



# AGENDA

25<sup>th</sup> of MAY 2022

## ORDINARY COUNCIL MEETING

To be held at the Mount Augustus Tourist Park commencing at 8.00am

### DISCLAIMER

#### Disclaimer

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

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

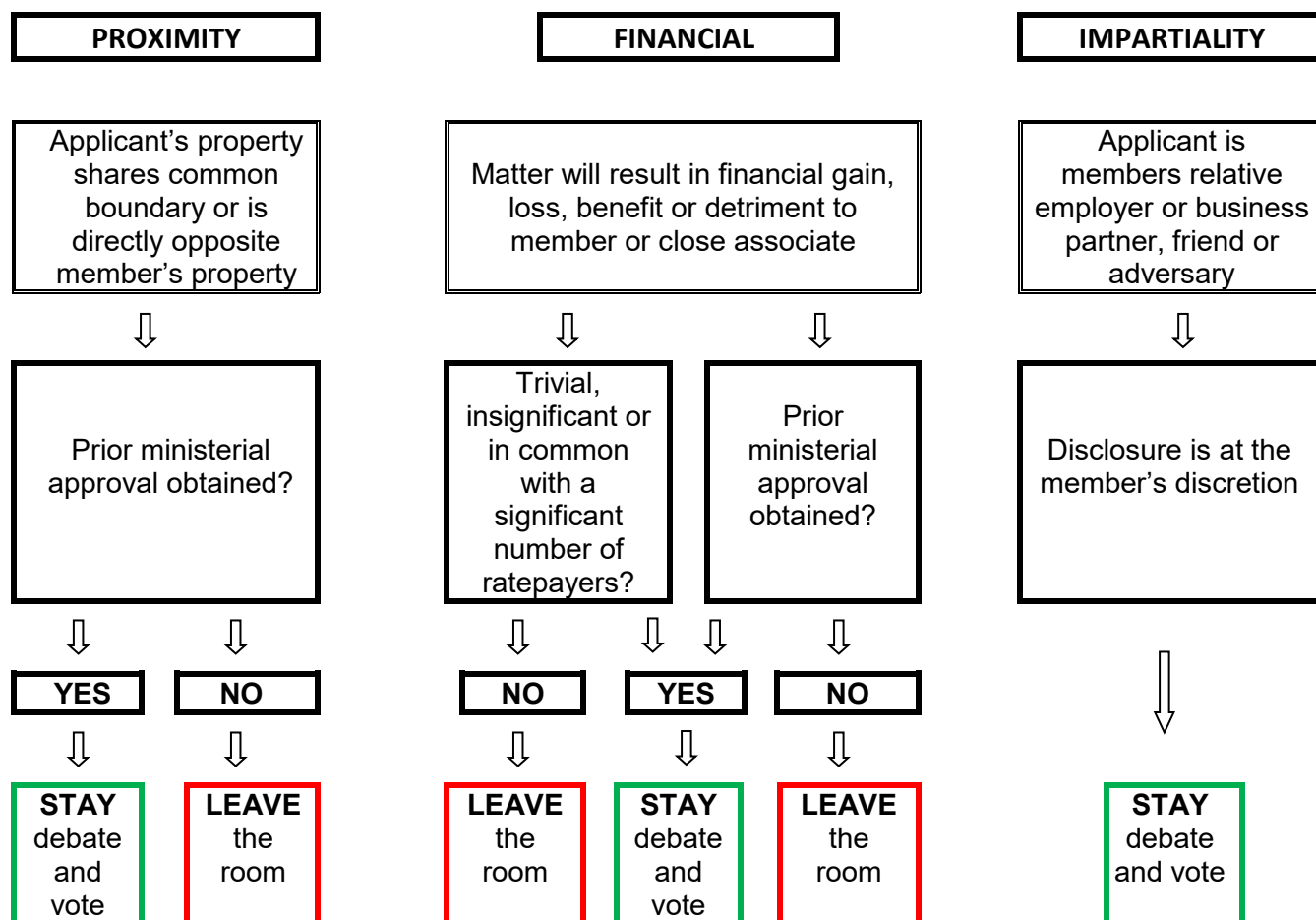
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John McCleary, JP  
CHIEF EXECUTIVE OFFICER

## \* Declaring an Interest



### Local Government Act 1995 - Extract

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

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

(Penalties apply).

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

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

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

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

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

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

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

#### 5.71 - Employees to disclose interests relating to delegated functions.

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

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

### 'Local Government (Administration) Regulations 1996 – Extract

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

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

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**SHIRE OF UPPER GASCOYNE  
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE MOUNT  
AUGUSTUS TOURIST PARK ON THE 27<sup>TH</sup> OF APRIL 2022 COMMENCING AT 8.00 AM**

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

The President welcomed those present and declared the meeting open at \_\_\_\_am

**2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE**

**2.1 Councillors**

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

**Staff**

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

**Visitors**

Joshua Kirk	Greenfield Technical Services
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**2.2 Absentees**

**2.3 Leave of Absence previously approved**

Nil

**3. APPLICATION FOR LEAVE OF ABSENCE**

**4. PUBLIC QUESTION TIME**

**4.1 Questions on Notice**

Nil

**4.2 Questions without Notice**

**5. DISCLOSURE OF INTEREST**

**6. PETITIONS/DEPUTATIONS/PRESENTATIONS**

**6.1** Greenfield Technical Services – Joshua Kirk

**7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION**

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

Nil

**9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS**

**9.1** Ordinary Meeting of Council held on 27<sup>th</sup> of April 2022.

**OFFICER RECOMMENDATION / COUNCIL RESOLUTION**

Council Resolution No: 01052022			
<b>MOVED:</b>	<b>CR:</b>	<b>SECONDED:</b>	<b>CR:</b>
<p>That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 27<sup>th</sup> of April 2022 be confirmed as a true and correct record of proceedings.</p> <p><b>FOR: CR</b> <b>AGAINST: CR</b></p> <p><b>F/A:</b></p>			

**10. REPORTS OF OFFICERS**

Council Resolution No: 02052022			
<b>MOVED:</b>	<b>CR:</b>	<b>SECONDED:</b>	<b>CR:</b>
<p>That Council receive the Manager of Finance and Corporate Services, the Manager of Works &amp; Services and the Chief Executive Officer reports as read.</p> <p><b>FOR: CR</b> <b>AGAINST: CR</b></p> <p><b>F/A:</b></p>			

## 10.1 Manager of Finance and Corporate Services Report

### Corporate Services Update

At the end of this month we are scheduled for our onsite Interim Audit visit with our auditors from William Buck. The auditors will be in the office for up to 3 days commencing the week of the 30<sup>th</sup> May. We have been working on our audit requirements list in preparation of the visit and in the hopes that we can finalise any pending matters while the auditors are onsite.

We continue to work on the 22/23 budget which is gaining pace and becoming a focal point for the management team, we aim to roll out another budget workshop with Council in June.

Council adopted the proposed Differential Rate model for 22/23 along with the Objects and Reasons at the April OCM. This has since been advertised to the public as required under the Act and at the time of writing this report, no submissions have been received.



### Community Resource Centre Update

Author – Ainsley Hardie, Tourism & Community Development Officer

The GP Clinic is slowly progressing and whilst we do not have a confirmed start date we received an onsite visit from Anita from WAHCS who will be managing not only our clinic here in Gascoyne Junction but also Coral Bay, Shark Bay and Burringurrah. During the onsite visit the facilities were inspected and an inventory taken of what had already been delivered and what was left to order. This has now been actioned. The hold up again is Human Resources but that this is being resolved with both a doctor and nurse scheduled to be a part of visits. Not only will a full GP Clinic service be running, each month a focus will be placed on a community health initiative to ensure that residents of the Upper Gascoyne are undertaking regular check-ups to maintain their health.



WAHCS also supplied the Shire with supplies of reusable masks and Rapid Antigen Test Kits to be distributed across the community through the mail both in town via mail boxes and via the mail run for stations. Another COVID booster clinic and flu vaccine clinic has been scheduled for June 2<sup>nd</sup> at the Community Resource Centre.

April was supposed to get underway with our sold out Bogan Bingo event but due to heavy rain and road closures the event was postponed and rescheduled to be held on June 10.

Our ANZAC Day service this year was again held at the memorial at the Shire offices due to the Town Memorial still being a part of the Visitor Stop construction site. Thank you to Shire President Don Hammarquist who conducted the service and Cr Hoseason Smith and Cr McKeogh for their participation in making the service memorable. Once again WO2 Benetio Oti from the Pilbara Regiment travelled from Carnarvon to deliver the ANZAC Day Address. Carnarvon ABC also sent a reporter and producer to town to cover our service. Shire President Don Hammarquist was interviewed along with the entire service which was aired on ABC Perth News and ABC News 24 in

the following week. Talks are underway to have the 10<sup>th</sup> Lighthorse Memorial Regiment attend next years' service.

The grant funding for the Community Resource Centre has been extended and is now secured to continue from 01 July 2022 through to 30 June 2024 so that we can continue delivering services to the Shire of Upper Gascoyne. Services Australia will be visiting in May for an onsite visit and to provide updated materials for the Centre.

In May, the CRC will also be hosting a pop up Department of Transport and also providing a space for Hastings Technology to undertake community consultation.

## Tourism Update



Western Australia's Regional Tourism Organisations are currently undertaking the process of preparing 10 year Destination Management Plans. On April 27 I attended the Australia's Golden Outback Visioning Workshop for the Gascoyne Murchison. Representatives from Sandstone, Yalgoo and Murchison were also in attendance. A focus on the Strengths, Weaknesses, Opportunities and Threats for the region were put forward along with defining a vision for our region within Australia's Golden Outback. The next stage will be a survey to individual stakeholders which I have passed on to relevant stakeholders across the Shire to be completed by May 16. I have come away from the meeting with a positive energy for the Shire, and how we can leverage off the direction of both Tourism WA and Australia's Golden Outback. The most exciting part for me is that we do not just have one key area of focus but can position ourselves with experiences and product in all areas using what is already naturally here and a part of our Shire. I am in the process of finalising a report of what this means specifically for our Shire and the steps necessary for us to take moving forward to make the most of opportunities as they present themselves to present at the June meeting.

Collaboration has been a strong focus over the past few months. With the upcoming Solar Eclipse event in 2023 in Exmouth, I have been working with Astrotourism WA, Exmouth, Shark Bay and Carnarvon Shires to make the most of this unique opportunity. Our first onsite visit will occur in late July/early August to commence having the Shire accredited as an Astrotourism space. The Shire of Carnarvon is also undertaking this initiative. On May 11, in partnership with the Shire of Carnarvon we will be launching the Solar Eclipse 2023 Festival which will create a Solar Eclipse events trail throughout both Shires, with a key event in Carnarvon on April 18, 2023 and a key event in the Upper Gascoyne on April 22, 2023. I will be working with local operators to maximise the visitor potential to the area and create activities throughout the period focused on our dark skies. There are three other key Solar Eclipse events in coming years including 2028 in the Kimberley, 2037 in Geraldton/Murchison and 2038 in Onslow. Again there is opportunity to capture those travelling to and from these events. Providing additional short term accommodation is a focus at present, with a long term solution also being looked at. Long term by growing our night time tourism will allow us to capture more visitor spending into the Shire.

In early June, the Shire will be hosting the Western 4WD magazine accompanied by a TV crew to create both video and still content to add to our tourism library. The team from Trackcare and the Model A Ford Club will be visiting the Shire to take on the Kennedy Loop Track. This adventure is being covered for both TV and published media outlets. Whilst in the area we will also be creating content for Destination WA TV Series. All content will be ours to use through upcoming campaigns which will be an asset at both the Perth 4WD show in November and Perth Caravan and Camping Show next March.

Our full set of signage and promotional material is set to be launched, which continue the story of the new banners along Gregory Street. Our focus in marketing is sharing our Rock, our Ranges, our



Rivers, the real Outback, epic road trips and the Junction. New Signage will be at our Shire entrances, town entrances and outside the CRC, in the Pub driveway and ready for installation at the Two Rivers Memorial Park.

## **Community Resource Centre – Monthly Income Report – April 2022**

Printed at: 15/05/22

Page No : 1

SHIRE OF UPPER GASCOYNE

### **General Ledger Detail Trial Balance**

(frmGLTrialBalance )

Options : Year 21/22, From Month 10, To Month 10, By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOff	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
	CRC INCO 10841310	Commission Centrelink : CRC	-6,400.38	-720.00	-7,120.38
	CRC INCO 10841330	Transport Commission: CRC	-590.11	-118.60	-708.71
	CRC INCO 10841340	Postal Agency Commission: CRC	-6,174.68	-694.77	-6,869.45
	CRC INCO 10841360	Income from Events Held	-90.91	0.00	-90.91
	CRC INCO 10841380	Postal Agency Sales	-1,016.10	-66.26	-1,082.36
	CRC INCO 10841390	Sales: Books/Maps/Souvenirs/Sundries	-1,531.49	-88.28	-1,619.77
	CRC INCO 10841500	Grant: CRC Operating	-96,000.00	0.00	-96,000.00
	CRC INCO 10842600	CRC Income Misc.	-77.03	-4.00	-81.03
	CRC INCO 10842610	CRC Merchandise Sales	-3,427.62	-369.29	-3,796.91
Total	CRC INCOME		-115,308.32	-2,061.20	-117,369.52
Total for division GEN			-115,308.32	-2,061.20	-117,369.52
Grand Total			-115,308.32	-2,061.20	-117,369.52

## **Community Resource Centre – Monthly Customer Service Stats – April 2022**

CUSTOMER SERVICES & ENQUIRIES	2021.2022 TOTAL	2020.2021 TOTAL	YTD DIFF	Apr-22	Apr-21	APR DIFF
Aus Government Info/Roads	768	1318	-550	26	22	4
Government Access Point	16	6	10	4	0	4
Department of Human Services	15	17	-2	0	0	0
Department of Transport	33	54	-21	5	2	3
Computer/Internet Access	41	19	22	2	1	1
Faxes	3	0	3	0	0	0
General Tourism Information	537	521	16	29	18	11
Phonebook Purchases	0	0	0	0	0	0
Community Seminars	0	1	-1	0	0	0
Gassy Gossip yearly subscription	4	0	4	0	0	0
Training/Courses	4	0	4	0	0	0
Hot Office Bookings	2	2	0	0	1	-1
Library	51	55	-4	5	1	4
Video Conference/Telehealth	3	11	-8	0	1	-1
Book Sales	39	40	-1	2	0	2
Photocopying/Printing/Scanning/Emailing	32	26	6	0	0	0
Laminating/Binding	6	8	-2	0	0	0
CRC Merchandise Sales	253	358	-105	13	8	5
Community Events	16	8	8	1	1	0
Gassy Gossip Advertisement	6	4	2	0	0	0
Postage	167	81	86	11	7	4
Horizon Power	128	0	128	8	0	8
<b>Total Customer Service Enquiries</b>	<b>2124</b>	<b>2529</b>	<b>-405</b>	<b>106</b>	<b>62</b>	<b>44</b>

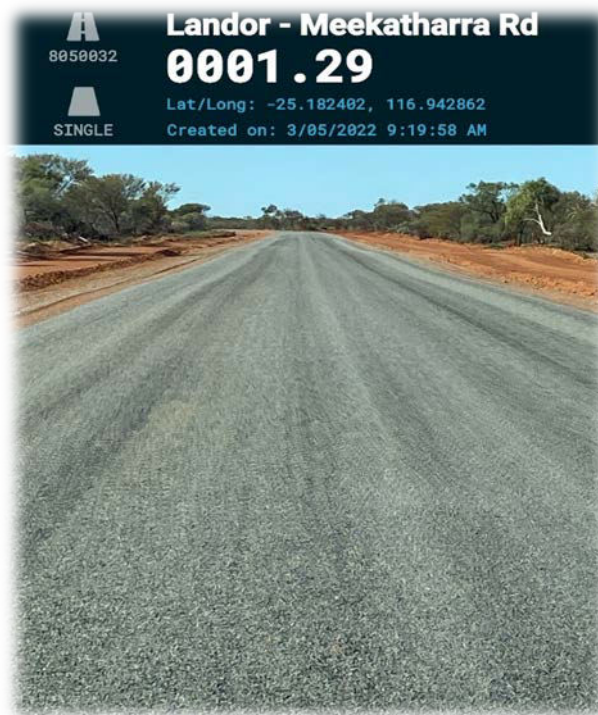
## **10.2 Manager of Works and Services Report**



The Pells bitumen project is progressing at break neck speed. THEM have reconstructed and laid in the first four kilometres of basecourse and have begun earthworks through the Pells Range. To increase driver safety some crests have been lowered and dips filled by the dozer. Culverts have arrived and will be installed by Yuin Mob Contracting in the next couple of weeks. We are still on target to complete works by the end of June.



The works crew have all but completed the new bitumen seal on Landor Meekatharra road. We have some backslopes to finish this week. Due to issues with watercart availability, rain delays and an unnegotiable timeslot for the seal crew were only able to achieve 4.2km of new seal. However we have been able to prepare a further 3km of subgrade in preparation for our next campaign.



We have completed re-sheeting a two kilometre section of road in front of the Landor race course on Landor Mt Augustus road. Due to the condition of the road between the Landor homestead and race course we decided to water, roll and reshape this section as it was unsafe and to prevent further damage to the road. We will sheet a further 1.5km of rough road section on the south side of the Burringurrah Community once we have completed the backslopes on Landor Meekatharra road.

The tourist stop is finally taking shape with the landscapers returning to complete their tasks with exception to the turf which will be installed in August. There is still plenty of concreting and kerbing remaining and some reworks but we can almost see the light at the end of the tunnel. The remaining bitumen section and issues around the basecourse are yet to be addressed by GBCS however we decided to get on the front foot and complete the crossovers in concrete. While it is a variation to the original design we believe it will be much more durable and cost effective in the long run.





### **10.3 Chief Executive Officers Report**

On the 5<sup>th</sup> of February Don, Jim, Hamish, Sean, Cherie, Jarrod and myself attended the funeral service of Mick Cragan held in Geraldton. The service was well attended, it was simple in nature, just the way Mick would have wanted it. He will be greatly missed in the Junction and for those of us who were lucky enough to know him, he will not be forgotten – Vale Mick Cragan.

On the 9<sup>th</sup> of May various Staff members and I held an online meeting with the Lotteries Commission seeking their input on what types of grant applications they may support. We were able to bounce different ideas around and garnish the level of support for these. Now we have a better understanding of the types of things we could possibly put our hand up for we will start to develop business cases and bring them before Council for your consideration. In the same way we will approach the Department of Sport and Recreation and see what they have on offer and how we can maximise any opportunities that may avail themselves.

The redevelopment of the Council Chambers has commenced with Paul Kearney and his able assistant Morrison having already gutted the Chamber and removed all the asbestos. Dave Kearney has got the internal cabling for the electrical side of things ready and the guys from Redfish have been on site and have installed all the internal cabling and will return on the 23<sup>rd</sup> of May to install all the hardware – Cameras, Microphones and Television Monitors. The Gyprock has been fixed with the flushing being undertaken as I write, once finished the painter will undertake his part in the operation. Once finished we will be in position to look at the getting new Council desks manufactured, IT installed and last but not least new flooring. This will provide a modern space with all the equipment required to implement the coming Local Government requirements to record and stream meetings.



As part of my quarterly recurrent job list I have once again given Boyd Brown from Telstra a call to see how they are progressing with installing 4G into Gascoyne Junction. To my surprise he has informed me that the Junction has been included in their 22/23 Budget for this upgrade. It must be said that I nearly fell of my chair, but good news, now we need to see if they will deliver, I will continue with my regular contact just to ensure we are never too far away from their thoughts.

On the 17<sup>th</sup> of May, Don, Ainsley and myself attended the Shire of Meekatharra to meet with their new CEO – Kelvin Mathews and their Shire President – Harvey Nichols to talk about a variety of issues common to both parties predominately Tourism and Roads.

After much back and forth we have finally been given the go-ahead by the representatives of the LRCI Grant program to put the pilot bore down. This project, if successful, will be one of the most important projects that we have ever undertaken and will be a game changer; however, on the reverse side if the bore fails to deliver the quality of water we require it will be one of the biggest failures in the history of the Junction - perhaps fortune will favour the brave – fingers crossed – get the rabbits foot out!!!!!! We have informed the successful tenderer and we are just seeking a couple

of additional quotes for the project management side of the equation. It is anticipated that we will start this work in October or perhaps sooner.

Work is progressing well with the 2022/23 Budget, at this stage if the figures hold, the budget promises to be one of the better budgets that I will have had the pleasure in presenting to Council. We are still reviewing all income and cost centres, double checking we have included all the various items; at this stage we predicting a surplus which will go into reserves to strengthen our position in future years to deliver on some of the bigger strategic projects.

I have spent a fair bit of time looking at new ways in which to raise revenue for our Shire. During my time in Cue we introduced a GRV rating category for Mine Site Workers Accommodation enabled under section 6.28 & 6.29 of the Local Government Act. This effectively exercises the Mine Workers Accommodation area from the Mining Tenement and enables a GRV rate to be applied to the value of the accommodation as determined by the Valuer General. It is my intention to recommend to Council that we adopt this process for the 23/24 Budget. Initial estimations of potential revenue to be generated are in the order \$200 - \$250,000 per annum.

Works are still moving along with the Two Rivers Memorial Park, albeit slowly. The culverts are complete and the concrete crossovers are in the process of being completed. Apparently Cat West will then come up and finish the bitumen works which will then allow the kerbing contractor to commence works. The landscaper is in town and is starting work on the Park and our oval.

Gascoyne in May has arrived in town. At this early stage it appears that all parties are aware of what and what not we can do or provide to assist. Unfortunately a couple of events were cancelled or moved due to the rain and with roads being closed.

Carnarvon Horseman's Club Gymkhana was held in Junction, from all accounts this was another well attended event with all participants and spectators having a blast. I was tempted to put the riding boots on, then thought about it and decided that it would not be one of my better ideas; however, it was great to see so many kids involved all having a great time.

I will be away on 30 & 31<sup>st</sup> of May for a PET Scan as part of monitoring to see if the Cancer has come back, fingers crossed that the results will be all good and it will be business as usual.

The LRCI Grant has been extended by a further \$500,000,000 across the nation and that means we get an additional \$624,000 to expend on another project. At this stage we don't have the guidelines as to what will / will not be accepted as a project. These LRCI grant allocations have been an absolute gift from the heavens as they are not tied and they largely replace the Royalties for Regions program that is virtually non-existent as it was originally intended to operate.

It is great to see that Sean and his crew have installed the Banners on our new Banner Poles down the length of Gregory Street. They add colour and a touch of class to the town and further beautifies the area. It is our intention to get more banners made to reflect different themes; i.e. Pink Stumps, Gascoyne & Landor Races, etc.





Quotes are currently being sourced to get our Integrated Planning on the ground. This will be a good opportunity for the Shire to re-set and look to the future. It is quite amazing of how well we performed on delivering the various projects in the last Strategic Community Plan.

As part of the new Legislative Reforms for the Employment and Dismissal of CEO's there is a section that talks about the Annual Performance Review of the CEO. Although we carry out a review each year we do so without any KPI's being considered and reported against and we do this in a manner where there is no right of reply. In order to tighten this process I have requested quotes from various consultants in this space to provide a cost to set the process up and then carry out the review. This may mean that I will need to bring this process forward as one of the consultants that is providing a quote is coming to Carnarvon in July 2022 to carry out the Shire of Carnarvon's CEO's Performance Review.

STATUS OF GRANTS FOR 2022							
Submitted	Close Date	Project	Grant	Provider	Grant Amount	Project Cost	Result
4/2/2022	20/02/2022	Dalgety Brook Floodway	Bridges Renewable Program	Dept of Infrastructure, Transport, Regional Development and Communications	\$1,800,000	\$1,800,000	Pending
4/2/2022	10/2/2022	Landor Meekatharra Road Seal Project	Building Better Regions Fund	Dept of Infrastructure, Transport, Regional Development and Communications	\$4,734,371	\$5,216,078 (\$481,707 Shire Funds)	Pending
4/2/2022	20 February 2022	Landor Meekatharra Road Seal Project	Remote Roads Upgrade Pilot Program	Dept of Infrastructure, Transport, Regional Development and Communications	\$4,400,000	\$5,500,000 (\$1,100,000 Shire Funds over 3 years)	Pending
13/12/2021	N/A	Carnarvon / Mullewa Road Sealing Project	MRWA Adhoc	Main Roads – State initiatives on Local Roads	Requested between 2.5 and 4 million	\$2,500,000	Successful
03/03/2022	N/A	Carnarvon / Mullewa Road Sealing Project Continuation	MRWA Adhoc	Main Roads – State initiatives on Local Roads	Requested 4 million	\$4,000,000	Pending

#### 10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS

<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	None
<b>Author:</b>	Sa Toomalatai – Manager of Finance & Corporate Services
<b>Date:</b>	18 May 2022
<b>Matters for Consideration:</b>	<p>To receive the List of Accounts Due &amp; Submitted to Ordinary Council Meeting on Wednesday the 25<sup>th</sup> of May 2022 as attached – see <a href="#">Appendix 1</a>.</p> <p>In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to <a href="#">Appendix 1</a>.</p>
<b>Background:</b>	<p>The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.</p>
<b>Comments:</b>	The list of accounts are for the month of April 2022.
<b>Statutory Environment:</b>	<p>Local Government (Financial Management Regulations) 1996</p> <p><b>13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.</b></p> <p>(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —</p> <ul style="list-style-type: none"> <li>(a) the payee's name; and</li> <li>(b) the amount of the payment; and</li> <li>(c) the date of the payment; and</li> <li>(d) Sufficient information to identify the transaction.</li> </ul> <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p> <ul style="list-style-type: none"> <li>(a) for each account which requires council authorisation in that month — <ul style="list-style-type: none"> <li>(i) the payee's name; and</li> <li>(ii) the amount of the payment; and</li> <li>(iii) sufficient information to identify the transaction; and</li> </ul> </li> <li>(b) the date of the meeting of the council to which the list is to be presented.</li> </ul>



	(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.												
<b>Policy Implications:</b>	Nil												
<b>Financial Implications:</b>	2021/2022 Budget												
<b>Strategic Implications:</b>	Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.												
<b>Risk:</b>													
<b>Risk</b>	<b>Risk Likelihood (based on history and with existing controls)</b>	<b>Risk Impact / Consequence</b>	<b>Risk Rating (Prior to Treatment or Control)</b>	<b>Principal Risk</b>	<b>Risk Action Plan (Controls or Treatment proposed)</b>								
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation								
<b>Consultation:</b>	Nil												
<b>Voting requirement:</b>	Simple Majority												
<b>Officer's Recommendation:</b>	<p><i>That Council endorse the payments for the period 1<sup>st</sup> of April 2022 to the 30<sup>th</sup> of April 2022 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 30<sup>th</sup> of April 2022.</i></p> <table border="1"> <tr> <td>Municipal Fund Bank EFTs (14207 - 14265)</td><td>\$2,051,712.54</td></tr> <tr> <td>Payroll</td><td>\$111,327.71</td></tr> <tr> <td>BPAY/Direct Debit</td><td>\$19,690.03</td></tr> <tr> <td><b>TOTAL</b></td><td><b>\$2,071,402.57</b></td></tr> </table>					Municipal Fund Bank EFTs (14207 - 14265)	\$2,051,712.54	Payroll	\$111,327.71	BPAY/Direct Debit	\$19,690.03	<b>TOTAL</b>	<b>\$2,071,402.57</b>
Municipal Fund Bank EFTs (14207 - 14265)	\$2,051,712.54												
Payroll	\$111,327.71												
BPAY/Direct Debit	\$19,690.03												
<b>TOTAL</b>	<b>\$2,071,402.57</b>												
<b>Council Resolution No: 03052022</b>													
<b>MOVED:</b>	<b>CR:</b>	<b>SECONED:</b>	<b>CR:</b>										
<b>FOR: CR</b>		<b>AGAINST: CR</b>											
<b>F/A: 0/0</b>													

10.5 MONTHLY FINANCIAL STATEMENT	
<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	None
<b>Author:</b>	Sa Toomalatai – Manager of Finance & Corporate Services
<b>Date:</b>	18 May 2022
<b>Matters for Consideration:</b>	<p>The Statement of Financial Activity for the period of April 2022, include the following reports:</p> <ul style="list-style-type: none"> <li>• Statement of Financial Activity</li> <li>• Significant Accounting Policies</li> <li>• Graphical Representation – Source Statement of Financial Activity</li> <li>• Net Current Funding Position</li> <li>• Cash and Investments</li> <li>• Major Variances</li> <li>• Budget Amendments</li> <li>• Receivables</li> <li>• Grants and Contributions</li> <li>• Cash Backed Reserve</li> <li>• Capital Disposals and Acquisitions</li> <li>• Trust Fund</li> </ul> <p>see <a href="#">Appendix 2</a></p>
<b>Background:</b>	<p>Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.</p>
<b>Comments:</b>	The Statement of Financial Activity is for the month of April 2022.
<b>Statutory Environment:</b>	<p>Local Government Act 1995 – Section 6.4</p> <p>Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.</p>
<b>Policy Implications:</b>	Nil
<b>Financial Implications:</b>	Nil
<b>Strategic Implications:</b>	Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.
<b>Risk:</b>	

Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of April 2022.			
Council Resolution No: 04052022					
MOVED:	CR:		SECONDED:	CR:	
FOR: CR			AGAINST: CR		
F/A: 0/0					

10.6 RATES SUBMISSION RECEIVED FOR 2022/2023 DIFFERENTIAL RATES	
<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Sa Toomalatai – Manager, Finance and Corporate Services
<b>Date:</b>	18 May 2022
<b>Matters for Consideration:</b>	<p>That Council acknowledge and consider the submission received in regards to the proposed rate increase. See <a href="#">Appendix 3</a>.</p> <p>As part of discussions held at the April Ordinary Meeting of Council (OMC), Council reviewed expenditure requirements and considered efficiency measures during budget deliberations for the 22/23 financial year, and agreed that the differential rates as approved by Council at the April 2022 OMC and advertised in May 2022 are required to meet the budget deficiency.</p>

**Background:**

In preparation for the implementation of the 2022/2023 budget, a proposal to apply differential rates for the next financial year was put forward to Council, the following resolution was passed at the April OMC held on the 27<sup>th</sup> April 2022 –

***That Council***

1. ***As part of budget deliberations officers and Council will determine the budget deficiency by:***
  - a. ***Reviewing all revenue sources and expenditure.***
  - b. ***Consider the Corporate Business Plan taking into consideration the Shire's Strategic Community Plan, Long Term Financial Plan, Workforce Plan and Asset Management Plan.***
  - c. ***Consider the continuance of the following efficiency measures:***
    - i. ***Continuation of a 10/4 roster for the Road crews to reduce mobilisation costs.***
    - ii. ***Continuation of camping out on jobs for Road crews when more than 50km from town to reduce time spent traveling to jobs and increase the time spent working on the roads.***
    - iii. ***A continued focus by officers in leveraging council resources to attract grant funding.***
    - iv. ***Continue to maintain a small Administrative staff in order to keep costs down.***
    - v. ***Monitor productivity across the organisation.***
    - vi. ***Continue to look for new ways to do things where we get an increase in productivity, cost per unit savings or more efficiency.***
2. ***Seeks approval under section 6.33 of the Local Government Act to impose the following differential rates and minimums for 2022/2023:***

<b><i>Rate Category</i></b>	<b><i>Minimum Rates \$</i></b>	<b><i>Rate in \$ (cents)</i></b>
<b><i>GRV – GENERAL</i></b>	<b><i>500</i></b>	<b><i>10.5000</i></b>
<b><i>UV – RURAL</i></b>	<b><i>900</i></b>	<b><i>7.0000</i></b>
<b><i>UV – MINING</i></b>	<b><i>950</i></b>	<b><i>29.8000</i></b>

3. ***Publicly advertise the Shire of Upper Gascoyne's intention to impose differential rates, pursuant to section 6.36(1) of the Local Government Act 1995 and invites public submission for a period of twenty one days; and***

4. **Adopt the Objects and Reasons for the 2022/2023 differential rates relating to GRV General, UV Rural and UV Mining as outlined in the attached [Appendix 6](#).**

**Consider any submissions in respect of imposition of differential rates as part of the 2022/2023 Budget deliberations.**

**FOR: CR: R. HOSEASON-SMITH                      AGAINST: NIL**  
**CR: D. HAMMARQUIST**  
**CR: G. WATTERS**  
**CR: A. MCKEOUGH**  
**CR: H. MCTAGGART**

**F/A: 5/0 (ABSOLUTE MAJORITY)**

The proposed rates and minimums were advertised in the Midwest Times, on the Shire's website, locally in the Community Newsletter (Gassy Gossip) and placed in the public notice boards at the CRC and Shire Administration building as of Wednesday 4<sup>th</sup> May 2022 with submissions closing on Thursday 26<sup>th</sup> May 2022.

**Comments:**

As previously considered at the April 2022 OMC below are the comparison rating tables to indicate where the Shire of Upper Gascoyne sits with its UV rates in relation to both neighbouring and similar Local Governments, spanning over the last three years.

Please note that the ranking is from 1 – 10, 1 being the highest rate imposed and 10 being the lowest.

**Rural Rating comparisons (Prior Years)**

Rural UV	19/20 UV c/\$	20/21 UV c/\$	21/22 UV c/\$	Average Ranking
Carnarvon	7.5966	3.9737	11.1100	3
Ashburton	6.2196	6.2200	18.5000	1
Exmouth	8.0000	8.0000	8.3800	4
Meekatharra	7.4462	7.4462	7.4462	6
Sandstone	6.0880	6.0888	6.0880	8
Mount Magnet	7.1755	7.1755	7.2472	7
Shark Bay	14.1820	14.1820	14.182	2
Cue	8.4300	7.6564	7.8631	5
Murchison	3.2950	3.2950	3.8740	10
<b>Upper Gascoyne</b>	<b>4.6865</b>	<b>4.6865</b>	<b>4.6865</b>	<b>9</b>

Rural UV	19/20 Minimum	20/21 Minimum	21/22 Minimum	Average Ranking
Carnarvon	\$461	\$461	\$1,158	2
Ashburton	\$1,262.50	\$1,263	\$1,263	1
Exmouth	\$735	\$735	\$750	4
Meekatharra	\$350	\$350	\$350	9
Sandstone	\$335	\$335	\$345	10
Mount Magnet	\$455	\$455	\$460	7
Shark Bay	\$920	\$920	\$920	3
Cue	\$451	\$451	\$463	6
Murchison	\$320	\$320	\$600	5
<b>Upper Gascoyne</b>	<b>\$412</b>	<b>\$412</b>	<b>\$450</b>	<b>8</b>

**Mining Rating comparisons (Prior years)**

Mining UV	19/20 UV c/\$	20/21 UV c/\$	21/22 UV c/\$	Average Ranking
Carnarvon	14.1000	11.9930	24.512	7
Ashburton	36.9571	36.9570	36.957	1
Exmouth	15.9900	15.9900	16.760	10
Meekatharra	19.6101	19.6101	19.6101	8
Sandstone	26.8910	26.8910	26.891	5
Mount Magnet	33.5263	34.5321	34.8770	2
Shark Bay	28.2450	28.2450	28.245	4
Cue	30.0000	28.3334	29.0984	3
Murchison	27.9400	27.9400	26.543	6
<b>Upper Gascoyne</b>	<b>13.9300</b>	<b>11.9930</b>	<b>18.1090</b>	<b>9</b>

Mining UV	19/20 Minimum	20/21 Minimum	21/22 Minimum	Average Ranking
Carnarvon	\$229	\$229	\$400	7
Ashburton	\$1,262.50	\$1,263	\$1263	1
Exmouth	\$230	\$230	\$250	10
Meekatharra	\$350	\$350	\$350	9
Sandstone	\$335	\$335	\$345	8
Mount Magnet	\$455	\$469	\$474	4
Shark Bay	\$920	\$920	\$920	2

Cue	\$451	\$451	\$463	5
Murchison	\$450	\$450	\$600	3
<b>Upper Gascoyne</b>	<b>\$450</b>	<b>\$450</b>	<b>\$450</b>	<b>6</b>

Based on the results shown above, Council will see that our Shire has consistently ranked in the bottom 5 overall for rates imposed on both Rural and Mining.

### **2022/23 Advertised Rates**

Since the April 2022 council meeting some of the shire's listed above have advertised their proposed 22/23 rates while others are still to decide, these have been marked with an asterix \*.

Please note that in the following comparative tables, the officer has not ranked the Shire's listed from highest to lowest as per the tables above, this is because not all the information required for scoring is available.

### **Rural Rating comparisons (Current year)**

Rural UV	22/23 UV c/\$	Rural UV	22/23 Minimum
Carnarvon	*	Carnarvon	*
Ashburton	0.1887	Ashburton	\$1,288
Exmouth	0.0878	Exmouth	\$785
Meekatharra	8.5000	Meekatharra	\$350
Sandstone	6.2402	Sandstone	\$355
Mount Magnet	*	Mount Magnet	*
Shark Bay	*	Shark Bay	*
Cue	*	Cue	*
Murchison	*	Murchison	*
<b>Upper Gascoyne</b>	<b>7.0000</b>	<b>Upper Gascoyne</b>	<b>\$900</b>

Based on the current valuations held within our rating database at the time of writing this report, we anticipate to generate \$125,371 of rate revenue for the Rural category in 22/23. This is an increase of 45% on the 21/22 rate revenue.



**Mining Rating Comparisons (Current year)**

Mining UV	22/23 UV c/\$	Mining UV	22/23 Minimum
Carnarvon	*	Carnarvon	*
Ashburton	0.3696	Ashburton	\$1,288
Exmouth	0.1756	Exmouth	\$260
Meekatharra	20.0000	Meekatharra	\$350
Sandstone	27.5633	Sandstone	\$355
Mount Magnet	*	Mount Magnet	*
Shark Bay	*	Shark Bay	*
Cue	*	Cue	*
Murchison	*	Murchison	*
<b>Upper Gascoyne</b>	<b>29.8000</b>	<b>Upper Gascoyne</b>	<b>\$950</b>

In the UV Mining category the Council has adopted a 65% increase to the Rate in the Dollar for 22/23. Whilst this sounds excessive, when referenced back to the rate applied in previous years and in comparison to neighbouring Shires, the proposed rate is considered to be more on “par”. Council will recall a similar comparative exercise completed by the WA LG Grants Commission (WALGGC), it was highlighted that the Shire has been trending below average compared to other Shire’s that share similar characteristics as the Upper Gascoyne.

Essentially advice from the WALGGC is that we are not rating to the levels that we should be, given the size, location and number of rateable properties of our Shire and the average value per hectare of our total valuations.

It is also important to note that our mining category is primarily made up of exploration tenements which are highly cyclical in nature with large swings to the total number of tenements due to grants and deaths in any year.

During the advertised period for submissions which close at 4:30pm on Thursday 26<sup>th</sup> May 2022, one submission was received from Shannon McMahon of McMahon Mining Title Services Pty Ltd. Note Mr McMahon does not own any tenements in the Shire but does manage a number of tenements on behalf of others. A copy of this submission has been included in [Appendix 3](#) for consideration by Council.

In Mr McMahon’s letter he advises the Shire that the Department of Mines, Industry Regulation and Safety (DMIRS) have already applied a small increase in rent for mining licences and leases between 3.45 to 10 percent. Mr McMahon proceeds to highlight

the significant variance between the increases in rent applied by DMIRS to the increase in rates proposed by the Shire for 22/23. He concludes his letter by stating that the mining industry greatly contributes to our State's economy, particularly during the COVID crisis, and in order for the resources sector to continue this contribution, it is critical for government fees to be set at a rate that reduces the cost of doing business in the State. By doing this it will help support locally grown businesses in the industry to remain sustainable in a competitive environment and will quote: "increase and incentivise investment in local exploration to discover vital new resources which benefit the whole of the State" end quote.

Whilst Mr McMahon has made some valid points in his letter, it is important to remember that the Upper Gascoyne is responsible for managing a Shire that stretches up to 58,000 square kilometres, matched only by the Shire's extensive road network which for the most part is made up of unsealed, gravel roads. A fragile network that is very costly to maintain for a Shire that is limited in people power, restricted in resources and operating on a small budget. Council also need to consider the objectives and deliverables of their integrated strategic plans, and how the decision to increase or decrease the rates will affect future plans for their community and the sustainability of the Shire moving forward.

We too have recognised the challenges and difficulties people have faced and continue to experience during COVID, and as a result of this the Shire did not apply any significant increases in the 2 years prior and even before COVID, the 2 years before that - overall, rates have not increased significantly for 4 consecutive years.

It must also be recognised that we are not exempt from these same challenges experienced by the Mining sector just because we are a Local Government entity. Our organisation is very much feeling the immediate impact of the rising costs of providing services to our community and visitors alike. These include the increase in costs for fuels and materials to maintain our extensive road network, the availability and accessibility of contractors to assist with maintaining our infrastructure assets, heavy machinery and plant and property, insurance, utilities, delivering a rubbish collection service and maintenance of our tip site etc.

Although we strive to find alternative ways to help keep our community sustainability and to lessen the burden on our constituents, this is not an easy task to do consistently, year after year. It would be remiss of the shire not to consider opportunities to maximise our own source revenue, including but not limited to our rate revenue capacity.

As part of Council's budget deliberations the following areas were identified as a continuation of the Shire's efforts to maintain budget efficiencies –

	<ul style="list-style-type: none"> <li>Continuation of a 10/4 with an 11 hour per day work roster for the Road crews to reduce mobilisation costs.</li> <li>Provide onsite mobile accommodation for the outside crew, reducing lost productive time associated with travelling.</li> <li>Strategically placed fuel storage depots throughout the Shire so the outside crew do not have to wait for fuel supplies.</li> <li>Have established further bores and additional borrow pits to reduce the cartage distance to works and hence improve productivity.</li> <li>Continuation of camping out on jobs for Road crews when more than 50km from town to reduce time spent traveling to jobs and increase the time spent working on the roads.</li> <li>A continued focus by officers in leveraging council resources to attract grant funding.</li> <li>Multi skilling of all employees.</li> <li>Continued training of employees to improve their knowledge and productivity.</li> <li>Purchase modern equipment that is designed to do the job, reducing down time and reduce maintenance costs.</li> </ul> <p>Staff will continue to identify budget savings where possible as we work further into finalising the 22/23 budget.</p>
<b>Statutory Environment:</b>	<p>Local Government Act 1995 s6.33 – Differential General Rates.</p> <p>Local Government Act 1995 s6.35 – Minimum Payment.</p> <p>Local Government Act 1995 s6.36 – Local government to give notice of certain rates</p> <p>Local Government (Financial Management) Regulations 1996 – Part 5, Regulation 52A</p> <p>Characteristics prescribed for differential general rate (as per LGA s.6.33)</p>
<b>Policy Implications:</b>	Nil
<b>Financial Implications:</b>	In 2022/23 the Shire of Upper Gascoyne is budgeting to raise \$1,017,747 in rates revenue which is an increase on the prior year. This is primarily driven by an increase in the UV Mining category, although it must be noted that an overall increase has been applied across all rating categories.
<b>Strategic Implications:</b>	<p>Shire of Upper Gascoyne Long Term Financial Plan 2017/18 to 2026/27</p> <p>Shire of Upper Gascoyne Corporate Business Plan 2017 to 2021</p> <p>Shire of Upper Gascoyne Asset Management Plans 2017 to 2021</p>



<b>MOVED:</b>		<b>SECONDED:</b>	
<b>FOR: CR</b>			
<b>AGAINST: CR</b>			
<b>F/A: 0/0</b>			

10.7 REQUEST FOR BUDGET VARIATION APPROVAL	
<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Sa Toomalatai – Manager, Finance and Corporate Services
<b>Date:</b>	19 May 2022
<b>Matters for Consideration:</b>	<p>The author of this report is seeking Council approval to adopt the following budget variation –</p> <ol style="list-style-type: none"> <li>1. Reduce Non Operating Grants, Subsidies and Contributions by \$53,000 (revised total \$10,608,674).</li> <li>2. Reduce the Transfers to the Plant Replacement Reserve by \$53,000 (revised total transfer \$583,663).</li> </ol>
<b>Background:</b>	<p>At the last Council meeting, the Shire's Principal Accountant Travis Bate from RSM Australia, advised Management Staff and Council that an error in one of the formulas used in the Mid-Year Budget Review schedule had been identified. This schedule was presented to Council at the March 2022 OCM.</p> <p>The formula error incorrectly included the Proceeds from Disposal of Assets (\$53,000) in the revised Non Operating Grants, Subsidies and Contributions total (\$10,661,674). Essentially this meant that this revenue had been accounted for twice and was then included in the forecasted surplus which was allocated to the Plant Replacement Reserve.</p> <p>It must be noted that the adjustment to the Non Operating Grants, Subsidies and Contributions does not relate to a GL Account as the budget amendments processed in the Synergy system were correct. This was an error within the actual Budget Review Report which was identified during the preparation of the April 2022 Monthly Financial Statements.</p>
<b>Comments:</b>	<p>In order to correct this formula error and ensure Councils Financial Statements are reporting the correct financial information, the Principal Accountant has requested the budget variation noted above under the "Matters for Consideration" section of this report, be approved by Council.</p>
<b>Statutory Environment:</b>	<p>Local Government Act 1995 – Part 6 Financial Management, Division 4 General Financial Provisions, Section 6.8</p> <p>Local Government Act 1995 – Part 6, Section 6.11.</p> <p>Local Government (Financial Management Regulations) 1996 – Part 3, Section 6.2 Regulation 27.</p>

<b>Policy Implications:</b>		Nil			
<b>Financial Implications:</b>		21/22 Budget			
<b>Strategic Implications:</b>		Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.			
<b>Risk:</b>					
<b>Risk</b>	<b>Risk Likelihood (based on history and with existing controls)</b>		<b>Risk Rating (Prior to Treatment or Control)</b>	<b>Principal Risk</b>	<b>Risk Action Plan (Controls or Treatment proposed)</b>
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
<b>Consultation:</b>		RSM Principal Accountant (T. Bate) and Manager, Finance and Corporate Services			
<b>Voting requirement:</b>		Absolute Majority for Budget Variation Request Simple Majority for Transfer of Reserve Funds Request			
<b>Officer's Recommendation:</b>		<p><i>That Council –</i></p> <p><i>For the purpose of reporting correct and accurate financial information in our Financial Statements and;</i></p> <p>1. <i>In accordance with section 6.8(1)(b) of the Local Government Act, adopt the following budget variations;</i></p> <p style="padding-left: 40px;"><i>a) Reduce Non Operating Grants, Subsidies and Contributions by \$53,000 ( to make the revised total \$10,608,674)</i></p> <p style="padding-left: 40px;"><i>b) Reduce the Transfer to the Plant Replacement Reserve by \$53,000 (to make the revised total \$583,663)</i></p> <p style="padding-left: 40px;"><i>(Absolute Majority)</i></p> <p>2. <i>Approves the revised transfer amount as noted above to the Plant Replacement Reserve account.</i></p> <p style="padding-left: 40px;"><i>(Simple Majority)</i></p>			
Council Resolution No: 06052022					



<b>MOVED:</b>		<b>SECONDED:</b>	
<b>FOR:</b>	<b>CR</b>	<b>AGAINST:</b>	<b>CR</b>
<b>F/A:</b>			

## 10.8 POLICY MANUAL INCLUSION – 12.8 AIRCRAFT LANDING STRIPS

<b>Applicant:</b>	Shire of Upper Gascoyne				
<b>Disclosure of Interest:</b>	Nil				
<b>Author:</b>	John McCleary – Chief Executive Officer				
<b>Date:</b>	20 May 2022				
<b>Matters for Consideration:</b>	To adopt an updated policy that provides guidance on grading and maintaining airstrips located on properties which are not under the ownership or control of the Shire. Please refer to <a href="#">Appendix 4</a> .				
<b>Background:</b>	<p>There has been an expectation that the Shire will grade and repair private airstrips at no cost to the owner of such. In some cases the expectations have also included re-sheeting and rolling them.</p> <p>Traditionally these strips were used by the Royal Flying Doctor in times of need; however, with the advent of new aircraft which are lot larger there are many instances where the Royal Flying Doctor will not land.</p>				
<b>Comments:</b>	Given the airstrips are not the property of the Shire and they basically service individual land owners there is a need to definitively detail what the Shire will and will not do and how the apportionment of costs will be allocated. This policy provides those guidelines for the community and for the Shire Administration.				
<b>Statutory Environment:</b>	Nil				
<b>Policy Implications:</b>	Nil				
<b>Financial Implications:</b>	Nil				
<b>Strategic Implications:</b>	<p><b>Civic Leadership Objective 4:</b></p> <p>Financial Planning and Management</p> <p><i>To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.</i></p>				
<b>Risk:</b>					
Risk	Risk Likelihood (based on history and with existing controls)		Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or	Accept Officer Recommendation

Not meeting Statutory Compliance				Compliance Requirements	
Consultation:		Staff			
Voting requirement:		Simple Majority			
Officer's Recommendation:		That Council adopt Policy 12.7 – Aircraft Land Strips as detailed in <a href="#">Appendix 4</a> of the agenda.			
Council Resolution No: 07052022					
MOVED:		SECONDED:			
FOR: CR					
AGAINST: CR					
F/A:					

#### 11. MATTERS BEHIND CLOSED DOORS

Nil

#### 12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

#### 14. ELECTED MEMBERS REPORTS

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

## 15. STATUS OF COUNCIL MEETING RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer
07082021	Activities in Thoroughfares Local	The Shire have finally received Ministerial Approval to go to the stage in this process.	Open	CEO

## 16. STATUS OF SHIRE PROJECTS

As per [Appendix 5](#).

## 17. MEETING CLOSURE

The Shire President closed the meeting at \_\_\_\_ pm.

# **APPENDIX 1**

**(List of Accounts Paid Report for April 2022)**

Date: 15/05/2022  
Time: 11:20:51AM

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

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Greenfield Technical Services</b>					
EFT14207	01/04/2022	AGRN 908 Flood Damage works - Project Management for period: 01.02.2022 to 28.02.2022 - Package Two	1		45,170.57
INV INV-2371	28/02/2022	Project Management for AGRN 908 and HVSP works for the period: 01.02.2022 to 28.02.2022	1	1,089.00	
INV INV-2352	28/02/2022	AGRN 908 Flood Damage works - Project Management for period: 01.02.2022 to 28.02.2022 - Package Two	1	24,960.27	
INV INV-2327	28/02/2022	AGRN 908 Flood Damage works - Project Management for period: 17.02.2022 to 23.02.2022 - Package Two	1	17,245.80	
INV INV-2385	14/03/2022	Project Management for AGRN 908 flood damage works and better works on Carnarvon/Mullewa Road SLK 63 - 68 for period: 01.03.2022 to 14.03.2022.	1	1,875.50	
<b>Greenfield Technical Services</b>					
EFT14208	01/04/2022	AGRN 951 Flood Damage works - Project Management for period: 10.01.2022 to 25.01.2022 - Package One	1		130,461.96
INV INV-2297	31/01/2022	AGRN-951 Flood Damage Construction Package 1, Project Management for period 01.01.2022 to 31.01.2022	1	17,296.08	
INV INV-2273	31/01/2022	AGRN 951 Flood Damage works - Project Management for period: 10.01.2022 to 25.01.2022 - Package One	1	53,004.05	
INV INV-2364	28/02/2022	AGRN 951 Flood Damage works - Project Management for period: 01.02.2022 to 28.02.2022 - Package One	1	22,011.08	
INV INV-2367	04/03/2022	AGRN-951 Flood Damage Construction Package 1, Project Management for period: 09.02.2022 to 22.02.2022	1	38,150.75	
<b>Quadrio Earthmoving Pty Ltd</b>					
EFT14209	01/04/2022	AGRN-951 Supply plant and operators for road flood damage repairs for period: 23.02.2022 to 08.03.2022	1		787,202.90
INV 00011200	25/02/2022	AGRN 951 Supply plant and operators for flood damage repairs on various roads for the period: 09.02.2022 to 22.02.2022	1	268,568.30	
INV 00011206	10/03/2022	AGRN-951 Supply plant and operators for road flood damage repairs for period: 23.02.2022 to 08.03.2022	1	284,871.40	
INV 00011209	28/03/2022	AGRN 951 - Various roads - Flood Damage Repairs for period: 09.03.2022 to 22.03.2022	1	233,763.20	
<b>Leading Edge Computers</b>					
EFT14210	01/04/2022	P52 Camp trailer - Supply Vast Box	1		299.00
INV LE224603	29/03/2022	P52 Camp trailer - Supply Vast Box	1	299.00	
<b>Carnarvon Betta Home Living</b>					
EFT14211	01/04/2022	P52 Camp Trailer - Supply TV for camp trailer	1		449.00
INV 3571001440	29/03/2022	P52 Camp Trailer - Supply TV for camp trailer	1	449.00	
<b>Child Support Agency</b>					
EFT14212	01/04/2022	Payroll deductions	1		373.95
INV DEDUCTIO	30/03/2022	Payroll deductions		373.95	
<b>Employment Training Solutions</b>					
EFT14213	01/04/2022	Forklift training and assessment - delivered to Shire staff	1		6,000.00
INV INV-4658	02/03/2022	Forklift training and assessment - delivered to Shire staff	1	6,000.00	
<b>The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park</b>					
EFT14214	01/04/2022	March 2022 Council Meeting refreshments	1		378.00
INV 50520241	24/03/2022	March 2022 Council Meeting refreshments	1	378.00	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Natural Water Solutions</b>					
EFT14215	01/04/2022	Supply Box (25 packs) of CleanOxide 5 x 20gm tablets & Tub of CleanOxide 30 x 100gm tablets.	1		418.00
INV INV-4781	23/03/2022	Supply Box (25 packs) of CleanOxide 5 x 20gm tablets & Tub of CleanOxide 30 x 100gm tablets.	1	418.00	
<b>Pridham Mechanical</b>					
EFT14216	01/04/2022	P60 Trailer - Remove and fabricate bent frame.	1		5,590.66
INV INV-0607	18/03/2022	P103 Ford Ranger - Replace rear right door handle	1	55.00	
INV INV-0606	18/03/2022	P113 Toyota Hilux - Carry out service	1	800.80	
INV INV-0605	18/03/2022	P77 Forklift - Carry out inspection, check over fork lift. Labour and Parts.	1	165.00	
INV INV-0604	18/03/2022	P104 Ford Ranger - Carry out service	1	800.80	
INV INV-0603	18/03/2022	P94 Himoina Generator - Rectify fuel system	1	440.00	
INV INV-0611	18/03/2022	P76 Loader - Replace corner edges on brackets	1	330.00	
INV INV-0610	18/03/2022	P101 John Deere Tractor - Weld cracks on grad roller, fit new clips	1	184.80	
INV INV-0609	18/03/2022	P89 Bomag Roller - Replace blown globe, fit new fire extinguisher.	1	55.00	
INV INV-0608	18/03/2022	P36 Prime Mover - Travel to Landor, remove old air dryer and replaced with new air dryer	1	550.00	
INV INV-0616	19/03/2022	P110 Drop Deck Trailer - Modify Pump Control	1	220.00	
INV INV-0615	19/03/2022	P60 Trailer - Remove and fabricate bent frame.	1	880.00	
INV INV-0614	19/03/2022	P97 Bobcat - Fit new hose auger attachment, re-assemble drive unit.	1	418.46	
INV INV-0613	19/03/2022	P117 Ford Ranger Wildtrack - Supply parts and service kit	1	360.80	
INV INV-0612	19/03/2022	P95 Isuzu Crew Man - Replace Shockies, centre steering pivot, RH Mirror assembly.	1	330.00	
<b>Commonwealth Mastercard</b>					
EFT14217	01/04/2022	Midwest Mowers - Water Pump Parts	1		1,188.84
INV 71621	28/01/2022	Lucidpress Pro (gassy gossip software) annual subscription 28.01.2022 to 28.01.2023	1	172.28	
INV RBS-44188	01/02/2022	RB Sellers - Admin Officers Uniforms	1	235.00	
INV 1225134710	03/02/2022	iCloud Storage 50gb 02.02.2022 to 03.03.2022 monthly subscription.	1	1.49	
INV 19234	03/02/2022	CRC Licencing - DoT fees for a remake of GU 167 Plates	1	42.40	
INV 114920	07/02/2022	Midwest Mowers - Water Pump Parts	1	404.40	
INV 19242	09/02/2022	CRC Licencing - DoT fees for License Plate Change GU 1032 to GU 1027	1	30.50	
INV 0000000289	01/03/2022	Spot Device - Annual Subscription for ESN:0-3511632 09.02.2022 to 09.02.2023 - Frank Drayton	1	302.77	
<b>RSM Australia Pty Ltd</b>					
EFT14220	08/04/2022	Accounting Services provided in March 2022, as per contract.	1		8,250.00
INV GERI00144	30/03/2022	Accounting Services provided in March 2022, as per contract.	1	8,250.00	



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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Australian Flag Makers</b>					
EFT14221	08/04/2022	Supply flags for the Shire Administration Building	1		2,723.16
INV INV-46809	25/03/2022	Supply flags for the Shire Administration Building	1	2,723.16	
<b>Boc Limited</b>					
EFT14222	08/04/2022	Oxygen and Dissolved Acetylene Container Rental 01.04.2022 to 30.06.2022	1		222.26
INV 4030801197	29/03/2022	Helium Gas Container Rental 26.02.2022 to 28.03.2022 - Retained at the CRC for community events	1	35.89	
INV 4030801193	29/03/2022	Oxygen and Dissolved Acetylene Container Rental 01.04.2022 to 30.06.2022	1	186.37	
<b>Canine Control A Division Of Trepheene Pty Ltd</b>					
EFT14223	08/04/2022	Ranger Services provided between 23.03.2022 to 24.03.2022	1		2,200.00
INV 3862	30/03/2022	Ranger Services provided between 23.03.2022 to 24.03.2022	1	2,200.00	
<b>Carnarvon Growers Association Inc</b>					
EFT14224	08/04/2022	Supply assorted retic parts for the Town Oval	1		188.18
INV INV-38155625/02/2022		Supply assorted retic parts for the Town Oval	1	188.18	
<b>Elders Ltd</b>					
EFT14225	08/04/2022	Lot 21 Gregory Street - HS0-608T Davey pump with torium	1		1,010.00
INV EE85711	24/03/2022	Lot 21 Gregory Street - HS0-608T Davey pump with torium	1	1,010.00	
<b>Geraldton Ag Services</b>					
EFT14226	08/04/2022	Depot - Supply assorted parts and materials	1		250.80
INV 322379	16/03/2022	Depot - Supply assorted parts and materials	1	250.80	
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT14227	08/04/2022	Shire Vehicle Fuel Card Costs - March 2022	1		2,476.71
INV 01978381	31/03/2022	Type 20 Self bunded diesel tank hire for April 2022	1	619.67	
INV 31032022	31/03/2022	Shire Vehicle Fuel Card Costs - March 2022	1	1,857.04	
<b>HISCO PTY LTD</b>					
EFT14228	08/04/2022	Tourist Precinct (Caravan Park) - Supply Bed Linen	1		371.18
INV 1228662	18/03/2022	Tourist Precinct (Caravan Park) - Supply Bed Linen	1	371.18	
<b>Autopro</b>					
EFT14229	08/04/2022	P46 LT: Fire Fighting Unit - New Battery for Fire Truck at Mount Augustus	1		185.96
INV 2054568	31/03/2022	P46 LT: Fire Fighting Unit - New Battery for Fire Truck at Mount Augustus	1	185.96	
<b>Jolly's Tyre Service</b>					
EFT14230	08/04/2022	P113 Toyota Hilux - Supply and Fitting of Tyres	1		132.00
INV 150178	31/03/2022	P113 Toyota Hilux - Supply and Fitting of Tyres	1	132.00	
<b>The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park</b>					
EFT14231	08/04/2022	Accommodation for Contract Ranger on 23.03.2022	1		180.00

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park</b>					
INV 50520240	24/03/2022	Accommodation for Contract Ranger on 23.03.2022	1	180.00	
<b>Landgate</b>					
EFT14232	08/04/2022	Supply Mining Tenement Schedules M2022/2 and M2022/3	1		83.50
INV 373114	30/03/2022	Supply Mining Tenement Schedules M2022/2 and M2022/3	1	83.50	
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT14233	08/04/2022	I.T. Support - March 2022	1		297.50
INV 27150	31/03/2022	I.T. Support - March 2022	1	297.50	
<b>Toll Ipec Pty Ltd</b>					
EFT14234	08/04/2022	Freight from 12.01.2022 to 18.01.2022	1		2,222.20
INV 1019-MWB:23/01/2022		Freight from 12.01.2022 to 18.01.2022	1	1,489.59	
INV 1027-MWB:27/03/2022		Freight for the period of 16.03.2022 to 23.03.2022	1	708.85	
INV 1027-MWB:27/03/2022		Freight for the period of 16.03.2022 to 23.03.2022	1	23.76	
<b>Truckline</b>					
EFT14235	08/04/2022	P57 HT: Convertor Dolly - Parts	1		1,898.07
INV 7697509	09/03/2022	P57 HT: Convertor Dolly - Parts	1	1,898.07	
<b>Westrac Pty Ltd</b>					
EFT14236	08/04/2022	P106 Cat Grader - 500hr service (3500hr)	1		5,259.03
INV PI 6694497	14/02/2022	P100 Cat Grader - Parts	1	193.64	
INV PI 6698540	15/02/2022	P100 Cat Grader - Parts	1	197.14	
INV PC 0960355	17/02/2022	Credit Note Adjustment to apply to duplicated invoice PI 6659548 (Paid EFT 14125) - Supply parts for Graders	1	-145.86	
INV SI 1606153	25/02/2022	P106 Cat Grader - 500hr service (3500hr)	1	3,237.49	
INV PI 6749247	01/03/2022	P36 Prime Mover - Supply 360-8210 dryer assembly	1	1,317.04	
INV PI 6762213	04/03/2022	P100 Cat Grader - Parts	1	20.20	
INV PI 6772100	08/03/2022	CAT Stock Parts	1	439.38	
<b>Greenfield Technical Services</b>					
EFT14237	08/04/2022	Project Management of AGRN 974 Flood Damage Reinstatement works for the period 31.01.2022 to 28.02.2022	1		877.80
INV INV-2358	28/02/2022	Project Management of AGRN 974 Flood Damage Reinstatement works for the period 31.01.2022 to 28.02.2022	1	877.80	
<b>Greenfield Technical Services</b>					
EFT14238	08/04/2022	AGRN 908 Flood Damage Construction Package 2, Project Management for period: 02.03.2022 to 16.03.2022	1		45,893.10
INV INV-2393	21/03/2022	AGRN 908 Flood Damage Construction Package 2, Project Management for period: 02.03.2022 to 16.03.2022	1	33,646.80	
INV INV-2397	28/03/2022	AGRN 908 - Project Management for Flood Damage Repairs on Construction Package Two for period: 17.03.2022 to 25.03.2022	1	12,246.30	
<b>Them Earth Moving</b>					

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<b>Them Earth Moving</b>					
EFT14239	08/04/2022	Pimbee Road - AGRN 908 Supply plant and operators for flood damage repairs for period: 03.03.2022 to 16.03.2022	1		468,805.70
INV 00000741	17/03/2022	Pimbee Road - AGRN 908 Supply plant and operators for flood damage repairs for period: 03.03.2022 to 16.03.2022	1	468,805.70	
<b>Horizon Power</b>					
EFT14240	14/04/2022	Lot 68 Gregory Street - Power Consumption from 05.02.2022 to 06.04.2022	1		19,202.04
INV 21 012 7603	01/04/2022	Street Lighting - Power Consumption from 01.03.2022 to 31.03.2022	1	323.07	
INV 21 012 8371	07/04/2022	Lot 6 Scott Street Gascoyne Junction - Power Consumption from 05.02.2022 to 06.04.2022	1	890.00	
INV 21 012 8391	07/04/2022	Unit 13/ Lot 1 Smith Street - Power Consumption from 05.02.2022 to 06.04.2022	1	71.75	
INV 21 012 8328	07/04/2022	Lot 21 Gregory Street - Power Consumption from 05.02.2022 to 06.04.2022	1	916.97	
INV 21 012 8385	07/04/2022	Loc 1 - Mullewa Carnarvon - Power Consumption from 05.02.2022 to 06.04.2022	1	606.96	
INV 21 012 8396	07/04/2022	Lot 48 Hatch Street - Power Consumption from 05.02.2022 to 06.04.2022	1	963.02	
INV 21 012 8393	07/04/2022	Lot 49 Hatch Street - Power Consumption from 05.02.2022 to 06.04.2022	1	643.93	
INV 21 012 8347	07/04/2022	Lot 40 Gregory Street - Power Consumption from 05.02.2022 to 06.04.2022	1	893.21	
INV 21 012 8412	07/04/2022	Lot 23 Gregory Street - Power Consumption from 05.02.2022 to 06.04.2022	1	336.00	
INV 21 012 8412	07/04/2022	Lot 52 Hatch Street - Power Consumption from 05.02.2022 to 06.04.2022	1	390.25	
INV 21 012 8350	07/04/2022	2 Gregory Street - Power Consumption from 05.02.2022 to 06.04.2022	1	112.62	
INV 21 012 8416	07/04/2022	Lot 52 (22) Hatch Street - Power Consumption from 05.02.2022 to 06.04.2022	1	972.37	
INV 21 012 8401	07/04/2022	5 Scott Street Gascoyne Junction - Power Consumption from 05.02.2022 to 06.04.2022	1	1,363.76	
INV 21 012 8341	07/04/2022	4 Scott Street - Power Consumption from 05.02.2022 to 06.04.2022	1	1,615.08	
INV 21 012 8347	07/04/2022	Lot 731 Scott Street Gascoyne Junction - Power Consumption from 05.02.2022 to 06.04.2022	1	614.60	
INV 21 012 8385	07/04/2022	Lot 68 Gregory Street - Power Consumption from 05.02.2022 to 06.04.2022	1	2,081.75	
INV 21 012 8384	07/04/2022	Lot 19 Gregory Street - Power Consumption from 05.02.2022 to 06.04.2022	1	1,812.92	
INV 21 012 8333	07/04/2022	Lot 39 Gregory Street - Power Consumption from 05.02.2022 to 06.04.2022	1	792.33	
INV 21 012 8355	07/04/2022	Lot 45 Gregory Street - Power Consumption from 05.02.2022 to 06.04.2022	1	656.83	
INV 21 012 8390	07/04/2022	Lot 17 Gregory Street - Power Consumption from 05.02.2022 to 06.04.2022	1	1,539.00	
INV 21 012 8334	07/04/2022	Lot 2 Scott Street - Power Consumption from 05.02.2022 to 06.04.2022	1	1,605.62	
<b>Telstra Corporation Ltd</b>					
EFT14241	14/04/2022	Shire Telephone Services - Usage Charges 02.03.2022 to 01.04.2022, Service Charges 02.04.2022 to 01.05.2022	1		629.07
INV K 574 104	20/09/2022	Shire Telephone Services - Usage Charges 02.03.2022 to 01.04.2022, Service Charges 02.04.2022 to 01.05.2022	1	629.07	
<b>Quantum Surveys Pty Ltd</b>					
EFT14242	22/04/2022	Feature and UAV Survey SLK 74.0 - 86.0 Carnarvon/Mullewa Road	1		23,650.00

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Quantum Surveys Pty Ltd</b>					
INV 00010642	29/03/2022	Feature and UAV Survey SLK 74.0 - 86.0 Carnarvon/Mullewa Road	1	23,650.00	
<b>Dust Up Projects</b>					
EFT14243	22/04/2022	Freight from Carnarvon to Gascoyne Junction week ending 31.03.2022	1		679.00
INV INV-2412	03/04/2022	Freight from Carnarvon to Gascoyne Junction week ending 31.03.2022	1	679.00	
<b>Australia Post</b>					
EFT14244	22/04/2022	Postage Costs March 2022	1		206.37
INV 1011427513	03/04/2022	Postage Costs March 2022	1	206.37	
<b>Carnarvon Timber &amp; Hardware</b>					
EFT14245	22/04/2022	Supply 6584755 hand truck p-handle 250kg f/f vertex	1		198.00
INV 10756579	01/04/2022	Supply 6584755 hand truck p-handle 250kg f/f vertex	1	198.00	
<b>Child Support Agency</b>					
EFT14246	22/04/2022	Payroll deductions	1		373.95
INV DEDUCTIO	13/04/2022	Payroll deductions		373.95	
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT14247	22/04/2022	Supply bulk fuel to P54 Camp Trailer - 3300 litres of diesel @ 1.8641	1		32,808.16
INV 02010441	09/04/2022	Supply bulk fuel to Gifford Creek Tank - 2100 litres of diesel @ 1.8641	1	3,914.61	
INV 02009943	09/04/2022	Supply bulk fuel to P58 Camp Trailer - 2500 litres of diesel @ 1.8641	1	4,660.25	
INV 02009923	09/04/2022	Supply bulk fuel to Landor Station Tank - 500 litres of diesel @ 1.8641	1	932.05	
INV 02009922	09/04/2022	Supply bulk fuel to P50 Camp Trailer - 2500 litres of diesel @ 1.8641	1	4,660.25	
INV 02009921	09/04/2022	Supply bulk fuel to P53 Camp Trailer - 1500 litres of diesel @ 1.8641	1	2,796.15	
INV 02009920	09/04/2022	Supply bulk fuel to P52 Camp Trailer - 1900 litres of diesel @ 1.8641	1	3,541.79	
INV 02009919	09/04/2022	Supply bulk fuel to P54 Camp Trailer - 3300 litres of diesel @ 1.8641	1	6,151.53	
INV 02009914	09/04/2022	Supply bulk fuel to P78 Camp Trailer - 3300 litres of diesel @ 1.8641	1	6,151.53	
<b>Geraldton Building Services &amp; Cabinets Pty Ltd</b>					
EFT14248	22/04/2022	Construction of Gascoyne Junction Tourist Stop as per RFT06-20/21 - Progress Payment Claim 10	1		71,775.73
INV 61955K	31/03/2022	Construction of Gascoyne Junction Tourist Stop as per RFT06-20/21 - Progress Payment Claim 10	1	71,775.73	
<b>HJD Industries Pty Ltd (JAYBRO)</b>					
EFT14249	22/04/2022	Open Weave Fence Fabric 50x1.8m	1		1,526.80
INV 3974884	15/11/2021	Open Weave Fence Fabric 50x1.8m	1	1,526.80	
<b>Lifestyle Australia Pty Ltd</b>					
EFT14250	22/04/2022	Various souvenirs for CRC stock	1		3,683.90
INV 2603	30/03/2022	Coasters: Upper Gascoyne Tourism Promotion	1	757.90	
INV 3318	31/03/2022	Various souvenirs for CRC stock	1	2,926.00	

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<b>Lifestyle Australia Pty Ltd</b>					
<b>Market Creations Agency</b>					
EFT14251	22/04/2022	Onsite visit to deliver website training to staff.	1		3,409.00
INV IR22-1	25/03/2022	Onsite visit to deliver website training to staff.	1	3,409.00	
<b>Outback Floral Designs</b>					
EFT14252	22/04/2022	Supply large 42cm ANZAC Day Wreath	1		150.00
INV 00000255	06/04/2022	Supply large 42cm ANZAC Day Wreath	1	150.00	
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT14253	22/04/2022	I.T. Support for period 18.03.2022 to 05.04.2022	1		545.00
INV 27182	07/04/2022	I.T. Support for period 18.03.2022 to 05.04.2022	1	545.00	
<b>Sunny Sign Company Pty Ltd</b>					
EFT14254	22/04/2022	Supply Ver-Mac PCMS320RC Amber Trailer	1		29,986.00
INV 476008	31/03/2022	Supply Ver-Mac PCMS320RC Amber Trailer	1	29,986.00	
<b>Walga</b>					
EFT14255	22/04/2022	100 x RAT kits	1		891.00
INV I3091971	03/03/2022	100 x RAT kits	1	891.00	
<b>Greenfield Technical Services</b>					
EFT14256	26/04/2022	AGRN 951 Flood Damage Construction Package 1, Project Management for period: 09.03.2022 to 22.03.2022	1		96,134.70
INV INV-2400	30/03/2022	AGRN 951 Flood Damage Construction Package 1, Project Management for period: 09.03.2022 to 22.03.2022	1	52,269.25	
INV INV-2421	31/03/2022	AGRN 951 Flood Damage Construction Package 2, Project Management for period: 01.03.2022 to 31.03.2022	1	3,337.40	
INV INV-2420	31/03/2022	AGRN 951 Flood Damage Construction Package 1, Project Management for period: 01.03.2022 to 31.03.2022	1	40,528.05	
<b>Greenfield Technical Services</b>					
EFT14257	26/04/2022	AGRN 908 Flood Damage Construction Package 2, Project Management for period: 01.03.2022 to 31.03.2022	1		25,806.45
INV INV-2419	31/03/2022	AGRN 908 Flood Damage Construction Package 2, Project Management for period: 01.03.2022 to 31.03.2022	1	25,806.45	
<b>Them Earth Moving</b>					
EFT14258	26/04/2022	AGRN 908 Supply plant and operators for road flood damage repairs for period 17.03.2022 to 22.03.2022 Package Two. - Pimbee Road	1		214,605.60
INV 00000742	24/03/2022	AGRN 908 Supply plant and operators for road flood damage repairs for period 17.03.2022 to 22.03.2022 Package Two. - Pimbee Road	1	214,605.60	
<b>Horizon Power (non-energy)</b>					
EFT14259	29/04/2022	Prepaid Ready Power Vouchers 00162653/025 - purchased 08.03.2022	1		925.00
INV RPDDDB004	21/04/2022	Prepaid Ready Power Vouchers 00162653/025 - purchased 08.03.2022	1	925.00	
<b>Pivotel Satellite Pty Ltd</b>					
EFT14260	29/04/2022	Setellite Phones - Usage Charges 15.03.2021 to 14.04.2022, Service Charges 15.04.2022 to 14.05.2022	1		1,099.57
INV 3282434	15/04/2022	Setellite Phones - Usage Charges 15.03.2021 to 14.04.2022, Service Charges 15.04.2022 to 14.05.2022	1	1,083.07	
INV 3280821	15/04/2022	Works Manager - Satelite Phone Usage Charges 15.04.2022 to 14.05.2022	1	16.50	

Date: 15/05/2022  
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**SHIRE OF UPPER GASCOYNE**  
**List of Accounts Due & Submitted to Council for Payments made in**  
**April 2022**

USER: Finance Manager  
PAGE: 8

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Telstra Corporation Ltd</b>					
EFT14261	29/04/2022	Shire Mobile Telephone Services - Usage Charges 20.03.2022 to 19.04.2022, Service Charges 20.04.2022 to 19.05.2022	1		488.71
INV 136 3333 60	20/04/2022	Shire Mobile Telephone Services - Usage Charges 20.03.2022 to 19.04.2022, Service Charges 20.04.2022 to 19.05.2022	1	488.71	
<b>ABCO PRODUCTS PTY LTD</b>					
EFT14262	29/04/2022	Flowflex Rapid Antigen Nasal Test Kit (pk20)	1		790.68
INV INV789183	05/04/2022	Flowflex Rapid Antigen Nasal Test Kit (pk20)	1	790.68	
<b>Child Support Agency</b>					
EFT14263	29/04/2022	Payroll deductions	1		373.95
INV DEDUCTIO	27/04/2022	Payroll deductions		373.95	
<b>Jnb Electronics Pty Ltd</b>					
EFT14264	29/04/2022	Repairs to Iridium 9575 Satelite Phone	1		687.50
INV 153355	29/04/2022	Repairs to Iridium 9575 Satelite Phone	1	390.50	
INV 153356	29/04/2022	Repairs to spare Iridium 9555 Satelite phone	1	297.00	
<b>Toll Ipec Pty Ltd</b>					
EFT14265	29/04/2022	Freight for Works 23.03.2022	1		26.33
INV 1028-MWB	03/04/2022	Freight for Works 23.03.2022	1	26.33	
<b>SUPER DIRECTIONS FUND</b>					
DD9704.1	13/04/2022	Superannuation contributions	1		264.80
INV SUPER	13/04/2022	Superannuation contributions	1	264.80	
<b>CBUS</b>					
DD9704.2	13/04/2022	Superannuation contributions	1		288.46
INV SUPER	13/04/2022	Superannuation contributions	1	288.46	
<b>Colonial First State</b>					
DD9704.3	13/04/2022	Superannuation contributions	1		385.00
INV SUPER	13/04/2022	Superannuation contributions	1	385.00	
<b>The Trustee For Aware Super</b>					
DD9704.4	13/04/2022	Superannuation contributions	1		5,435.77
INV DEDUCTIO	13/04/2022	Payroll deductions	1	601.70	
INV DEDUCTIO	13/04/2022	Payroll deductions	1	300.00	
INV DEDUCTIO	13/04/2022	Payroll deductions	1	232.77	
INV DEDUCTIO	13/04/2022	Payroll deductions	1	153.72	
INV SUPER	13/04/2022	Superannuation contributions	1	4,147.58	
<b>CBH Sunsuper</b>					
DD9704.5	13/04/2022	Superannuation contributions	1		473.08

Date: 15/05/2022  
Time: 11:20:51AM

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

USER: Finance Manager  
PAGE: 9

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>CBH Sunsuper</b>					
INV DEDUCTIO	13/04/2022	Payroll deductions	1	157.69	
INV SUPER	13/04/2022	Superannuation contributions	1	315.39	
<b>MLC Masterkey Super</b>					
DD9704.6	13/04/2022	Superannuation contributions	1		817.80
INV DEDUCTIO	13/04/2022	Payroll deductions	1	204.45	
INV SUPER	13/04/2022	Superannuation contributions	1	613.35	
<b>ANZ SMART CHOICE SUPER</b>					
DD9704.7	13/04/2022	Superannuation contributions	1		377.20
INV DEDUCTIO	13/04/2022	Payroll deductions	1	94.30	
INV SUPER	13/04/2022	Superannuation contributions	1	282.90	
<b>SUNSUPER</b>					
DD9704.8	13/04/2022	Superannuation contributions	1		157.69
INV SUPER	13/04/2022	Superannuation contributions	1	157.69	
<b>Australian Super</b>					
DD9704.9	13/04/2022	Superannuation contributions	1		239.40
INV SUPER	13/04/2022	Superannuation contributions	1	239.40	
<b>Department of Transport (AGENT CHARGES)</b>					
DD9706.1	07/04/2022	Motor Vehicle License fees - CRC Collections for period 06.04.2022	1		56.95
INV 19393	06/04/2022	Motor Vehicle License fees - CRC Collections for period 06.04.2022	1	56.95	
<b>SUPER DIRECTIONS FUND</b>					
DD9714.1	27/04/2022	Superannuation contributions	1		264.80
INV SUPER	27/04/2022	Superannuation contributions	1	264.80	
<b>CBUS</b>					
DD9714.2	27/04/2022	Superannuation contributions	1		288.46
INV SUPER	27/04/2022	Superannuation contributions	1	288.46	
<b>The Trustee For Aware Super</b>					
DD9714.3	27/04/2022	Superannuation contributions	1		5,495.33
INV DEDUCTIO	27/04/2022	Payroll deductions	1	596.75	
INV DEDUCTIO	27/04/2022	Payroll deductions	1	300.00	
INV DEDUCTIO	27/04/2022	Payroll deductions	1	232.77	
INV DEDUCTIO	27/04/2022	Payroll deductions	1	153.72	
INV SUPER	27/04/2022	Superannuation contributions	1	4,212.09	
<b>CBH Sunsuper</b>					

Date: 15/05/2022  
Time: 11:20:51AM

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

USER: Finance Manager  
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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>CBH Sunsuper</b>					
DD9714.4	27/04/2022	Superannuation contributions	1		473.08
INV DEDUCTIO	27/04/2022	Payroll deductions	1	157.69	
INV SUPER	27/04/2022	Superannuation contributions	1	315.39	
<b>MLC Masterkey Super</b>					
DD9714.5	27/04/2022	Superannuation contributions	1		769.24
INV DEDUCTIO	27/04/2022	Payroll deductions	1	192.31	
INV SUPER	27/04/2022	Superannuation contributions	1	576.93	
<b>ANZ SMART CHOICE SUPER</b>					
DD9714.6	27/04/2022	Superannuation contributions	1		377.20
INV DEDUCTIO	27/04/2022	Payroll deductions	1	94.30	
INV SUPER	27/04/2022	Superannuation contributions	1	282.90	
<b>SUNSUPER</b>					
DD9714.7	27/04/2022	Superannuation contributions	1		157.69
INV SUPER	27/04/2022	Superannuation contributions	1	157.69	
<b>Australian Super</b>					
DD9714.8	27/04/2022	Superannuation contributions	1		239.40
INV SUPER	27/04/2022	Superannuation contributions	1	239.40	
<b>AMP Flexible Super</b>					
DD9714.9	27/04/2022	Superannuation contributions	1		585.75
INV SUPER	27/04/2022	Superannuation contributions	1	585.75	
<b>Woolworths Limited</b>					
DD9715.1	19/04/2022	Office Amenities & Stationary	1		512.51
INV 117785119	28/03/2022	Supplies for Bogan Bingo Community Event	1	227.11	
INV 116644419	14/03/2022	Staff & Council Amenities	1	234.20	
INV 117281857	21/03/2022	Office Amenities & Stationary	1	51.20	
<b>Activ8me</b>					
DD9715.3	19/04/2022	Internet Service for Manager, Finance and Corporate Services Residence for the period 03.04.2022 to 02.05.2022	1		69.95
INV 3545308	03/04/2022	Internet Service for Manager, Finance and Corporate Services Residence for the period 03.04.2022 to 02.05.2022	1	69.95	
<b>Activ8me</b>					
DD9715.4	27/04/2022	Internet Service for CEO Residence for the period 08.04.2022 to 07.05.2022	1		154.95
INV 3554167	08/04/2022	Internet Service for CEO Residence for the period 08.04.2022 to 07.05.2022	1	154.95	
<b>Activ8me</b>					
DD9715.5	21/04/2022	Internet Service for Works Manager Residence for the period 05.04.2022 to 04.05.2022	1		129.95



Date: 15/05/2022  
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**SHIRE OF UPPER GASCOYNE**  
**List of Accounts Due & Submitted to Council for Payments made in**  
**April 2022**

USER: Finance Manager  
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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Activ8me</b>					
INV 3548920	05/04/2022	Internet Service for Works Manager Residence for the period 05.04.2022 to 04.05.2022	1	129.95	
<b>Activ8me</b>					
DD9715.6	26/04/2022	Internet Service for TCDO Residence for the period 07.04.2022 to 06.05.2022	1		94.95
INV 3552346	07/04/2022	Internet Service for TCDO Residence for the period 07.04.2022 to 06.05.2022	1	94.95	
<b>Messages On Hold</b>					
DD9715.7	26/04/2022	Telephone Message Service - Provision of Programming for the period 26.04.2022 to 25.07.2022	1		292.17
INV INV329553	26/04/2022	Telephone Message Service - Provision of Programming for the period 26.04.2022 to 25.07.2022	1	292.17	
<b>Department of Transport (AGENT CHARGES)</b>					
DD9719.1	04/04/2022	Motor Vehicle License fees - CRC Collections for 31/03/2022	1		30.50
INV 19375	31/03/2022	Motor Vehicle License fees - CRC Collections for 31/03/2022	1	30.50	
<b>Department of Transport (AGENT CHARGES)</b>					
DD9719.2	13/04/2022	Motor Vehicle License fees - CRC Collections for 12.04.2022	1		18.30
INV 19409	12/04/2022	Motor Vehicle License fees - CRC Collections for 12.04.2022	1	18.30	
<b>AMP Flexible Super</b>					
DD9704.10	13/04/2022	Superannuation contributions	1		585.75
INV SUPER	13/04/2022	Superannuation contributions	1	585.75	
<b>NGS Super</b>					
DD9704.11	13/04/2022	Superannuation contributions	1		326.95
INV SUPER	13/04/2022	Superannuation contributions	1	326.95	
<b>NGS Super</b>					
DD9714.10	27/04/2022	Superannuation contributions	1		326.95
INV SUPER	27/04/2022	Superannuation contributions	1	326.95	

**TOTAL INVOICES BY PAYMENT TYPE**

Direct Debit / BPAY	19,690.03
EFT	2,051,712.54

**REPORT TOTALS**

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	2,071,402.57
<b>TOTAL</b>		<b>2,071,402.57</b>

**TOTAL CREDIT NOTES** **0.00**

**TOTAL PAYMENTS LESS CREDIT NOTES** **2,071,402.57**

Date: 18/05/2022

## SHIRE OF UPPER GASCOYNE



Time 12:08 PM

### Shire Legal Expenses for the Period 01/04/2022 to 30/04/2022

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
30/04/2022	Kennedy Vinciullo	785	Provision of legal services rendered between 28/09/2021 to 22/04/2022 regarding Lease Dispute on Gascoyne Junction Tourist Pub and Roadhouse (previous tenants)	2,942.50
Total Expenditure to report for Legal Expenses during the Period 01/04/2022 to 30/04/2022				2,942.50
<b>Total Running Balance for Legal Services provided from 1st July 2021 to 30th April 2022</b>				<b>14,940.20</b>

Date: 18/05/2022

## SHIRE OF UPPER GASCOYNE

Time 12:08 PM

### Shire Rates Debt Collection Expenses for the Period 01/04/2022 to 30/04/2022

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
07/04/2022	Kennedy Vinciullo	714	Preparing and Lodging General Procedure Claims (GPC) for rates debt collection. Includes Court Filing Fees.	755.00
07/04/2022	Kennedy Vinciullo	712	Preparing and Lodging General Procedure Claims (GPC) for rates debt collection. Includes Court Filing Fees.	866.65
07/04/2022	Kennedy Vinciullo	713	Preparing and Lodging General Procedure Claims (GPC) for rates debt collection. Includes Court Filing Fees.	905.95
07/04/2022	Kennedy Vinciullo	711	Preparing and Lodging General Procedure Claims (GPC) for rates debt collection. Includes Court Filing Fees.	894.35
08/04/2022	Kennedy Vinciullo	739	Prepare and Issue Letter of Demand for rates debt recovery.	55.00
29/04/2022	Kennedy Vinciullo	777	Prepare and Lodge Default Judgement for rates debt recovery.	121.00
29/04/2022	Kennedy Vinciullo	776	Preparing and Lodging General Procedure Claims (GPC) for rates debt collection. Includes Court Filing Fees.	467.20
Total Expenditure to report for Rates Debt Collection during the Period 01/04/2022 to 30/04/2022				4,065.15
<b>Total Running Balance for Debt Collection Services provided from 1st July 2021 to 30th April 2022</b>				<b>5,612.55</b>

# **APPENDIX 2**

**(Monthly Financial Report for April 2022)**



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

[www.uppergascoyne.wa.gov.au](http://www.uppergascoyne.wa.gov.au)

# **SHIRE OF UPPER GASCOYNE**

## **MONTHLY FINANCIAL REPORT**

**For the Period Ending 30 April 2022**

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2022**  
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Statement of Comprehensive Income by Program  
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Grants and Contributions	Note 12
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**RSM Australia Pty Ltd**

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## **Compilation Report**

### **To the Council**

### **Shire of Upper Gascoyne**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

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

#### **The responsibility of the Shire**

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

#### **Our responsibility**

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

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

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

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



Signed at GERALDTON

**RSM Australia Pty Ltd**  
**Chartered Accountants**

Date 19<sup>th</sup> May 2022

**THE POWER OF BEING UNDERSTOOD**  
**AUDIT | TAX | CONSULTING**

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

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

Liability limited by a scheme approved under Professional Standards Legislation

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2022**  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on page 8 showing a deficit as at 30 April 2022 of \$2,095,453

**Significant Revenue and Expenditure**

	<b>Collected / Completed %</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Significant Projects</b>				
Staff Housing	100%	379,518	379,518	379,365
HVSPP	57%	2,285,332	1,904,440	1,311,426
Residential Land Development	0%	1,150,000	1,149,999	2,520
Tourist Stop	70%	1,497,483	1,497,483	1,047,296
	52%	5,312,333	4,931,440	2,740,607
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	154%	3,940,013	1,815,859	6,068,063
Non-operating Grants, Subsidies and Contributions	52%	10,608,674	5,449,615	5,488,613
	79%	14,548,687	7,265,474	11,556,676
<b>Rates Levied</b>				
	115%	481,034	486,364	552,156

*% - Compares current YTD actuals to the Annual Budget*

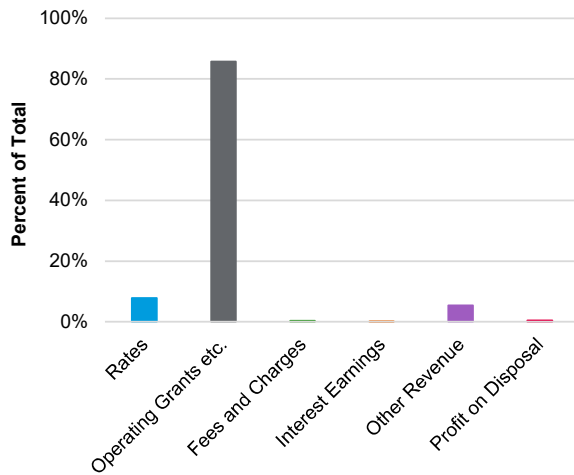
**Financial Position**

<b>Account</b>	<b>Difference to Prior Year %</b>	<b>Current Year 30 Apr 22 \$</b>	<b>Prior Year 30 Apr 21 \$</b>
Adjusted Net Current Assets	(119%)	2,095,454	(1,755,274)
Cash and Equivalent - Unrestricted	265%	5,840,342	2,203,665
Cash and Equivalent - Restricted	(66%)	(942,330)	1,421,977
Receivables - Rates	(10%)	(11,956)	118,347
Receivables - Other	231%	352,980	152,543
Payables	26%	1,658,449	6,448,236

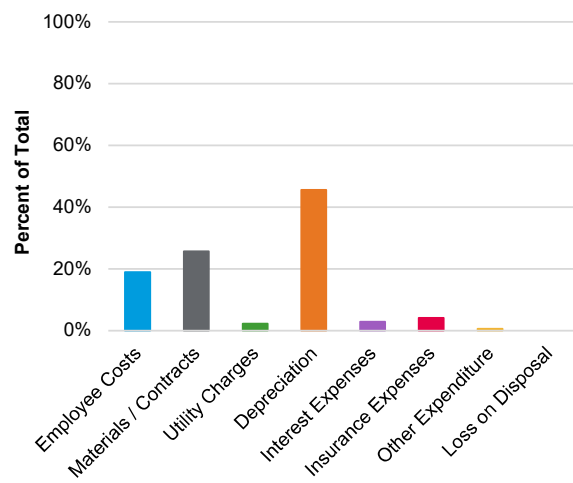
*% - Compares current YTD actuals to prior year actuals*

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 30 April 2022  
**SUMMARY GRAPHS - OPERATING**

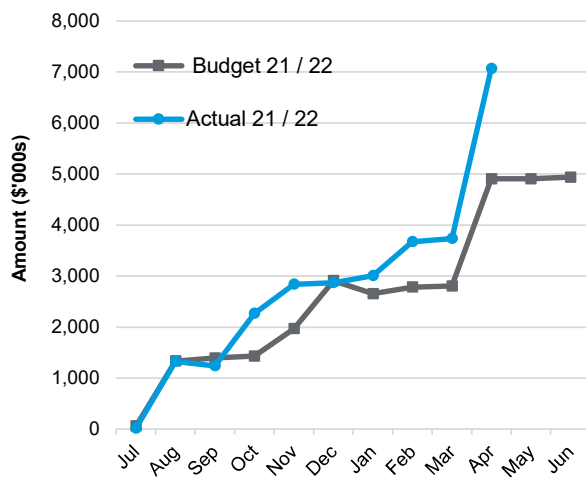
**Operating Income (exc. Flood Damage)**



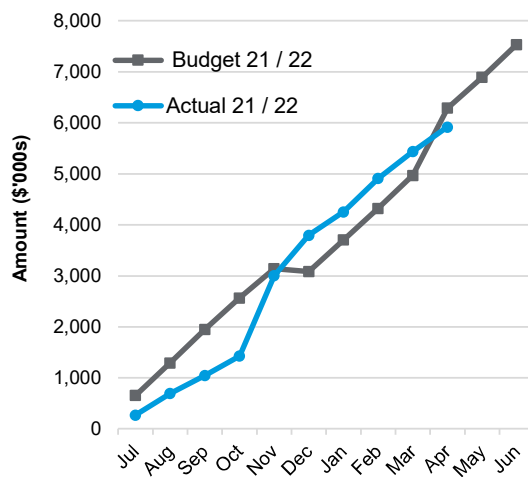
**Operating Expenditure (exc. Flood Damage)**



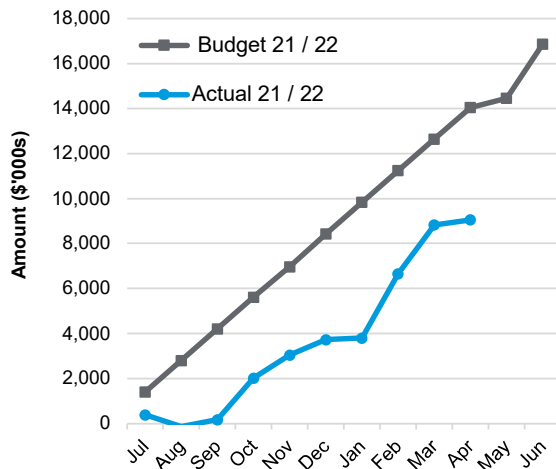
**Operating Revenues (exc. Flood Damage)**



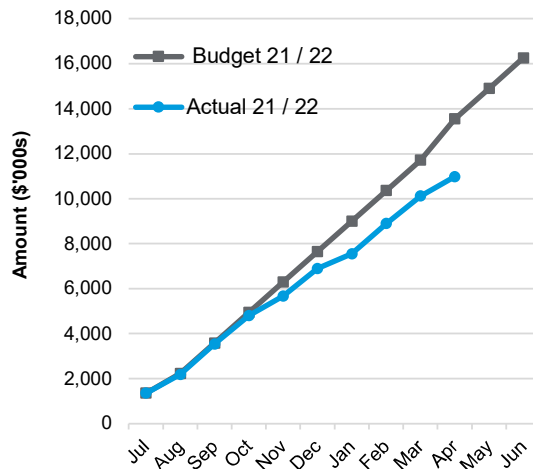
**Operating Expenses (exc. Flood Damage)**



**Flood Damage Revenue**



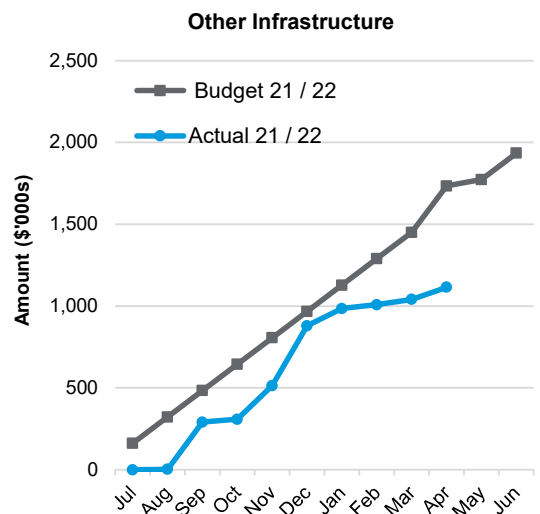
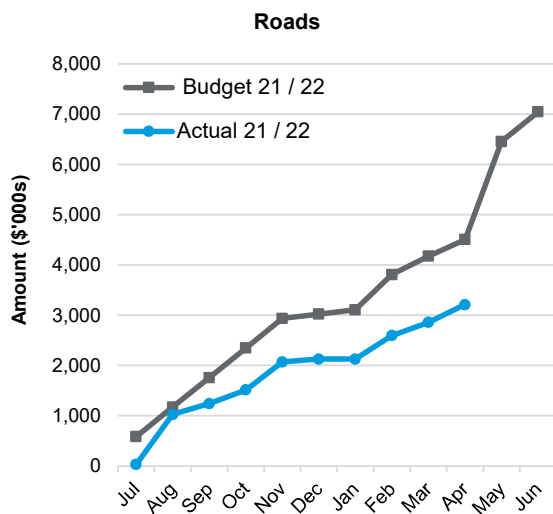
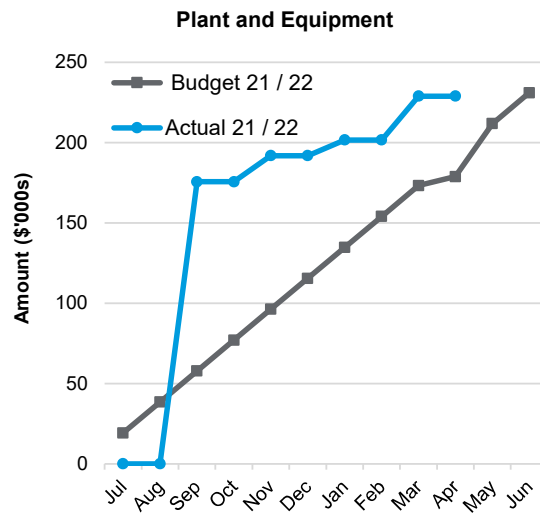
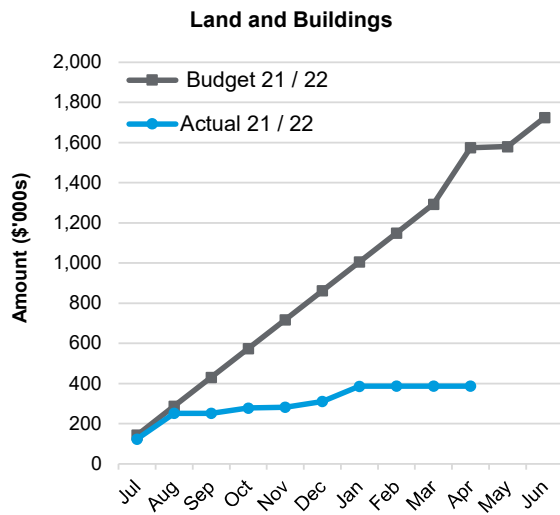
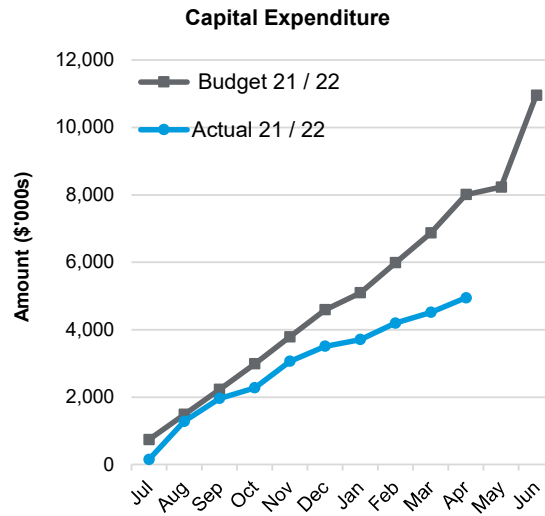
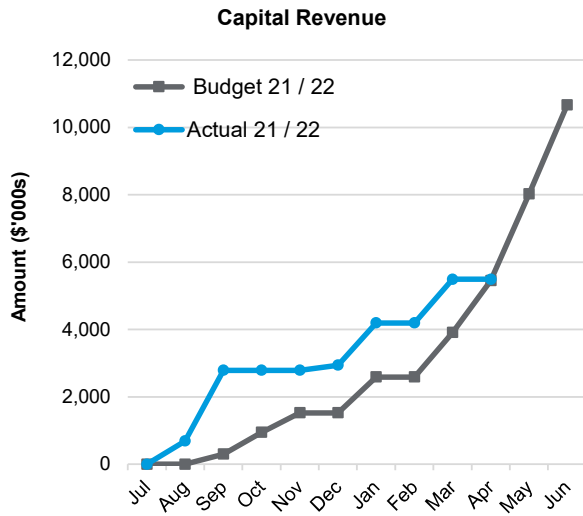
**Flood Damage Expenses**



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



**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 30 April 2022  
**SUMMARY GRAPHS - CAPITAL**



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

## STATEMENT OF COMPREHENSIVE INCOME

For the Period Ending 30 April 2022

## NATURE OR TYPE

		Note	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Revenue</b>					
03	Rates	10	481,034	486,364	552,156
	Grants, Subsidies and Contributions	12(a)	3,940,013	1,815,859	6,068,063
140	Fees and Charges		28,346	24,916	28,327
110	Interest Earnings		19,000	16,000	6,435
	Other Revenue		435,852	462,215	382,077
			<b>4,904,245</b>	<b>2,805,354</b>	<b>7,037,058</b>
<b>Expenses</b>					
	Employee Costs		(1,466,180)	(1,203,327)	(1,121,317)
	Materials and Contracts		(2,340,761)	(1,966,499)	(1,518,907)
	Utility Charges		(158,087)	(121,242)	(131,061)
	Depreciation on Non-current Assets		(3,208,500)	(2,665,543)	(2,695,959)
350	Interest Expenses		(44,959)	(36,818)	(172,265)
380	Insurance Expenses		(246,051)	(245,647)	(245,069)
390	Other Expenditure		(71,450)	(52,720)	(33,132)
			<b>(7,535,988)</b>	<b>(6,291,796)</b>	<b>(5,917,710)</b>
<b>Other Income and Expenses</b>					
131	Grants, Subsidies and Contributions	12(b)	10,608,674	5,449,615	5,488,613
124034	Profit on Disposal of Assets	8	33,000	-	33,000
310	(Loss) on Disposal of Assets	8	(2,000)	(2,000)	-
			<b>10,639,674</b>	<b>5,447,615</b>	<b>5,521,613</b>
<b>Flood Damage</b>					
	Reimbursements	12(c)	16,863,723	14,053,100	9,053,520
	Employee Costs		(73,837)	(61,530)	-
	Materials and Contracts		(16,173,678)	(13,478,060)	(10,975,127)
			<b>616,208</b>	<b>513,510</b>	<b>(1,921,608)</b>
<b>Net Result</b>			<b>8,624,139</b>	<b>2,474,683</b>	<b>4,719,353</b>

\* - 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 No

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the Period Ending 30 April 2022**  
**REPORTING PROGRAM**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Revenue</b>						
Governance		23,694	22,444	23,063	619	3%
General Purpose Funding		1,874,612	1,533,719	4,015,928	2,482,209	162%
Law, Order and Public Safety		41,735	40,818	173,461	132,643	325%
Health		1,000	830	180	(650)	(78%)
Education and Welfare		148,015	137,213	130,055	(7,158)	(5%)
Housing		600	500	665	165	33%
Community Amenities		4,200	4,200	4,200	-	0%
Recreation and Culture		15,740	13,080	17,638	4,558	35%
Transport		2,517,302	806,184	2,510,133	1,703,949	211%
Economic Services		202,470	181,516	97,057	(84,459)	(47%)
Other Property and Services		74,877	64,850	64,678	(172)	(0%)
		<b>4,904,245</b>	<b>2,805,354</b>	<b>7,037,058</b>		
<b>Expenses</b>						
Governance		(642,983)	(553,327)	(746,392)	(193,065)	(35%)
General Purpose Funding		(88,033)	(73,518)	(211,624)	(138,106)	(188%)
Law, Order and Public Safety		(143,534)	(109,096)	(131,474)	(22,378)	(21%)
Health		(24,538)	(20,349)	(13,682)	6,667	33%
Education and Welfare		(512,602)	(425,306)	(160,389)	264,917	62%
Housing		(283,876)	(234,196)	(232,280)	1,916	1%
Community Amenities		(100,167)	(82,743)	(51,006)	31,737	38%
Recreation and Culture		(263,346)	(224,270)	(233,654)	(9,384)	(4%)
Transport		(4,631,039)	(3,866,537)	(3,533,194)	333,343	9%
Economic Services		(780,511)	(648,188)	(513,999)	134,189	21%
Other Property and Services		(65,359)	(54,266)	(90,016)	(35,750)	(66%)
		<b>(7,535,988)</b>	<b>(6,291,796)</b>	<b>(5,917,710)</b>		
<b>Other Income and Expenses</b>						
Grants, Subsidies and Contributions	12(b)	10,608,674	5,449,615	5,488,613	38,998	1%
Profit on Disposal of Assets	8	33,000	-	33,000	33,000	
(Loss) on Disposal of Assets	8	(2,000)	(2,000)	-	2,000	100%
		<b>10,639,674</b>	<b>5,447,615</b>	<b>5,521,613</b>		
<b>Flood Damage - Transport</b>						
Reimbursements	12(c)	16,863,723	14,053,100	9,053,520	(4,999,580)	36%
Employee Costs		(73,837)	(61,530)	-	61,530	100%
Materials and Contracts		(16,173,678)	(13,478,060)	(10,975,127)	2,502,933	19%
		<b>616,208</b>	<b>513,510</b>	<b>(1,921,608)</b>		
<b>Net Result</b>		<b>8,624,139</b>	<b>2,474,683</b>	<b>4,719,353</b>		

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

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

**SHIRE OF UPPER GASCOYNE**  
**RATE SETTING STATEMENT**  
For the Period Ending 30 April 2022

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	3	(577,192)	(577,192)	(577,712)		
<b>Revenue from Operating Activities</b>						
Governance		23,694	22,444	23,063	619	3%
General Purpose Funding		1,393,578	1,047,355	3,463,772	2,416,417	231%
Law, Order and Public Safety		41,735	40,818	173,461	132,643	325%
Health		1,000	830	180	(650)	(78%)
Education and Welfare		148,015	137,213	130,055	(7,158)	(5%)
Housing		600	500	665	165	33%
Community Amenities		4,200	4,200	4,200	-	0%
Recreation and Culture		15,740	13,080	17,638	4,558	35%
Transport		19,361,025	14,859,284	11,596,653	(3,262,631)	(22%)
Economic Services		202,470	181,516	97,057	(84,459)	(47%)
Other Property and Services		74,877	64,850	64,678	(172)	(0%)
		<b>21,266,934</b>	<b>16,372,090</b>	<b>15,571,422</b>		
<b>Expenditure from Operating Activities</b>						
Governance		(642,983)	(553,327)	(746,392)	(193,065)	(35%)
General Purpose Funding		(88,033)	(73,518)	(211,624)	(138,106)	(188%)
Law, Order and Public Safety		(143,534)	(109,096)	(131,474)	(22,378)	(21%)
Health		(24,538)	(20,349)	(13,682)	6,667	33%
Education and Welfare		(512,602)	(425,306)	(160,389)	264,917	62%
Housing		(283,873)	(234,196)	(232,280)	1,916	1%
Community Amenities		(100,167)	(82,743)	(51,006)	31,737	38%
Recreation and Culture		(263,346)	(224,270)	(233,654)	(9,384)	(4%)
Transport		(20,880,554)	(17,408,127)	(14,508,322)	2,899,805	17%
Economic Services		(780,511)	(648,188)	(513,999)	134,189	21%
Other Property and Services		(65,359)	(54,266)	(90,016)	(35,750)	(66%)
		<b>(23,785,500)</b>	<b>(19,833,386)</b>	<b>(16,892,838)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and Amortisation		3,208,500	2,665,543	2,695,959		
(Profit) / Loss on Asset Disposal		(31,000)	(12,917)	(33,000)		
Employee Provision Reserve		(12,436)	269	5		
<b>Net Amount from Operating Activities</b>		<b>646,498</b>	<b>(808,401)</b>	<b>1,341,547</b>		
<b>Investing Activities</b>						
Grants, Subsidies and Contributions	12(b)	10,608,674	5,449,615	5,488,613	38,998	1%
Proceeds from Disposal of Assets	8	53,000	22,083	48,000	25,917	117%
Land and Buildings	9(a)	(1,724,318)	(1,574,987)	(387,355)	1,187,632	75%
Plant and Equipment	9(b)	(231,120)	(178,933)	(229,005)	(50,072)	(28%)
Furniture and Equipment	9(c)	(10,000)	(10,000)	-	10,000	100%
Infrastructure Assets - Roads	9(d)	(7,048,389)	(4,508,489)	(3,211,558)	1,296,931	29%
Infrastructure Assets - Other	9(e)	(1,934,825)	(1,734,919)	(1,115,432)	619,487	36%

<b>Net Amount from Investing Activities</b>		<b>(286,978)</b>	<b>(2,535,630)</b>	<b>593,264</b>		
<b>Financing Activities</b>						
Repayment of Debentures	11	(123,011)	(115,008)	(115,008)	-	0%
Transfer from Reserves	7	648,709	-	301,285	301,285	
Transfer to Reserves	7	(842,050)	-	(78)	(78)	
<b>Net Amount from Financing Activities</b>		<b>(316,352)</b>	<b>(115,008)</b>	<b>186,199</b>		
<b>Surplus / (Deficit) before Rates</b>						
		(534,024)	(4,036,231)	1,543,297		
Total Amount raised from Rates		481,034	486,364	552,156	65,792	(14%)
<b>Closing Surplus / (Deficit)</b>	3	<b>(52,990)</b>	<b>(3,549,867)</b>	<b>2,095,453</b>		

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

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

SHIRE OF UPPER GASCOYNE  
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING  
For the Period Ending 30 April 2022  
**CAPITAL ACQUISITIONS AND FUNDING**

	Note	Annual Budget \$	YTD Actual Total \$	Var \$
<b>Asset Group</b>				
Land and Buildings	9(a)	1,724,318	387,355	(1,336,963)
Plant and Equipment	9(b)	231,120	229,005	(2,115)
Furniture and Equipment	9(c)	10,000	-	(10,000)
Infrastructure Assets - Roads	9(d)	7,048,389	3,211,558	(3,836,831)
Infrastructure Assets - Other	9(e)	1,934,825	1,115,432	(819,393)
<b>Total Capital Expenditure</b>		<u>10,948,652</u>	<u>4,943,350</u>	(6,005,302)
<b>Capital Acquisitions Funded by:</b>				
Capital Grants and Contributions		10,608,674	4,594,064	(6,014,610)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		53,000	48,000	(5,000)
Council Contribution - Reserves		150,000	301,285	151,285
Council Contribution - Operations		136,978	0	(136,978)
<b>Total Capital Acquisitions Funding</b>		<u>10,948,652</u>	<u>4,943,350</u>	

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

The material variance adopted by the Shire of Upper Gascoyne for the 2020/21 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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

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

**Preparation**

Prepared by: Kate Peacock  
Reviewed by: Travis Bate  
Date prepared: 19 May 22

**(a) Basis of Preparation**

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

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

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

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

**(b) The Local Government Reporting Entity**

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

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

**(c) Rounding of Amounts**

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

**(d) Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of GST where applicable.



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(e) Cash and Cash Equivalents**

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

**(f) Financial Instruments**

**Other financial assets at amortised cost**

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

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

**Financial assets at fair value through profit and loss**

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

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

**Financial liabilities**

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

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

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

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

**Loans and Receivables**

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

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

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

**Impairment of Financial Assets**

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

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

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Inventories**

**General**

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

**Land Held for Resale**

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

**(h) Fixed Assets**

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

**Initial recognition and measurement between mandatory revaluation dates**

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

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

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

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

**Revaluation**

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

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Fixed Assets (Continued)**

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

**Land under roads**

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

**Vested improvements from 1 July 2019**

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

**(i) Depreciation of Non-current Assets**

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

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

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

**Land Under Local Government Control**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Trade and Other Payables**

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

**(k) Employee Benefits**

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

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

**(l) Interest-bearing Loans and Borrowings**

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

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

**Borrowing Costs**

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

**(m) Provisions**

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

**(n) Contract Liabilities**

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

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

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

**(o) Current and Non-current Classification**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Nature or Type Classifications (Continued)**

**Non-operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

**Depreciation on Non-current Assets**

Depreciation expense raised on all classes of assets.

**Interest Expenses**

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

**Other Expenditure**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Program Classifications (Function / Activity)**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue. Costs incurred in obtaining general purpose funding (rates and general purpose grants), including costs of property valuations and rates assessments and collections.

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

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

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

**HOUSING**

Provide housing for staff.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

Maintenance of public use buildings and areas including various sporting facilities. Provision and maintenance of parks, gardens.

**TRANSPORT**

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

**ECONOMIC SERVICES**

Tourism and area promotion. Building Control.

**OTHER PROPERTY AND SERVICES**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) Revenue Recognition Policy**

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

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



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**2. EXPLANATION OF MATERIAL VARIANCES**

**(a) Operating Revenues / Sources**

	30 Apr 22					
	YTD Actual	YTD Budget	Budget to	Budget to	Components	Explanation
	\$	\$	Actual YTD	Actual YTD	of Variance	
			%	\$	\$	
					Favourable / (Unfavourable)	
General Purpose Funding	4,015,928	1,533,719	162%	2,482,209	(5,505)	Interest received on Investments less than anticipated at year end.
					964	Received more than anticipated from Rates Penalty Interest at year end.
					2,426,386	Received more than anticipated at this period end date for 21/22 Financial Assistance Grant.
					(4,092)	Received less than anticipated income from interest on reserve account.
					(9,015)	Back Rates tracking over budget at this period end date.
					75,119	Interim Rates for UV Mining more than anticipated at this period end date.
					(404)	Debt Collection tracking under budget at this period end date.
					(937)	Rates Admin charges tracking under budget at this period end date.
					(932)	Rates Instalment Interest charges tracking under budget at this period end date.
					-	Ex Gratia Rates tracking under budget at this period end date.
					625	GRV Rates more than anticipated at this period end date.
					(0)	Minor differences.
Governance	23,063	22,444	3%	619	(628)	Received more than anticipated in Insurance reimbursements at this period end date.
					1,246	Sundry income tracking under budget at this period end date.
					0	Minor differences.
Law, Order, Public Safety	173,461	40,818	0%	132,643	5,167	Received more than anticipated in reimbursements from DFES for bush fire events in early 2022.
					176	ESL collections more than anticipated at this period end date.
					759	ESL commission more than anticipated at this period end date.
					126,642	DFES operating grant less than anticipated at this period end date.
					(100)	Dog registrations are less than anticipated at this period end date.
					-	Minor differences.
Health	180	830	(78%)	(650)	(650)	Minor differences - less than anticipated income in Health Inspection Fees.
Education and Welfare	130,055	137,213	(5%)	(7,158)	(601)	Received less in Commission fees paid to date at year end.
					(739)	Less than anticipated income received at this period end date for events held .
					(1,048)	Decrease in Sales at this period end date for books and maps at the CRC.
					(619)	Decrease in small miscellaneous grants for CRC.
					1	Received more than anticipated income for Shire Community Christmas event held in 2020.
					(1,278)	Decrease in Community Grants received at this period end date.
					(2,873)	Decrease in Merchandise sales at this period end date.
					-	Minor differences.
Housing	665	500	0%	165	165	Minor differences.
Community Amenities	4,200	4,200	0%	-	-	Minor differences - less than anticipated income received for Rubbish Disposal fees.
Recreation and Culture	17,638	13,080	35%	4,558	5,807	More than anticipated income received at this period end date for Oval revenue.
					(229)	Less than anticipated income received at this period end date for hire of pavilion.
					(600)	Less than anticipated income received at this period end date for Caravan Park fees.
					(420)	Less than anticipated income received at this period end date for Other miscellaneous income
					(0)	Minor differences.
Transport	17,085,266	20,306,899	(16%)	(3,221,633)	830,539	Received more than anticipated for 21/22 Financial Assistance Grant.
					(4,000)	Income from Hastings for Road Use agreement more than anticipated.
					(1)	Received payment from Boral to reimburse Shire for cartage costs.

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

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

(b) (Expenses) / (Applications)

	30 Apr 21 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
					(4,925,582)	Less than anticipated flood damage recoup income at this period end date - budget profiling issue and delay in turnaround time for processing claim approvals.
					877,410	Received a portion of the HVSPP income earlier than anticipated.
					0	Minor differences.
Economic Services	97,057	181,516	(47%)	(84,459)	23,522	More than anticipated income received at this period end date for Contributions to Economic development projects.
					1,051	Received more than anticipated sales for gas bottles, fuel, phone and electricity cards.
					(405)	Received less than anticipated income for building licences and fees.
					(108,220)	Less than anticipated income received to date for the Tourist Precinct at this year end.
					(407)	Received less than anticipated income for lease outgoings on old police station building. Leased
					-	Minor differences.
Other Property and Services	64,678	64,850	(0%)	(172)	490	Income for diesel fuel rebates more than anticipated at this period end date.
					(454)	Income received for Workers Compensation claim recoups.
					(142)	Other miscellaneous income - received less than anticipated at this period end date.
					(66)	Minor differences.
<b>Total Revenues</b>	<b>21,656,507</b>	<b>22,306,069</b>	<b>(3%)</b>	<b>(693,878)</b>		
General Purpose Funding	(211,624)	(73,518)	(188%)	(138,106)	(1,052)	Debt collection costs are tracking under budget at this period end date.
					(135,547)	Interest expense is tracking over budget at this period end date - due to Overdraft accounts.
					(532)	WATC Guarantee fee tracking over budget year to date - budget profiling issue only.
					1,832	Valuation costs tracking under budget year to date.
					(2,145)	Admin overhead costs are tracking over budget this period end date.
					(663)	Interest on WATC Loan no. 28 is tracking under budget at this period end date.
					-	Various Minor differences.
Governance	(746,392)	(553,327)	(35%)	(193,065)	6,010	General Council Member Costs tracking under budget at this period end date.
					229,125	Admin Overheads tracking under budget at this period end date
					(575,493)	Admin Cost Redistributed tracking under budget at this period end date.
					5,878	Overall Admin staff costs tracking under budget at this period end date.
					24,240	Consultants tracking under budget at this period end date.
					52,240	Audit fees tracking under budget at this period end date - interim audit scheduled for May 2022
					11,763	Motor vehicle expenses for admin vehicles tracking under budget at this period end date.
					20,830	Staff retention and attraction costs tracking under budget at this period end date.
					6,691	Bank charges tracking under budget at this period end date.
					3,976	Website costs tracking under budget at this period end date.
					4,514	Printing and consumables tracking under budget at this period end date.
					6,266	Phone, fax and internet costs tracking under budget at this period end date.
					9,387	Computer operation costs tracking under budget at this period end date.
					1,039	Depreciation costs tracking under budget at this period end date.
					468	Minor differences.

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

**2. EXPLANATION OF MATERIAL VARIANCES (Continued)**

**(b) (Expenses) / (Applications)**

	30 Apr 21 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
Law, Order, Public Safety	(131,474)	(109,096)	(21%)	(22,378)	4,330 2,480 (12,500) 320 786 (10,390) (7,167) (238)	Other Fire Control expenses and insurance are tracking under budget this period end date. Shire fire control costs and insurances tracking under budget at this period end date. Bio-security control costs tracking over budget at this period end date - budget profiling issue only. ESL payments are tracking under budget this period end date. Animal control costs are tracking over budget this period end date. Admin overhead costs are tracking over budget this period end date. Bush Fire Incident Expenses - claimed back from DFES for January 2022 fire event. Minor differences.
Health	(13,682)	(20,349)	33%	6,667	5,135 1,346  156 (20) 50 -	Mosquito Fogger expenses are tracking under budget this period end date. Aged Community Assistance costs tracking under budget year to date (maintenance assistance for aged residents) Health Inspection Costs tracking over budget at this period end date. Health Analytical costs tracking over budget at this period end date. Pest control costs (non-domestic) tracking under budget at this period end date. Minor differences.
Education and Welfare	(160,389)	(425,306)	62%	264,917	3,750 18,109 1,221 10,012 230,215  678 (515) 4,305 (2,859) -	Minor equipment purchases are tracking under budget at this period end date. General operational costs for the CRC are tracking under budget at this period end date. CRC Marketing and Promotion tracking under budget year to date. Community Events and Other expenses tracking under budget at year end. Admin Overhead allocations for this program tracking under budget at this period end date. Depreciation tracking under budget at this period end date. Salaries and Superannuation for CRC staff tracking under budget at year end. CRC Staff Training costs tracking under budget at this period end date. Costs for Books, Maps and Souvenirs tracking over budget at this period end date. Minor differences.
Housing	(232,280)	(234,196)	1%	1,916	25,452 (6,645) (2,606) (1,515) (20,735) 1,295 6,670 0	Staff Housing maintenance costs are tracking under budget at this period end date. Housing Utilities and Insurance are tracking over budget at this period end date. Depreciation on staff housing tracking over budget at this period end date. Staff Housing gardens maintenance tracking over budget at this period end date. Admin Overheads for this program tracking over budget at this period end date. Interest on WATC Housing loans tracking under budget at this period end date. Housing minor equipment tracking under budget at this period end date. Minor differences.

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

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

(b) (Expenses) / (Applications)

	30 Apr 21 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
Community Amenities	(51,006)	(82,743)	38%	31,737	(6,210)	Rubbish Collection costs tracking over budget at this period end date.
					13,622	Rubbish Tip maintenance tracking under budget at this period end date.
					1,670	Purchase of rubbish bins tracking under budget at this period end date.
					13,088	Rubbish Truck operations tracking under budget at this period end date.
					4,166	Septic pump outs tracking under budget at this period end date.
					8,720	Tree lopping tracking under budget at this period end date.
					7,033	Public Toilet operating costs tracking under budget at this period end date.
					37	Depreciation tracking under budget at this period end date.
					(10,390)	Admin Overhead tracking over budget at year end.
					-	Minor differences.
Recreation & Culture	(233,654)	(224,270)	(4%)	(9,384)	(4,608)	Pavilion operating costs are tracking over budget at this period end date.
					(18,663)	Overall Depreciation for Rec & Culture is tracking over budget at this period end date.
					(12,066)	Oval, parks and gardens maintenance costs are tracking over budget at this period end date.
					18,199	Community Donations tracking under budget at this period end date.
					(2,145)	Admin overheads are tracking over budget at this period end date.
					1,339	Minor furniture purchases for Pavilion tracking under budget at this period end date.
					(287)	Library and Museum Costs tracking over budget at this period end date
					1,399	Equipment Maintenance for Pavilion tracking under budget at this period end date.
					7,566	Visitors Stop maintenance costs tracking under budget at this period end date.
					(118)	Workshop Stock costs are tracking over budget at this period end date.
					0	Various Minor differences.
Transport	(14,508,322)	(17,406,127)	17%	2,897,805	2,796,847	Flood Damage expenditure is tracking under budget at this period end date - budget profile issue only.
					5,254	Depot Operating Costs tracking under budget year to date only.
					39,664	Country road maintenance expenditure tracking under budget at this period end date.
					4,020	Street Maintenance - Town expenditure tracking under budget at this period end date.
					36,610	Consulting Transport tracking over budget at this period end date.
					(24,723)	Depreciation tracking over budget at this period end date.
					(202)	Overspend on Street Lighting costs at year end.
					2,000	Less than anticipated loss on Disposal of Assets Sold.
					13,784	Freight costs tracking under budget at year end.
					4,465	Airstrip Op Costs tracking under budget at this period end date.
					6,802	Workshop equipment tracking under budget at this period end date.
					-	Cement stabiliser materials tracking under budget at this period end date.
					4,180	Grid maintenance tracking under budget at this period end date.
					8,266	Traffic signs and equipment maintenance tracking under budget at this period end date.
					840	Killili Bridge insurance and maintenance costs tracking under budget at this period end date.
					(0)	Various Infrastructure Items.

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

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

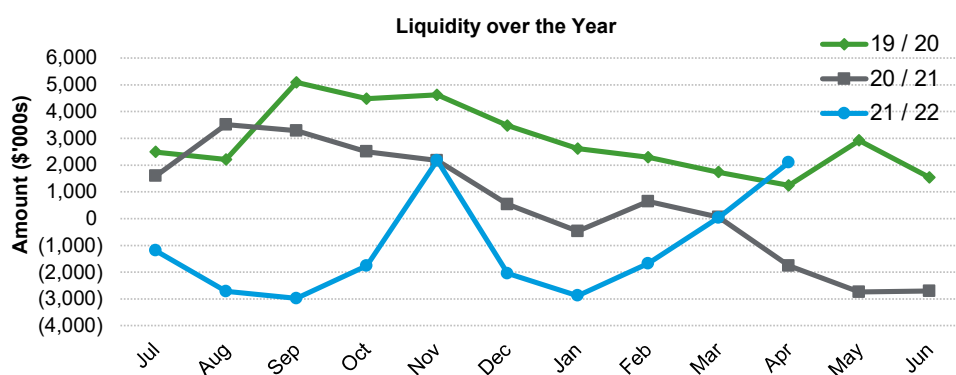
(b) (Expenses) / (Applications)

	30 Apr 21 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
Economic Services	(513,999)	(648,188)	21%	134,189	20,852 41,640 4,250  (36,079) 12,962 8,690 81,505 (1,058) 1,268 159 -	Tourism related expenses are tracking under budget at this period end date. Tourism signage expenses are tracking under budget at this period end date. Salary and Super costs for TCDO position (not occupied) are tracking under budget at this period end date. Depreciation tracking over budget year to date. Tourism precinct expenses tracking over budget at this period end date. Land development costs are tracking under budget at this period end date. Admin overhead costs are tracking under budget at this period end date. Op Costs for Old Police Station building tracking over budget at this period end date. Building and Town Planning Services tracking under budget at year end. Purchase of Gas Bottles, Prepaid Electricity vouchers and fuel cards tracking under budget at this period end date. Various Minor differences.
Other Property and Services	(90,016)	(54,266)	(66%)	(35,750)	(4,179) 27,207  (2,471)  2,647 61,861 1,672 63,958 2,034 6,874 (79,308) 303 1,824 20,143 (59,449) (78,932) 66	Allocated Payroll Overheads tracking under budget at this period end date. Overall Employee Costs for Works Staff tracking under budget at this period end date. Workers Compensation costs tracking over budget at year end - offset for this expense is pending reimbursement from LGIS for approved WC claims. Utility costs for Works staff tracking under budget at this period end date. Admin Overhead allocations tracking under budget at this period end date. Fuel Tax Rebate costs tracking under budget at this period end date. Plant Depreciation tracking under budget at this period end date. Tyres and Tubes for plant tracking under budget at this period end date. Plant Parts and Repairs tracking under budget at this period end date. Fuel and Oils tracking over budget at this period end date. Other Plant Operating Costs tracking under budget at this period end date. Parts - Stock tracking under budget at this period end date. Freight costs tracking under budget at this period end date. Allocated Plant Operating Costs tracking under budget at this period end date. Allocated Plant Depreciation tracking under budget at this period end date. Minor differences.
<b>Total Expenses</b>	<b>(16,892,838)</b>	<b>(19,831,386)</b>	<b>15%</b>	<b>2,906,812</b>		

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 30 Apr 22 \$	Prior Year Closing 30 Jun 21 \$	This Time Last Year 30 Apr 21 \$
<b>Current Assets</b>				
Cash Unrestricted	4	5,840,342	3,237,358	2,686,559
Cash Restricted	4	1,736,009	2,036,612	1,421,977
Receivables - Rates	6(a)	(11,956)	66,317	118,347
Receivables - Other	6(b)	352,980	777,052	152,543
Interest / ATO Receivable		130,719	51,385	447,523
Provision for Doubtful Debts		(116,443)	(116,443)	(96,189)
Accrued Income		-	2,631,538	1,110,367
Inventories		107,732	102,670	139,943
<b>Total Current Assets</b>		<b>8,039,383</b>	<b>8,786,489</b>	<b>5,981,070</b>
<b>Current Liabilities</b>				
Sundry Creditors		(1,271,676)	(2,229,472)	(6,807)
Revenue Received in Advance	6(a)	-	(212)	(6,726)
Obligations / ARWC		-	(2,788,897)	(5,585,814)
Deposits and Bonds		(100,642)	(50,642)	(50,642)
GST Payable		(13,414)	-	(43,688)
PAYG Withholding Tax		(28,594)	-	(64,754)
Loan Liability		(21,593)	(133,365)	(540)
Accrued Expenses		-	(212,442)	-
Retentions held for Gascoyne River Bridge Pr		(6,171)	(6,171)	-
Accrued Salaries and Wages		-	(50,456)	(6,407)
Accrued Time in Lieu		(3,150)	-	-
Suspense		(6,388)	-	(12,122)
Overdraft	4	(2,678,340)	(1,887,991)	(482,894)
Lease Liability		1,127	-	-
Unearned Revenue		-	-	-
<b>Total Payables</b>		<b>(4,128,842)</b>	<b>(7,359,648)</b>	<b>(6,260,394)</b>
Provisions		(207,948)	(207,948)	(187,842)
<b>Total Current Liabilities</b>		<b>(4,336,789)</b>	<b>(7,567,596)</b>	<b>(6,448,236)</b>
Less: Cash Reserves	7	(1,735,407)	(2,037,129)	(1,371,334)
Less: Land Held for Resale		(2,500)	(2,500)	(7,500)
Less: Deposit on Disposal of Asset		-	-	-
Add: Loan Principal (Current)		21,104	133,365	540
Add: Employee Leave Reserve	7	109,664	109,659	90,186
<b>Net Funding Position</b>		<b>2,095,454</b>	<b>(577,712)</b>	<b>(1,755,274)</b>



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**4. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
<b>Cash and Cash Equivalents</b>							
Cash on Hand	900			900	N/A	0.00	N/A
Municipal Fund	658,234			658,234	CBA	0.00	N/A
Online Saver	5,181,208			5,181,208	CBA	0.10	N/A
SUG Reserve Account		1,736,009		1,736,009	CBA	0.10	N/A
WANDRRA Account		(2,678,340)		(2,678,340)	CBA	0.10	N/A
<b>Financial Assets at Amortised Cost</b>							
Fixed Term Deposit				-			
<b>Total Cash and Financial Assets</b>	<b>5,840,342</b>	<b>(942,330)</b>	<b>-</b>	<b>4,898,011</b>			

**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 21 \$	Amount Received \$	Amount Paid \$	Closing Balance 30 Apr 22 \$
	-	-	-	-
<b>Total Funds in Trust</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Comments / Notes**

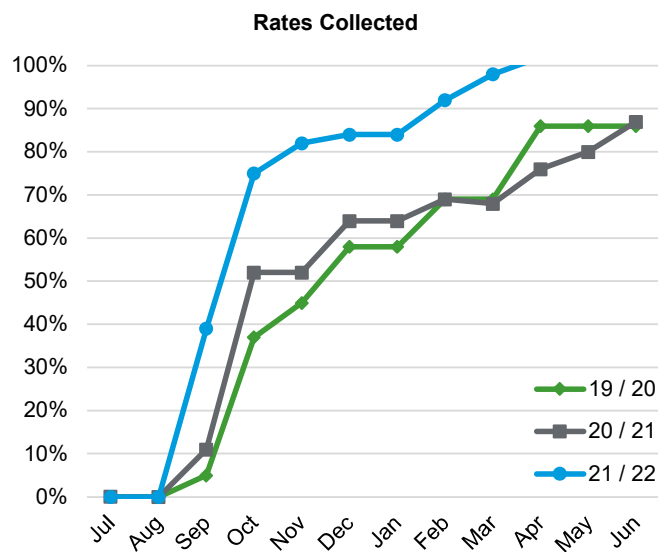
No Funds held in Trust at Reporting Date

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**6. RECEIVABLES**

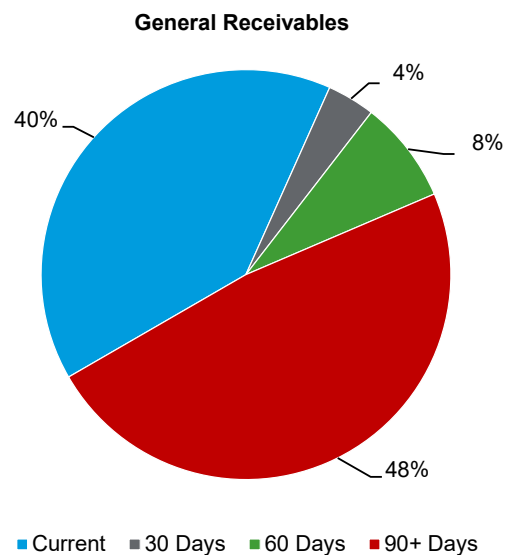
<b>(a) Rates Receivable</b>	<b>30 Apr 22</b>
	<b>\$</b>
Rates Receivables	(11,956)
Rates Received in Advance	-
<b>Total Rates Receivable Outstanding</b>	<b>(11,956)</b>

Closing Balances - Prior Year	66,317
Rates Levied this Year	549,272
Closing Balances - Current Month	11,956
<b>Total Rates Collected to Date</b>	<b>627,545</b>
<i>Percentage Collected</i>	<i>102%</i>



**Comments / Notes**

<b>(b) General Receivables</b>	<b>30 Apr 22</b>
	<b>\$</b>
Current	141,302
30 Days	13,339
60 Days	28,601
90+ Days	169,738
<b>Total General Receivables Outstanding</b>	<b>352,980</b>



**Comments / Notes**

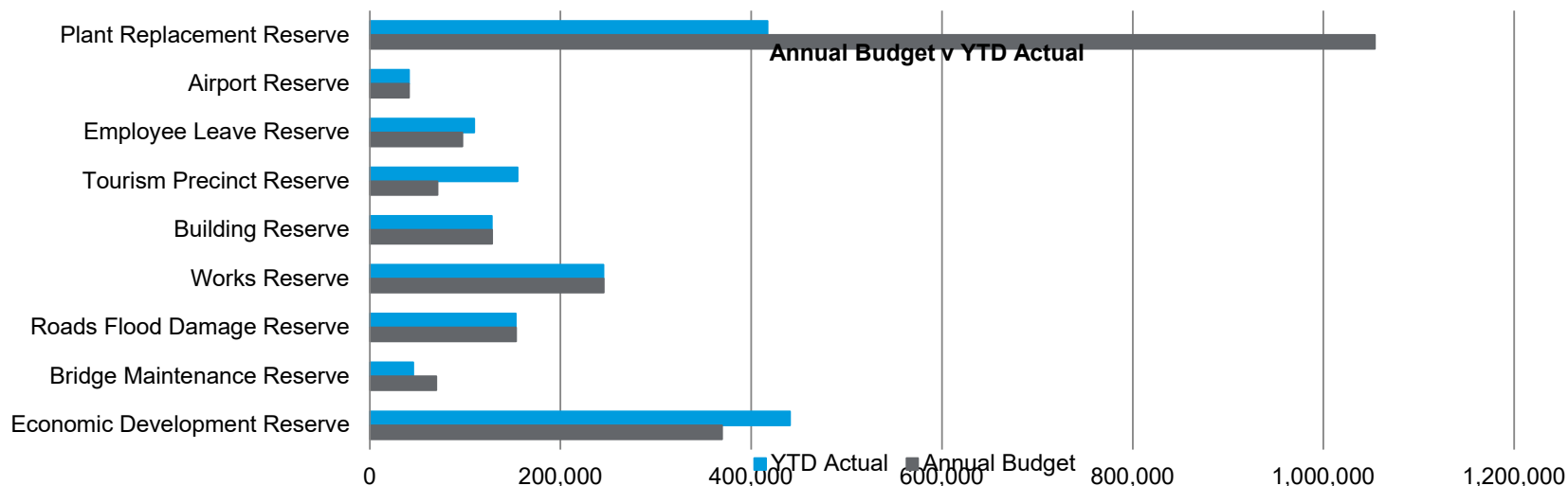
Amounts shown above include GST (where applicable)



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**7. CASH BACKED RESERVES**

Reserve Name	Annual Budget				YTD Actual				Balance 30 Apr 22
	Balance 01 Jul 21	Transfers from	Interest Received	Transfer to	Balance 30 Jun 22	Transfers from	Interest Received	Transfer to	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	567,262	(150,000)	1,393	635,270	1,053,925	(150,000)	21	-	417,283
Airport Reserve	41,067	-	101	-	41,168	-	2	-	41,069
Employee Leave Reserve	109,659	(12,705)	269	-	97,223	-	5	-	109,664
Tourism Precinct Reserve	280,360	(210,000)	688	-	71,048	(125,281)	16	-	155,095
Building Reserve	153,885	(26,004)	378	-	128,259	(26,004)	6	-	127,887
Works Reserve	244,941	-	601	-	245,542	-	5	-	244,946
Roads Flood Damage Reserve	152,995	-	376	-	153,371	-	7	-	153,002
Bridge Maintenance Reserve	45,678	-	112	24,000	69,790	-	2	-	45,680
Economic Development Reserve	440,767	(250,000)	1,082	177,780	369,629	-	16	-	440,783
<b>Total Cash Backed Reserves</b>	<b>2,036,614</b>	<b>(648,709)</b>	<b>5,000</b>	<b>837,050</b>	<b>2,229,955</b>	<b>(301,285)</b>	<b>78</b>	<b>-</b>	<b>1,735,407</b>



SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 April 2022

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Roller P27	15,000	48,000	33,000	-
Ute P44	7,000	5,000	-	(2,000)
<b>Total Disposal of Assets</b>	<b>22,000</b>	<b>53,000</b>	<b>33,000</b>	<b>(2,000)</b>
<b>Total Profit or (Loss)</b>				<b>31,000</b>

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Roller P27 *	15,000	48,000	33,000	-
<b>Total Disposal of Assets</b>	<b>15,000</b>	<b>48,000</b>	<b>33,000</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>33,000</b>

\*

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**9. CAPITAL ACQUISITIONS**

**(a) Land and Buildings**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>	<b>YTD Variance \$</b>
<b>Governance</b>				
Office Refurbishment	134,000	-	-	-
<b>CRC, Education and Welfare</b>				
CRC Building Improvements	25,000	25,000	-	25,000
<b>Housing</b>				
New Staff House	379,518	379,518	379,365	153
Residential Land Development	1,150,000	1,149,999	2,520	1,147,479
Internal Refurbishment of L99 Gregory Street	35,800	20,470	5,470	15,000
<b>Total Land and Buildings</b>	<b>1,724,318</b>	<b>1,574,987</b>	<b>387,355</b>	<b>1,187,632</b>

**(b) Plant and Equipment**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>	<b>YTD Variance \$</b>
<b>Transport</b>				
Side Tipper	11,000	9,167	-	9,167
Message Board	28,000	23,333	-	23,333
Padfoot Roller	175,720	146,433	201,745	(55,312)
Generator	16,400	-	27,260	(27,260)
<b>Total Plant and Equipment</b>	<b>231,120</b>	<b>178,933</b>	<b>229,005</b>	<b>(22,812)</b>

**(c) Furniture and Equipment**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>	<b>YTD Variance \$</b>
<b>Governance</b>				
Furniture and Equipment	10,000	10,000	-	10,000
<b>Total Furniture and Equipment</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2022**

**9. CAPITAL ACQUISITIONS (Continued)**

**(c) Infrastructure - Roads**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
HVSP	2,285,332	1,904,440	1,311,426	593,014
Viveash Way	50,000	50,001	-	50,001
Landor/Meekatharra	588,057	487,255	397,477	89,778
Signage 20 / 21	-	-	4,830	(4,830)
Signage 21 / 22	100,000	83,255	69,769	13,486
Grids 21 / 22	100,000	83,330	60,852	22,478
Carnarvon/Mullewa Rd	1,125,000	933,542	1,183,649	(250,107)
Landor/Meekatharra - Indigenous Access Rd	300,000	100,000	55,209	44,791
Carnarvon/Meekatharra - Pells	2,500,000	866,666	128,348	738,319
<b>Total Infrastructure - Roads</b>	<b>7,048,389</b>	<b>4,508,489</b>	<b>3,211,558</b>	<b>513,821</b>

**(d) Other Infrastructure**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Recreation and Culture</b>				
In Town Water Supply	41,000	29,880	13,415	16,465
Out of Town Water Supply Project	250,000	187,500	34,664	152,836
<b>Law, Order and Public Safety</b>				
Fire Control	126,285	-	-	-
<b>Transport</b>				
Depot Infrastructure	17,557	17,556	17,557	(1)
<b>Economic Services</b>				
Tourist Stop	1,497,483	1,497,483	1,047,296	450,187
Tourist Precinct Solar Project	2,500	2,500	2,500	-
<b>Total Infrastructure - Other</b>	<b>1,934,825</b>	<b>1,734,919</b>	<b>1,115,432</b>	<b>619,487</b>
<b>Total Capital Expenditure</b>	<b>10,948,652</b>	<b>8,007,328</b>	<b>4,943,350</b>	<b>2,308,129</b>

SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 April 2022

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
<b>General Rates</b>								
GRV Town	147,258	0.087241	19	12,847	13,096	-	-	13,096
UV Rural	2,725,380	0.046865	27	127,725	81,376	-	-	81,376
UV Mining	2,026,672	0.139300	114	271,048	420,233	-	-	420,233
<b>Total General Rates</b>				<b>411,620</b>	<b>514,705</b>	<b>-</b>	<b>-</b>	<b>514,705</b>
<b>Minimum Rates</b>								
GRV Town	2,495	200	4	800	824	-	-	824
UV Rural	19,660	412	11	4,532	4,944	-	-	4,944
UV Mining	84,089	450	63	27,900	28,800	78,449	(51,313)	55,936
<b>Total Minimum Rates</b>				<b>33,232</b>	<b>34,568</b>	<b>78,449</b>	<b>(51,313)</b>	<b>61,704</b>
<b>Total General and Minimum Rates</b>				<b>444,852</b>	<b>549,273</b>	<b>78,449</b>	<b>(51,313)</b>	<b>576,409</b>
<b>Other Rate Revenue</b>								
Rates Write-off				(5,000)				-
Interim and Back Rates				38,298				(27,137)
Facilities Fees (Ex Gratia)				2,884				2,884
<b>Total Rate Revenue</b>				<b>481,034</b>				<b>552,156</b>

SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 April 2022

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

			Principal Repayments		Principal Outstanding		Interest Repayments	
	01 Jul 21	New Loans	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>								
Loan 29 Staff Housing	245,268	-	(37,068)	(34,337)	208,200	279,605	(894)	4,265
Loan 30 Staff Housing	429,381	-	(22,217)	(43,069)	407,164	471,709	741	4,544
<b>Economic Services</b>								
Loan 28 Tourism Precinct	443,983	-	(55,723)	(45,605)	388,260	489,588	(4,134)	20,419
				-				
<b>Total Repayments</b>	<b>1,118,632</b>	<b>-</b>	<b>(115,008)</b>	<b>(123,011)</b>	<b>1,003,624</b>	<b>1,240,902</b>	<b>(4,287)</b>	<b>29,228</b>

## 12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

### (a) Operating Grants, Subsidies and Contributions

	Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
	<b>General Purpose Funding</b>				
033001	General Commission Grants	Government of WA	1,369,578	1,027,185	3,453,571
	<b>Law, Order and Public Safety</b>				
051020	Grant (DFES) Operating	DFES	3,668	2,751	129,393
	<b>Education and Welfare</b>				
084150	CRC Operating Grant	Dep. of Regional Dev.	100,930	96,000	96,000
084160	CRC Misc Small Operating		-	-	-
084257	Other Community Grants		2,500	2,080	802
	<b>Recreation &amp; Culture</b>				
111313	Library Operating Grants		4,140	4,140	4,140
	<b>Transport</b>				
121500	FAGS Roads	Government of WA	499,000	374,253	1,204,792
122921	MRWA Direct Grant	MRWA	251,120	251,120	251,120
124013	HVSPP DRFAWA Contribution		1,616,871	-	877,410
	<b>Economic Services</b>				
130110	Contributions for Projects		32,206	8,330	345
	<b>Other Property and Services</b>				
124025	Diesel Fuel Rebate	ATO	60,000	50,000	50,490
	<b>Total Operating Grants, Subsidies and Contributions</b>		<b>3,940,013</b>	<b>1,815,859</b>	<b>6,068,063</b>

**(b) Non-operating Grants, Subsidies and Contributions**

	<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
	<b>Recreation and Culture</b>				
111183	LCRI Grant		38,148	26,551	(87,997)
	<b>Law, Order &amp; Public Safety</b>				
051031	DFES Fire Control Grant		126,285	-	-
	<b>Transport</b>				
123013	HVSPP Funding		2,428,684	1,214,342	2,428,384
122910	Roads to Recovery		588,057	528,722	294,029
123014	Regional Road Group Funding		750,000	600,000	750,000
123016	LCRI Grant Funds - Bitument Project Viveashe Way		140,000	-	-
123017	Indigenous Access Roads - Funded Income		300,000	210,000	120,000
123018	State Initiative Program (Road Projects)		2,500,000	1,000,000	1,000,000
	<b>Economic Services</b>				
130102	Tourism Infrastructure Projects		2,585,000	1,292,500	981,697
131371	LCRI Grant Fund - Land Development		1,150,000	575,000	-
132200	Regional Grant Scheme		2,500	2,500	2,500
	<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>10,608,674</b>	<b>5,449,615</b>	<b>5,488,613</b>
	<b>Total Grants, Subsidies and Contributions</b>		<b>14,548,687</b>	<b>7,265,474</b>	<b>11,556,676</b>

**(c) Flood Damage Reimbursements**

	<b>Transport</b>				
124005	Grants DRFAWA March 2020 (AGRN 908)		10,502,990	8,752,490	7,289,517
124009	Grant (DRFAWA) AGRN 951		6,300,126	5,250,100	1,764,003
124012	Grant (DRFAWA) AGRN TBA - May 24th 2021 Flood Event		60,607	50,510	-
	<b>Total Flood Damage Reimbursements</b>		<b>16,863,723</b>	<b>14,053,100</b>	<b>9,053,520</b>



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

**9 BUDGET AMENDMENTS**

GL	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$	Comment
	Opening Surplus Adjustment	Budget Review			(223,623)	(223,623)	Adjusted to audited financial statements.
<b>Operating Income</b>							
41100	Other Income: Insurance Reimbursement	Budget Review			(64,000)		
						(287,623)	Majority of insurance pay out received in 20/21. Budget for 21/22 just an estimate based on works pending. Works now completed and final claim has now been paid.
51006	Other Income: Fire Control Costs Reimbursed	Budget Review		25,871		(261,752)	Income from DFES for GL 10510130
84138	Other Income: Postal Agency Sales	Budget Review		500		(261,252)	
84143	Other Income: Christmas Function Income	Budget Review		1,884		(259,368)	
84160	Grants: CRC Misc Small Operating	Budget Review			(20,000)	(279,368)	
111313	Library Operating Grants	Budget Review		375		(278,993)	
124005	Grants DRFAWA March 2020 (AGRN 908)	Budget Review		127,880			Increase based on Audit adjustment reversing accrued ARWC Income in 2021
						(151,113)	
124023	Other Income: Miscellaneous Reimbursements	Budget Review		3,810		(147,303)	
126100	Income from Private Works	Budget Review		94,834		(52,469)	Increase in PW
130110	Contributions Received for Projects	Budget Review		22,206		(30,263)	
133172	Old Police Station (Lease) Recoveries	Budget Review		2,000		(28,263)	DBCA now occupies this property
91010	Income Staff Housing	Budget Review		600		(27,663)	
141033	Workers Compensation Recoups	Budget Review		10,000		(17,663)	Income from LGIS for Workers Compensation claims
122923	Reimbursement for Road Projects	Budget Review		25,319			Refund from Boral Constructions for cartage of material
						7,656	
141053	Other Income: Other Income and Reimbursements: Works	Budget Review		127		7,783	
<b>Operating Expenses</b>							
2022	Allocated Plant Operating Costs	Budget Review		97,927			Offset for increase of IE code 400 POC on various jobs
						105,710	
2026	Allocated Plant Depreciation	Budget Review		23,428			Offset for increase of IE coe 810 DPN on various jobs
						129,138	
12272	Road Maintenance - Country	Budget Review			(100,000)	29,138	
12273	Street Maintenance - Town	Budget Review		60,000		89,138	Materials
12274	Cement Stabiliser (Materials Only)	Budget Review		100,000		189,138	
41003	Election Costs	Budget Review		5,082		194,220	Budget Savings
41008	Insurances: Council Members	Budget Review		2,703		196,923	Budget Savings
41014	Governance & Policy Development	Budget Review		30,000		226,923	IPR Deferred pending reform in legislation requirements
41056	Records Storage	Budget Review		8,000		234,923	Budget Savings
41057	Travel/Training/Medicals: Admin	Budget Review		20,000		254,923	Budget Savings
41061	Phone/Fax/Internet Costs: Admin	Budget Review			(2,000)	252,923	
41063	Advertising	Budget Review			(5,000)	247,923	
41067	Consultants: Admin	Budget Review		10,000		257,923	Budget Savings
41068	Public Relations Expenditure - Admin	Budget Review		3,500		261,423	Budget Savings
41069	Freight & Postage Costs Admin	Budget Review			(4,000)	257,423	
41089	Insurance Claim Costs	Budget Review			(4,846)	252,577	
51002	Insurances: Fire Control	Budget Review		1,496		254,073	Budget Savings

52001 Animal Control Costs - Ranger	Budget Review		(5,000)	249,073	PO amount is as per contract fee over a 12 m period. Contractor only invoices for
73010 Aged Care Community Assistance (formerly medical expenses)	Budget Review	1,500		250,573	work done. Increase by another 5k for now.
84108 Freight & Postage CRC	Budget Review		(7,000)	243,573	
84109 Minor Equipment (Non Capital) CRC	Budget Review	20,000		263,573	Defer kitout for CRC to 22/23 - this expenditure was subject to grant income at GL
84120 Insurances: CRC	Budget Review	51		263,624	1084160
84127 Other Expenses CRC	Budget Review		(500)	263,124	Budget Savings
84144 Christmas Function Expenses GEN	Budget Review	1,143		264,267	Budget Savings
91025 Staff Residences Garden Maintenance	Budget Review		(36,200)	228,067	
92140 Lot 56 Gregory Street Insurance & Utilities Expenses	Budget Review	300		228,367	Budget Savings
101080 Tree Lopping	Budget Review		(5,000)	223,367	Increase in costs for tree lopping and pruning maintenance
101105 Sewerage/Septic Pumping	Budget Review	13,000		236,367	Budget Savings
111145 Pavilion Operating Costs	Budget Review		(10,000)	226,367	Increase contractors
111162 Parks, Gardens & Reserves Maintenance	Budget Review		(10,000)	216,367	
111168 Tourist Stop Buildings and Gardens Maintenance	Budget Review	51,500		267,867	
111300 Library Operating Costs	Budget Review		(1,000)	266,867	
121064 Works Freight Costs	Budget Review		(10,000)	256,867	Increase in freight costs
121081 Workshop Equipment	Budget Review	5,000		261,867	Increase in purchase of workshop equipment
121085 Kilili Bridge Insurance	Budget Review	2,474		264,341	Budget Savings
124015 Insurances: Plant Operation	Budget Review		(1,038)	263,303	
124700 March 2020 DRFAWA AGRN908	Budget Review	27,339		290,642	Decreased for Inv accrued after budget adoption
126200 Expenses Relating to Private Works	Budget Review		(76,123)	214,519	Increase in PW
<b>Operating Expenses (Cont)</b>					
130150 Kennedy Loop Road - Tourist Trail	Budget Review	10,000		224,519	DBCA to sign post trail
134220 Tourism Precinct Insurance Expense	Budget Review	1,632		226,151	
134240 Tourism Precinct Repairs & Maintenance	Budget Review		(34,000)	192,151	Increase maintenance for Tourist Park and Tavern
134260 Tourism Precinct Legal Fees	Budget Review		(10,000)	182,151	Increase in legal expenses due to debt recovery for tourist park and tavern
136501 Insurance: Tourism and Area Promotion	Budget Review		(1,505)	180,646	(previous lease holder)
141025 Insurances: Works Staff	Budget Review		(3,395)	177,251	
141026 Occupational Safety & Health: Works	Budget Review		(3,000)	174,251	Increase in cost due to Covid safety equipment
141030 Camping Costs: Works Staff	Budget Review		(26,000)	148,251	Increase in camping costs due to maintenance of camps
142003 Parts & Repairs	Budget Review		(20,000)	128,251	
142005 Fuel & Oil for Road Maintenance Plant (Depot)	Budget Review		(40,000)	88,251	Materials
142006 Parts - Stock: Ground Engaging Tools	Budget Review		(5,000)	83,251	
MM126;MV Costs: GU31 Mazda 2018 BT50 4WD Traytop	Budget Review		(10,000)	73,251	
51013 Bush fire Incident Expenses	Budget Review		(25,871)	47,380	Claim expense back from DFES
112113 Tourism Precinct Other Operating Expense	Budget Review		(141)	47,239	
141032 Workers Compensation Payments	Budget Review		(12,096)	35,143	Workers compensation claims paid by staff
142008 Right of Use Asset Depreciation Expense	Budget Review	(3,878)		35,143	Lease of Fuel Tank
142009 Lease Interest Expense	Budget Review		(116)	35,027	Lease of Fuel Tank

## Capital Income

123016 LRCI Grant Funds - Bitumen Project Viveash Way	Budget Review	90,000		125,027	Includes grant funding for C3358. LCRI Project P2 change
CN2123 Landor/Mt Augustus - Indigenous Access Road		300,000		425,027	Grant Funds for new road project - IAS
124011 LRCI Capital Grant Funds - Depot Infrastructure Project	Budget Review		(90,000)	335,027	Move these funds to new project - C3358
132200 Regional Grant Scheme	Budget Review	2,500		337,527	Increase offset by grant fund at GL 11323020
123018 Grant: State Initiative Program (Road Project)	Budget Review	2,500,000		2,837,527	Grant funds for new road project - SIP
51031 Grant DFES - Fire Control	Budget Review	126,285		2,963,812	
<b>Capital Expenses</b>					
12284 Roads Infrastructure Assets			(2,500,000)	463,812	New Road Project - Upgrade of CAV/Mullewa SIP
41800 Governance: Furniture, Fixtures & Fittings	Budget Review	10,000		473,812	New photocopier - order 1 only for admin
94300 Buildings	8102021		(26,004)	447,808	
	Budget Review		(8,000)	439,808	
111186 Rec & Culture Capital Expenses	6122021	124,000		563,808	
128020 Purchase Plant & Equipment	Budget Review	265,800		829,608	Defer purchase of Boom Spray & Service Truck to 22/23 - move to P & E Reserve
					Funded my Muni - no longer an LCRI project. Needs to be adjusted for new bowser lease with refuel.
128031 Depot Infrastructure	Budget Review	322,443		1,152,051	
<b>Capital Expenses (Cont)</b>					
CB5070 Council Offices Refurbishment	6122021		(4,000)	1,148,051	
CB5070 Council Offices Refurbishment	Budget Review		(10,000)	1,138,051	
132302 Tourist Precinct Solar Project	Budget Review		(2,500)	1,135,551	Increase offset by grant funds at GL 11322000
CN2123 Landor/Mt Augustus - Indigenous Access Road	Budget Review		(300,000)	835,551	New Road Project - IAS
55100 Fire Control	Budget Review		(126,285)	709,266	
Reserve Transfers					
Transfers to Reserves	Budget Review		(755,270)	(46,004)	
Transfers from Reserves	Budget Review	46,004		-	
Total Budget Amendments		(3,878)	4,598,513	(4,598,513)	-

# **APPENDIX 3**

**(Rates Submission Received for 2022/2023 Differential Rates)**

17 May 2022

John McLeary  
Chief Executive Officer  
Shire of Upper Gascoyne Administration Centre  
4 Scott Street  
GASCOYNE JUNCTION WA 6705

By email: [financemanager@uppergascoyne.wa.gov.au](mailto:financemanager@uppergascoyne.wa.gov.au)

### **SUBMISSION - DIFFERENTIAL RATING 2022-2023**

Thank you for the opportunity to make a submission regarding the proposed rates for 2022-23.

We note that valuations provided by the Valuer General are used in calculating mining tenement rates, and these valuations are based on the rent imposed by the Department of Mines, Industry Regulation and Safety. Any increases in the rent therefore result in an increase in valuations and in turn an automatic increase in rates.

Effective from 1 July 2021, the Department increased the rent rate for exploration licences by 3.54% prospecting licences by 10% and mining leases by 10%. With the Shire proposing an increase in the rates in the dollar for 2022-23 from 0.181090 to 0.2980, in addition to the minimum rate increase, a significant increase in the actual rates levied will occur as illustrated in the table below.

		2021/22 RID	0.18109	2022/23 Proposed RID	0.298
	2021 Rates	2022 Rates - no change in RID	Percentage increase in rates - no change in RID	2022 Rates - proposed increase to RID	Percentage increase in rates - proposed increase to RID
P (200Ha)	\$543.27	\$597.60	10%	\$983.40	81.0%
E (10sbk)	\$638.34	\$660.98	4%	\$1,087.70	70.4%
M (100Ha)	\$1,810.90	\$1,991.99	10%	\$3,278.00	81.0%

The exploration and mining industry is one of the most significant contributors to the State's economy. It has played an integral role in the development and enduring strength of this State, creating jobs and opportunities across the State but particularly in remote and regional parts of Australia. The industry is undoubtedly critical to the continued economic recovery of the State and country which has been severely impacted by the COVID-19 crisis. While the resources sector is slowly recovering, it continues to be constrained by the ongoing labour, supply and capital shortages stemming from the pandemic and recent world events.

To support the continued contributions made by the resources sector to the State economy it is critical that all government fees are set so as to reduce the cost of doing business in the State in the face of ever increasing international competition wherever possible, and increase and incentivise investment in local exploration to discover vital new resources which benefit the whole of the State.

I would be happy to discuss this matter further on (08) 6467 7997.

Yours faithfully,



Shannon McMahon  
Director  
McMahon Mining Title Services

# **APPENDIX 4**

**(Policy Manual Inclusion - 12.8 Aircraft Landing Strips)**



## SECTION TWELVE – TRANSPORT & PUBLIC SERVICES

DOCUMENT	12.8 – Aircraft Landing Strips	REVIEW:	Triennially
NAME:	DATE REVIEWED:	CHANGES/COMMENTS:	
John McCleary	17/03/2019	No changes	
Jarrold Walker	22/06/2021	Major Changes	
John McCleary	20/05/2022	Minor Changes	

### **12.8 AIRCRAFT LANDING STRIPS**

Grading of aircraft landing strips will be carried out under the following conditions:

1. On the basis the Landing Strip is approved for use by the RFDS the Shire will cover 50% of the cost and the owner will cover the remaining 50% of the cost;
2. If the Landing Strip is not approved by the RFDS the owner will pay the full cost;
3. When the grader is in the general vicinity;
4. Should a pastoralist want the airstrip graded when the grader is not in the vicinity the pastoralist will be responsible for 100% of the costs associated with the mobilisation and demobilisation of the plant;
5. Should the airstrip require rolling this will be an additional cost realizable on a cost recovery basis inclusive of mobilization and demobilisation; and
6. Reconstruction of an airstrip will be treated as private works and charged out to the pastoralist at 100% of the cost.
7. If the airstrip is deemed by the CEO or Works Manager to require additional works other than a maintenance grade then it will be treated as private works and charged out to the pastoralist at 100% of the cost.


Note:

Airstrips are the property of the pastoralist and are not an asset of the Shire; hence the responsibility to maintain such lies with the the pastoralists.

# **APPENDIX 5**

**(Shire Projects Schedule)**



SHIRE OF UPPER GASCOYNE 2021/22 ANNUAL BUDGET - PROJECTS PROGRESS REPORT				Not Yet Started	MONTHLY DESK TOP PROGRESS UPDATE 
				In Progress	
				Completed	
				On-Hold	
PROJECT	PERSON RESPONSIBLE	TARGET COMPLETION DATE	DAYS UNTIL COMPLETION	STATUS	As at 20/05/2022
<b>COMPLETED PROJECTS</b>					
Pad Foot Roller	Jarrold Walker	24/09/2021	-238	Completed	Due to arrive late September
5 Kilometres of seal for the Carnarvon / Mullewa Road	Jarrold Walker	08/12/2021	-163	Completed	Anticipate completion by 8th December 2021.
New House – Hatch Street - Stage 3 Ground Works & Installation	Sean Walker	31/05/2022	11	Completed	In progress. Construction complete, awaiting cleaning and handover by Modular. Landscaping to commence 2022 in cooler weather.. Carry over project from 20/21.
5 Kilometres of seal for the Carnarvon / Mullewa Road	Jarrold Walker	08/12/2021	-163	Completed	Anticipate completion by 8th December 2021.
New Fuel Bowser	Jarrold Walker	30/11/2021	-171	Completed	Quotes have been sorted ready to order
Message Board	Jarrold Walker	30/11/2021	-171	Completed	Ordered waiting for it to arrive
Water Wheel / Trailer	Jarrold Walker			Completed	
<b>PROJECTS NOT STARTED</b>					
<b>PROJECTS IN PROGRESS</b>					
Amalgamation of Depot and Admin Lots	John McCleary	TBC		In Progress	Crossland and Hardy P/L engaged to provide services to amalgamate lots. Carry over project from 20/21. Emailed Phil Swain
New Tourist Stop at the old caravan park site	John McCleary	31/12/2021	-140	In Progress	Works in progress. Carry over project from 20/21.
River Pump for new Town water supply	Jarrold Walker & Sean Walker			In Progress	On HOLD. Pending outcome of Alternative town Water Supply.
Further consultation with website designers to complete installation of other modules for website.	Management Team and CSOA	TBC		In Progress	Will arrange onsite visit with Market Creations and work through improvement of road map tool along with other issues around website functionality.
Chambers Refurbishment	John McCleary/Sean	30/06/2022	41	In Progress	Works nearing completion
Repairs to Lot 39 Gregory Street - Painting and Reticulation	Sean Walker	28/02/2022	-81	In Progress	Reticulation installation has begun. Painting to occur June/July.
Alternative town water supply	Jarrold Walker	TBC		In Progress	Contractor appointed, funding secured, waiting on quotes for the project management componet.
Land and Buildings Revaluations	Sa/Jarrold and Sean	30/06/2022	41	In Progress	PO has been issued to Griffin Valuations. Valuer will be onsite in June to do the Fair Value assessments on shire L&B assets. Report to be prepared and issued by Valuers in first week of July.
Fire Water Tank	Sean Walker	30/06/2022	41	In Progress	Quotes sourced only one response and one declined to quote. DEFES to pay by 30th June 2022 waiting on confirmed start date. Pending Alternative town water supply project.
New Service Truck	Jarrold Walker	30/11/2021	-171	In Progress	Ordered final payment in 2022/23 budget
Intergrated Planning Review	John McCleary/ Sa Toomalatai	30/06/2022	41	In Progress	IPR has been postponed to 2022/23 budget. CEO sourcing quotes from consultants in preparation of doing the review in later half of 2022.
New Land Development	John McCleary	30/06/2022	41	In Progress	Waiting on response from Ynggarda Aboriginal Corporation & Martin Baston
<b>PROJECTS ON HOLD/DEFERRED/DISCONTINUED</b>					
New Ute for Thomas	Jarrold Walker	30/11/2021	-171	Deferred	Deferred to 2022/23 Budget