$5,193,118

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
State Initiative Program 24/25 - Carnarvon/Mullewa	19%	5,015,729	-	964,748
R2R - Carnarvon/Mullewa Resheet	8%	1,034,958	-	81,841
Reverse Osmosis Plant	18%	1,000,000	600,000	175,458
	17%	7,050,687	600,000	1,222,047
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	29%	13,060,455	9,043,941	3,748,960
Capital Grants, Subsidies and Contributions	44%	8,150,771	4,421,520	3,593,914
	35%	21,211,226	13,465,461	7,342,874
Rates Levied	98%	2,029,260	2,028,960	1,985,157

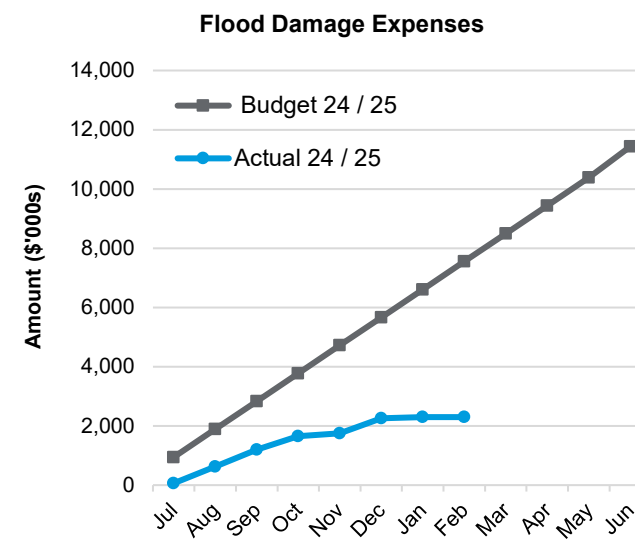
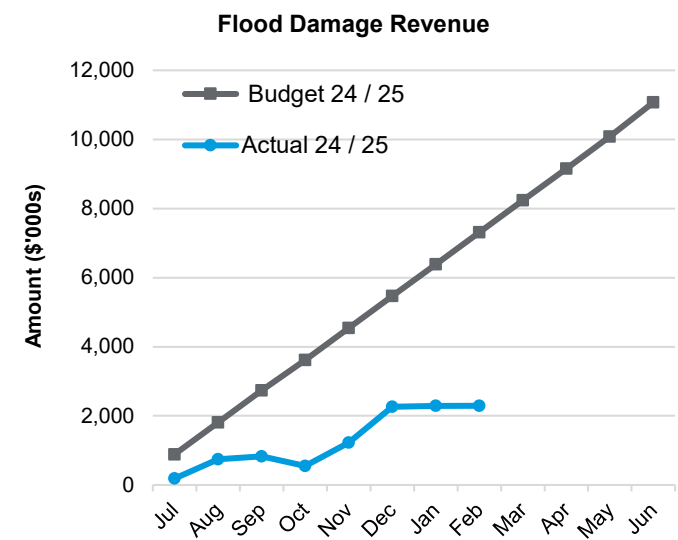
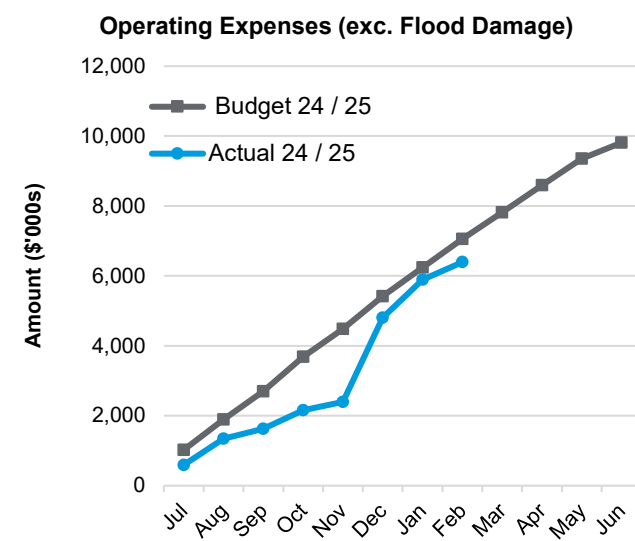
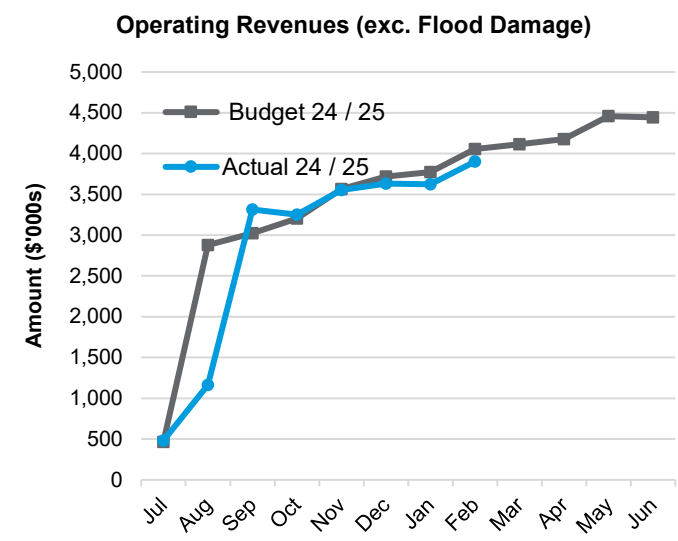
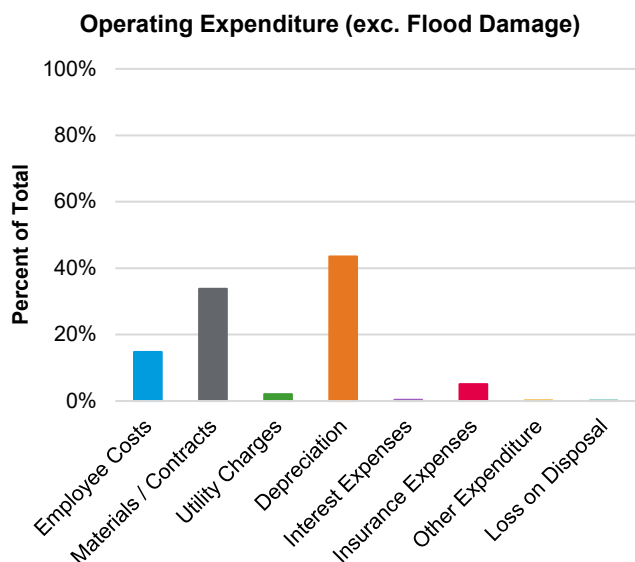
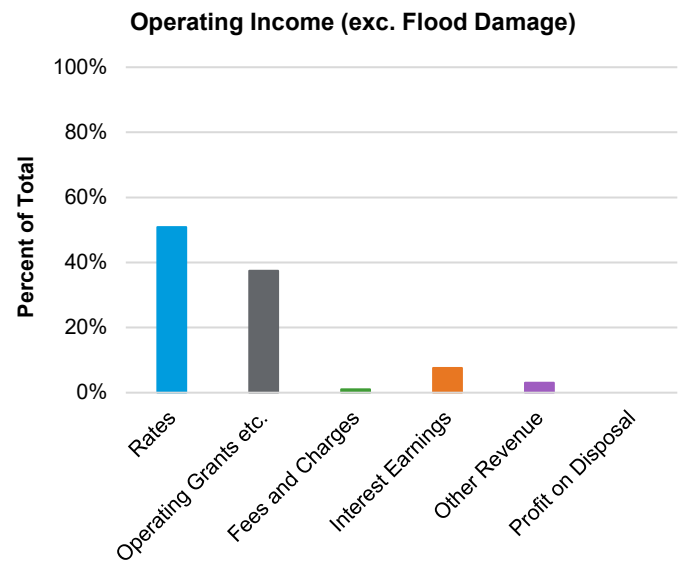
% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year %	Current Year 28 Feb 25 \$	Prior Year 28 Feb 24 \$
Adjusted Net Current Assets	(297%)	5,193,116	1,746,753
Cash and Equivalent - Unrestricted	619%	7,402,675	1,195,155
Cash and Equivalent - Restricted	92%	1,888,055	2,047,860
Receivables - Rates	240%	643,843	268,765
Receivables - Other	188%	230,349	122,584
Payables	234%	(4,289,413)	(1,830,022)

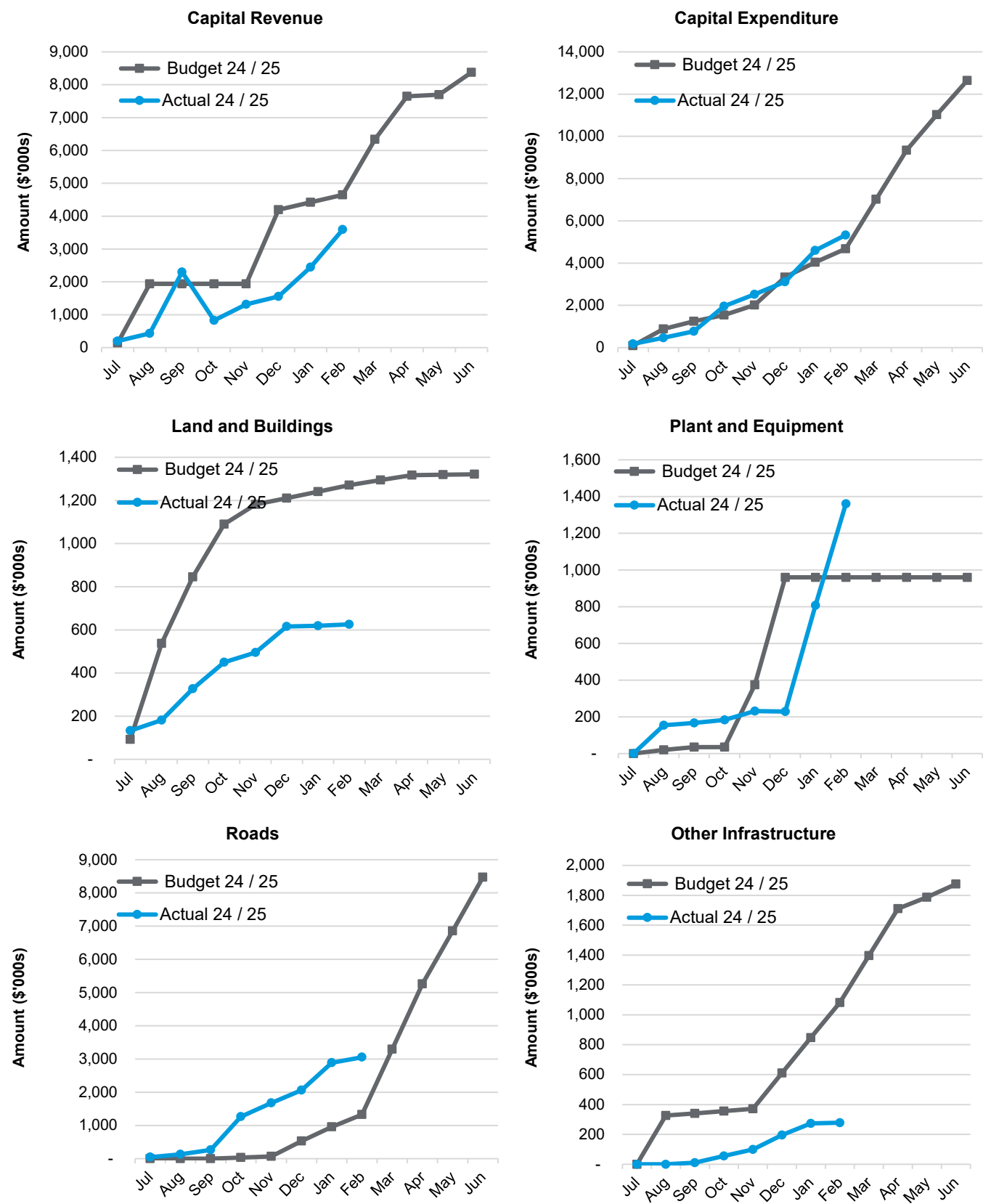
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 28 February 2025
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 28 February 2025
SUMMARY GRAPHS - CAPITAL



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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 28 February 2025

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Rates	10	2,029,260	2,028,960	1,985,157	(43,803)	(2%)	▼
Grants, Subsidies and Contributions	12(a)	1,988,422	1,662,581	1,461,563	(201,018)	(12%)	▼
Fees and Charges		46,700	35,692	40,170	4,478	13%	
Interest Earnings		201,320	137,112	296,159	159,047	116%	▲
Other Revenue		171,689	119,844	119,109	(735)	(1%)	
Profit on Disposal of Assets		7,012	7,012	-	(7,012)	(100%)	
		4,444,403	3,991,201	3,902,158			
Expenses							
Employee Costs		(2,051,440)	(1,618,511)	(944,776)	673,735	42%	▲
Materials and Contracts		(3,071,176)	(2,193,947)	(2,160,605)	33,342	2%	▲
Utility Charges		(230,601)	(153,424)	(132,426)	20,998	14%	
Depreciation on Non-current Assets		(3,883,498)	(2,585,487)	(2,782,574)	(197,087)	(8%)	▼
Finance Cost		(103,188)	(74,234)	(24,319)	49,915	67%	▲
Insurance Expenses		(318,989)	(318,987)	(325,245)	(6,258)	(2%)	
Other Expenditure		(128,000)	(90,750)	(14,106)	76,644	84%	▲
		(9,786,892)	(7,035,340)	(6,384,049)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	8,150,771	4,421,520	3,593,914	(827,606)	(19%)	▼
(Loss) on Disposal of Assets	8	(25,000)	(25,000)	(9,058)	15,942	64%	
		8,125,771	4,396,520	3,584,856			
Flood Damage							
Reimbursements	12(c)	11,072,033	7,381,360	2,287,396	(5,093,964)	(69%)	▼
Materials and Contracts		(11,432,033)	(7,621,360)	(2,296,782)	5,324,578	70%	▲
		(360,000)	(240,000)	(9,385)			
Net Result							
		2,423,282	1,112,381	1,093,579			

* - 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 28 February 2025
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		1,000	664	691	27	4%
General Purpose Funding		2,877,300	2,650,698	2,860,888	210,190	8%
Law, Order and Public Safety		41,838	34,534	35,890	1,356	4%
Health		500	336	236	(100)	(30%)
Education and Welfare		147,195	98,962	66,737	(32,225)	(33%)
Community Amenities		11,850	11,850	10,477	(1,373)	(12%)
Recreation and Culture		22,750	13,864	16,883	3,019	22%
Transport		1,088,963	1,000,722	835,703	(165,019)	(16%)
Economic Services		203,007	139,223	(4,778)	(144,001)	(103%)
Other Property and Services		50,000	33,336	79,432	46,096	138%
		4,444,403	3,984,189	3,902,158		
Expenses						
Governance		(724,288)	(499,767)	(346,603)	153,164	31%
General Purpose Funding		(139,996)	(87,030)	(77,784)	9,246	11%
Law, Order and Public Safety		(134,592)	(94,499)	(103,847)	(9,348)	(10%)
Health		(28,400)	(15,504)	(10,034)	5,470	35%
Education and Welfare		(746,807)	(521,799)	(258,572)	263,227	50%
Housing		(473,959)	(391,340)	(393,122)	(1,782)	(0%)
Community Amenities		(191,243)	(119,472)	(101,352)	18,120	15%
Recreation and Culture		(638,592)	(432,814)	(469,841)	(37,027)	(9%)
Transport		(5,461,251)	(3,791,973)	(3,978,167)	(186,194)	(5%)
Economic Services		(1,197,764)	(839,516)	(561,998)	277,518	33%
Other Property and Services		(50,000)	(241,626)	(82,728)	158,898	66%
		(9,786,892)	(7,035,340)	(6,384,049)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributic	12(b)	8,150,771	4,421,520	3,593,914	(827,606)	(19%)
(Loss) on Disposal of Assets	8	(25,000)	(17,988)	(9,058)	8,930	50%
		8,125,771	4,403,532	3,584,856		
Flood Damage - Transport						
Reimbursements	12(c)	11,072,033	7,381,360	2,287,396	(5,093,964)	69%
Materials and Contracts		(11,432,033)	(7,621,360)	(2,296,782)	5,324,578	70%
		(360,000)	(240,000)	(9,385)		
Net Result		2,423,282	1,112,381	1,093,579		

* - 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 28 February 2025

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Note		\$	\$	\$	\$	%	
Revenue from Operating Activities							
	Rates	2,029,260	2,028,960	1,985,157	(43,803)	(2%)	▼
	Grants, Subsidies and Contributions	13,060,455	9,043,941	3,748,960	(5,294,981)	(59%)	▼
	Fees and Charges	46,700	35,692	40,170	4,478	13%	
	Interest Earnings	201,320	137,112	296,159	159,047	116%	▲
	Other Revenue	171,689	119,844	119,109	(735)	(1%)	
	Profit on Disposal of Assets	7,012	7,012	-	(7,012)	(100%)	
		15,516,436	11,372,561	6,189,555			
Expenditure from Operating Activities							
	Employee Costs	(2,051,440)	(1,618,511)	(944,776)	673,735	42%	▲
	Materials and Contracts	(14,503,209)	(9,815,307)	(4,457,386)	5,357,921	55%	▲
	Utility Charges	(230,601)	(153,424)	(132,426)	20,998	14%	
	Depreciation on Non-current Assets	(3,883,498)	(2,585,487)	(2,782,574)	(197,087)	(8%)	▼
	Finance Cost	(103,188)	(74,234)	(24,319)	49,915	67%	▲
	Insurance Expenses	(318,989)	(318,987)	(325,245)	(6,258)	(2%)	
	Other Expenditure	(128,000)	(90,750)	(14,106)	76,644	84%	▲
	(Loss) on Disposal of Assets	(25,000)	(17,988)	(9,058)	8,930	50%	
		(21,243,925)	(14,674,688)	(8,689,889)			
Excluded Non-cash Operating Activities							
	Depreciation and Amortisation	3,883,498	2,585,487	2,782,574			
	(Profit) / Loss on Asset Disposal	17,988	10,976	9,058			
	Movement in Employee Provision Reserve	-	-	2,736			
	Net Amount from Operating Activities	(1,826,003)	(705,664)	294,034			
Investing Activities							
Inflows from Investing Activities							
	Capital Grants, Subsidies and Contributions	12(b) 8,150,771	4,421,520	3,593,914	(827,606)	(19%)	▼
	Proceeds from Disposal of Assets	8 225,000	124,037	152,703	28,666	23%	▲
		8,375,771	4,545,557	3,746,617			
Outflows from Investing Activities							
	Payments for Land and Buildings	9(a) (1,351,909)	(1,204,332)	(625,729)	578,603	48%	▲
	Payments for Plant and Equipment	9(b) (960,000)	(960,000)	(1,361,115)	(401,115)	(42%)	▼
	Payments for Furniture and Equipment	9(c) (50,000)	(15,000)	(14,155)	845	6%	
	Payments for Infrastructure Assets - Roads	9(d) (8,472,352)	(1,336,407)	(3,052,207)	(1,715,800)	(128%)	▼
	Payments for Infrastructure Assets - Footpaths	9(e) (150,000)	-	(960)	(960)		
	Payments for Infrastructure Assets - Other	9(f) (1,725,000)	(1,101,000)	(278,211)	822,789	75%	▲
		(12,709,261)	(4,616,739)	(5,332,377)			
	Net Amount from Investing Activities	(4,333,490)	(71,182)	(1,585,760)			
Financing Activities							
Inflows from Financing Activities							
	Proceeds from New Debentures	11 -	-	-	-		
	Transfer from Reserves	7 161,909	-	-	-		
	Plus unspent borrowings brought forward			148,795			
		320,805	-	148,795			
Outflows from Financing Activities							
	Repayment of Debentures	11 (185,426)	(159,689)	(159,689)	-	0%	
	Transfer to Reserves	7 (1,185,323)	-	(60,964)	(60,964)		
		(1,370,749)	(159,689)	(220,653)			
	Net Amount from Financing Activities	(1,049,944)	(159,689)	(71,858)			
Movement in Surplus or Deficit							
	Opening Funding Surplus / (Deficit)	3 7,209,437	7,209,437	6,556,702			
	Amount attributable to operating activities	(1,826,003)	(705,664)	294,034			
	Amount attributable to investing activities	(4,333,490)	(71,182)	(1,585,760)			
	Amount attributable to financing activities	(1,049,944)	(159,689)	(71,858)			
	Closing Surplus / (Deficit)	3 -	6,272,902	5,193,118			

* - 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 28 February 2025

	NOTE	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	4	9,290,344	9,447,752
Trade and other receivables	5	764,577	517,379
Other financial assets	4(a)	0	0
Inventories	6	210,140	208,545
Other assets	7	982,032	1,601,891
TOTAL CURRENT ASSETS		11,247,093	11,775,567
NON-CURRENT ASSETS			
Other financial assets	4(b)	41,585	41,585
Property, plant and equipment	8	14,290,197	12,901,252
Infrastructure	9	97,418,624	96,419,527
Right-of-use assets	11(a)	0	0
TOTAL NON-CURRENT ASSETS		111,750,407	109,362,364
TOTAL ASSETS		122,997,499	121,137,931
CURRENT LIABILITIES			
Trade and other payables	14	190,515	983,577
Other liabilities	15	3,764,128	2,063,428
Lease liabilities	11(b)	0	0
Borrowings	16	189,889	185,041
Employee related provisions	17	324,576	329,909
TOTAL CURRENT LIABILITIES		4,469,108	3,561,955
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	0	0
Borrowings	16	976,555	1,117,720
Employee related provisions	17	87,461	87,461
TOTAL NON-CURRENT LIABILITIES		1,064,016	1,205,181
TOTAL LIABILITIES		5,533,124	4,767,136
NET ASSETS		117,464,375	116,370,795
EQUITY			
Retained surplus		64,433,361	63,400,745
Reserve accounts	33	1,888,055	1,827,091
Revaluation surplus	n/a	51,142,959	51,142,959
TOTAL EQUITY		117,464,375	116,370,795

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 28 February 2025
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	1,351,909	625,729	(726,180)
Plant and Equipment	9(b)	960,000	1,361,115	401,115
Furniture and Equipment	9(c)	50,000	14,155	(35,845)
Infrastructure Assets - Roads	9(d)	8,472,352	3,052,207	(5,420,145)
Infrastructure Assets - Footpaths	9(e)	150,000	960	(149,040)
Infrastructure Assets - Other	9(f)	1,725,000	278,211	(1,446,789)
Total Capital Expenditure		<u>12,709,261</u>	<u>5,332,377</u>	(7,376,884)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		8,150,771	3,593,914	(4,556,857)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		225,000	152,703	(72,297)
Council Contribution - Reserves		-	-	-
Council Contribution - Operations		4,333,490	1,585,760	(2,747,730)
Total Capital Acquisitions Funding		<u>12,709,261</u>	<u>5,332,377</u>	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Upper Gascoyne for the 2024/25 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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

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

Preparation

Prepared by: Kate Peacock
Reviewed by: Travis Bate
Date prepared: 20 Mar 25

(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 28 February 2025

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 28 February 2025

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 28 February 2025

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 28 February 2025

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 28 February 2025

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 28 February 2025

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 28 February 2025

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	28 Feb 25 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
					Favourable / (Unfavourable)
Rates	1,985,157	2,028,960	(2%)	(43,803)	Decrease in revenue due to UV Mining Interim Rates.
Operating Grants, Subsidies and Contributions	3,748,960	9,043,941	(59%)	(5,294,981)	Timing variance, primarily related to flood damage funding. Refer to Note 12 for further detail.
Interest Earnings	296,159	137,112	116%	159,047	Increase in revenue received for Interest earned on Investments at this period end date, primarily due to maturity of Term Deposit in November.
Capital Grants, Subsidies and Contributions	3,593,914	4,421,520	(19%)	(827,606)	Primarily related to timing differences with regard to budget profile. Refer to Note 12 for further detail.
Total Revenues	9,783,469	15,794,081	(38%)	(6,010,612)	

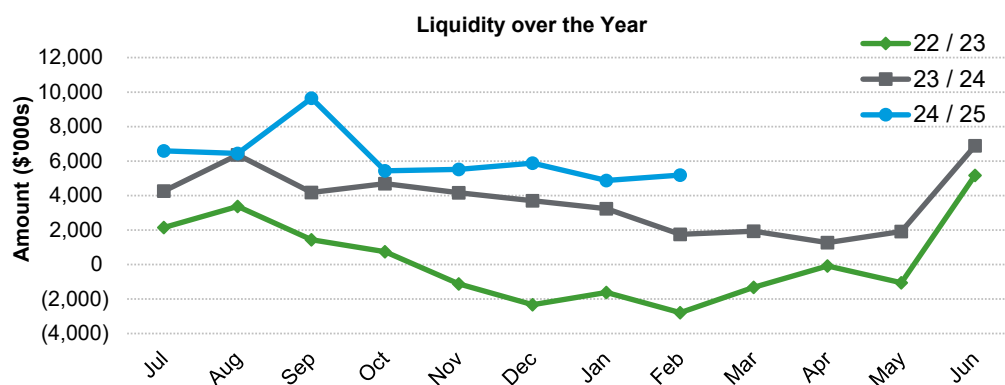
(b) (Expenses) / (Applications)

	28 Feb 25 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
					Favourable / (Unfavourable)
Employee Costs	(944,776)	(1,618,511)	42%	673,735	Reversal of accrued wages from June 24 and lower year to date employee overhead costs.
Materials and Contracts	(4,457,386)	(9,815,307)	55%	5,357,921	Mainly relates to below budget Flood Damage works (\$5.3M), Tourism Signage Maintenance (\$81K) and Admin Consultants (\$72K), offset by above budget Country Road Maintenance (207K), Hastings Ullawarra road maintenance \$56K (funded).
Utility Charges	(132,426)	(153,424)	14%	20,998	Below budget due to timing of budget profile and below budget Tourism Precinct Water Usage (\$10K).
Depreciation on Non-current Assets	(2,782,574)	(2,585,487)	(8%)	(197,087)	Depreciation increased as a result of 2024 year end adjustments.
Finance Cost	(24,319)	(74,234)	67%	49,915	Below budget due to reversal of 2024 accrued interest and lower than budgeted interest on overdraft.
Other Expenditure	(14,106)	(90,750)	84%	76,644	Primarily related to timing issue in relation to Community Donations & Contributions (\$57K) and CESM contributions (\$19K).
Total Expenses	(8,680,831)	(14,656,700)	41%	5,975,869	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 28 Feb 25 \$	Prior Year Closing 30 Jun 24 \$	This Time Last Year 28 Feb 24 \$
Current Assets				
Cash Unrestricted	4	7,402,675	7,620,661	1,195,155
Cash Restricted	4	1,888,055	1,827,091	2,047,860
Receivables - Rates	6(a)	643,843	152,869	268,765
Receivables - Other	6(b)	230,349	149,620	122,584
Receivables - Pensioner Rebates and Deferrals		1,288	660	-
Interest / ATO Receivable		48,674	144,301	114,522
Fringe Benefit Tax Instalments		40,749	-	30,072
Provision for Doubtful Debts		(110,904)	(110,904)	(114,406)
Flood Damage Income Received in Advance		(269,505)	(1,484,781)	-
WANDRRA Claims Invoiced after year end		-	1,997,430	-
Contract Assets		982,032	111,465	1,440,712
Inventories		210,140	208,545	220,095
Accrued Income		-	222,370	-
Total Current Assets		11,067,397	10,839,327	5,325,359
Current Liabilities				
Sundry Creditors		(8,857)	(678,424)	(517,224)
Deposits and Bonds		(50,180)	(50,180)	(50,480)
GST Payable		(76,028)	(41,538)	(1,647)
PAYG Withholding Tax		(35,051)	(34,283)	(33,214)
Loan Liability		(190,276)	(208,801)	(183,885)
Accrued Expenses		(79,270)	(152,744)	-
Accrued Salaries and Wages		-	(43,597)	-
Accrued Time in Lieu		575	(1,022)	229
Overdraft	4	-	386	-
Lease Liability		-	-	(6,685)
Suspense		(31,127)	46	7,158
Contract Liabilities		(3,494,623)	(1,085,650)	(803,673)
Total Payables		(3,964,837)	(2,295,806)	(1,589,420)
Provisions		(324,576)	(329,909)	(240,601)
Total Current Liabilities		(4,289,413)	(2,625,715)	(1,830,022)
Less: Cash Reserves	7	(1,888,055)	(1,827,091)	(2,047,860)
Less: Land Held for Resale		-	-	(2,500)
Less: Unspent Borrowings		-	(148,795)	-
Add: Loan Principal (Current)		190,276	208,801	183,885
Add: Employee Leave Reserve	7	84,748	82,012	80,934
Add: Movement in Employee Leave Reserve		28,162	28,162	30,272
Add: Current Portion of Lease Liability		-	-	6,685
Net Funding Position		5,193,116	6,556,702	1,746,753



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
Cash and Cash Equivalents							
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	871,455			871,455	CBA	2.85	N/A
Gascoyne River Reserve Account		888,055		888,055	CBA	4.35	N/A
Online Saver	6,530,834			6,530,834	CBA	4.35	N/A
SUG Reserve Account		1,000,000		1,000,000	CBA	4.70	24-Mar-25
WANDRRA Account	386			386	CBA	3.10	N/A
Total Cash and Financial Assets	7,402,675	1,888,055	-	9,290,730			

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

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

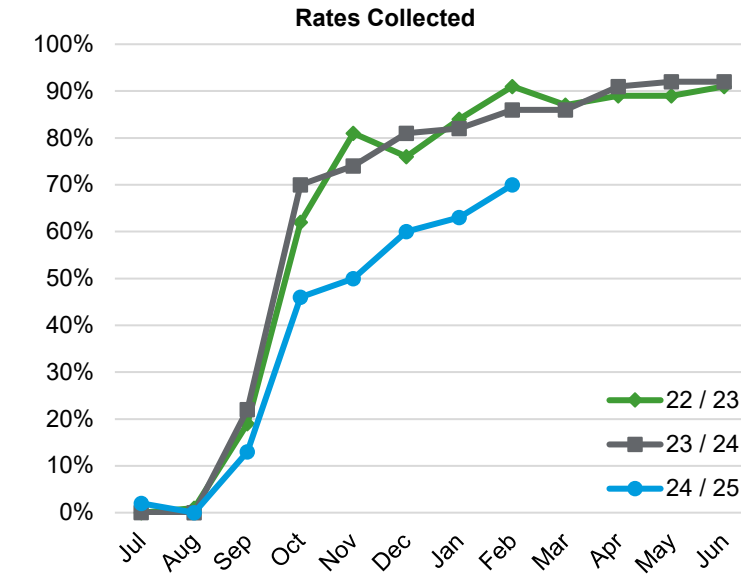
Description	Opening Balance 01 Jul 24	Amount Received	Amount Paid	Closing Balance 28 Feb 25
	\$	\$	\$	\$
SUG Trust Fund	-	-	-	-
Total Funds in Trust	-	-	-	-

Comments / Notes

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 28 February 2025

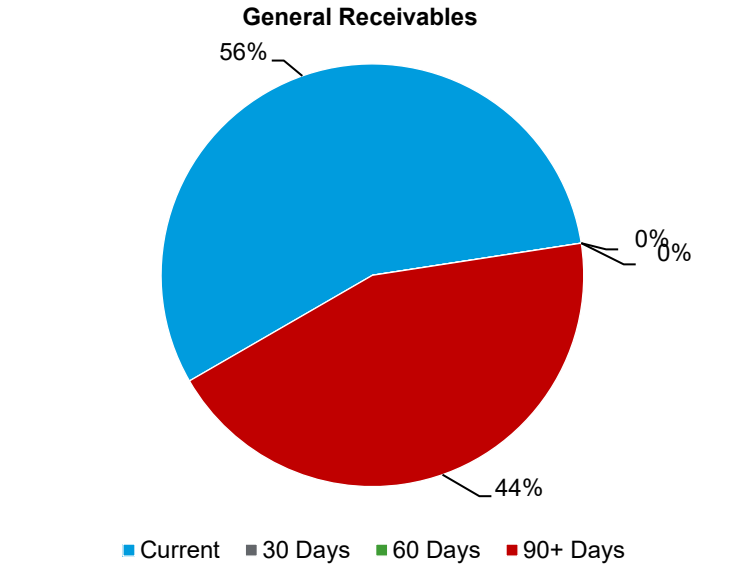
6. RECEIVABLES

(a) Rates Receivable	28 Feb 25
	\$
Rates Receivables	643,843
Rates Received in Advance	-
Total Rates Receivable Outstanding	643,843
Closing Balances - Prior Year	152,869
Rates Levied this year	1,988,397
Service charges levied this year	-
Closing Balances - Current Month	(643,843)
Total Rates Collected to Date	1,497,423
Percentage Collected	70%



Comments / Notes

(b) General Receivables	28 Feb 25
	\$
Current	128,776
30 Days	-
60 Days	-
90+ Days	101,574
Total General Receivables Outstanding	230,349



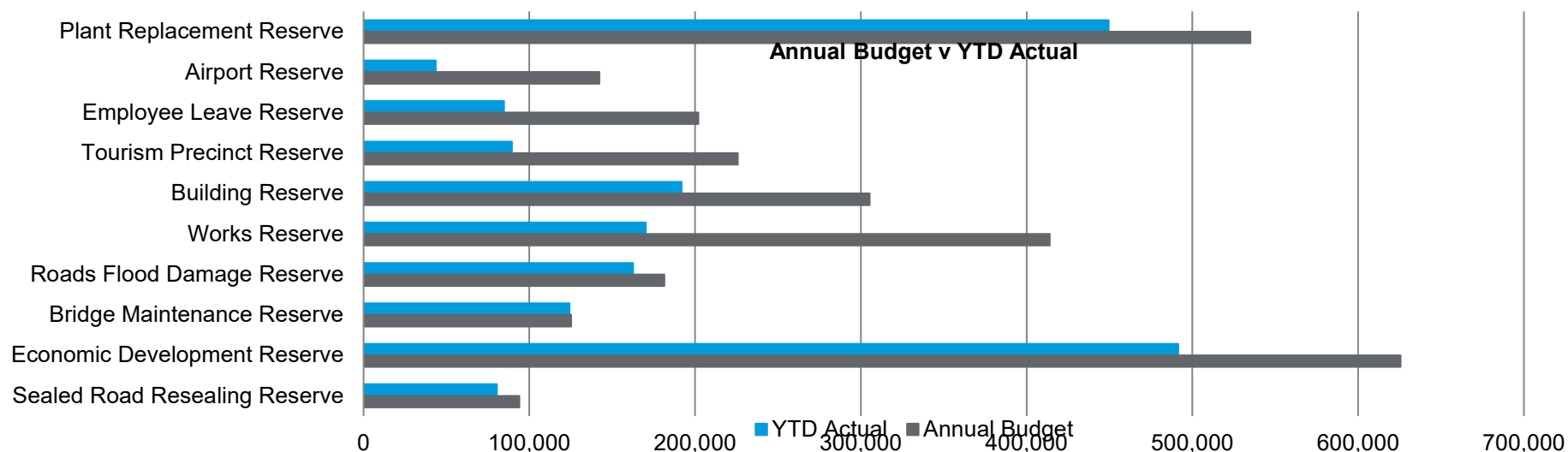
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

7. CASH BACKED RESERVES

	Annual Budget				YTD Actual				
Restricted by council:	Balance 01 Jul 24	Transfers from	Interest Received	Transfer to	Balance 30 Jun 25	Transfers from	Interest Received	Transfer to	Balance 28 Feb 25
Reserve Name	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	434,932	-	9,598	90,402	534,932	-	14,512	-	449,445
Airport Reserve	42,219	-	927	99,073	142,219	-	1,409	-	43,628
Employee Leave Reserve	82,012	-	1,800	118,222	202,034	-	2,736	-	84,748
Tourism Precinct Reserve	86,693	(60,909)	1,903	198,097	225,784	-	2,893	-	89,586
Building Reserve	186,324	(81,000)	2,393	197,607	305,324	-	5,481	-	191,805
Works Reserve	163,985	-	3,705	246,295	413,985	-	6,208	-	170,192
Roads Flood Damage Reserve	157,289	-	3,453	20,649	181,391	-	5,248	-	162,537
Bridge Maintenance Reserve	120,259	(20,000)	2,712	22,288	125,259	-	4,013	-	124,272
Economic Development Reserve	475,571	-	10,178	139,822	625,571	-	15,868	-	491,439
Sealed Road Resealing Reserve	77,807	-	3,331	12,868	94,006	-	2,596	-	80,403
Total Cash Backed Reserves	1,827,091	(161,909)	40,000	1,145,323	2,850,505	-	60,964	-	1,888,055



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P36 Caterpillar CT630B	75,000	50,000	-	(25,000)
P100 - CAT 140M Grader - GU184	167,988	175,000	7,012	-
Total Disposal of Assets	242,988	225,000	7,012	(25,000)
Total Profit or (Loss)				(17,988)

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
P36 Caterpillar CT630B	-	-	-	-
P100 - CAT 140M Grader - GU184	161,761	152,703	-	(9,058)
Total Disposal of Assets	161,761	152,703	-	(9,058)
Total Profit or (Loss)				(9,058)

Comments / Notes

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Council Office Extension/Upgrade	400,000	399,999	9,977	390,022
Electrical Board Upgrade for Emergency Command Centre	60,000	-	-	-
Housing				
Lot 50, 22 Hatch Street - Manager Finance and Corporate Svces	-	-	242	(242)
Lot 40,3 Gregory Street - Town Services Officers	-	-	316	(316)
Lot 21, 23 Gregory Street - Works Supervisor and SCSO	-	-	453	(453)
Lot 45B Gregory Street (Entrance Through Hatch Street) - New House	210,500	210,501	161,671	48,830
Lot 51, 24 Hatch Street - Staff House And Capital Improvements (Vac	81,000	81,000	71,957	9,043
Lot 23 Gregory Street - Shed	40,150	40,149	34,414	5,735
Lot 45B Gregory Street - Shed	40,150	40,149	34,403	5,746
Lot 45A Gregory Street - Patio	28,250	28,250	24,503	3,747
Lot 39 Gregory Street - Patio	28,250	28,250	24,796	3,454
Lot 17 Gregory Street - Patio	17,300	17,300	20,352	(3,052)
Lot 51 Hatch Street - Gardens And Reticulation	50,000	50,000	67,915	(17,915)
Lot 45B Gregory Street - Gardens And Reticulation	50,000	50,000	48,406	1,594
Lot 50 Hatch Street - Installation Of Lighting And Power To Shed	8,000	8,000	-	8,000
Lot 40 Gregory Street - Install Lighting And Power To Shed And Patio	8,000	8,000	-	8,000
Lot 21 Gregory Street - Installation Of Power To Patio	3,500	3,500	2,917	583
Lot 52 Hatch Street - Concrete Path Around House - Replace Paving	25,000	25,000	19,760	5,240
Lot 19 Gregory Street - Concrete Path Around House - Replace Pavin	25,000	25,000	20,072	4,928
Lot 53 Hatch Street - Install Retaining Wall	20,000	13,336	-	13,336
Lot 52 Hatch Street - Patio	15,250	15,249	13,636	1,613
Lot 23 Gregory Street - Patio	15,250	15,249	13,514	1,735
Lot 19 Gregory Street - Pool Fence Upgrade	15,000	15,000	-	15,000
Recreation and Culture				
Upgrade Electrical Board for Evacuation Centre	50,000	30,000	6,000	24,000
Transport				
Chemical Shed And Eye Wash/Shower Station	35,000	35,000	-	35,000
Economic Services				
Storage Shed Gascoyne Junction Pub and Tourist Park	65,400	65,400	50,425	14,975
Laundry - GJP and Tourist Park	60,909	-	-	-
Total Land and Buildings	1,351,909	1,204,332	625,729	578,603

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
Operator Camp	90,000	90,000	-	90,000
Grader	585,000	585,000	557,200	27,800
Prime Mover	250,000	250,000	217,835	32,165
Generator P72 Camp	10,000	10,000	-	10,000
Generator Wm Camp	10,000	10,000	8,565	1,435
Fuel Tank Cobra Diary Creek	15,000	15,000	12,302	2,698
Light Trailer with Water Wheel and Genset	-	-	15,213	(15,213)
Transport				
Fire Truck Supplied by Fesa	-	-	550,000	(550,000)
Total Plant and Equipment	960,000	960,000	1,361,115	(401,115)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

9. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Council Chambers Chairs and Infrastructure	25,000	-	14,155	(14,155)
Telephone System and ICT Upgrade	25,000	15,000	-	15,000
Total Furniture and Equipment	50,000	15,000	14,155	845

(d) Infrastructure - Roads

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
River Level Gauge at Landor	20,000	12,000	-	12,000
Landor/Mount Augustus - Indigenous Access Road 23/24 Cf	140,985	-	164,697	(164,697)
Signage 24/25 - Stock	60,000	60,000	19,001	40,999
Grids 24/25 - Stock	60,000	60,000	53,520	6,480
State Initiative Program 24/25 - Carnarvon/Mullewa	5,015,729	-	964,748	(964,748)
RRG/LRCI - Landor Meekatharra Road	580,340	348,204	6,208	341,996
RRG/LRCI - Mt Augustus Road	580,340	348,204	759,014	(410,810)
R2R - Carnarvon/Mullewa Resheet	1,034,958	-	81,841	(81,841)
33 River Crossing Floodway Reconstruction	180,000	108,000	-	108,000
Indigenous Access Road Project 24/25 - Landor Mt Augustus Road	200,000	-	250,858	(250,858)
Road Resealing Program - Various 24/25	500,000	300,000	752,320	(452,320)
3 X Bore Findings	100,000	99,999	-	99,999
Total Infrastructure - Roads	8,472,352	1,336,407	3,052,207	(1,715,800)

(e) Infrastructure - Footpaths

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
Footpath - Hatch Street / Smith Street	150,000	-	960	(960)
Total Infrastructure - Footpaths	150,000	-	960	(960)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

9. CAPITAL ACQUISITIONS (Continued)

(f) Infrastructure - Other

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Community Amenities				
Fence - New Rubbish Tip Reserve	100,000	-	-	-
Rehabilitate Old Rubbish Tip Reserve	20,000	-	-	-
Evaporation Pond At Tip For Water Treatment Plant	240,000	240,000	14,680	225,320
Evaporation Pond/Trenches For Sullage Waste	60,000	60,000	-	60,000
Reverse Osmosis Plant	1,000,000	600,000	175,458	424,542
Buildings - Fire Control GEN	-	-	632	(632)
Recreation and Culture				
Upgrade River Pumps and Infrastructure	60,000	36,000	-	36,000
Concrete Pad Between Dongas For Outdoor Gym Area	40,000	-	43,420	(43,420)
Install Power Outlets For Two Rivers Memorial Park	10,000	10,000	-	10,000
Oval Rejuvenation/Renovation Part Two	50,000	50,000	44,020	5,980
Water Hole Access Ramp	100,000	60,000	-	60,000
Museum Upgrade	30,000	30,000	-	30,000
Telescope and Concrete Viewing Pad	15,000	15,000	-	15,000
Total Infrastructure - Other	1,725,000	1,101,000	278,211	822,789
Total Capital Expenditure	12,709,261	4,616,739	5,332,377	(714,678)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

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	120,698	0.110880	13	13,383	12,830	(7,531)	-	5,299
UV Rural	1,633,878	0.090000	25	147,049	147,499	-	-	147,499
UV Mining	4,574,858	0.330000	167	1,509,703	1,632,878	(147,119)	(461)	1,485,298
Total General Rates				1,670,135	1,793,207	(154,650)	(461)	1,638,097
Minimum Rates								
GRV Town	27,117	525	13	6,825	6,300	-	-	6,300
UV Rural	33,908	1,600	13	20,800	20,800	-	-	20,800
UV Mining	462,719	2,200	150	330,000	319,000	-	-	319,000
Total Minimum Rates				357,625	346,100	-	-	346,100
Total General and Minimum Rates				2,027,760	2,139,307	(154,650)	(461)	1,984,197
Other Rate Revenue								
Rates Write-off				(5,000)				(0)
Interim and Back Rates				-				-
Facilities Fees (Ex Gratia)				6,300				-
Instalment Charges				-				-
Total Rate Revenue				2,029,060				1,984,196

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

			Principal Repayments		Principal Outstanding		Finance Cost Repayments	
	01 Jul 24	New Loans	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Housing								
Loan 29 Staff Housing	138,418	-	(39,561)	(37,534)	98,857	100,884	(2,696)	(4,592)
Loan 30 Staff Housing	299,641	-	(23,806)	(44,493)	275,835	255,148	(2,119)	(5,079)
Loan 31 Staff Housing	589,512	-	(64,412)	(50,450)	525,100	539,062	(13,637)	(27,413)
Economic Services								
Loan 28 Tourism Precinct	298,951	-	(31,909)	(52,949)	267,042	246,002	(3,772)	(16,104)
Total Repayments	1,326,522	-	(159,689)	(185,426)	1,166,833	1,141,096	(22,225)	(53,188)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

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	641,720	481,290	579,472
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	29,213	21,909	23,631
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		2,500	2,500	500
Recreation & Culture				
Library Operating Grants		5,000	5,000	-
Transport				
FAGS Roads	Government of WA	278,263	208,698	118,962
MRWA Direct Grant	MRWA	368,688	368,688	368,688
Hastings Road Maintenance Ullwarra Rd		400,000	400,000	343,345
Economic Services				
Contributions for Projects		7,400	7,400	11,200
Town Planning Schemes and Strategies		101,638	67,760	(70,734)
KAB Travel and Accommodation Grant		-	-	455
Other Property and Services				
Diesel Fuel Rebate	ATO	50,000	33,336	38,045
Total Operating Grants, Subsidies and Contributions		1,988,422	1,662,581	1,461,563

(b) Capital Grants, Subsidies and Contributions

Law, Order & Public Safety				
DFES Fire Control Grant		-	-	111,500
FESA New Fire Truck Grant		-	-	550,000
Recreation and Culture				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		624,873	-	175,458
Transport				
Roads to Recovery		1,034,958	-	80,677
Regional Road Group Funding		773,786	464,271	941,650
LCRI Grant Funds - Sealing Landor/Meekatharra		360,440	216,264	360,440
Indigenous Access Roads - Fund Income		340,985	140,985	389,404
State Initiative Program (Road Projects)		5,015,729	3,600,000	984,785
Total Non-Operating Grants, Subsidies and Contributions		8,150,771	4,421,520	3,593,914
Total Grants, Subsidies and Contributions		10,139,193	6,084,101	5,055,477

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA - AGRN 1062		4,820,000	3,213,336	-
Grants DRFAWA - AGRN 1021		6,252,033	4,168,024	2,287,396
Total Flood Damage Reimbursements		11,072,033	7,381,360	2,287,396

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 28 February 2025

13 BUDGET AMENDMENTS

GL Code/IE	Description	Council Resolution	Non Cash Adjustment	Increase in Cash	Decrease in Cash	Running Balance
12326070	Tourism Precinct Reserve GEN	12102024	\$	\$	\$ 60,909	\$ (60,909)
11343560	Tourism Precinct Leased Asset Capital Expenditure GEN	12102024		60,909		60,909

APPENDIX 3

(2023/2024 Statutory Budget Review)

SHIRE OF UPPER GASCOYNE

ANNUAL BUDGET REVIEW

FOR THE YEAR ENDING 30 JUNE 2025

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

		Adopted Budget 24 / 25	Revised Budget 24 / 25	Dec Actual 24 / 25	Estimated Actual 24 / 25
	Note	\$	\$	\$	\$
Revenue					
Rates		2,029,060	1,989,619	2,025,273	1,989,619
Grants, Subsidies and Contributions	2	13,060,455	12,908,424	3,472,335	12,908,424
Fees and Charges		46,700	52,685	39,175	52,685
Interest Earnings		201,320	397,136	249,683	397,136
Other Revenue		171,889	130,955	108,914	130,955
		<u>15,509,424</u>	<u>15,478,819</u>	<u>5,895,380</u>	<u>15,478,819</u>
Expenses					
Employee Costs		(2,051,440)	(2,058,940)	(765,633)	(2,058,940)
Materials and Contracts		(14,503,211)	(14,694,922)	(3,814,164)	(14,694,922)
Utility Charges		(230,601)	(239,701)	(86,127)	(239,701)
Depreciation on Non-current Assets		(3,883,498)	(4,212,998)	(2,112,103)	(4,212,998)
Interest Expenses		(103,188)	(103,188)	(6,554)	(103,188)
Insurance Expenses		(318,989)	(318,989)	(318,979)	(318,989)
Other Expenditure		(128,000)	(131,800)	(13,735)	(131,800)
		<u>(21,218,927)</u>	<u>(21,760,538)</u>	<u>(7,117,295)</u>	<u>(21,760,538)</u>
Operating Surplus / (Deficit)		<u>(5,709,503)</u>	<u>(6,281,719)</u>	<u>(1,221,914)</u>	<u>(6,281,719)</u>
Other Revenue and Expenses					
Non Operating Grants, Subsidies and Contributions	2	8,150,771	9,420,808	1,555,689	9,420,808
Profit on Disposal of Assets	3	7,012	-	-	-
(Loss) on Disposal of Assets	3	(25,000)	(9,058)	-	(9,058)
Net Result		<u>2,423,280</u>	<u>3,130,031</u>	<u>333,775</u>	<u>3,130,031</u>
Other Comprehensive Income					
Changes on Revaluation of Non-current Assets		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income		<u><u>2,423,280</u></u>	<u><u>3,130,031</u></u>	<u><u>333,775</u></u>	<u><u>3,130,031</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 2025

BY PROGRAM

		Adopted Budget 24 / 25	Revised Budget 24 / 25	Dec Actual 24 / 25	Estimated Actual 24 / 25
		\$	\$	\$	\$
Revenue					
General Purpose Funding		2,877,300	3,164,384	2,661,320	3,164,384
Governance		1,000	1,000	6,534	1,000
Law, Order, Public Safety		41,838	41,473	28,487	41,473
Health		500	500	-	500
Education and Welfare		147,195	129,795	63,509	129,795
Housing		-	-	-	-
Community Amenities		11,850	11,850	10,013	11,850
Recreation and Culture		22,750	21,750	16,883	21,750
Transport		12,146,972	11,977,682	3,057,991	11,977,682
Economic Services		203,007	80,385	(16,913)	80,385
Other Property and Services		50,000	50,000	67,556	50,000
		<u>15,502,412</u>	<u>15,478,819</u>	<u>5,895,380</u>	<u>15,478,819</u>
Expenses					
General Purpose Funding		(139,996)	(139,996)	(63,298)	(139,996)
Governance		(724,288)	(724,288)	(331,983)	(724,288)
Law, Order, Public Safety		(134,592)	(178,869)	(79,066)	(178,869)
Health		(28,400)	(28,400)	(9,202)	(28,400)
Education and Welfare		(746,807)	(709,227)	(181,431)	(709,227)
Housing		(473,959)	(576,353)	(295,903)	(576,353)
Community Amenities		(191,243)	(182,168)	(75,010)	(182,168)
Recreation and Culture		(631,580)	(613,130)	(330,311)	(613,130)
Transport		(16,893,284)	(17,221,556)	(5,276,045)	(17,221,556)
Economic Services		(1,197,764)	(1,336,551)	(405,070)	(1,336,551)
Other Property and Services		(50,000)	(50,000)	(69,976)	(50,000)
		<u>(21,211,913)</u>	<u>(21,760,538)</u>	<u>(7,117,295)</u>	<u>(21,760,538)</u>
Operating Surplus / (Deficit)		<u>(5,709,501)</u>	<u>(6,281,719)</u>	<u>(1,221,914)</u>	<u>(6,281,719)</u>
Other Revenue and Expenses					
Grants, Subsidies and Contributions	2	8,150,771	9,420,808	1,555,689	9,420,808
Profit on Disposal of Assets	3	7,012	-	-	-
(Loss) on Disposal of Assets	3	(25,000)	(9,058)	-	(9,058)
Net Result		<u>2,423,282</u>	<u>3,130,031</u>	<u>333,775</u>	<u>3,130,031</u>
Other Comprehensive Income					
Changes on Revaluation of Non-current Assets		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Comprehensive Income		<u><u>2,423,282</u></u>	<u><u>3,130,031</u></u>	<u><u>333,775</u></u>	<u><u>3,130,031</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 2025
STATEMENT OF CASH FLOWS

		Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	Dec Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
CASH FLOWS FROM OPERATING ACTIVITIES					
	Note				
Receipts					
Rates		2,029,060	1,989,619	1,310,338	1,989,619
Operating Grants, Subsidies and Contributions		13,060,455	12,908,424	4,714,548	12,908,424
Fees and Charges		46,700	52,685	39,175	52,685
Interest Earnings		201,320	397,136	249,683	397,136
Other Revenue		171,889	130,955	108,914	130,955
		<u>15,509,424</u>	<u>15,478,819</u>	<u>6,422,659</u>	<u>15,478,819</u>
Payments					
Employee Costs		(2,051,440)	(2,058,940)	(765,633)	(2,058,940)
Materials and Contracts		(14,503,211)	(14,694,922)	(4,259,968)	(14,694,922)
Utility Charges		(230,601)	(239,701)	(86,127)	(239,701)
Interest Expenses		(103,188)	(103,188)	(29,927)	(103,188)
Insurance Expenses		(318,989)	(318,989)	(318,979)	(318,989)
Other Expenditure		(128,000)	(131,800)	(13,735)	(131,800)
		<u>(17,335,429)</u>	<u>(17,547,540)</u>	<u>(5,474,369)</u>	<u>(17,547,540)</u>
Net Cash provided by / (used in) Operating Activities		<u>(1,826,005)</u>	<u>(2,068,721)</u>	<u>948,290</u>	<u>(2,068,721)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Grants, Subsidies and Contributions		8,150,771	9,420,808	1,555,689	9,420,808
Proceeds from Sale of Fixed Assets	3	225,000	152,703	0	152,703
Land and Buildings	4(a)	(1,291,000)	(1,381,909)	(615,410)	(1,381,909)
Furniture and Equipment	4(c)	(50,000)	(34,155)	(14,155)	(34,155)
Plant and Equipment	4(b)	(960,000)	(1,490,035)	(228,901)	(1,490,035)
Infrastructure - Roads	4(d)	(8,472,352)	(9,027,389)	(2,061,001)	(9,027,389)
Infrastructure - Footpaths	4(e)	(150,000)	(300,000)	(960)	(300,000)
Infrastructure - Other	4(f)	(1,725,000)	(1,462,400)	(195,970)	(1,462,400)
Non-cash amounts excluded from investing activities					
Property, plant and equipment received for substantially less than fair value	4(b)	-	550,000	-	550,000
Non cash capital grants, subsidies and contributions	2(b)	-	(550,000)	-	(550,000)
Net Cash provided by / (used in) Investing Activities		<u>(4,272,581)</u>	<u>(4,122,377)</u>	<u>(1,560,708)</u>	<u>(4,122,377)</u>
CASH FLOWS FROM FINANCING ACTIVITIES					
Repayment of Long Term Borrowings	6	(185,426)	(185,426)	(115,295)	(185,426)
Proceeds from New Long Term Borrowings	6	(0)	-	-	-
Principal payments of finance lease payments		-	-	-	-
Net Cash provided by Financing Activities		<u>(185,426)</u>	<u>(185,426)</u>	<u>(115,295)</u>	<u>(185,426)</u>
Net Increase / (Decrease) in Cash Held		<u>(6,284,012)</u>	<u>(6,376,524)</u>	<u>(727,713)</u>	<u>(6,376,524)</u>
Cash at Beginning of Year		<u>9,924,383</u>	<u>9,924,383</u>	<u>9,448,138</u>	<u>9,448,138</u>
Cash and Cash Equivalents at the End of the Year		<u><u>3,640,371</u></u>	<u><u>3,547,859</u></u>	<u><u>8,720,425</u></u>	<u><u>3,071,614</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 2025
STATEMENT OF FINANCIAL ACTIVITY

		Adopted Budget 24 / 25 \$	Revised Budget 24 / 25 \$	Dec Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
OPERATING ACTIVITIES					
	Note				
Net Current Assets at 01 Jul - Surplus / (Deficit)		7,209,439	6,556,702	6,556,702	6,556,702
Revenue from Operating Activities (Excluding Rates)					
Grants, Subsidies and Contributions	2	13,060,455	12,908,424	3,472,335	12,908,424
Fees and Charges		46,700	52,685	39,175	52,685
Interest Earnings		201,320	397,136	249,683	397,136
Other Revenue		171,889	130,955	108,914	130,955
Profit on Disposal of Assets		7,012	-	-	-
		<u>13,487,376</u>	<u>13,489,200</u>	<u>3,870,108</u>	<u>13,489,200</u>
Expenditure from Operating Activities					
Employee Costs		(2,051,440)	(2,058,940)	(765,633)	(2,058,940)
Materials and Contracts		(14,503,209)	(14,694,922)	(3,814,164)	(14,694,922)
Utility Charges		(230,601)	(239,701)	(86,127)	(239,701)
Depreciation on Non-current Assets		(3,883,498)	(4,212,998)	(2,112,103)	(4,212,998)
Interest Expenses		(103,188)	(103,188)	(6,554)	(103,188)
Insurance Expenses		(318,989)	(318,989)	(318,979)	(318,989)
Other Expenditure		(128,000)	(131,800)	(13,735)	(131,800)
Loss on Disposal of Assets		(25,000)	(9,058)	-	(9,058)
		<u>(21,243,927)</u>	<u>(21,769,599)</u>	<u>(7,117,295)</u>	<u>(21,769,599)</u>
Excluded Non-cash Operating Activities					
(Profit) / Loss on Disposal of Assets	3	17,988	9,058	-	9,058
Movement in Land Held for Resale		-	-	-	-
Movement in Employee Benefits	6	-	-	1,915	-
Movement in Fair Value of LG House Trust		-	-	-	-
Depreciation and Amortisation on Assets		3,883,498	4,212,998	2,112,103	4,212,998
Net Amount provided from Operating Activities		<u>(3,855,066)</u>	<u>(4,058,343)</u>	<u>(1,133,169)</u>	<u>(4,058,343)</u>
Investing Activities					
Inflows from Investing Activities					
Grants, Subsidies and Contributions	2	8,150,771	8,870,808	1,555,689	8,870,808
Proceeds from Disposal of Assets	3	225,000	152,703	-	152,703
		<u>8,375,771</u>	<u>9,023,511</u>	<u>1,555,689</u>	<u>9,023,511</u>
Outflows from Investing Activities					
Land and Buildings	4(a)	(1,291,000)	(1,381,909)	(615,410)	(1,381,909)
Furniture and Equipment	4(c)	(50,000)	(34,155)	(14,155)	(34,155)
Plant and Equipment	4(b)	(960,000)	(940,035)	(228,901)	(940,035)
Infrastructure - Roads	4(d)	(8,472,352)	(9,027,389)	(2,061,001)	(9,027,389)
Infrastructure - Footpaths	4(e)	(150,000)	(300,000)	(960)	(300,000)
Infrastructure - Other	4(f)	(1,725,000)	(1,462,400)	(195,970)	(1,462,400)
Net Amount provided from Investing Activities		<u>(12,648,352)</u>	<u>(13,145,888)</u>	<u>(3,116,397)</u>	<u>(13,145,888)</u>
Net Amount from Investing Activities		<u>(4,272,581)</u>	<u>(4,122,377)</u>	<u>(1,560,708)</u>	<u>(4,122,377)</u>
Financing Activities					
Inflows from Financing Activities					
Proceeds from New Long Term Borrowings	6	(0)	-	-	-
Transfers from Reserves (Restricted Assets)	5	101,000	161,909	-	161,909
Unspent borrowings brought forward		158,896	148,795	148,795	148,795
		<u>259,896</u>	<u>310,705</u>	<u>148,796</u>	<u>310,705</u>
Outflows from Financing Activities					
Repayment of Long Term Borrowings	6	(185,426)	(185,426)	(115,295)	(185,426)
Principal payments of finance lease payments		-	-	-	-
Transfers to Reserves (Restricted Assets)	5	(1,185,323)	(490,882)	(42,658)	(490,882)
		<u>(1,370,749)</u>	<u>(676,308)</u>	<u>(157,953)</u>	<u>(676,308)</u>
Net Amount from Financing Activities		<u>(1,110,852)</u>	<u>(365,603)</u>	<u>(9,157)</u>	<u>(365,603)</u>
Surplus / (Deficit) before General Rates		<u>(2,029,060)</u>	<u>(1,989,621)</u>	<u>3,853,668</u>	<u>(1,989,621)</u>
Total Amount raised from General Rates		2,029,060	1,989,619	2,025,273	1,989,619
Net Current Assets at 30 Jun - Surplus / (Deficit)		<u>-</u>	<u>-</u>	<u>5,878,940</u>	<u>-</u>

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes the contents of the budget review.

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

(b) 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) Judgements and 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

(d) Significant Accounting Policies

Significant accounting policies utilised in the preparation of these statements are as described in the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

(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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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) 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.

(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 in 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.

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

(k) Current and Non-Current Classification

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the 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 intention to release for sale.

(l) Contract Assets

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

(m) 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 amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to unobservable inputs, including own credit risk.

(n) 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.

(o) 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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) 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.

(r) Provisions

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

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

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

2 GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants

	Adopted Budget 24 / 25	Revised Budget 24 / 25	Dec Actual 24 / 25	Estimated Actual 24 / 25
	\$	\$	\$	\$
General Purpose Funding	641,720	772,629	386,315	772,629
Law, Order & Public Safety	29,213	29,213	16,328	29,213
Education and Welfare	106,500	99,000	48,500	99,000
Recreation & Culture	5,000	-	-	-
Transport	12,118,984	11,942,682	3,053,283	11,942,682
Economic Services	109,038	14,900	(63,234)	14,900
Other Property & Services	50,000	50,000	31,144	50,000
Total Operating Grants	13,060,455	12,908,424	3,472,335	12,908,424

(b) Non-Operating Grants

	Adopted Budget 24 / 25	Revised Budget 24 / 25	Dec Actual 24 / 25	Estimated Actual 24 / 25
	\$	\$	\$	\$
Law, Order & Public Safety*	-	550,000	632	550,000
Recreation & Culture	624,873	624,873	98,214	624,873
Transport	7,525,898	8,245,935	1,456,843	8,245,935
Total Non-operating Grants	8,150,771	9,420,808	1,555,689	9,420,808

*Non cash capital grants, subsidies and contributions - DFES Fire truck

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

3 DISPOSAL OF ASSETS

(a) Annual Budget 24 / 25

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

(b) YTD Actual - Dec 2024

	Book Value Actual 24 / 25	Proceeds Actual 24 / 25	Profit Actual 24 / 25	(Loss) Actual 24 / 25
Plant and Equipment				
Transport	\$	\$	\$	\$
P36 Caterpillar CT630B	-	-	-	-
P100 - CAT 140M Grader - GU184	-	-	-	-
Total Disposals	-	-	-	-
Total Profit / (Loss) on Disposal				-

(c) Revised Budget 24 / 25

	Book Value Budget 24 / 25	Proceeds Budget 24 / 25	Profit Budget 24 / 25	(Loss) Budget 24 / 25
Plant and Equipment				
Transport	\$	\$	\$	\$
P36 Caterpillar CT630B	-	-	-	-
P100 - CAT 140M Grader - GU184	161,761	152,703	-	(9,058)
Total Disposals	161,761	152,703	-	(9,058)
Total Profit / (Loss) on Disposal				(9,058)

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

4 CAPITAL EXPENDITURE

(a) PROPERTY, PLANT AND EQUIPMENT

	Adopted Budget 24 / 25	Revised Budget 24 / 25	Dec Actual 24 / 25	Estimated Actual 24 / 25
(a) Land and Buildings				
Governance	\$	\$	\$	\$
Council Office Extension/Upgrade	400,000	400,000	6,404	400,000
Electrical Board Upgrade for Emergency Command Centre	60,000	82,000	-	82,000
Housing				
Lot 50, 22 Hatch Street - Manager Finance and Corporate S	-	-	242	-
Lot 40,3 Gregory Street - Town Services Officers	-	-	316	-
Lot 21, 23 Gregory Street - Works Supervisor and SCSO	-	-	453	-
Lot 45B Gregory Street (Entrance Through Hatch Street) - N	210,500	180,000	161,671	180,000
Lot 51, 24 Hatch Street - Staff House And Capital Improvem	81,000	81,000	71,109	81,000
Lot 23 Gregory Street - Shed	40,150	45,000	34,260	45,000
Lot 45B Gregory Street - Shed	40,150	45,000	34,215	45,000
Lot 45A Gregory Street - Patio	28,250	31,000	24,315	31,000
Lot 39 Gregory Street - Patio	28,250	31,000	24,465	31,000
Lot 17 Gregory Street - Patio	17,300	24,500	18,910	24,500
Lot 51 Hatch Street - Gardens And Reticulation	50,000	68,000	67,915	68,000
Lot 45B Gregory Street - Gardens And Reticulation	50,000	48,400	48,406	48,400
Lot 50 Hatch Street - Installation Of Lighting And Power To Si	8,000	8,000	-	8,000
Lot 40 Gregory Street - Install Lighting And Power To Shed A	8,000	8,000	-	8,000
Lot 21 Gregory Street - Installation Of Power To Patio	3,500	3,500	-	3,500
Lot 52 Hatch Street - Concrete Path Around House - Replace	25,000	18,100	19,760	18,100
Lot 19 Gregory Street - Concrete Path Around House - Repla	25,000	20,000	20,072	20,000
Lot 53 Hatch Street - Install Retaining Wall	20,000	20,000	-	20,000
Lot 52 Hatch Street - Patio	15,250	18,000	13,465	18,000
Lot 23 Gregory Street - Patio	15,250	18,000	13,360	18,000
Lot 19 Gregory Street - Pool Fence Upgrade	15,000	15,000	-	15,000
Recreation and Culture				
Upgrade Electrical Board for Evacuation Centre	50,000	50,000	6,000	50,000
Transport				
Chemical Shed And Eye Wash/Shower Station	35,000	45,000	-	45,000
Economic Services				
Storage Shed Gascoyne Junction Pub and Tourist Park	65,400	61,500	50,074	61,500
Laundry - GJP and Tourist Park	-	60,909	-	60,909
Total Land and Buildings	1,291,000	1,381,909	615,410	1,381,909
(b) Plant and Equipment				
Law, Order & Public Safety				
Fire Truck Supplied by FESA*	-	550,000	-	550,000
<i>*Property, plant and equipment received for substantially less than fair value</i>				
Transport				
Operator Camp	90,000	90,000	-	90,000
Grader	585,000	557,200	-	557,200
Prime Mover	250,000	217,835	217,835	217,835
Generator P72 Camp	10,000	10,000	-	10,000
Generator Wm Camp	10,000	10,000	8,565	10,000
Fuel Tank Cobra Diary Creek	15,000	15,000	-	15,000
Light Trailer With Water Wheel And Genset	-	10,000	-	10,000
Zero Turn Ride On Mower	-	15,000	-	15,000
Depot - Unleaded Tank With Pump	-	15,000	-	15,000
Sale Costs CAT CT630 - Freight to Manheim Auctions	-	-	2,270	-
Small Plant (new acquisitions)	-	-	232	-
Total Plant and Equipment	960,000	1,490,035	228,901	1,490,035

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

9. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

9. CAPITAL ACQUISITIONS (Continued)	Adopted Budget 24 / 25	Revised Budget 24 / 25	Dec Actual 24 / 25	Estimated Actual 24 / 25
(c) Furniture and Equipment				
	\$	\$	\$	\$
Governance				
Council Chambers Chairs and Infrastructure	25,000	14,155	14,155	14,155
Telephone System and ICT Upgrade	25,000	20,000	-	20,000
Total Furniture and Equipment	50,000	34,155	14,155	34,155

(d) Infrastructure - Roads

Transport

River Level Gauge at Landor	20,000	5,000	-	5,000
Landor/Mount Augustus - Indigenous Access Road 23/24 Cf	140,985	140,985	149,885	140,985
Signage 24/25 - Stock	60,000	60,000	15,641	60,000
Grids 24/25 - Stock	60,000	60,000	53,520	60,000
State Initiative Program 24/25 - Carnarvon/Mullewa	5,015,729	5,035,766	191,077	5,035,766
RRG/LRCI - Landor Meekatharra Road	580,340	580,340	6,208	580,340
RRG/LRCI - Mt Augustus Road	580,340	580,340	648,263	580,340
R2R - Carnarvon/Mullewa Resheet	1,034,958	1,034,958	4,852	1,034,958
33 River Crossing Floodway Reconstruction	180,000	180,000	-	180,000
Indigenous Access Road Project 24/25 - Landor Mt Augustus	200,000	350,000	239,235	350,000
Road Resealing Program - Various 24/25	500,000	900,000	752,320	900,000
3 X Bore Findings	100,000	100,000	-	100,000
Total Infrastructure - Roads	8,472,352	9,027,389	2,061,001	9,027,389

(e) Infrastructure - Footpaths

Transport

Footpath - Hatch Street / Smith Street	150,000	300,000	960	300,000
Total Infrastructure - Footpaths	150,000	300,000	960	300,000

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

9. CAPITAL ACQUISITIONS (Continued)

(f) Infrastructure - Other

Community Amenities

Fence - New Rubbish Tip Reserve	100,000	-	-	-
Rehabilitate Old Rubbish Tip Reserve	20,000	20,000	-	20,000
Evaporation Pond At Tip For Water Treatment Plant	240,000	600,000	9,684	600,000
Evaporation Pond/Trenches For Sullage Waste	60,000	-	-	-
Reverse Osmosis Plant	1,000,000	640,000	98,214	640,000
Buildings - Fire Control GEN	-	-	632	-

Recreation and Culture

Upgrade River Pumps and Infrastructure	60,000	60,000	-	60,000
Concrete Pad Between Dongas For Outdoor Gym Area	40,000	43,400	43,420	43,400
Install Power Outlets For Two Rivers Memorial Park	10,000	10,000	-	10,000
Oval Rejuvenation/Renovation Part Two	50,000	44,000	44,020	44,000
Water Hole Access Ramp	100,000	-	-	-
Museum Upgrade	30,000	30,000	-	30,000
Telescope and Concrete Viewing Pad	15,000	15,000	-	15,000

Total Infrastructure - Other

Total Capital Expenditure

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

5 CASH BACKED RESERVES

Reserve Name	Adopted Budget - 24 / 25					YTD Actual - Dec 24 / 25					Revised Budget - 24 / 25				
	Opening Balance 01 Jul 24	Transfers from	Interest Received	Transfer to	Closing Balance 30 Jun 25	Opening Balance 01 Jul 24	Transfers from	Interest Received	Transfer to	Closing Actual 31 Dec 24	Opening Balance 01 Jul 24	Transfers from	Interest Received	Transfer to	Closing Balance 30 Jun 25
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	434,933	-	9,598	90,402	534,933	434,932	-	10,154	-	445,086	434,933	-	17,854	-	452,787
Airport Reserve	42,219	-	927	99,073	142,219	42,219	-	986	-	43,205	42,219	-	1,733	100,000	143,952
Employee Leave Reserve	82,011	-	1,800	118,222	202,033	82,012	-	1,915	-	83,927	82,011	-	3,367	100,000	185,378
Tourism Precinct Reserve	86,693	-	1,903	98,097	186,693	86,693	-	2,024	-	88,717	86,693	(60,909)	3,559	191,882	221,225
Building Reserve	186,324	(81,000)	2,393	397,607	505,324	186,324	-	3,833	-	190,157	186,324	(81,000)	7,648	-	112,972
Works Reserve	163,985	-	3,705	146,295	313,985	163,985	-	4,346	-	168,331	163,985	-	6,731	-	170,716
Roads Flood Damage Reser	157,289	-	3,453	20,649	181,391	157,289	-	3,672	-	160,961	157,289	-	6,456	24,000	187,745
Bridge Maintenance	120,259	(20,000)	2,712	22,288	125,259	120,259	-	2,808	-	123,067	120,259	(20,000)	4,936	-	105,195
Economic Development	475,571	-	10,178	139,822	625,571	475,571	-	11,103	-	486,674	475,571	-	19,522	-	495,093
Sealed Road Resealing Reser	77,807	-	3,331	12,868	94,006	77,807	-	1,817	-	79,624	77,807	-	3,194	-	81,001
Total Reserves	1,827,091	(101,000)	40,000	1,145,323	2,911,414	1,827,091	-	42,658	-	1,869,749	1,827,091	(161,909)	75,000	415,882	2,156,064

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 Reserv	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 2025

6 INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 29 Staff Housing

	Adopted Budget 24 / 25	Revised Budget 24 / 25	Dec Actual 24 / 25	Estimated Actual 24 / 25
Housing	\$	\$	\$	\$
Opening Balance	136,392	136,392	138,418	136,392
Principal Payment	(37,534)	(37,534)	(20,655)	(37,534)
Principal Outstanding	98,858	98,858	117,763	98,858
Interest Payment	(4,592)	(4,592)	(504)	(4,592)
Total Interest and Fees	(4,592)	(4,592)	(504)	(4,592)

(ii) Loan 28 Tourism Precinct

	Adopted Budget 24 / 25	Revised Budget 24 / 25	Dec Actual 24 / 25	Estimated Actual 24 / 25
Economic Services	\$	\$	\$	\$
Opening Balance	293,185	293,185	298,951	293,185
Principal Payment	(52,949)	(52,949)	(31,909)	(52,949)
Principal Outstanding	240,236	240,236	267,042	240,236
Interest Payment	(16,104)	(16,104)	(2,730)	(16,104)
Total Interest and Fees	(16,104)	(16,104)	(2,730)	(16,104)

(iii) Loan 30 Staff Housing

	Adopted Budget 24 / 25	Revised Budget 24 / 25	Dec Actual 24 / 25	Estimated Actual 24 / 25
Recreation and Culture	\$	\$	\$	\$
Opening Balance	298,020	298,020	299,641	298,020
Principal Payment	(44,493)	(44,493)	(23,806)	(44,493)
Principal Outstanding	253,527	253,527	275,835	253,527
Interest Payment	(5,079)	(5,079)	(1,092)	(5,079)
Total Interest and Fees	(5,079)	(5,079)	(1,092)	(5,079)

(iv) New Loan
Loan 31 Staff Housing

	Adopted Budget 24 / 25	Revised Budget 24 / 25	Dec Actual 24 / 25	Estimated Actual 24 / 25
Recreation and Culture	\$	\$	\$	\$
Opening Balance	575,550	575,550	589,512	575,550
Proceeds from Borrowing	-	-	-	-
Principal Payment	(50,450)	(50,450)	(38,925)	(50,450)
Principal Outstanding	525,100	525,100	550,587	525,100
Interest Payment	(27,413)	(27,413)	(133)	(27,413)
Total Interest and Fees	(27,413)	(27,413)	(133)	(27,413)
Total Principal Repayments	(185,426)	(185,426)	(115,295)	(185,426)
Total Interest and Fees	(53,188)	(53,188)	(4,459)	(53,188)

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

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 24 / 25 \$	Revised Budget 24 / 25 \$	Dec Actual 24 / 25 \$	Estimated Actual 24 / 25 \$
Cash at bank and on hand		3,640,371	3,547,859	8,720,425	3,547,859
Bank Overdraft		-	-	-	-
Total Cash on Hand		3,640,371	3,547,859	8,720,425	3,547,859

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

Cash Backed Reserves	5	2,911,414	2,156,064	1,869,747	2,156,064
Unrestricted cash and cash equivalent		728,957	1,391,795	6,850,678	1,391,795
Total Cash on Hand		3,640,371	3,547,859	8,720,425	3,547,859

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

Net Result		2,423,280	3,130,031	333,775	3,130,031
Depreciation		3,883,498	4,212,998	2,112,103	4,212,998
(Profit) on Sale of Asset		(7,012)	-	-	-
Loss on Sale of Asset		25,000	9,058	-	9,058
(Increase) / Decrease in Receivables		-	-	(2,502,000)	-
(Increase) / Decrease in Inventories		-	-	(1,595)	-
Increase / (Decrease) in Payables		-	-	2,561,698	-
Non-operating Grants, Subsidies and Contributions		(8,150,771)	(9,420,808)	(1,555,689)	(9,420,808)
Net Cash provided by / (used in) Operating Activities		(1,826,005)	(2,068,721)	948,290	(2,068,721)

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

8 NET CURRENT ASSETS

Composition of Estimated Net Current Assets

		Adopted Budget 24 / 25	Revised Budget 24 / 25	Dec Actual 24 / 25	Estimated Actual 24 / 25
	Note	\$	\$	\$	\$
Current Assets					
Cash - Unrestricted	7(a)	728,957	1,391,795	6,850,678	1,391,795
Cash - Restricted Reserves	7(a)	2,911,414	2,156,064	1,869,747	2,156,064
Receivables		281,914	281,914	3,051,545	281,914
Contract Assets		1,018,225	1,018,225	1,260,718	1,018,225
Inventories		222,507	222,507	210,140	222,507
Total Current Assets		5,163,017	5,070,505	13,242,828	5,070,505
Current Liabilities					
Trade and Other Payables		30,783	(735,727)	(494,902)	(735,727)
Trust Funds		-	-	-	-
Deposits and Bonds		(50,180)	(50,180)	(50,180)	(50,180)
Revenue Received in Advance		-	-	(459,171)	-
Contract Liabilities		(2,104,876)	(2,104,876)	(4,282,990)	(2,104,876)
Overdraft		-	-	-	-
Lease Liability		-	-	-	-
Short Term Borrowings	6	(191,887)	(191,887)	(188,625)	(191,887)
Provisions		(240,601)	(240,601)	(318,985)	(240,601)
Total Current Liabilities		(2,556,761)	(3,323,271)	(5,794,852)	(3,323,271)
Net Current Funding Position		2,606,256	1,747,234	7,447,976	1,747,234
Cash - Restricted Reserves	5	(2,911,414)	(2,156,064)	(1,869,749)	(2,156,064)
Less: Land Held for Resale		(2,500)	(2,500)	-	(2,500)
Add: Current Portion of Debentures		191,887	191,887	188,625	191,887
Add: Current Portion of Lease Liability		-	-	-	-
Add: Movement in Employee Leave Reserve		34,065	34,065	28,162	34,065
Add: Liabilities Related to Restricted Assets	5	81,706	185,378	83,927	185,378
Estimated Surplus / (Deficit) C/FWD		-	-	5,878,940	(0)

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

9 BUDGET AMENDMENTS

GL Code	Type	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
Opening Surplus Adjustment						(652,737)	(652,737)
Amendments pre midyear review							
232607	Reserve	Tourism Precinct Reserve GEN	12102024			(60,909)	(713,646)
134356	Capital Expenditure	Tourism Precinct Leased Asset Capital Expenditure GEN	12102024		60,909		(652,737)
Total Amendments				-	60,909	(713,646)	(652,737)
Amendments midyear budget review							
232601	Reserve - Transfer to	Plant Replacement Reserve			82,146		(570,591)
232604	Reserve - Transfer to	Airport Reserve				(1,733)	(572,324)
232606	Reserve - Transfer to	Employee Leave Reserve			16,655		(555,669)
232607	Reserve - Transfer to	Tourism Precinct Reserve				(95,441)	(651,110)
232608	Reserve - Transfer to	Building Reserve			392,352		(258,758)
232602	Reserve - Transfer to	Works Reserve			143,269		(115,489)
232605	Reserve - Transfer to	Roads Flood Damage Reserve				(6,354)	(121,843)
232609	Reserve - Transfer to	Bridge Maintenance			20,064		(101,779)
232603	Reserve - Transfer to	Economic Development			130,478		28,699
232610	Reserve - Transfer to	Sealed Road Resealing Reserve			13,005		41,704
002026	Operating Expenditure	Allocated Plant Depreciation				(34,280)	7,424
012284	Capital Expenditure	Road Construction				(570,037)	(562,613)
013373	Operating Expenditure	Road Maintenance - Hastings Ullawarra Road 30.04.2024			56,655		(505,958)
031101	Operating Income	Rates: GRV General				(553)	(506,511)
031103	Operating Income	Rates: UV Rural			450		(506,061)
031105	Operating Income	Rates: UV Mining			117,985		(388,076)
031112	Operating Income	Rates: Back Rates			461		(387,615)
031151	Operating Income	Rates: GRV General Minimum				(525)	(388,140)
031155	Operating Income	Rates: UV Mining Minimum				(11,000)	(399,140)
031205	Operating Income	Rates: UV Mining Interim				(147,119)	(546,259)
031253	Operating Income	Rates: Instalment Admin Charges			660		(545,599)
031254	Operating Income	Rates: Instalment Interest			6,475		(539,124)
031255	Operating Income	Rates: Penalty Interest			14,341		(524,783)
033001	Operating Income	Grants - FAGS General			130,909		(393,874)
033003	Operating Income	Interest on Investments			140,000		(253,874)
033004	Operating Income	Interest on Reserve Accounts			35,000		(218,874)
041061	Operating Expenditure	Phone/Fax/Internet Costs: Admin			1,000		(217,874)
041065	Operating Expenditure	Computer System Operating Costs				(4,333)	(222,207)
041067	Operating Expenditure	Consultants: Admin			13,300		(208,907)
041069	Operating Expenditure	Freight & Postage Costs Admin				(1,000)	(209,907)
041072	Operating Expenditure	Staff Retention and Attraction Expenditure (As per Policy)			598		(209,309)

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

9 BUDGET AMENDMENTS

GL Code	Type	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
041082	Operating Expenditure	Depreciation Expense: Shire Office		(4,565)			(209,309)
041083	Operating Expenditure	Minor Furniture and Equipment (Non Capital) Admin				(5,000)	(214,309)
041800	Capital Expenditure	Governance Furniture & Equipment			10,845		(203,464)
041802	Capital Expenditure	Electrical Board Upgrade for Emergency Command Centre				(22,000)	(225,464)
041803	Capital Expenditure	Telephone System and ICT Upgrade			5,000		(220,464)
051010	Operating Expenditure	ES Levy Disbursements				(300)	(220,764)
051011	Operating Income	ES Levy Collections				(415)	(221,179)
051012	Operating Income	ES Levy Collection Commission			50		(221,129)
051021	Operating Expenditure	CESM Contributions				(3,500)	(224,629)
051022	Operating Expenditure	Depreciation Expense: Fire Control		(40,477)			(224,629)
051030	Capital Income	Grant (FESA) New Fire Truck GEN		550,000			(224,629)
084138	Operating Income	Postal Agency Sales				(900)	(225,529)
084139	Operating Income	Sales: Books/Maps/Souvenirs/Sundries			1,000		(224,529)
084140	Operating Expenditure	Depreciation Expense: Community Resource Centre		(13)			(224,529)
084143	Operating Income	Christmas Function Income GEN				(10,000)	(234,529)
084144	Operating Expenditure	Christmas Function Expenses GEN			37,593		(196,936)
084160	Operating Income	Grants: CRC Misc Small Operating				(5,000)	(201,936)
084257	Operating Income	Other Community Grants - Income				(2,500)	(204,436)
091020	Operating Expenditure	Depreciation Expense: Staff Housing		(5,395)			(204,436)
092020	Operating Expenditure	Depreciation Expense: Hatch St Housing		(1,060)			(204,436)
092190	Operating Expenditure	Minor Capital Expenditure - Housing				(20,000)	(224,436)
094300	Capital Expenditure	Capital Improvements Staff Housing				(1,900)	(226,336)
101002	Operating Expenditure	Rubbish Tip Maintenance: Junction				(10,000)	(236,336)
101014	Capital Expenditure	Rubbish Tip Capital Infrastructure				(200,000)	(436,336)
101060	Operating Expenditure	Depreciation Expense: Community Amenities		(1,665)			(436,336)
101080	Operating Expenditure	Tree Lopping			12,000		(424,336)
101101	Operating Expenditure	Depreciation Expense: Rubbish Tip		8,740			(424,336)
102501	Capital Expenditure	River Level Gauge at Landor			15,000		(409,336)
111150	Operating Expenditure	Depreciation Expense: Pavilion		38,590			(409,336)
111160	Operating Expenditure	Depreciation Expense: Recreation & Sport		(1,990)			(409,336)
111161	Operating Expenditure	Oval Maintenance				(11,700)	(421,036)
111162	Operating Expenditure	Parks, Gardens & Reserves Maintenance				(6,500)	(427,536)
111163	Operating Income	Oval Revenue - Education Department			5,000		(422,536)
111173	Operating Income	Other Income: Other Recreation and Culture				(1,000)	(423,536)
111186	Capital Expenditure	Rec & Culture Capital Expenditure			462,600		39,064
111313	Operating Income	Library Operating Grants				(5,000)	34,064
112190	Operating Expenditure	Depreciation Expense: Tourism Precinct		50			34,064
121061	Operating Expenditure	Depot Operating Costs				(5,000)	29,064
121071	Operating Expenditure	Depreciation Expense: Depot Infrastructure		(2,435)			29,064
121095	Operating Expenditure	Killili Bridge Depreciation Expense		(30)			29,064
121500	Operating Income	Grants - FAGS Roads				(119,647)	(90,583)
121502	Operating Income	Contribution - Hastings Road Maintenance Ullawarra Road 30.05.2024				(56,655)	(147,238)

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

9 BUDGET AMENDMENTS

GL Code	Type	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
123014	Capital Income	Grant: Regional Road Group Funding			400,000		252,762
123017	Capital Income	Indigenous Access Roads - Funded Income			150,000		402,762
123018	Capital Income	Grant: State Initiative Program (Road Projects)			20,037		422,799
123019	Capital Income	Grant: Footpath Construction - Department of Transport			150,000		572,799
124031	Capital Income	Proceeds from Plant Sales				(72,297)	500,502
124035	Operating Expenditure	Losses on Asset Disposals: Plant		8,930			500,502
124704	Operating Expenditure	AGRN1021 March/April 2022 Flood Damage Event				(7,000)	493,502
124706	Operating Expenditure	April 2023 Flood Damage Event - AGRN 1062				(7,000)	486,502
126000	Operating Expenditure	Depreciation Expense: Airstrip		(250)			486,502
128000	Operating Expenditure	Depreciation Expense: Road Infrastructure		(356,200)			486,502
128020	Capital Expenditure	Purchase Plant & Equipment			19,965		506,467
128031	Capital Expenditure	Depot Infrastructure				(10,000)	496,467
130110	Operating Income	Contributions received for projects			11,275		507,742
130115	Operating Expenditure	Tourism Promotion				(9,747)	497,995
130500	Operating Expenditure	Depreciation Expense: Tourist Facilities		(2,825)			497,995
131200	Operating Income	Building Licensing Revenue			900		498,895
132120	Operating Income	Sales: LP Gas Bottles			500		499,395
132201	Operating Expenditure	Storage Costs for Retic Project Pipeline				(2,350)	497,045
133191	Operating Income	Town Planning Schemes and Strategies (Operating Grants)				(101,638)	395,407
134251	Operating Expenditure	Tourism Precinct Caretaking Expenditure				(200,000)	195,407
134290	Operating Expenditure	Tourism Precinct Depreciation Expense		1,135			195,407
134310	Operating Income	Tourism Precinct Rental Income				(3,609)	191,798
134320	Operating Income	Tourism Precinct Recovery of Insurance Expense				(2,950)	188,848
134330	Operating Income	Tourism Precinct Recovery of Water Charges				(30,000)	158,848
134340	Operating Income	Tourism Precinct Recovery of Other Outgoings			2,900		161,748
134356	Capital Expenditure	Tourism Precinct Leased Asset Capital Expenditure			3,900		165,648
137121	Operating Expenditure	Land Development Costs			75,000		240,648
141030	Operating Expenditure	Camping Costs: Works Staff				(4,610)	236,038
141030	Operating Expenditure	Depreciation Expense: Camping Costs: Works Staff		4,610			236,038
141058	Operating Expenditure	Depreciation Expense: Road Plant & Equipment		34,280			236,038
CN2148	Capital Expenditure	Footpath Construction				(150,000)	86,038
CP1257	Capital Expenditure	Fire Truck Supplied by FESA		(550,000)			86,038
MM1210	Operating Expenditure	MV Costs: GU27 Toyota Hilux Ute			10,000		96,038
MM1230	Operating Expenditure	MV Costs: Works Vehicle				(30,000)	66,038
MM1232	Operating Expenditure	MV Costs: Town Maintenance Staff				(5,000)	61,038
MM1259	Operating Expenditure	MV Costs: Various Minor to Medium Plant for Depot Operations			5,000		66,038
MM1262	Operating Expenditure	MV Costs: GU31 Mazda 2018 BT50 4WD Tray top			20,000		86,038
SH01GL	Operating Expenditure	Lot 6, Scott Street - Old Micks House				(800)	85,238
SH04GL	Operating Expenditure	Lot 21, 23 Gregory Street - Town Supervisor/Senior Corporate Officer House				(9,980)	75,258
SH05GL	Operating Expenditure	Lot 23, 19 Gregory Street - Customer Service Officer - Finance				(12,890)	62,368
SH06GL	Operating Expenditure	Lot 45, 15 Gregory Street - Tourism and Community Development Officer House				(6,972)	55,396
SH08GL	Operating Expenditure	Lot 39, 1 Gregory Street - Plant Operator/Service Officer House				(14,352)	41,044

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

9 BUDGET AMENDMENTS

GL Code	Type	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
SH09GL	Operating Expenditure	Lot 48, 18 Hatch Street - Plant Operator/All Rounder and CRC Customer Service Office - Two Units				(8,070)	32,974
SH11GL	Operating Expenditure	Lot 52, 26 Hatch Street - Works Administration Officer House				(5,446)	27,528
SH12GL	Operating Expenditure	Lot 50, 22 Hatch Street - Manager Finance and Corporate Services House				(5,000)	22,528
SH13GL	Operating Expenditure	Lot 51, 24 Hatch Street - Plant Operator House				(11,429)	11,100
SH15GL	Operating Expenditure	Lot 45B, 15 Gregory Street (Hatch Street) - Records Officer House				(1,000)	10,100
n/a	Capital Expenditure	Unspent Borrowings				(10,101)	(0)
Total Amendments				(320,570)	2,734,368	(2,081,631)	652,737
YTD Amendments				(320,570)	2,795,277	(2,795,277)	(0)
Total Movement							(0)

APPENDIX 4

(Gascoyne Regional Road Group Meeting Minutes)



Gascoyne Regional Road Group

Minutes - Meeting 2 - 2024/2025

Gascoyne Regional Road Group Meeting

21st February 2025 at 12:32pm

Shire of Carnarvon Council Chambers

Chairperson: Hamish McTaggart

Secretary: Kate Medhurst

Gascoyne Regional Road Group Delegates (effective 24/11/2023)

Shire of Carnarvon - Cr. Burke Maslen - Proxy: President Eddie Smith
Shire of Upper Gascoyne - Cr. Hamish McTaggart – Proxy: Cr. Jim Caunt
Shire of Shark Bay - Cr. Greg Ridgely – Proxy: President Cheryl Cowell
Shire of Exmouth - President Matthew Niikkula - Proxy: Cr. Jackie Brooks

Attendees:	Burke Maslen	Councillor	Shire of Carnarvon
	Mandy Dexter	CEO	Shire of Carnarvon
	David Nielsen	Executive Manager Infrastructure	Shire of Carnarvon
	Hamish McTaggart	Councillor	Shire of Upper Gascoyne
	Jarrold Walker	Manager of Works & Services	Shire of Upper Gascoyne
	Cheryl Cowell	Shire President/Councillor	Shire of Shark Bay
	Jackie Brooks	Councillor	Shire of Exmouth (Teams)
	Tom Carroll	Manager Assets & Engineering	Shire of Exmouth (Teams)
	Ziggy Wilk	Chief Operations Officer	Shire of Exmouth (Teams)
	Kate Medhurst	Customer Service Manager	Main Roads WA
	Louise Adamson	A/Director-MWG Region	Main Roads WA (Teams)
Visitors:	Mark Bondietti	Policy Manager Transport & Roads	WALGA
	Gaff Murray	Operations Manager Carnarvon	Main Roads WA
	Kevin Pethick	Manager Budget & Programming	Main Roads WA
	Joshua Kirk	Principal Civil Engineer	Greenfield Technical Service
	Daniel Willis		Sheperd Services
Apologies:	John McCleary	CEO	Shire of Upper Gascoyne
	Greg Ridgely	Councillor	Shire of Shark Bay
	Dale Chapman	CEO	Shire of Shark Bay
	Matthew Niikkula	Shire President	Shire of Exmouth

AGENDA –

1.	Attendance and Apologies	Chairperson
2.	Endorsement of previous minutes	Chairperson
3.	Business arising from previous minutes	Chairperson
4.	Correspondence	Chairperson
5.	Standing Reports	Various
6.	Other Business	Various
7.	New Business	Various



Gascoyne Regional Road Group

Minutes

1. Attendance and Apologies

Chairperson

1.1 Attendance and Apologies – see the above list

Hamish thanked David Nielsen for his services within the Group and his time at the Shire, it is his last day today.

Presentation: Greenfields Technical Services – Josh Kirk, Greenfield Technical Services and Daniel Willis Sheperd Services

- Road Condition Report update on the Roads 2040 Roads in the Gascoyne Region
- Greenfields was awarded the contract and engaged Sheperd Service and their RACAS system/camera to survey the roads in the Gascoyne & Pilbara.
- Completed a Structural, Surface & Drainage Conditional survey of the condition of the Roads.
- A visual assessment was completed, along with a defect report; the footage will be made available to the Shires via the Hub and can uploaded to RAMM
- Training will be available to Shires if they require it
- WALGA will send out the access details in the near future.

2. Endorsement of previous minutes

Chairperson

2.1 Previous Gascoyne Regional Road Group Meeting Minutes – 21nd November 2024

Emailed to the Group – 2nd December 2024

These minutes are a true reflection of the meeting -

Moved: Burke Maslen

Seconded: Jackie Brooks

Accepted

3. Business arising from previous minutes

Chairperson

3.1 Actions arising from the Meeting 21st November 2024

3.2 (Nov 24) 7.2 (June 24) Shire of Exmouth Letter to Main Roads regarding a slip lane into the Airport terminal on Minilya Exmouth Road –

Shire of Exmouth February 2025 Update –

- Main Roads advised Matt Niikula that the project has been funded and will go ahead

Main Roads February 2025 update –

- Gaff Muarry - Tender will be opened in mid-April and close in mid-May, with the expected possession date in July. The job should take approximately 10 weeks to complete. The current contractor working on the RAAF lanes is not a preferred supplier of Main Roads and can't be used to complete the work.



Gascoyne Regional Road Group

- 5.1 SAC Agenda – Level 2 Bridge Inspections

Action – David Nielsen/John McCleary to email Josh Kirk at Greenfield to ask if they speak to the Shires before attending to complete the inspections to ensure they are all completed together to save on costs to each Shire potentially. This is what appears to have happened this year, as the inspections were completed in the last few weeks.

- **Update** – Josh Kirk at Greenfields said they had planned it into their yearly program to complete all the Shires together to make it cost-effective for the Local Governments.

4.3 Letter to SAC regarding the South West Region Underspend –

Action: Kate will email out an out-of-session endorsement once the Shire of Carnarvon has had its Council meeting on Tuesday, 26th November 2024.

The Group endorsed the Shire of Carnarvon Council motion – emailed to the group on the 3rd December 2024, received endorsement back from all the Shires – Emailed to advise the group was emailed 6th December 2024.

Moved: Burke Maslen

Seconded: Cheryl Cowell

Accepted

7.1 Shire of Exmouth has submitted an application to add Maidstone Crescent to the Gascoyne Roads 2040 document.

Supporting documentation is available in the agenda.

Motion: Maidstone Crescent in the Shire of Exmouth be added to the Gascoyne Roads 2040 document and referred to S.A.C. for endorsement.

Moved: Hamish McTaggart

Seconded: Burke Maslen

Action: Kate to submit Maidstone Crescent for the Shire of Exmouth to SAC for endorsement.

- This was emailed to SAC, additions to Roads 2040 document at presented at the April 2025 meeting

Comment – Kate mentioned to the group that if you would like to have any additional Roads added to the Roads 2040 document, please submit them ASAP.

- The Shire of Upper Gascoyne said they would like to add Potts Road to the document. John will speak to Jarrod and arrange it. Once Kate has received the application from the Shire, she will send it out for an out-of-session endorsement and forward it to the Roads Classification Team and SAC for approval.
- Out of Session Endorsement – The application was emailed to all Shires and received endorsement from all Shires. Emailed to everyone on 12 December 2024

Moved: Burke Maslen

Seconded: Cheryl Cowell

Accepted

7.3 Shire of Exmouth – MOU with DBCA

- Update from Shire of Exmouth – Matthew Niikkula - They have been meeting with the Policy Advisor with DBCA to form the user agreement, similar to the one that they have in place with the Shire of Carnarvon. The Shire will continue to meet with DBCA. Shire of Shark Bay are interested in the outcome as they have a similar issue.

Shire of Exmouth Update: On-going with DBCA



Gascoyne Regional Road Group

7.4 RRG Chairperson Meeting – Agenda to be sent out to the group –

- Update from Mark – There has not been a meeting in over a year, but when/if one does come up, Mark will recommend to the Executive to send out an agenda before the meeting that can be sent out. In the past, it was held in April, and again, it was held at the WALGA Conference in September.

WALGA Update: No meeting has been scheduled at this time, likely around September at the WALGA Conference

4.3 Letter to the Department of Transport regarding the WA Bike Network Grant –

- No reply has been received other than advising the letter has been received.

5.5 Main Roads Report – The possibility of an agreement to train new operators for the region.

Main Roads Update: Janet Hartley-West advised she has not been formally approached by the Shires about this. Suggest that a letter/email is written to go into further detail. She is on leave until 25 March 25 and Louise Adamson is acting in her position.

7.2 Sealed Roads Asset Preservation Costs –

Emailed to SAC 10 December 2024 – No reply has been received to date as they have not had another meeting.

4. Correspondence

Chairperson

- 4.1 State Roads Funds to Local Government Advisory Committee Agenda – 10 December 2024 Meeting
- KPI's for 2023/2024 are included in the agenda; the Gascoyne region has performed well in all areas except for the Road surveys. Please ensure each Shire are arranging the upload to IRIS.

- 4.2 State Roads Funds to Local Government Advisory Committee Minutes – 10 December 2025 Meeting
Noted

- 4.3 Letter to State Advisory Committee – Request to establish sealing/re-sealing equalisation fund - above

5. Standing Reports

5.1	Finance Report – February 2025 – Noted Out-of-session endorsements – see above – Shire of Carnarvon additional funding & Shire of Upper Gascoyne application to add Potts Road to Roads 2040 document. Shire of Shark Bay: Request to update the SLK to Project 30003035 – increase the SLK to 73 (originally 71 SLK) – Moved: Burke Maslen Seconded: Jackie Brooks Accepted	Kate Medhurst
5.2	Finance Report – 2025/2026 - tabled – Noted All projects have been transferred from the MCA	Kate Medhurst
5.3	Update from each Shire regarding the Status of the 2024/2025 Projects	
	Shire of Carnarvon	Minilya Lyndon Road has mobbed this week and they will continue over to Quobba Gnarlloo once they have completed it.
	Shire of Exmouth	Murat Road has been completed, Tender has been awarded for the sealing across the Shire and will be completed in the coming months
	Shire of Shark Bay	All Projects are underway, 2 nd claims have been submitted. Have increased the SLK on Useless Loop Road from 71 to 73 (approved as above)



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	Shire of Upper Gascoyne	All projects are completed except for Landor Mt Augustus Road, but they will complete the works in April/May/June.
5.4	Main Roads WA Mid West - Gascoyne Region Directors Report - Noted – see attached Louise Adamson (Acting MWG Director) presented PowerPoint on Operational Guideline 113 – Rural Regions Operational Boundaries and Asset Maintenance Responsibilities. It was also raised at the WALGA zone meeting earlier today. Mark asked if the Shires has any feedback to get back to him by 28 February. – Power Point is attached with email	
5.5	Level 1 Bridge Inspections - All have been submitted for 2024/2025 • Due by 30th April 2025 – recorded on the Finance Spreadsheet • Emailed to Structures team at Main Roads and cc in Kate Medhurst to record them as complete	Kate Medhurst
5.6	WALGA Report – • Road and Transport Forum in Perth 14 August • WALGA user guide and unit rates online calculators is almost ready to be published • LGTRIIP available on the WALGA website – check out the documents and reports available to Local Governments	Mark Bondietti
5.8	Roadwise Report – • Ross Rayson in now in the role for Gascoyne & will be in touch with each Shire • Ross introduced himself and hoped to be at the June meeting	Ross Rayson (Teams)
6. Other Business		
6.1	Multi-Criteria Assessment Model for the Gascoyne Regional Road Group – • Group discussion on using the form for this year's submissions – ○ Simple format issues have been fixed ○ A list of the Roads with the Road Numbers added to the form ○ Going forward all potential projects should be listed and ranked. Should additional funding become available, there will be projects ready to go. This will also demonstrate the priority list for each Council. ○ Recommend a yearly review after September submissions	
6.2	Gascoyne Regional Road Group Procedures Manual Update – Review & discuss the update to the Procedures manual – Section 4 Project Funding Methodology Motion: The Group approve the addition of Section 4 of the Gascoyne Regional Road Group Procedures manual. – Action: Once approved, Kate will send the Procedures Manual to SAC for endorsement. ○ <i>Previous updates in the manual were approved in June 2024 Meeting – Reporting Structure, Direct Grant Certificate, Road and Bridge Data for IRIS upload.</i> Moved: Hamish McTaggart Seconded: Jackie Brooks Accepted	



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7. New Business

- 7.1 **Shire of Carnarvon – Possible Roads 2040 application – [Click here to view](#)**
The Shire has received a request from Warroora Station owners to add Warroora East Road and Warroora North Road to the Roads 2040 document.
This is due to go to the Shire of Carnarvon Council Meeting Tuesday, 25th February, for a decision. If the Council approves it, the Shire will have to complete the application and it will have to be sent around for an out of session endorsement by the Group.

Shire of Upper Gascoyne will have a submission Kilili Road in the near future to add to the Roads 2040 Document.

Close of Meeting: 2:42pm

Next meeting: 20th June 2025 at the Shire of Shark Bay

Mid West – Gascoyne Regional Road Group

Main Roads Report February 2025

Current Capital Works

Indian Ocean Drive (IOD) Stage 2 between Leeman and Brand Highway

Indian Ocean Drive Stage 2 - Jurien to Brand - closure extended to April with the road to be open to traffic before the April school holidays; works are likely to go through April. The subgrade is complete, and the Contractor is preparing for the next seal mobilisation.

Oakajee Road Buller River Road Bridge Replacement – North West Coastal Highway

Progressing well scheduled for completion July next year.

Exmouth Civilian Road entry upgrade – Minilya Exmouth Road

- Tender open date 15th April 2025
- Tender Close date 13th May 2025
- Pos Position of site 8th July 2025
- PC from Pos Approximately 10 weeks

Midlands Road

A significant section from 217 SLK to 263 SLK (Mingenew to Brand Highway section) is underway with some delays. We expect this to be completed in March 2025.

RAAF Exmouth – Minilya Exmouth Road

Vegetation Clearing and test holes started no completion date at this stage.

Likely to have a break in Tendering for a couple of months waiting for Indian Ocean Drive and Midlands Rd to come to completion and the State Election caretaker period & outcome.

Maintenance Works

Minilya Exmouth Grid damage

Two damaged Grid's on Minilya Exmouth Road have had temporary repairs carried out at 4-6 SLK and 23-50 SLK

Seal works Burkett Road, Robinson St Carnarvon, and Minilya Exmouth Road

Works planned for mid-March completion

Vegetation works completed on NWCH

Mowing and slashing North of Carnarvon and north and south of Minilya

Periodic maintenance activities progress

Shoulder grading and major pavement repairs continue.

Routine maintenance Activities

Parking Bays drainage and culvert cleaning.

Routine maintenance inspections

We are currently lifting the level of our defect inspection to be able to capture and prioritise into ratings to build up ongoing programmes.