



# AGENDA

31<sup>st</sup> of May 2023

## ORDINARY COUNCIL MEETING

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

### DISCLAIMER

#### Disclaimer

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

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

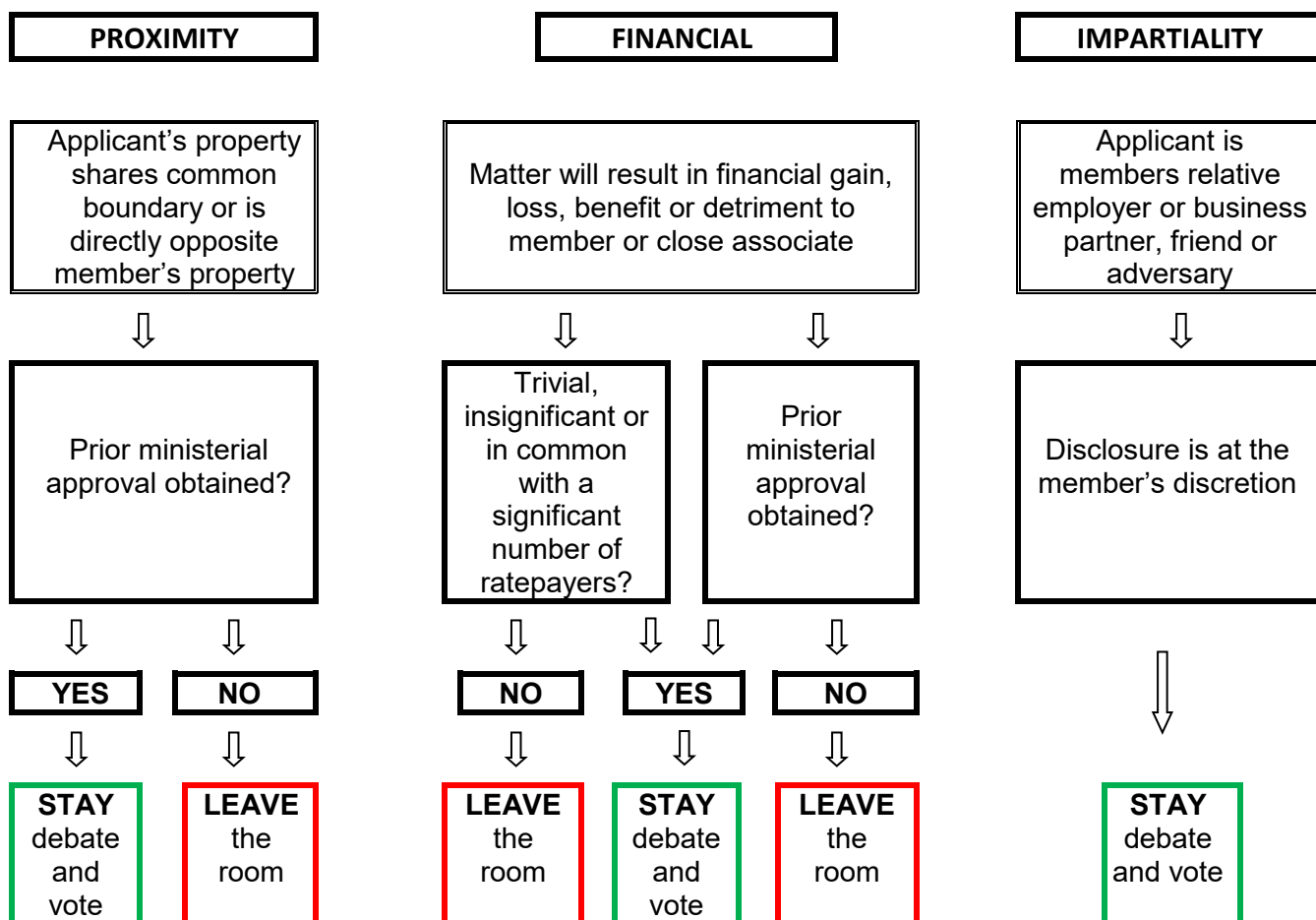
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John McCleary, JP  
CHIEF EXECUTIVE OFFICER

## \* Declaring an Interest



### Local Government Act 1995 - Extract

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

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

(Penalties apply).

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

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

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

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

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

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

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

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

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

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

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

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

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



**SHIRE OF UPPER GASCOYNE**  
**AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES**  
**ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 31<sup>st</sup> OF MAY 2023**  
**COMMENCING AT 10.00 AM**

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**SHIRE OF UPPER GASCOYNE  
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES  
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 31<sup>st</sup> of MAY 2023  
COMMENCING AT 10.00 AM**

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

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

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

**2.1 Councillors**

Cr J. Caunt	Deputy Shire President
Cr A. McKeough	Councillor
Cr H. McTaggart	Councillor
Cr R. Hoseason-Smith	Councillor
Cr B. Walker	Councillor
Cr G. Watters	Councillor

**Staff**

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

**Visitors**

Josh Kirk	Greenfields Technical Services
Travis Bate	RSM

**2.2 Absentees**

**2.3 Leave of Absence previously approved**

Cr D. Hammarquist

**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**



days. As I head out the door our audit file sits with the OAG for final review, I am hoping that it will be closed out by the end of this week (council meeting week) and so far, the feedback received from our auditors has been good.

The Management Team have been working on the draft budget, populating figures for 2023/24 with a high focus on our integrated strategic plan objectives. Travis from RSM will be onsite for this council meeting to deliver the first budget workshop with Councillors. I also conducted my team's annual performance reviews, which is always a lengthy but necessary process.

As the CEO goes through the recruitment process for my role, the following months will continue to be busy for staff with the end of financial year just around the corner and the finalisation of the annual budget looming, in preparation for its adoption in August. Whilst the timing around leaving the Shire is not the best, I am confident that my team will be fine until such times a suitable replacement is found and appointed.

In closing I would like to extend a huge THANK YOU to all the Shire staff and Councillors as well as the Junction community, who have made the last three years some of the most memorable for me. I have really enjoyed my time here and have always been made to feel welcome by everyone. I have met so many wonderful people and made some great friends along the way, it has been a truly amazing experience and one I am grateful for – I wish the staff and Council all the very best for the future and I look forward to seeing you all again at the Community Christmas Party (I'll even volunteer to sell raffle tickets on the night ☺).

★ THANK YOU AND FAREWELL ★



### **Community Resource Centre Update**

**Author – Ainsley Hardie, Tourism & Community Development Officer**

The Solar Eclipse has been and gone and the first of our Under Gascoyne Skies Festival. We were joined last minute by Sen. Linda Reynolds and the Hon. Melissa Price MP for the Solar Eclipse Viewing Party at Two Rivers Memorial Park who shared the event with visitors and locals and the Burringurrah Police. With glasses donned, deck chairs on the lawn and sausages sizzling the shared experience of watching the moon cross between earth and the sun and back again was enjoyed by all. It was wonderful to be able to showcase our fantastic new facility to Sen Reynolds and Rep Melissa Price, and for them to see the Building Better Regions Fund Grant project in completion.

The Mucky Duck Band and Solar Eclipse Discovery Tour was a successful night at the Junction Pub & Tourist Park drawing a large crowd who enjoyed music, dancing and a night of stargazing and astrophotography workshops. Cinema Under the Stars saw the Amphitheatre turn into an outdoor movie cinema with visitors and locals enjoying ET. Finally ANZAC Day was attended by 95 people at the War Memorial and began with a march with the West Australian 10<sup>th</sup> Lighthorse Organisation leading a march down Gregory Street followed by riders from the Carnarvon Horseman's Club, students from the Gascoyne Junction Remote Community School and dignitaries and members of the public. Thank you Cr Jim Caunt and Cr Ray Hoseason-Smith for participating in the service.

Over the eclipse, the entire region had numbers lower than expected. Approx 15 to 20 thousand in Exmouth. We saw an influx of people travelling through Gascoyne Junction before and after the

eclipse and many who chose Gascoyne Junction as a base for the eclipse to avoid crowds. Many travelled to Kennedy Range on the day of the eclipse. Many of these had made this decision from conversations at the Caravan and Camping Show and came in holding Festival flyers that they had collected which drew them to the area.

After interviewing members of the community and staff and producing videos for the National Judges, Sean and I sat for 2 hours with the judging panel on April 28 for the Tidy Town judging. They asked great questions about Gascoyne Junction and the Upper Gascoyne. We have certainly put our best foot forward.

On Friday May 19, Gascoyne Junction was awarded the Australian Tidy Town Sustainable Community Award on King Island. I would like to thank council for the opportunity to attend and represent the Upper Gascoyne and present to attendees on Friday morning, a twenty minute presentation on two of our projects. It was humbling to receive three outright category wins, a joint outright category win and two honourable achievement awards before being announced as the overall winner. On reflecting with the judging panel, the depth of our projects, the community engagement across the Upper Gascoyne, our vision outlined in the Community Strategic Plan as a Shire and the commitment to natural resource management and sustainable living was the cornerstone to our success. It was an honour to stand with representatives from the Shire to receive the award from the Governor General of Australia – His Excellency David Hurley and his wife Linda.



Gascoyne

Junction won four of the nine categories on the evening and received Highly Commended awards in two other categories. The following outlines the successful categories and a summary of the projects, activities and people that made this possible.

#### **Winner: 2023 Australian Tidy Town Sustainable Community**

#### **Winner: Dame Phyllis Frost Litter Prevention Award**

This award was in recognition of several projects that aim to reduce litter in Gascoyne Junction.

- Outback Packs distributed through the CRC to combat roadside litter across the Shire
- Bins Across Town – New bins as part of Two Rivers Memorial Park and Bin Stickers designed by the students of Gascoyne Junction Remote Community School
- Containers for Change - Gascoyne Junction Remote Community School & Junction Pub and Tourist Park who have extended outreach to road contractor camps and Woodgamia)

- Leave No Trace Signage in Kennedy Range National Park
- Junction Race Club Busy Bees
- Woolworths Green Tubs: reducing amount of rubbish in landfill by switching delivery containers of stores

#### **Winner: Environmental Sustainability – Water**

- Water Bore Project for Long Term Viable Water Source
- Oval and Two Rivers Memorial Park Reticulation System
- 200,000L Rapid Water Tank for Fire and Emergency Service Use

#### **Winner: Environmental Communication & Engagement**

- Community Strategic Plan & Community Engagement in Planning Office
- Gassy Gossip Articles on Land Management, Containers for Change, Reducing Plastic Bag Use, Australian Bird Count, Submission of Articles from local school children

#### **Winner: Community Health, Wellbeing and Interest**

- Junction Netball Team
- Upper Gascoyne Car Rally for Drought Resilient Communities
- Gascoyne Junction GP Clinic
- Community Christmas Party
- Community Events
- Gascoyne Junction Remote Community School – Community Fundraising – RFDS Ball, Pink Stumps Day
- Events Junction Races & Gymkhana, Landor Races & Gymkhana, Kennedy Range Campdraft
- Opening Event Two Rivers Memorial Park

#### **Highly Commended: Environmental Sustainability – Energy**

- Solar Panels Junction Pub & Tourist Park
- Solar Street Lighting Hatch Street
- Dark Sky Lighting Policy
- Acknowledgement of Gascoyne Junction being at 100% solar capacity

#### **Highly Commended: Heritage and Culture**

- Outdoor Museum Two Rivers Memorial Park
- Signage at Kennedy Range National Park reflecting Yinggarda Culture (DBCA)
- Stories of the Gascoyne (Gascoyne Junction Remote Community School)
- Ongoing liaison with Traditional Owner Groups across the Shire to work together

This recognition is truly a community effort with projects from the Shire of Upper Gascoyne, the Gascoyne Junction Remote Community School, Junction Pub and Tourist Park, Department of Biodiversity, Conservation & Attractions – Gascoyne Junction, Community Clubs & Organisations, contractors and consultants that have worked in partnership on projects and most importantly residents across the Shire all contributing to the outcome.

The reward is a reflection of the community spirit, innovation and resilience of those who call Junction home. On the evening, on accepting the award, past residents, Council Members and Shire Staff were acknowledged for the foundation stones that have been laid over the past thirteen years in rebuilding after the 2010 flood. The importance of creating a town with facilities and services, and



sense of community for residents current and future is the goal, and to achieve this in a sustainable way will always remain at the forefront of decision making in the Upper Gascoyne.

As the national title holders, Gascoyne Junction will now host the 2024 National Awards in Gascoyne Junction next year with delegates attending from across Australia. Keep Australia Beautiful Australia are looking forward to bringing their event to Gascoyne Junction.

### **GP Clinic**

Another GP Clinic in April and May. There is a lack of communication to GPs coming to run the clinic on what needs to be prepared. I have addressed this and will be attending a meeting on Zoom from King Island to raise issues to ensure that the delivery of service is consistent. The next clinic is June 7.

### **Grants**

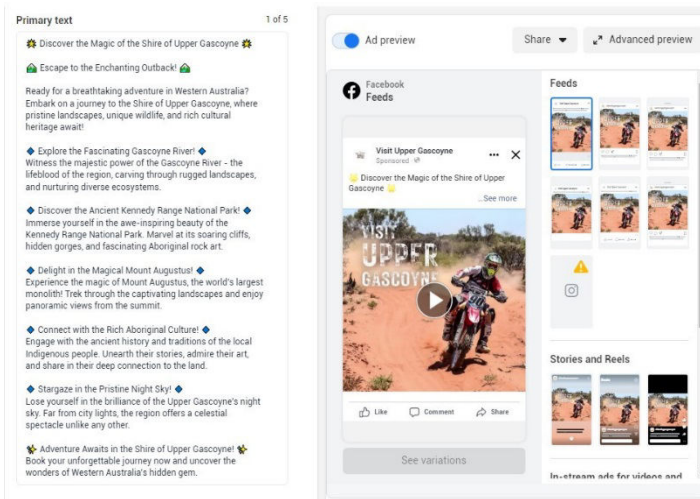
We have been successful in getting grant funding for new gym equipment for the Upper Gascoyne gym, to run a road safety video campaign and community fun run and to host Gascoyne Rocks for National Science Week learning about the rocks on the ground and the sky in the Upper Gascoyne. We have also received a technology grant for upgrading the Telehealth computer in the CRC, as well as a digital capabilities for data collection and event delivery.

### **Tiny Town Tourism Award and WA Regional Tourism Conference**

Attending the WA Regional Tourism Conference was valuable reconnecting with and making new connections across the industry, receiving industry updates, and being inspired by regional and indigenous tourism initiatives across not only WA, but the world. The Shire of Upper Gascoyne is poised to make the most of upcoming opportunities in the field. As one of six towns that were finalists in the Top Tiny Tourism Town for towns with populations less than 1500 we did not finish in the Top 3. Dwellingup, Pemberton and New Norcia took the Gold, Silver and Bronze awards. As I mentioned in my previous report to Council, Gascoyne Junction being recognised as a finalists was an incredible achievement and ahead of schedule. Work will continue on the benchmarks outlined in this award as we look to enter again in 2024.

### **Digital Marketing Campaign**

This report is a condensed version of the digital campaign that launched on May 1. We will receive a more detailed report at the end of each month that I will include in my monthly reporting to council. The team at Market Creations tested the advertisement for the first week and have tweaked the audiences that they thought could help the campaign which it did with over 900 post engagements to date. There has been a massive reach at just under 180,000. Our audience group is wide and varied for the first month instead of segmenting the groups, as this has proven effective. The video format have certainly proved to be the way to go over the static ads and there is lots of content to use and develop. The total spend so far in May has been \$774.51 for this result. Please find a condensed version of the reporting so far, you will get detailed reporting next week explaining the whole months campaign. Below is a snapshot of some of the static ads.



The visit to the region by Sean Scott Photography has also added a great new collection of still photography for our Upper Gascoyne Content Library. Tourism Western Australia have asked to share this content to their audience as Sean shared his five days in the Upper Gascoyne with his 332,000 followers. It has also seen growth on our Instagram page.

CUSTOMER SERVICES & ENQUIRIES		2022.202 3 TOTAL	2021.202 2 TOTAL	YTD DIF F	Apr-23	Apr- 22	APR DIFF
Admin Support	Faxes	0	3	-3	0	0	0
	Photocopying/Printing/Scanning/Emailing	20	40	-20	0	0	0
	Laminating/Binding	0	8	-8	0	0	0
	Hot Office Bookings	0	2	-2	0	0	0
	External Training and Course	0	0	0	0	0	0
CRC	1:1 Assistance to Community Members	23	0	23	3	0	3
	Computer/Internet Access	27	50	-23	0	2	-2
	Community Education Events	1	4	-3	0	0	0
	Community Social Events	12	20	-8	4	1	3
	Community Economic Seminars	1	1	0	0	0	0
	Department of Human Services	13	21	-8	0	0	0
	Government Access Point	34	20	14	2	4	-2
	Use of Paid WIFI Services	3	0	3	0	0	0
Use of FREE WIFI Hub	13	0	13	0	0	0	
Tourism	Road Condition Requests	626	944	-318	46	26	20
	General Tourism Information	743	745	-2	95	29	66
	Book Sales	21	43	-22	3	2	1
	CRC Merchandise Sales	245	364	-119	23	13	10
	Walking Tours	66	0	66	5	0	5
Info	Phonebook Purchases	0	0	0	0	0	0
	Gassy Gossip yearly subscription	0	4	-4	0	0	0
	Gassy Gossip Advertisement	0	7	-7	0	0	0
Health	Video Conference/Telehealth	8	4	4	1	0	1
	RFDS Support	11	0	11	1	0	1

	Medical Clinic Visits	62	0	62	6	0	6
Agencies	Library	79	66	13	7	5	2
	Postage Sales	82	193	- 111	8	11	-3
	Postage Collection	68	0	68	40	0	40
	Department of Transport	29	46	-17	2	5	-3
	Horizon Power	55	105	-50	4	8	-4
	<b>Total Customer Service Enquiries</b>	<b>2242</b>	<b>2690</b>	- 448	<b>250</b>	<b>106</b>	<b>144</b>

## 10.2 Manager of Works and Services Report

As usual this month has been extremely busy. The management team and I have been working together on the 23/24 budget and trying to close out another very busy financial year. I am happy to say that we will have completed all of our planned projects and capital acquisitions within budget and prior to the end of June. 2023-24 is looking to be another busy year with several major projects outside of our usual scope. These include a \$1.1M concrete floodway across Dalgety Brook at Dalgety Downs, \$4.5M bitumen upgrades on the route to Meekatharra, increasing our staff housing capacity and transformation of the office building to accommodate our growing workforce.

As you are aware, Gascoyne Junction has recently been named "Australia's Tidiest Town". This is a massive achievement that is the result of many years of hard work by the entire team including past and present Councillors, CEO's and staff. I would like to thank my team and recognise that every single person played a huge roll in making this a reality. Our entire community should be extremely proud.

Sean and John attended the Waste and Environmental Summit held in Denham earlier this month. Sean visited the Denham waste and recycling facilities to look for ways in which we can further improve on our management of recyclables and industrial waste. We have made some provision in our 23-24 budget so we can implement some changes to our waste management procedures.

The works on the Mt Sandiman Blackspot project is almost complete. The bulk of the works are complete however we still have some minor works to the approaches left to do before installing new signage. We will complete this by mid-June.

Dameon and Thomas have completed the emergency works associated with the heavy rainfall at the beginning of April. DRFAWA has proclaimed the event and as such we may be eligible to recoup expenses and reinstatement costs. Dameon and Thomas have resumed maintenance grading again. Thomas has completed Pimbee Road and will relocate back to Erong wile Thomas is finishing off the Landor Mt Clere/Meekatharra roads.

Sadly Ian Golding's father passed away earlier this month. I would like to express our condolences on behalf of the shire to Ian and his mother, Lynne Golding, and their families on their loss. When Ian returns to work he will complete works on Mt Sandiman before moving off to the top of Ullawarra road to begin maintenance grading.

### 10.3 Chief Executive Officers Report

I can honestly report that this month has been one of the busiest months in terms of travel that I have experienced since I commenced duties. On the 10<sup>th</sup> of May I travelled to Denham and attended the Waste and Environmental Summit on the 11<sup>th</sup>. This summit was well attended and the presenters gave good quality information on a variety of Environmental and Waste related issues. For the last segment of the event I along with others were asked to sit on a panel and field questions from those present.

We are fast coming into the elections for 2023 please ensure you are enrolled as per the normal state election roll or on the owner / occupier roll. If previously on the owner / occupier roll you will need to re-enrol as enrolment is only valid for 2.5 years. Those sitting Councillors that are up for election are encouraged to once again nominate as I believe they have shown a great commitment to the Shire and are a pleasure to work with.

Small movements are happening with the Commercial Land Development, we now know that the land is not subject Native Title; we have sought to purchase the land freehold so that we can sub-divide into 8 Commercial Lots, this is currently being considered and is in the referral stage of the process. The residential land is somewhat slower as we are still waiting for the Yinggarda to formalise an ILUA. I believe the hold-up is between Yinggarda's the new and old solicitors in respect to documents being handed over.

Obviously the jewel in the crown for the month was winning the overall Australian Tidy Towns Award along with four category wins and two highly commended awards as well. King Island is a beautiful place with a very likeable community, we were amazed that they had a cattle herd of approximately 100,000 cattle, running at one per acre.

The Banned Drinking Register has now come into force, I wrote to the Minister articulating our disappointment in the lack of consultation. I have received a response but it was more political speak rather than any substance.

The Staff and I have been busy building the 23/24 Budget, various aspects of this will be workshopped at this meeting. It will once again be challenging with large increases in our operating costs and contractor costs.

We have received an offer from LGIS for a cash settlement for Mick's old house. It is nowhere near my initial estimate. I have written to LGIS seeking an increase in their offer.

The MFCS position has been advertised and I will close off applications on the 2<sup>nd</sup> of June. At this stage it appears we have had a good response but I will need to rifle through the applications to determine the quality and suitability, shortlist and interview if required. Should I not find the right candidate I will re-advertise. Cherie has stepped up whilst this recruitment takes place.

It would be remiss of me not to officially recognise the wonderful contribution that Sa Toomalatai has made to our organisation over the past three years. Sa will be greatly missed by all of her work colleagues and we wish her all the best for the future.

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	Approved

13/12/2021	N/A	Carnarvon / Mullewa Road Sealing Project	Ad hoc	Main Roads – State initiatives on Local Roads	Requested between 3.9 and 4.5 million	Ongoing	<b>Approved</b>
28/01/2023	N/A	Hatch Street Footpaths	WA Bicycle Network Grant	Dept of Transport	\$22,000	\$44,000	<b>Successful</b>
01/02/2023	N/A	Up-date current Local Planning Strategy	Ad Hoc	Dept of Planning, Lands & Heritage	Nil		<b>Successful</b>
13/02/2023	13/03/2023	Gascoyne Junction Community Gym	Horizon Power Community Grant	Horizon Power	\$10000	\$12000	<b>Awaiting Outcome End April 2023</b>
06/04/2023	06/09/2024.	Residential Land Development	Infrastructure Development Fund – Unlocking Regional Worker Accommodation Opportunities	Department of Planning, Lands and Heritage.	\$523,463.60 inc.I GST	\$743,463.60 inc.I GST	<b>Pending</b>
23/12/2022	09//01/2023	Water Treatment Plant – Reverse Osmosis	Development of Future Drought Fund Extension and Adoption of Drought Resilience Farming Practices Grants Program application	Department of Agriculture, Water and the Environment	\$400,000.00 inc.I GST	\$600,000.00 inc.I GST	<b>Unsuccessful</b>
18/04/2023	18/04/2023	Technology Equipment Upgrades	CRC Technology Grant	DPIRD	\$5167.00	\$5667.00	<b>Pending</b>
21/04/2023	21/04/2023	Save our Country Kids	Road Safety Commission SOCK Week	Narembeen CRC	\$1200	\$1200	<b>Successful</b>
17/04/2023	17/04/2023	Gascoyne Junction Rocks	National Science Week	WACC	\$4000	\$4500	<b>Successful</b>
8/12/2022	8/05/2023	Town Planning Strategy Review	DPLH	Dept. Planning, Lands & Heritage	\$135,000	\$150,000	<b>Successful</b>

#### 10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS

<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	None
<b>Author:</b>	Cherie Walker- Acting Manager of Finance & Corporate Services
<b>Date:</b>	25 May 2023
<b>Matters for Consideration:</b>	<p>To receive the List of Accounts Due &amp; Submitted to Ordinary Council Meeting on Wednesday the 31<sup>st</sup> of May 2023 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>	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.
<b>Comments:</b>	The list of accounts are for the month of April 2023.
<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> <p>(a) the payee's name; and</p> <p>(b) the amount of the payment; and</p> <p>(c) the date of the payment; and</p> <p>(d) Sufficient information to identify the transaction.</p> <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p> <p>(a) for each account which requires council authorisation in that month —</p> <p>(i) the payee's name; and</p> <p>(ii) the amount of the payment; and</p> <p>(iii) sufficient information to identify the transaction; and</p> <p>(b) the date of the meeting of the council to which the list is to be presented.</p> <p>(3) A list prepared under sub regulation (1) or (2) is to be —</p> <p>(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and</p> <p>(b) recorded in the minutes of that meeting.</p>
<b>Policy Implications:</b>	Nil
<b>Financial Implications:</b>	2022/2023 Budget
<b>Strategic Implications:</b>	<p>SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.</p> <p>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.</p> <p>Strategy 4.2.3 Comply with statutory and legislative requirements.</p>
<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								
<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 2023 to the 30<sup>th</sup> of April 2023 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 2023.</i></p> <table border="1"> <tr> <td>Municipal Fund Bank EFTs ( )</td> <td>\$444,624.87</td> </tr> <tr> <td>Payroll</td> <td>\$157,096.60</td> </tr> <tr> <td>BPAY/Direct Debit</td> <td>\$22,654.22</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>\$624,375.69</b></td> </tr> </table>				Municipal Fund Bank EFTs ( )	\$444,624.87	Payroll	\$157,096.60	BPAY/Direct Debit	\$22,654.22	<b>TOTAL</b>	<b>\$624,375.69</b>
Municipal Fund Bank EFTs ( )	\$444,624.87												
Payroll	\$157,096.60												
BPAY/Direct Debit	\$22,654.22												
<b>TOTAL</b>	<b>\$624,375.69</b>												
<b>Council Resolution No: 03052023</b>													
<b>MOVED:</b>	<b>CR:</b>	<b>SECONED:</b>	<b>CR:</b>										
<b>FOR:</b>	<b>CR</b>	<b>AGAINST:</b>	<b>CR</b>										
<b>F/A:</b>	<b>0/0</b>												

<b>10.5 MONTHLY FINANCIAL STATEMENT</b>	
<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	None
<b>Author:</b>	Cherie Walker - Acting Manager of Finance & Corporate Services
<b>Date:</b>	25 May 2023
<b>Matters for Consideration:</b>	<p>The Statement of Financial Activity for the period of April 2023, includes 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 style="text-align: center;"><b>see <a href="#">Appendix 2</a></b></p>
<b>Background:</b>	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.
<b>Comments:</b>	The Statement of Financial Activity is for the month of March 2023
<b>Statutory Environment:</b>	Local Government Act 1995 – Section 6.4  Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.
<b>Policy Implications:</b>	Nil
<b>Financial Implications:</b>	Nil
<b>Strategic Implications:</b>	<p>SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.</p> <p>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.</p> <p>Strategy 4.2.3 Comply with statutory and legislative requirements.</p>
<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
<b>Consultation:</b>		Nil			
<b>Voting requirement:</b>		Simple Majority			
<b>Officer's Recommendation:</b>		<i>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of April 2023.</i>			
<b>Council Resolution No: 04052023</b>					
<b>MOVED:</b>	<b>CR:</b>	<b>SECONDED:</b>	<b>CR:</b>		
<b>FOR: CR</b>		<b>AGAINST: CR</b>			
<b>F/A: 0/0</b>					

## 10.6

## AWARD FREEMAN OF THE SHIRE TO CR. D R HAMMARQUIST

<b>Applicant:</b>	Shire of Upper Gascoyne				
<b>Disclosure of Interest:</b>	Nil				
<b>Author:</b>	John McCleary – Chief Executive Officer				
<b>Date:</b>	26 May 2023				
<b>Matters for Consideration:</b>	To determine to award the “Freeman of the Shire” to Councillor Don Hammarquist.				
<b>Background:</b>	This award is intended to recognise outstanding Community Service over a significant period of time and in a diversity of activities within the Shire of Upper Gascoyne.				
<b>Comments:</b>	<p>Don has been a Councillor with the Shire for 33 years as both a Councillor and Shire President for the past 6 years. Don is also a life member of Eastern Gascoyne Race Club and has been president for twenty plus years.</p> <p>It is very evident that Councillor Don Hammarquist has made a significant and outstanding service to the Community of the Shire of Upper Gascoyne.</p>				
<b>Statutory Environment:</b>	Nil				
<b>Policy Implications:</b>	Policy 4A.5				
<b>Financial Implications:</b>	Nil				
<b>Strategic Implications:</b>	SCP – Object 4 – Governance – Our Leadership				
<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)
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

<b>Consultation:</b>	Councillors
<b>Voting requirement:</b>	Simple Majority
<b>Officer's Recommendation:</b>	<i>That Council award the title of "Honorary Freeman of the Shire of Upper Gascoyne" to Councillor Donald Hammarquist, JP, OAM.</i>

<b>Council Resolution No: 06052023</b>
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<b>MOVED:</b>		<b>SECONDED:</b>	
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<b>FOR:</b>	<b>CR</b>		<b>AGAINST:</b>	<b>CR</b>
<b>F/A:</b>				

**11. MATTERS BEHIND CLOSED DOORS**

**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 Caunt
- 14.2 Cr Walker
- 14.3 Cr McTaggart
- 14.4 Cr Hoseason-Smith
- 14.5 Cr McKeough
- 14.6 Cr Watters

**15. STATUS OF COUNCIL MEETING RESOLUTIONS**

<b>Resolution N°</b>	<b>Subject</b>	<b>Status</b>	<b>Open / Close</b>	<b>Responsible Officer</b>

**16. STATUS OF SHIRE PROJECTS**

As per [Appendix 3](#).

**17. MEETING CLOSURE**

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

# **APPENDIX 1**

**(List of Accounts Paid Report for April 2023)**

Date: 28/04/2023  
Time: 3:59:16PM

SHIRE OF UPPER GASCOYNE  
List of Accounts due and submitted - April 2023

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Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Great Northern Rural Services</b>					
EFT15452	05/04/2023	Reticulation supplies	1		609.16
INV 908620234	28/03/2023	55214994*, NELS X2 OUTDOOR 8ST, 55214994*, NELS X2 OUTDOOR 8ST	1	609.16	
<b>Abbl Contracting &amp; Maintenance</b>					
EFT15453	05/04/2023	Install CCTV camera poles for road closures	1		23,582.26
INV 1141	29/03/2023	Install CCTV camera poles for road closures	1	23,582.26	
<b>ABCO PRODUCTS PTY LTD</b>					
EFT15454	05/04/2023	Cleaning Products	1		713.03
INV	28/03/2023	Oates Mop Bucket Duraclean Yellow 15L Each	1	154.33	
INV	30/03/2023	141050 Cleanmax Cotton Mop HEad Contactor Blue 400g Each, 141051 Cleanmax Cotton Mop Head Contactor yellow 400g Each, 141048 Cleanmax Cotton Mop Head Contactor red 400g Each, 140063 Cleanmax Indoor Broom With Handle Each, 140266 Cleanmax Heavy Duty Wipes Blue 45m Roll Each, 140307 3M Microfibre Cloth Scotch-Brite Blue Pack 10, 100171 PUREGIENE SELECT ULTRASLIM TOWEL (CTN 2400), 140218 Oates Mop Bucket Duraclean Yellow 15L Each	1	558.70	
<b>Adroit Information Managment</b>					
EFT15455	05/04/2023	Records Management Review and Gap Analysis Report - Final Payment	1		5,469.75
INV AVR M	28/03/2023	Records Management Review and Gap Analysis Report - Final Payment(cost as estimated in scope of works at 76.5 hours)	1	5,469.75	
<b>Bishop Transport</b>					
EFT15456	05/04/2023	Freight for Redfish equipment (CCTV)	1		55.23
INV B195538A	01/03/2023	Freight for Redfish equipment (CCTV)	1	55.23	
<b>Eastman Poletti Sherwood</b>					
EFT15457	05/04/2023	Provide Architectural Services for the design and documentation of Shire Administration Office alterations.	1		10,472.00
INV 3148	30/03/2023	Provide Architectural Services for the design and documentation of Shire Administration Office alterations.	1	10,472.00	
<b>Gascoyne Group Pty Ltd T/A Junction Contracting Services</b>					
EFT15458	05/04/2023	Water cart hire - Mt Sandiman 23.03.2023 to 28.03.2023	1		58,091.34
INV 00000106	31/03/2023	Water cart hire - Mt Sandiman 23.03.2023 to 28.03.2023	1	19,602.00	
INV 00000107	31/03/2023	Labour hire - Mt Sandiman 26.03.20 to 28.03.2023, Labour hire - Mt Sandiman 26.03.20 to 28.03.2023 - Travel	1	4,074.90	
INV 00000108	31/03/2023	Water cart hire for road maintenance - Ullawarra Road 20.03.2023 to 25.03.2023, Water cart hire for road maintenance - Pimbee Road 20.03.2023 to 25.03.2023, Labour hire hire for road maintenance	1	34,414.44	
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT15459	05/04/2023	Monthly rental of Type 20 Self Bunded Diesel Tank - April	1		619.67
INV 02233994	31/03/2023	Monthly rental of Type 20 Self Bunded Diesel Tank - April	1	619.67	
<b>Hersey's Safety Pty Ltd</b>					
EFT15460	05/04/2023	Workshop tool and supplies	1		4,784.79

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**SHIRE OF UPPER GASCOYNE**  
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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>Bank INV Code</b>	<b>Amount</b>	<b>Amount</b>
<b>Hersey's Safety Pty Ltd</b>					
INV INV-1865	21/03/2023	workshop consumables as per quote#0332	1	4,784.79	
<b>Landgate</b>					
EFT15461	05/04/2023	Valuation costs - Mining Tenements Chargeable Schedule No. M2023/03	1		51.00
INV 383102	30/03/2023	Mining Tenements Chargeable Schedule No. M2023/03, Dated 08.02.2023 to 09.03.2023	1	51.00	
<b>Mt Augustus Tourist Park</b>					
EFT15462	05/04/2023	Accommodation for contactors (5) installing CCTV cameras 27.03.2023	1		990.00
INV 10317	30/03/2023	Accommodation at Mount Augustus check in Monday 27th March check out 28th March x5	1	990.00	
<b>Officeworks</b>					
EFT15463	05/04/2023	Administration Operating Stationary	1		351.90
INV 606842195	31/03/2023	J.Burrows Aluminium Frame Cork Board 1200 x 900mm, JBCORK129A, Brother DK 11208 Labels Address Lge 38 x 90mm Black on White, BRDK11208, Brother DK 11202 Labels Shipping 62 x 100mm Black on White, BRDK11202	1	351.90	
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT15464	05/04/2023	Docking Station for SCSO Laptop	1		482.50
INV 27891	28/03/2023	Docking Station for SCSO Laptop	1	355.00	
INV 27914	30/03/2023	Monthly fee for monitoring, management and resolution of disaster recovery options at site - March, I.T Support for CRC office - 28.03.2023	1	127.50	
<b>The Trustee For Perarda Family &amp; Co T/A Pridham Mechanical</b>					
EFT15465	05/04/2023	2019 Ford Ranger (Pool Car) - Battery not starting vehicle	1		308.58
INV INV-1010	27/03/2023	2019 Ford Ranger (Pool Car) - Battery not starting vehicle - Labour, 2019 Ford Ranger (Pool Car) - Battery not starting vehicle - Battery	1	308.58	
<b>Redfish Technologies</b>					
EFT15466	05/04/2023	Supply and install CCTV cameras for road closures	1		16,786.55
INV INV-4342	29/03/2023	Video Conferencing and Screen Community Resource Centre -, Video Conferencing and Screen Community Resource Centre -	1	1,288.65	
INV INV-4341	29/03/2023	Supply and install CCTV cameras for road closures	1	15,004.00	
INV INV-4343	29/03/2023	Supply of the TV Cart to support a Sony Sony KDL - 55EX500, To provid KANTO MTM82PL	1	493.90	
<b>KBest Marine Pty Ltd t/a Taskers</b>					
EFT15467	05/04/2023	Black 80mm internal (lockable) Flag pole	1		1,886.50
INV 00003172	29/03/2023	Black 80mm internal (lockable) Flag pole, Packaging for Flag pole	1	1,886.50	
<b>Team Global Express</b>					
EFT15468	05/04/2023	Freight for works department - 16.03.2023 to 22.03.2023	1		505.63
INV	26/03/2023	Freight for works department - 16.03.2023 to 22.03.2023	1	505.63	
<b>Westrac Pty Ltd</b>					
EFT15469	05/04/2023	P18 CAT - Loader - OR-5207 starter motor	1		2,330.32
INV PI	28/02/2023	P18 CAT - Loader - OR-5207 starter motor, P18 CAT - Loader - OR-5207 Core Charge (to be credited)	1	3,000.16	

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**SHIRE OF UPPER GASCOYNE**  
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Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Westrac Pty Ltd</b>					
INV PI	27/03/2023	3B-5325: Cotter Pin, 2K-6413: PIN, 114-0359: RETAINER AS, 136-8308: Retainer Pin	1	716.89	
INV PC	30/03/2023	Credit to replace 278-8744 Kit Solenoid - Returned Solenoid.	1	-1,500.08	
INV PI	30/03/2023	P106 CAT Grader - 283-1578: WASHER-HARD, 201-8034: Hex Head Bolt	1	113.35	
<b>Horizon Power</b>					
EFT15470	05/04/2023	Street Lighting - 01.03.2023 to 31.03.2023	1		342.12
INV 21 016	31/03/2023	Street Lighting - 01.03.2023 to 31.03.2023	1	342.12	
<b>Telstra Limited</b>					
EFT15471	05/04/2023	Telstra Mobile Phone Costs - Usage Charges 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023	1		668.67
INV 136 3333	20/03/2023	0455773318 - TCDO Mobile Phone Service - Usage Charges 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023	1	55.99	
INV 136 3333	20/03/2023	0417 094 300 - Office Internet Data Service - Usage Charges 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023, 0417 107 446 - CEO Mobile Phone & Data Service - Usage Charges 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023, 0428 281 814 - MFCS Mobile Handset Repayment - Usage Charges - 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023, 0428 281 814 - MFCS Mobile Phone & Data Service - Usage Charges 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023, 0428 343 156 - Fuel Bowser Data Service - Usage Charges 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023, 0437 168 892 - MWS Phone & Data Service - Usage Charges 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023, 0409 840 636 - TMS Phone & Data Service - Usage Charges 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023, 0438 021 401 - Message Board Data Service - Usage Charges - 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023, 0429 479 393 - Message Board Data Service - Usage Charges 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023, 0458 074 228 - CRC WiFi - Usage Charges 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023, 0476 829 559 - CEO iPad Data Service - Usage Charges 20.02.2023 to 19.03.2023, Service Charges 20.03.2023 to 19.04.2023	1	612.68	
<b>Greenfield Technical Services</b>					
EFT15472	06/04/2023	AGRN 974 - Manage tender process on behalf of the Shire to engage contractor for flood damage repairs - 01.02.2023 to 28.02.2023	1		3,434.88
INV INV-3170	12/03/2023	AGRN 974 - Manage tender process on behalf of the Shire to engage contractor for flood damage repairs - 01.02.2023 to 28.02.2023	1	3,434.88	
<b>Greenfield Technical Services</b>					
EFT15473	06/04/2023	AGRN 951 Flood Damage Construction Package 2, Project Management for period: 01.02.2023 to 28.02.2023	1		30,924.34
INV INV-3176	12/03/2023	AGRN 951 Flood Damage Construction Package 2, Project Management for period: 01.02.2023 to 28.02.2023	1	30,924.34	
<b>Greenfield Technical Services</b>					
EFT15474	06/04/2023	Provide Engineering Consultancy services in project managing the Carnarvon/Mullewa Road Sealing Program for the Shire of Upper Gascoyne.	1		12,158.16
INV INV-3201	12/03/2023	Project managing the Carnarvon/Mullewa Road Sealing Program for the period 01.02.2023 to 28.02.2023	1	4,542.86	



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Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>Greenfield Technical Services</b>					
INV INV-3227	31/03/2023	Provide Engineering Consultancy services in project managing the Carnarvon/Mullewa Road Sealing Program for the Shire of Upper Gascoyne.	1	7,615.30	
<b>Australia Post</b>					
EFT15475	14/04/2023	Postage costs for March 2023	1		39.50
INV	03/04/2023	Freight & Postage for CRC - March 2023, Freight & Postage for Administration - March 2023	1	39.50	
<b>Child Support Agency</b>					
EFT15476	14/04/2023	Payroll deductions	1		387.29
INV	12/04/2023	Payroll Deduction 12/04/2023		387.29	
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT15477	14/04/2023	Fuel Card Purchases for March 2023	1		2,039.40
INV 31032023	31/03/2023	fuel card - P117 GU0 - CEO - March 2023, fuel card - P113 G28 - Works - March 2023, fuel card - P85 GU28 - Town maintenance - March 2023, fuel card - P104 G448 - Pool Vehicle - March 2023, fuel card - P104 G448 - Annual Card Fee	1	2,039.40	
<b>Global Groundwater</b>					
EFT15478	14/04/2023	Out-of-Town Water Supply Project (LRCI Phase 3) - Final Payment	1		47,340.70
INV 00002132	04/04/2023	Test Pumping - , Inclusive but not limited to - , Mobilisation and demobilisation including HSE, Step test, 24hr constant rate test and recovery., Water sample analyses.	1	47,340.70	
<b>Kennedy Vinciullo</b>					
EFT15479	14/04/2023	Legal fees for Caveat on 9 Gregory Street - J Caunt	1		783.29
INV 1322	03/04/2023	Legal fees for Caveat on 9 Gregory Street - J Caunt, Legal fees for Caveat on 9 Gregory Street - J Caunt - GST Free	1	783.29	
<b>House Legal Pty Ltd</b>					
EFT15480	14/04/2023	Prepare an ILUA - Hatch Street Land Development	1		1,100.00
INV 1866	31/03/2023	Prepare an ILUA - Hatch Street Land Development	1	1,100.00	
<b>The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park</b>					
EFT15481	14/04/2023	Morning Tea and Lunch Platters for Thursday 23.3.2023 for 20-25 people - Mines Conference	1		842.00
INV 50620206	04/04/2023	Accommodation and meal for Greg Fletcher (Telstra) checking in 13/03/2023 and checking out 14/03/2023,	1	272.00	
INV 50620205	04/04/2023	2 Bedroom Chalet for Greg Watters check in Wednesday 22nd March check out 23rd March	1	240.00	
INV 50620208	05/04/2023	Morning Tea and Lunch Platters for Thursday 23.3.2023 for 20-25 people	1	330.00	
<b>Team Global Express</b>					
EFT15482	14/04/2023	Freight for Works department 23.03.2023 to 29.03.2023	1		1,331.19
INV	02/04/2023	Freight for Works department 23.03.2023 to 29.03.2023	1	1,331.19	
<b>Truckline</b>					
EFT15483	14/04/2023	Occupation Health and Safety items	1		3,809.76
INV 8082297	25/10/2022	P73 semi Trailer - FLEXIGUARD KIT 4.2M	1	803.88	

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>Bank INV Code</b>	<b>Amount</b>	<b>Amount</b>
<b>Truckline</b>					
INV 8065476	25/10/2022	CIXT007/RBWA Oversize banner, Red/yellkow warning flag kit, Ratchet load binder 10mm, 10mm Chain kit 9m, 50mm ratchet tie down	1	1,257.60	
INV 8091838	27/10/2022	P95 Service Truck - LTS836M1 shock absorber	1	658.68	
INV 8139729	17/11/2022	1/4" union tube quick connect air push fittings, 1/4" quick connect bulkhead union	1	505.03	
INV 8232841	09/01/2023	P109 - Rubbish Truck - Parts	1	584.57	
<b>West Australian Newspapers Ltd</b>					
EFT15484	14/04/2023	Public Notice to be advertised in the Midwest Times on Wednesday 8th March 2023 for Shire to borrow Loan Funds from WATC.	1		309.98
INV	31/03/2023	Public Notice to be advertised in the Midwest Times on Wednesday 8th March 2023 for Shire to borrow Loan Funds from WATC.	1	309.98	
<b>Greenfield Technical Services</b>					
EFT15485	14/04/2023	AGRN-1021 Flood Damage Construction Project Management for period 01.02.2023 to 28.02.2023	1		1,548.53
INV INV-3150	15/02/2023	AGRN-1021 Flood Damage Construction Project Management for period 01.02.2023 to 28.02.2023	1	621.78	
INV INV-3163	20/03/2023	AGRN-1021 Flood Damage Construction Project Management for period 01.02.2023 to 28.02.2023	1	926.75	
<b>Greenfield Technical Services</b>					
EFT15486	14/04/2023	AGRN-974 Flood Damage Construction Project Management for period 01.03.2023 to 04.04.2023	1		4,394.50
INV INV-3230	04/04/2023	AGRN-974 Flood Damage Construction Project Management for period 01.03.2023 to 04.04.2023	1	4,394.50	
<b>Greenfield Technical Services</b>					
EFT15487	14/04/2023	AGRN-951 Flood Damage Construction Package 2, Project Management for period: 01.03.2023 to 31.03.2023	1		15,294.15
INV INV-3231	31/03/2023	AGRN-951 Flood Damage Construction Package 2, Project Management for period: 01.03.2023 to 31.03.2023	1	15,294.15	
<b>Woolworths Limited</b>					
EFT15488	17/04/2023	Woolworths - Admin Operating Costs	1		323.60
INV	20/03/2023	Office Supplies GST FREE, Office Supplies GST	1	323.60	
<b>Toyworld</b>					
EFT15489	24/04/2023	Christmas Party Gifts for 2022 Community Christmas Party.	1		49.98
INV	06/12/2022	Christmas Party Gifts for 2022 Community Christmas Party.	1	49.98	
<b>AIT Specialists Pty Ltd</b>					
EFT15490	24/04/2023	Monthly Fee for determination of Fuel Tax Credits 2022/2022 - March 2023	1		764.83
INV	14/04/2023	Monthly Fee for determination of Fuel Tax Credits 2022/2022 - March 2023	1	764.83	
<b>Carnarvon Growers Association Inc</b>					
EFT15491	24/04/2023	Depot Operating Costs -	1		3.83
INV	18/04/2023	LBF27-03 NIPPLE HEX. BRASS 3/8 BSP, LBF26-03 SOCKET HEX. BRASS 3/8 BSP	1	3.83	
<b>Carnarvon Auto Service Pty Ltd t/a Carnarvon Tyres &amp; Towing</b>					
EFT15492	24/04/2023	P104 Ford Ranger - Repair Tyre Puncture	1		42.00
INV 0004928	06/04/2023	P104 Ford Ranger - Repair Tyre Puncture	1	42.00	
<b>Geraldton Fuel Company T/as Refuel Australia</b>					

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<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT15493	24/04/2023	Supply bulk fuel to Depot Self Bunded Tank - 9019 litres of diesel @ 1.8842	1		16,993.60
INV 02267845	13/04/2023	Supply bulk fuel to Depot Self Bunded Tank - 9019 litres of diesel @ 1.8842	1	16,993.60	
<b>Geraldton Cranes Pty Ltd</b>					
EFT15494	24/04/2023	Tower removal crane hire.	1		9,108.00
INV 12451	17/04/2023	Mob and demob of 50t crane +, operator - 12 hours on site.	1	9,108.00	
<b>Goldnet Pty Ltd</b>					
EFT15495	24/04/2023	Supply labour to remove towers.	1		3,850.00
INV 00006991	14/04/2023	Supply labour to remove towers as per quote #6991	1	3,850.00	
<b>Grants Empire</b>					
EFT15496	24/04/2023	Key Worker Housing - Infrastructure Development - Grants Payment 2/2	1		2,640.00
INV 00002165	06/04/2023	Key Worker Housing - Infrastructure Development, The figure quoted includes the following:., - Writing the Application and/or proposal., - Liaison with grant provider/s., - Liaison with local, regional and state organisations regarding attainment of letters of support and/or commitments if required., - Any necessary subject research and supporting documentation collection (ie plans, strategies)., - Collation of Application/proposal., - Submission of Application/proposal.	1	2,640.00	
<b>Kennedy Vinciullo</b>					
EFT15497	24/04/2023	To provide advice on Long Service Leave Entitlements.	1		1,672.00
INV 1348	06/04/2023	To provide advice on Long Service Leave Entitlements	1	1,672.00	
<b>Autopro</b>					
EFT15498	24/04/2023	P103 Ford Ranger - Battery	1		279.82
INV 2071480	12/04/2023	P103 Ford Ranger - XDIN77MF EXIDE EXTREME BATTERY	1	279.82	
<b>Xpress Enterprises Pty Ltd T/A Hosexpress</b>					
EFT15499	24/04/2023	P109 - Rubbish Truck - Hydraulic Parts	1		667.92
INV 61767	28/02/2023	diagnose/repair starting fault	1	667.92	
<b>IT Vision</b>					
EFT15500	24/04/2023	Update PO template to reflect adopted changes to purchasing policy as per IT Support number IVH-41983.	1		277.20
INV 38290	30/03/2023	Update PO template to reflect adopted changes to purchasing policy as per IT Support number IVH-41983.	1	277.20	
<b>Jolly's Tyre Service</b>					
EFT15501	24/04/2023	P105 Roller - 9.00R20 Ontraka tube and fitting	1		91.00
INV 155507	05/04/2023	P105 Roller - 9.00R20 Ontraka tube and fitting	1	91.00	
<b>DN &amp; JA Williams</b>					
EFT15502	24/04/2023	Craft Sales March 2023 - 2 x Honey Pots	1		26.00
INV CRAFT	31/03/2023	Craft Sales March 2023 - 2 x Honey Pots, Craft Sales March 2023 - 2 x Honey Pots - Commission	1	26.00	
<b>Paul D Kearney - Carpenter &amp; Joiner</b>					
EFT15503	24/04/2023	Insurance - Junction Pub fencing repairs and Travel 11.04.2023	1		16,597.90

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<b>Paul D Kearney - Carpenter &amp; Joiner</b>					
INV 108	06/04/2023	Initial Inspection + travel cost from Carnarvon to Gascoyne Junction and return - Tavel 23.04.2023, Repair Playground shade damage - Caravan Park location (Est. 8 Hour) - Initial Inspection - Measure up and order materials	1	1,641.20	
INV 109	07/04/2023	Travel cost from Carnarvon to Gascoyne Junction and return, Repair Eastern, Northern and Pool fencing damage (Est. 20 Hour) - Secure north eastern fencing and make safe & materials, Repair Playground shade damage - Caravan Park location (Est. 8 Hour) - Remove shade structure and make playground safe	1	1,707.20	
INV 111	19/04/2023	Repair Eastern, Northern and Pool fencing damage (Est. 20 Hour) - Labour to remove existing damaged fencing and replace with new matching fencing.	1	13,249.50	
<b>The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park</b>					
EFT15504	24/04/2023	Morning Tea & Lunch for Monthly Council Meeting - March	1		494.00
INV 50620207	05/04/2023	Morning Tea & Lunch for Monthly Council Meeting - March	1	494.00	
<b>Norwest Refrigeration Services</b>					
EFT15505	24/04/2023	Airconditioner servicing for shire properties.	1		2,792.00
INV 00040545	18/04/2023	Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Melas/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel., Carried out A/C services. Inclusive of parts, Labour, Meals/Accom and travel.	1	2,792.00	
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT15506	24/04/2023	I.T Support from 31.03.2023 to 13.04.2023	1		297.50
INV 27925	13/04/2023	I.T Support for Administration office 31.03.2023 to 13.04.2023	1	297.50	
<b>RepcO Pty Ltd</b>					
EFT15507	24/04/2023	Workshop Equipment - Battery Charger	1		613.80
INV	27/03/2023	HDBC20 PROJECTA BATTERY CHARGER 6/12/24V 12A, BLT500 PROJECTA 12V DIGITAL BATTERY ANALYZER	1	613.80	
<b>Shire Of Carnarvon</b>					
EFT15508	24/04/2023	CESM Contributions GEN for 2021/2022 as per MOU commenced 01.07.2022	1		22,584.06
INV 47301	18/01/2023	CESM Contributions GEN for 2021/2022 as per MOU commenced 01.07.2022	1	22,584.06	
<b>Storytowns Pty Ltd</b>					
EFT15509	24/04/2023	Storytown Podcast Tour - Payment 2/2	1		1,224.79
INV INV-0110	30/01/2023	Balance Storytown Podcast Tour, Balance Storytown Podcast Tour - Travel and Accomodation Disbursements	1	1,224.79	
<b>Team Global Express</b>					

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<b>Team Global Express</b>					
EFT15510	24/04/2023	Freight from 28.03.2023 to 05.04.2023	1		2,298.82
INV	16/04/2023	Freight for Redfish Technologies equipment	1	94.50	
INV	19/04/2023	Freight for Works Department - 31.03.2023 to 03.04.2023, Freight for Parts - 30.03.2023 to 05.04.2023, Freight for Shade Sails - sent to Bunbury for insurance replacements, Freight for Shade Sails - sent to Bunbury for insurance replacements	1	2,204.32	
<b>Truckline</b>					
EFT15511	24/04/2023	P116 & P73 - heavy duty axles	1		6,045.36
INV 8206357	16/12/2022	heavy duty axle, heavy duty axle	1	5,698.99	
INV 8269434	25/01/2023	heavy duty axle	1	346.37	
<b>Horizon Power</b>					
EFT15512	24/04/2023	Lot 68 Gregory Street - Pavillion - 07.02.2023 to 06.04.2023	1		19,937.15
INV 21 016	07/04/2023	107764 , Lot 6 Scott Street - 07.02.2023 to 06.04.2023, Meter Number 2158118533 , Community Resource Centre	1	1,297.60	
INV 21 016	07/04/2023	295796 , 4 Scott Street , Meter Number 2158118535 , Adminstration Office, 07.02.2023 to 06.04.2023	1	1,779.33	
INV 21 016	07/04/2023	363189 , 1 Smith Street , Meter Number 2157104717 , Airport Lights, 07.02.2023 to 06.04.2023	1	118.90	
INV 21 016	07/04/2023	388414 , Lot 21 Gregroy Street , Meter Number 2158118613 , Cherie & Sean, 07.02.2023 to 06.04.2023	1	788.04	
INV 21 016	07/04/2023	400169 , Lot 1 Mullewa-Carnarvon Road , Meter Number 2158118606 , Pump, 07.02.2023 to 06.04.2023	1	991.63	
INV 21 016	07/04/2023	422556 , Lot 48 Hatch Street , Meter Number 2158118614 , Ian & Frank, 07.02.2023 to 06.04.2023	1	977.12	
INV 21 016	07/04/2023	422557 , Lot 49 Hatch Street , Meter Number 215811609 , Dameon, 07.02.2023 to 06.04.2023	1	796.75	
INV 21 016	07/04/2023	436075 , Lot 40 Gregory Street , Meter Number 2158112968 , Nat & Ali, Lot 48 Hatch Street - 07.02.2023 to 06.04.2023	1	811.18	
INV 21 016	07/04/2023	446114 , Lot 23 Gregory Street, , Meter Number 2148100917 , Sa, 07.02.2023 to 06.04.2023	1	425.21	
INV 21 016	07/04/2023	446128 , Lot 52 Hatch Street , Meter Number 2148101025 , Billie, 07.02.2023 to 06.04.2023	1	464.59	
INV 21 016	07/04/2023	447671 , Lot 2 Gregory Street , Meter Number 2158118531 , Old Caravan Park, 07.02.2023 to 06.04.2023	1	292.55	
INV 21 016	07/04/2023	121854 , Lot 5 Scott Street , Meter Number 2158118534 , Depot	1	1,681.12	
INV 21 016	07/04/2023	534383 , Lot 50 Hatch Street , Meter Number 2158108636 , Cynthia, 07.02.2023 to 06.04.2023	1	956.30	
INV 21 016	07/04/2023	152612 , Lot 68 Gregory Street , Meter Number 2158118604 , Pavilion, 07.02.2023 to 06.04.2023,	1	2,147.89	
INV 21 016	07/04/2023	193980 , Lot 39 Gregory Street , Meter Number 2158118536 , Vacant, 07.02.2023 to 06.04.2023,	1	87.33	
INV 21 016	07/04/2023	146351 , 731 Scott Street , Meter Number 2158118541 , Old Police Station & Archive, 07.02.2023 to 06.04.2023	1	606.77	
INV 21 016	07/04/2023	190546 , Lot 19 Gregory Street , Meter Number 2518113152 , Jarrod Walker, 07.02.2023 to 06.04.2023	1	1,738.85	
INV 21 016	07/04/2023	195796 , Lot 45 Gregory Street , Meter Number 2157104817 , Ainsley, 07.02.2023 to 06.04.2023	1	496.45	
INV 21 016	07/04/2023	231892 , Lot 17 Gregory Street , Meter Number 2158112965 , John, 07.02.2023 to 06.04.2023	1	1,736.14	

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<b>Horizon Power</b>				
INV 21 016	07/04/2023	240766, Lot 2 Scott Street , Meter Number 2158118605 , Public Toilets (25%), 07.02.2023 to 06.04.2023, 240766 , Lot 2 Scott Street , Meter Number 2158118605 , Diesel Bowser (75%), 07.02.2023 to 06.04.2023	1	1,743.40
<b>Pivotel Satellite Pty Ltd</b>				
EFT15513	24/04/2023	Satellite Phone Charges - Usage 15.03.2023 to 14.04.2023 Service 15.04.2023 to 14.05.2023	1	712.82
INV 3567400	15/04/2023	Satellite Phone Charges for 0405 567 177 J Walker - Satellite Phone Charges - Usage 15.03.2023 to 14.04.2023 Service 15.04.2023 to 14.05.2023	1	16.50
INV 3568905	15/04/2023	Satellite Phone Charges for 0405 464 076 Spare - Satellite Phone Charges - Usage 15.03.2023 to 14.04.2023 Service 15.04.2023 to 14.05.2023, Satellite Phone Charges for 0405 468 077 Spare - Satellite Phone Charges - Usage 15.03.2023 to 14.04.2023 Service 15.04.2023 to 14.05.2023, Satellite Phone Charges for 0405 468 286 I Golding - Satellite Phone Charges - Usage 15.03.2023 to 14.04.2023 Service 15.04.2023 to 14.05.2023, Satellite Phone Charges for 0405 471 973 J McCleary - Satellite Phone Charges - Usage 15.03.2023 to 14.04.2023 Service 15.04.2023 to 14.05.2023, Satellite Phone Charges for 0405 491 547 Spare / Pool Car - Satellite Phone Charges - Usage 15.03.2023 to 14.04.2023 Service 15.04.2023 to 14.05.2023, Satellite Phone Charges for 0405 472 585 T Fletcher - Satellite Phone Charges - Usage 15.03.2023 to 14.04.2023 Service 15.04.2023 to 14.05.2023, Satellite Phone Charges for 0405 472 683 D Whitby - Satellite Phone Charges - Usage 15.03.2023 to 14.04.2023 Service 15.04.2023 to 14.05.2023	1	696.32
<b>Telstra Limited</b>				
EFT15514	24/04/2023	Telstra Fixed Line - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023	1	571.46
INV K 855 740	09/04/2023	08 9943 0507 - Faxline - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0509 - Administration - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 625 - EFTPOS - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0880 - Administration - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0650 - Fax Stream - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0557 - CRC Dial up - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0516 - Lot 45 Gregory Street - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0516 - Lot 48 Hatch Street - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0516 - Lot 17 Gregory Street - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0840 - Lot 21 Gregory Street - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0972 - Lot 19 Gregory Street - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0972 - Lot 19 Gregory Street - small business user - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0508 - Pavilion - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023, 08 9943 0988 - Administration - Usage Charges - 02.03.2023 to 01.04.2023 Service Charges 02.04.2023 to 01.05.2023	1	571.46
<b>JW &amp; JP Caunt</b>				
EFT15515	26/04/2023	Councillor Caunt Back Pay for President Councillor Fee and President Allowance September 2022 - March 2023	1	14,993.86

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<b>JW &amp; JP Caunt</b>					
INV BACK	21/04/2023	Councillor Caunt 7 months Back Pay for President Councillor Meeting Fee, Previous Rate \$811.83 - New Rate \$1668.50 = \$856.67 x 7 = \$5996.69, Councillor Caunt 7 Months Back Pay for President Allowance - September 2022 to March 2023, Previous Rate \$428.44 - New Rate \$1713.75 = \$1285.31 x 7 = \$8997.17	1	14,993.86	
<b>Gregory James Watters</b>					
EFT15516	28/04/2023	April 2023 - Monthly meeting fee for Councillor Greg Watters	1		1,689.64
INV COUNCIL	26/04/2023	Monthly Meeting fee for Cr G Watters - April, Monthly Travel Allowance for Cr G Watters - April, Monthly I.T Allowance for Cr G Watters - April	1	1,689.64	
<b>Leanne Alys McKeough</b>					
EFT15517	28/04/2023	April 2023 - Monthly meeting fee for Councillor Alys Mckeough	1		1,103.50
INV COUNCIL	26/04/2023	Monthly Meeting fee for Cr L McKeogh - April, Monthly I.T Allowance for Cr L McKeogh - April	1	1,103.50	
<b>Billie O'Sullivan</b>					
EFT15518	28/04/2023	Reimbursement for purchase made for Shire Event - Movie Night - Gascoyne under the stars	1		18.94
INV	26/04/2023	Reimbursement for purchase made for Shire Event - Movie Night - Gascoyne under the stars	1	18.94	
<b>Blanche Maree Walker</b>					
EFT15519	28/04/2023	April 2023 - Monthly meeting fee for Councillor Blanche Walker	1		1,103.50
INV COUNCIL	26/04/2023	Monthly Meeting fee for Cr B Walker - April, Monthly I.T Allowance for Cr B Walker - April	1	1,103.50	
<b>JW &amp; JP Caunt</b>					
EFT15520	28/04/2023	April 2023 - Monthly meeting fee for Councillor Jim Caunt	1		3,763.03
INV COUNCIL	26/04/2023	Monthly Meeting fee for Deputy President J Caunt - April, Monthly Travel Allowance for Deputy President J Caunt - April, Monthly Allowance for A / President J Caunt - April, Monthly I.T Allowance for Deputy President J Caunt - April	1	3,763.03	
<b>Child Support Agency</b>					
EFT15521	28/04/2023	Payroll deductions	1		387.29
INV	26/04/2023	Payroll Deduction for 26/04/2023		387.29	
<b>Donald Raymond Hammarquist</b>					
EFT15522	28/04/2023	April 2023 - Monthly meeting fee for Councillor Don Hammarquist	1		3,673.92
INV COUNCIL	26/04/2023	Monthly Meeting fee for President D Hammarquist - April, Monthly Presidents Allowance for President D Hammarquist - April, Monthly I.T Allowance for President D Hammarquist - April	1	3,673.92	
<b>Hamish McTaggart</b>					
EFT15523	28/04/2023	April 2023 - Monthly meeting fee for Councillor Hamish McTaggart	1		1,123.31
INV COUNCIL	26/04/2023	Monthly Meeting fee for Cr H McTaggart - April, Monthly Travel Allowance for Cr H McTaggart - April, Monthly I.T Allowance for Cr H McTaggart - April	1	1,123.31	
<b>Port Shipping Containers</b>					
EFT15524	28/04/2023	20ft Sea Container Accommodation Unit - Payment 2/2	1		26,996.20
INV PSC4043	27/04/2023	20ft Sea Container Accommodation Unit - Payment 2/2	1	26,996.20	
<b>Ray Hoseason-Smith</b>					
EFT15525	28/04/2023	April 2023 - Monthly meeting fee for Councillor ray Hoseason-Smith	1		1,319.35

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<b>Ray Hoseason-Smith</b>					
INV COUNCIL	26/04/2023	Monthly Meeting fee for Cr R Hoseason -Smith - April, Monthly Travel Allowance for Cr R Hoseason -Smith - April, Monthly I.T Allowance for Cr R Hoseason -Smith - April	1	1,319.35	
<b>Super Directions Fund</b>					
DD10323.1	12/04/2023	Superannuation contributions	1		286.38
INV SUPER	12/04/2023	Super. for Nathaniel John Rogers 967644975 12/04/2023	1	286.38	
<b>The Trustee For Aware Super</b>					
DD10323.2	12/04/2023	Superannuation contributions	1		4,930.85
INV	12/04/2023	Payroll Deduction for Thomas George Fletcher 12/04/2023	1	300.00	
INV	12/04/2023	Payroll Deduction for Jarrod Lachlan Walker 12/04/2023	1	189.52	
INV	12/04/2023	Payroll Deduction for Dameon Dwayne Whitby 12/04/2023, Payroll Deduction for Ian Douglas Golding 12/04/2023	1	488.18	
INV SUPER	12/04/2023	Super. for Thomas George Fletcher 65322422 12/04/2023, Super. for Thomas George Fletcher 65322422 12/04/2023, Super. for Jarrod Lachlan Walker 65337760 12/04/2023, Super. for Jarrod Lachlan Walker 65337760 12/04/2023, Super. for John Leslie McCleary 65329048 12/04/2023, Super. for Dameon Dwayne Whitby 65322126 12/04/2023, Super. for Dameon Dwayne Whitby 65322126 12/04/2023, Super. for Mativa Saitulagi Toomalatai 65318794 12/04/2023, Super. for David George Miller 65399810 12/04/2023	1	3,953.15	
<b>Australian Retirement Trusts</b>					
DD10323.3	12/04/2023	Superannuation contributions	1		670.19
INV	12/04/2023	Payroll Deduction for Cherie Jessica Walker 12/04/2023	1	163.46	
INV SUPER	12/04/2023	Super. for Cherie Jessica Walker 902432443 12/04/2023, Super. for Cherie Jessica Walker 902432443 12/04/2023	1	506.73	
<b>MLC Masterkey Super</b>					
DD10323.4	12/04/2023	Superannuation contributions	1		827.92
INV	12/04/2023	Payroll Deduction for Sean Wallace Walker 12/04/2023	1	201.93	
INV SUPER	12/04/2023	Super. for Sean Wallace Walker 4901151 12/04/2023, Super. for Sean Wallace Walker 4901151 12/04/2023	1	625.99	
<b>ANZ Smart Choice Super</b>					
DD10323.5	12/04/2023	Superannuation contributions	1		394.35
INV	12/04/2023	Payroll Deduction for Billie O'Sullivan 12/04/2023	1	96.18	
INV SUPER	12/04/2023	Super. for Billie O'Sullivan 016610240380065 12/04/2023, Super. for Billie O'Sullivan 016610240380065 12/04/2023	1	298.17	
<b>Australian Super</b>					
DD10323.6	12/04/2023	Superannuation contributions	1		276.28
INV SUPER	12/04/2023	Super. for Alison Watson 702403355 12/04/2023	1	276.28	
<b>AMP Flexible Super</b>					
DD10323.7	12/04/2023	Superannuation contributions	1		720.53
INV SUPER	12/04/2023	Super. for Ian Douglas Golding 953593995 12/04/2023, Super. for Ian Douglas Golding 953593995 12/04/2023	1	720.53	
<b>NGS Super</b>					



Date: 28/04/2023  
Time: 3:59:16PM

**SHIRE OF UPPER GASCOYNE**  
**List of Accounts due and submitted - April 2023**

USER: Corporate  
PAGE: 12

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
<b>NGS Super</b>					
DD10323.8	12/04/2023	Superannuation contributions	1		350.17
INV SUPER	12/04/2023	Super. for Ainsley Mia Hardie 440111567 12/04/2023	1	350.17	
<b>CBUS</b>					
DD10323.9	12/04/2023	Superannuation contributions	1		308.94
INV SUPER	12/04/2023	Super. for Cynthia Ann Wright 6406493 12/04/2023	1	308.94	
<b>The Trustee For Aware Super</b>					
DD10325.1	12/04/2023	Superannuation contributions	1		4,794.92
INV SUPER	26/04/2023	Super. for John Leslie McCleary 65329048 26/04/2023	1	4,794.92	
<b>Department of Transport (AGENT CHARGES)</b>					
DD10340.1	06/04/2023	Motor Vehicle License Fees - CRC Collection for period 04.04.2023	1		591.05
INV 20447	04/04/2023	Motor Vehicle License Fees - CRC Collection for period 04.04.2023	1	591.05	
<b>Super Directions Fund</b>					
DD10351.1	26/04/2023	Superannuation contributions	1		286.38
INV SUPER	26/04/2023	Super. for Nathaniel John Rogers 967644975 26/04/2023	1	286.38	
<b>The Trustee For Aware Super</b>					
DD10351.2	26/04/2023	Superannuation contributions	1		4,667.88
INV	26/04/2023	Payroll Deduction for Thomas George Fletcher 26/04/2023	1	300.00	
INV	26/04/2023	Payroll Deduction for Jarrod Lachlan Walker 26/04/2023	1	184.68	
INV	26/04/2023	Payroll Deduction for Ian Douglas Golding 26/04/2023	1	232.43	
INV SUPER	26/04/2023	Super. for Thomas George Fletcher 65322422 26/04/2023, Super. for Thomas George Fletcher 65322422 26/04/2023, Super. for Jarrod Lachlan Walker 65337760 26/04/2023, Super. for Jarrod Lachlan Walker 65337760 26/04/2023, Super. for John Leslie McCleary 65329048 26/04/2023, Super. for Dameon Dwayne Whitby 65322126 26/04/2023, Super. for Dameon Dwayne Whitby 65322126 26/04/2023, Super. for Mativa Saitulagi Toomalatai 65318794 26/04/2023, Super. for David George Miller 65399810 26/04/2023	1	3,950.77	
<b>Australian Retirement Trusts</b>					
DD10351.3	26/04/2023	Superannuation contributions	1		670.19
INV	26/04/2023	Payroll Deduction for Cherie Jessica Walker 26/04/2023	1	163.46	
INV SUPER	26/04/2023	Super. for Cherie Jessica Walker 902432443 26/04/2023, Super. for Cherie Jessica Walker 902432443 26/04/2023	1	506.73	
<b>MLC Masterkey Super</b>					
DD10351.4	26/04/2023	Superannuation contributions	1		827.92
INV	26/04/2023	Payroll Deduction for Sean Wallace Walker 26/04/2023	1	201.93	
INV SUPER	26/04/2023	Super. for Sean Wallace Walker 4901151 26/04/2023, Super. for Sean Wallace Walker 4901151 26/04/2023	1	625.99	
<b>ANZ Smart Choice Super</b>					

Date: 28/04/2023  
 Time: 3:59:16PM

**SHIRE OF UPPER GASCOYNE**  
**List of Accounts due and submitted - April 2023**

USER: Corporate  
 PAGE: 13

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
<b>ANZ Smart Choice Super</b>					
DD10351.5	26/04/2023	Superannuation contributions	1		394.35
INV	26/04/2023	Payroll Deduction for Billie O'Sullivan 26/04/2023	1	96.18	
INV SUPER	26/04/2023	Super. for Billie O'Sullivan 016610240380065 26/04/2023, Super. for Billie O'Sullivan 016610240380065 26/04/2023	1	298.17	
<b>Australian Super</b>					
DD10351.6	26/04/2023	Superannuation contributions	1		276.28
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<b>AMP Flexible Super</b>					
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INV SUPER	26/04/2023	Super. for Ian Douglas Golding 953593995 26/04/2023, Super. for Ian Douglas Golding 953593995 26/04/2023	1	720.53	
<b>NGS Super</b>					
DD10351.8	26/04/2023	Superannuation contributions	1		350.17
INV SUPER	26/04/2023	Super. for Ainsley Mia Hardie 440111567 26/04/2023	1	350.17	
<b>CBUS</b>					
DD10351.9	26/04/2023	Superannuation contributions	1		308.94
INV SUPER	26/04/2023	Super. for Cynthia Ann Wright 6406493 26/04/2023	1	308.94	

**TOTAL INVOICES BY PAYMENT TYPE**

Direct Debit / BPAY	22,654.22
EFT	421,970.65

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
1	MUNICIPAL FUND BANK	<b>444,624.87</b>
<b>TOTAL</b>		<b>444,624.87</b>
<b>TOTAL CREDIT NOTES</b>		<b>0.00</b>
<b>TOTAL PAYMENTS LESS CREDIT NOTES</b>		<b>444,624.87</b>

Date: 23/05/2023  
Time 11:05 AM

SHIRE OF UPPER GASCOYNE



Shire Legal Expenses for the Period 01/04/2023 to 30/04/2023

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
--------------	----------	-------------	---------------------	----------------

NIL Expenditure to report for Legal Expenses during the Period 01/04/2023 to 30/04/2023

0.00

**Total Running Balance for Legal Services provided from 1st July 2022 to 30th June 2023**

**20,007.15**

Date: 23/05/2023  
Time 11:05 AM

SHIRE OF UPPER GASCOYNE

Shire Rates Debt Collection Expenses for the Period 01/04/2023 to 30/04/2023

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
--------------	----------	-------------	---------------------	----------------

NIL Expenditure to report for Rates Debt Collection during the Period 01/04/2023 to 30/04/2023

0.00

**Total Running Balance for Debt Collection Services provided from 1st July 2022 to 30th June 2023**

**1,808.00**

# **APPENDIX 2**

**(Monthly Financial Report for April 2023)**



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

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

# **SHIRE OF UPPER GASCOYNE**

## **MONTHLY FINANCIAL REPORT**

**For the Period Ending 30 April 2023**

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2023**  
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Statement of Comprehensive Income by Program  
Rate Setting Statement  
Statement of Capital Acquisitions and Funding

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Capital Disposals	Note 8
Capital Acquisitions	Note 9
Rating Information	Note 10
Information on Borrowings	Note 11
Grants and Contributions	Note 12
Budget Amendments	Note 13



**RSM Australia Pty Ltd**

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# Compilation Report

## To the Council

### Shire of Upper Gascoyne

#### Scope

We have compiled the accompanying special purpose financial statements.

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

#### The responsibility of the Shire

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

#### Our responsibility

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

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

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

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

Signed at GERALDTON

Date 18<sup>th</sup> May 2023

RSM Australia Pty Ltd  
Chartered Accountants

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

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

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

Liability limited by a scheme approved under Professional Standards Legislation

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2023**  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on page 8 showing a surplus/(deficit) as at 30 April 2023 of -\$85,089

**Significant Revenue and Expenditure**

	<b>Collected / Completed %</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Significant Projects</b>				
Out of Town Water Supply Project	87%	1,365,731	1,138,110	1,194,252
RRG - Landor Meeka Bitumen Seal	103%	995,505	824,547	1,028,292
Bridges Renewal Program- Concrete Crossing: Dalget	2%	611,505	-	11,722
Blackspot - Mt Sandiman Hill Realignment	20%	254,192	210,465	51,249
	71%	3,226,933	2,173,122	2,285,516
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	38%	18,897,568	15,691,068	7,115,481
Non-operating Grants, Subsidies and Contributions	40%	8,237,042	4,675,720	3,281,512
	38%	27,134,610	20,366,788	10,396,993
<b>Rates Levied</b>				
	104%	1,384,149	1,366,819	1,440,228

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

**Financial Position**

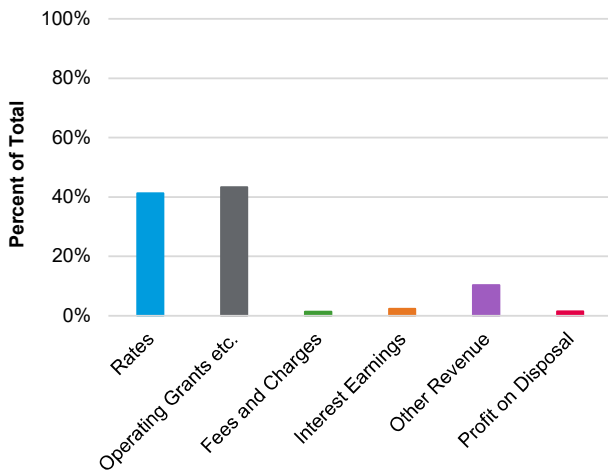
<b>Account</b>	<b>Difference to Prior Year %</b>	<b>Current Year 30 Apr 23 \$</b>	<b>Prior Year 30 Apr 22 \$</b>
Adjusted Net Current Assets	4%	(85,091)	2,095,455
Cash and Equivalent - Unrestricted	8%	263,190	3,162,002
Cash and Equivalent - Restricted	106%	1,839,700	1,736,009
Receivables - Rates	(1,494%)	178,609	(11,956)
Receivables - Other	104%	366,191	352,980
Payables	86%	(1,429,619)	(1,658,449)

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

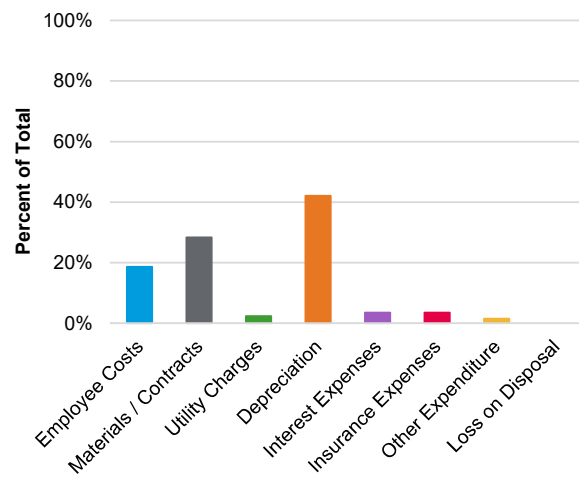


**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2023**  
**SUMMARY GRAPHS - OPERATING**

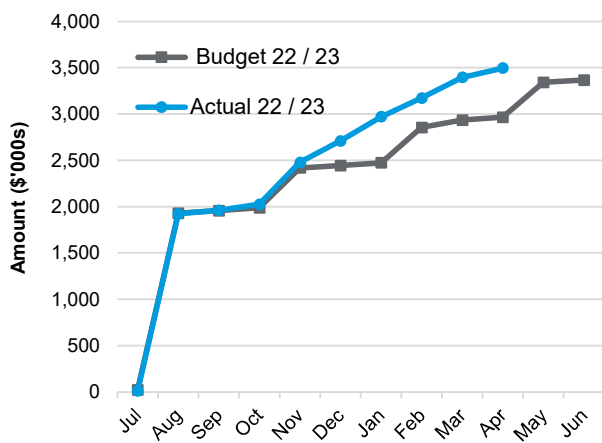
**Operating Income (exc. Flood Damage)**



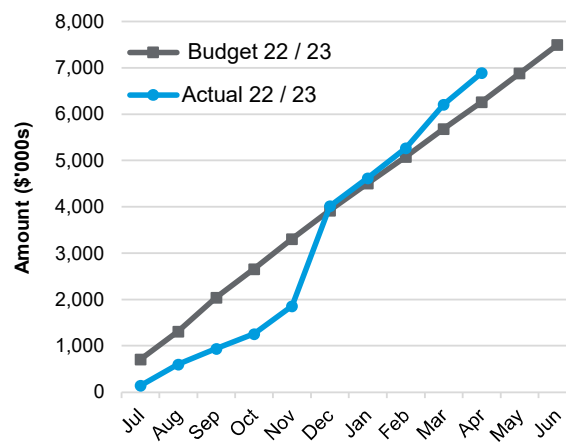
**Operating Expenditure (exc. Flood Damage)**



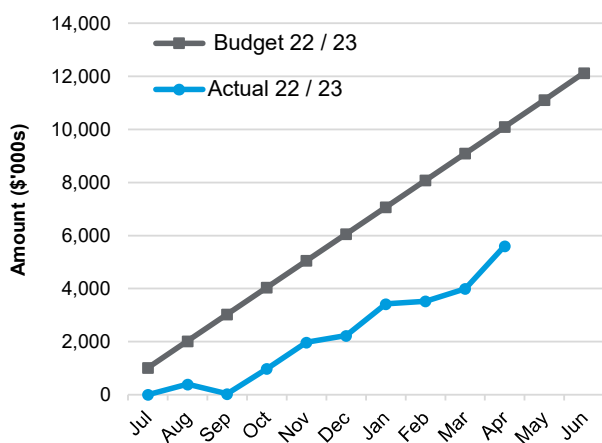
**Operating Revenues (exc. Flood Damage)**



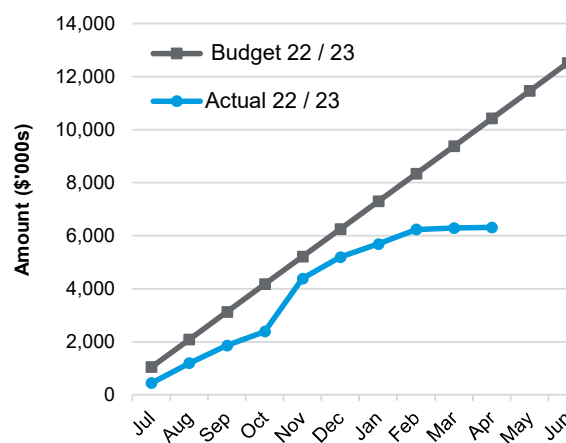
**Operating Expenses (exc. Flood Damage)**



**Flood Damage Revenue**



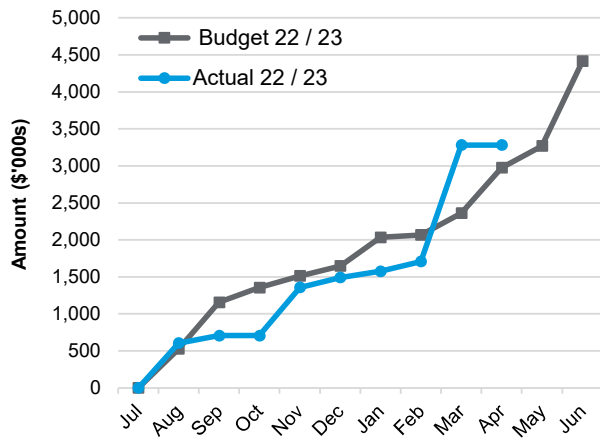
**Flood Damage Expenses**



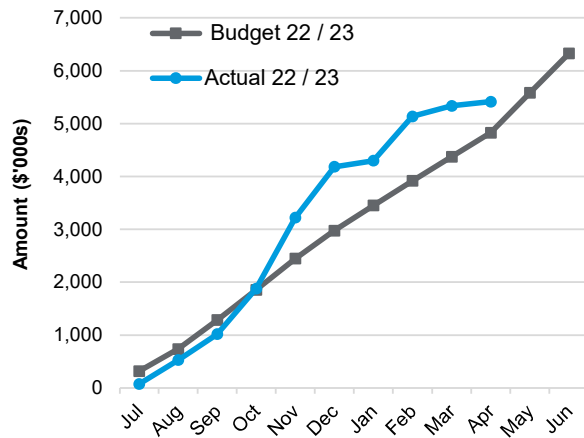
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 30 April 2023**  
**SUMMARY GRAPHS - CAPITAL**

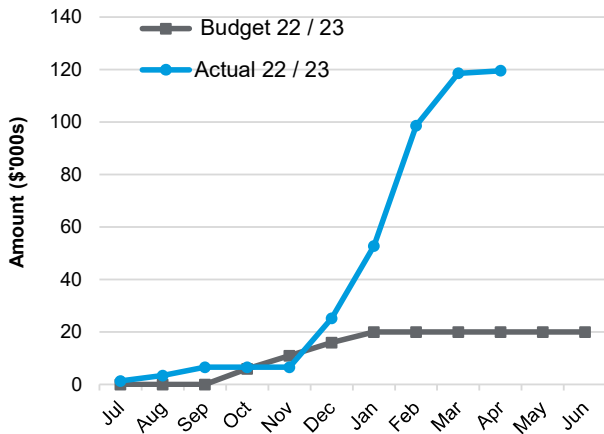
**Capital Revenue**



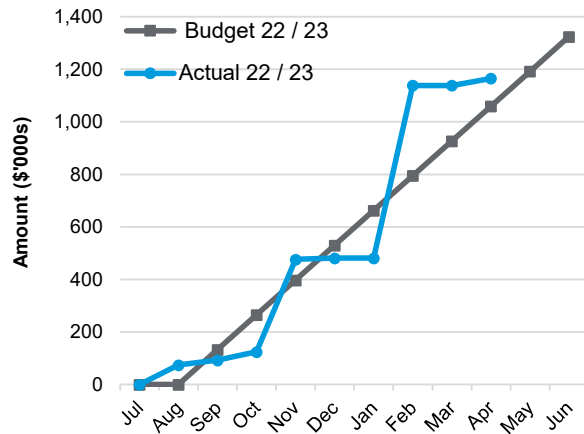
**Capital Expenditure**



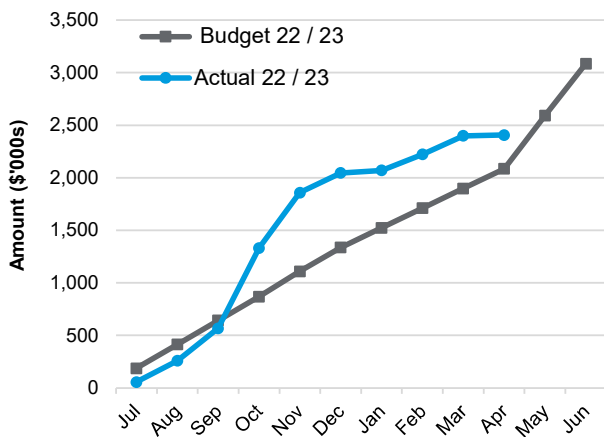
**Land and Buildings**



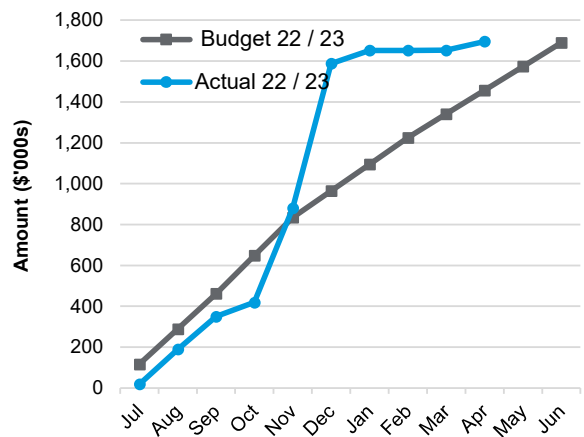
**Plant and Equipment**



**Roads**



**Other Infrastructure**



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

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period Ending 30 April 2023

**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Revenue</b>							
Rates	10	1,384,149	1,366,819	<b>1,440,228</b>	73,409	5%	▲
Grants, Subsidies and Contributions	12(a)	1,895,316	1,522,528	<b>1,514,207</b>	(8,321)	(1%)	
Fees and Charges		53,027	48,810	<b>47,359</b>	(1,451)	(3%)	
Interest Earnings		11,000	9,170	<b>82,411</b>	73,241	799%	▲
Other Revenue		176,062	148,434	<b>359,967</b>	211,533	143%	▲
		<b>3,519,554</b>	<b>3,095,761</b>	<b>3,444,172</b>			
<b>Expenses</b>							
Employee Costs		(1,409,495)	(1,136,765)	<b>(1,284,346)</b>	(147,581)	(13%)	▼
Materials and Contracts		(2,418,597)	(2,032,903)	<b>(1,950,310)</b>	82,593	4%	▲
Utility Charges		(170,508)	(139,774)	<b>(163,238)</b>	(23,464)	(17%)	
Depreciation on Non-current Assets		(3,233,745)	(2,694,790)	<b>(2,901,924)</b>	(207,134)	(8%)	▼
Interest Expenses		(185,672)	(155,503)	<b>(243,788)</b>	(88,285)	(57%)	▼
Insurance Expenses		(235,725)	(235,625)	<b>(244,962)</b>	(9,337)	(4%)	
Other Expenditure		(82,800)	(59,040)	<b>(101,675)</b>	(42,635)	(72%)	▼
		<b>(7,736,542)</b>	<b>(6,454,400)</b>	<b>(6,890,242)</b>			
<b>Other Income and Expenses</b>							
Grants, Subsidies and Contributions	12(b)	8,237,042	4,675,720	<b>3,281,512</b>	(1,394,208)	(30%)	▼
Profit on Disposal of Assets	8	51,724	51,724	<b>51,723</b>	(1)	(0%)	
(Loss) on Disposal of Assets	8	(22,591)	-	<b>-</b>	-		
		<b>8,266,175</b>	<b>4,727,444</b>	<b>3,333,236</b>			
<b>Flood Damage</b>							
Reimbursements	12(c)	17,002,252	14,168,540	<b>5,601,274</b>	(8,567,266)	(60%)	▼
Materials and Contracts		(17,246,915)	(14,372,430)	<b>(6,310,769)</b>	8,061,661	56%	▲
		<b>(244,663)</b>	<b>(203,890)</b>	<b>(709,495)</b>			
<b>Net Result</b>							
		<b>3,804,524</b>	<b>1,164,915</b>	<b>(822,329)</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 COMPREHENSIVE INCOME**  
**For the Period Ending 30 April 2023**  
**REPORTING PROGRAM**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Revenue</b>						
Governance		12,000	10,000	<b>128,098</b>	118,098	1181%
General Purpose Funding		2,508,823	2,211,666	<b>2,434,918</b>	223,252	10%
Law, Order and Public Safety		29,131	29,131	<b>28,572</b>	(559)	(2%)
Health		1,000	830	<b>483</b>	(347)	(42%)
Education and Welfare		144,776	136,619	<b>127,589</b>	(9,030)	(7%)
Community Amenities		5,760	5,760	<b>5,015</b>	(745)	(13%)
Recreation and Culture		20,100	16,565	<b>18,703</b>	2,138	13%
Transport		620,605	534,841	<b>558,827</b>	23,986	4%
Economic Services		111,419	94,419	<b>90,487</b>	(3,932)	(4%)
Other Property and Services		65,940	55,930	<b>51,481</b>	(4,449)	(8%)
		<b>3,519,554</b>	<b>3,095,761</b>	<b>3,444,172</b>		
<b>Expenses</b>						
Governance		(646,116)	(543,569)	<b>(463,109)</b>	80,460	15%
General Purpose Funding		(232,926)	(195,253)	<b>(344,765)</b>	(149,512)	(77%)
Law, Order and Public Safety		(138,194)	(100,554)	<b>(174,739)</b>	(74,185)	(74%)
Health		(28,907)	(23,950)	<b>(10,862)</b>	13,088	55%
Education and Welfare		(585,288)	(486,870)	<b>(271,506)</b>	215,364	44%
Housing		(256,065)	(210,276)	<b>(335,302)</b>	(125,026)	(59%)
Community Amenities		(100,079)	(85,487)	<b>(117,567)</b>	(32,080)	(38%)
Recreation and Culture		(386,218)	(323,973)	<b>(371,694)</b>	(47,721)	(15%)
Transport		(4,531,779)	(3,770,777)	<b>(3,894,372)</b>	(123,595)	(3%)
Economic Services		(734,323)	(615,097)	<b>(626,704)</b>	(11,607)	(2%)
Other Property and Services		(96,647)	(98,594)	<b>(279,622)</b>	(181,028)	(184%)
		<b>(7,736,542)</b>	<b>(6,454,400)</b>	<b>(6,890,243)</b>		
<b>Other Income and Expenses</b>						
Grants, Subsidies and Contributions	12(b)	8,237,042	4,675,720	<b>3,281,512</b>	(1,394,208)	(30%)
Profit on Disposal of Assets	8	51,724	51,724	<b>51,724</b>	0	0%
(Loss) on Disposal of Assets	8	(22,591)	-	-	-	
		<b>8,266,175</b>	<b>4,727,444</b>	<b>3,333,237</b>		
<b>Flood Damage - Transport</b>						
Reimbursements	12(c)	17,002,252	14,168,540	<b>5,601,274</b>	(8,567,266)	60%
Materials and Contracts		(17,246,915)	(14,372,430)	<b>(6,310,769)</b>	8,061,661	56%
		<b>(244,663)</b>	<b>(203,890)</b>	<b>(709,495)</b>		
<b>Net Result</b>						
		<b>3,804,524</b>	<b>1,164,915</b>	<b>(822,329)</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 2023

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
	Note	\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	3	2,591,240	2,591,240	2,591,240			
<b>Revenue from Operating Activities</b>							
Grants, Subsidies and Contributions		18,897,568	15,691,068	7,115,481	(8,575,587)	(55%)	▼
Fees and Charges		53,027	48,810	47,359	(1,451)	(3%)	
Interest Earnings		11,000	9,170	82,411	73,241	799%	▲
Other Revenue		176,062	148,434	359,967	211,533	143%	▲
Profit on Disposal of Assets		51,724	51,724	51,723	(1)	(0%)	
		<b>19,189,381</b>	<b>15,949,206</b>	<b>7,656,941</b>			
<b>Expenditure from Operating Activities</b>							
Employee Costs		(1,409,495)	(1,136,765)	(1,284,346)	(147,581)	(13%)	▼
Materials and Contracts		(19,665,512)	(16,405,333)	(8,261,079)	8,144,254	50%	▲
Utility Charges		(170,508)	(139,774)	(163,238)	(23,464)	(17%)	
Depreciation on Non-current Assets		(3,233,745)	(2,694,790)	(2,901,924)	(207,134)	(8%)	▼
Interest Expenses		(185,672)	(155,503)	(243,788)	(88,285)	(57%)	▼
Insurance Expenses		(235,725)	(235,625)	(244,962)	(9,337)	(4%)	
Other Expenditure		(82,800)	(59,040)	(101,675)	(42,635)	(72%)	▼
(Loss) on Disposal of Assets		(22,591)	-	-	-		
		<b>(25,006,048)</b>	<b>(20,826,830)</b>	<b>(13,201,011)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and Amortisation		3,233,745	2,694,790	2,901,924			
(Profit) / Loss on Asset Disposal		(29,133)	(51,724)	(51,723)			
Movement in Employee Provision Reserve		171,078	-	107			
<b>Net Amount from Operating Activities</b>		<b>(2,440,977)</b>	<b>(2,234,558)</b>	<b>(2,693,763)</b>			
<b>Investing Activities</b>							
Grants, Subsidies and Contributions	12(b)	8,237,042	4,675,720	3,281,512	(1,394,208)	(30%)	▼
Proceeds from Disposal of Assets	8	241,410	7,500	221,409	213,909	2852%	▲
Land and Buildings	9(a)	(289,030)	(152,030)	(119,515)	32,515	21%	▲
Plant and Equipment	9(b)	(1,343,389)	(1,119,491)	(1,165,878)	(46,387)	(4%)	▼
Furniture and Equipment	9(c)	(40,000)	(36,000)	(25,598)	10,402	29%	
Infrastructure Assets - Roads	9(d)	(7,027,054)	(3,417,303)	(2,405,410)	1,011,893	30%	▲
Infrastructure Assets - Other	9(e)	(2,101,632)	(1,819,420)	(1,696,096)	123,324	7%	▲
<b>Net Amount from Investing Activities</b>		<b>(2,322,653)</b>	<b>(1,861,024)</b>	<b>(1,909,576)</b>			
<b>Financing Activities</b>							
Repayment of Debentures	11	(126,841)	(105,013)	(105,013)	-	0%	
Principal payments of finance lease payments		(6,791)	(3,380)	(5,635)	(2,255)	(67%)	
Transfer from Reserves	7	1,270,388	476,777	600,000	123,223	(26%)	
Transfer to Reserves	7	(348,515)	(1,402)	(2,571)	(1,169)	(83%)	
<b>Net Amount from Financing Activities</b>		<b>788,241</b>	<b>366,982</b>	<b>486,781</b>			
<b>Surplus / (Deficit) before Rates</b>		<b>(1,384,149)</b>	<b>(1,137,360)</b>	<b>(1,525,317)</b>			
Total Amount raised from Rates		1,384,149	1,366,819	1,440,228	73,409	(5%)	▼
<b>Closing Surplus / (Deficit)</b>	3	<b>-</b>	<b>229,459</b>	<b>(85,089)</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 2023  
**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget \$</b>	<b>YTD Actual Total \$</b>	<b>Var \$</b>
Land and Buildings	9(a)	289,030	<b>119,515</b>	<b>(169,515)</b>
Plant and Equipment	9(b)	1,343,389	<b>1,165,878</b>	<b>(177,511)</b>
Furniture and Equipment	9(c)	40,000	<b>25,598</b>	<b>(14,402)</b>
Infrastructure Assets - Roads	9(d)	7,027,054	<b>2,405,410</b>	<b>(4,621,644)</b>
Infrastructure Assets - Other	9(e)	2,101,632	<b>1,696,096</b>	<b>(405,536)</b>
<b>Total Capital Expenditure</b>		<u>10,801,105</u>	<u><b>5,412,497</b></u>	<b>(5,388,608)</b>
<b>Capital Acquisitions Funded by:</b>				
Capital Grants and Contributions		8,237,042	<b>3,281,512</b>	<b>(4,955,530)</b>
Borrowings		-	-	-
Other (Disposals and C/Fwd)		200,000	<b>221,409</b>	21,409
Council Contribution - Reserves		1,102,660	<b>600,000</b>	<b>(502,660)</b>
Council Contribution - Operations		1,261,403	<b>1,309,576</b>	48,173
<b>Total Capital Acquisitions Funding</b>		<u>10,801,105</u>	<u><b>5,412,497</b></u>	

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2023**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

**Preparation**

Prepared by: Kate Peacock  
Reviewed by: Travis Bate  
Date prepared: 18 May 23

**(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 2023**

**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 2023**

**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 2023**

**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 2023**

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

**(j) Trade and Other Payables**

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

**(k) Employee Benefits**

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

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

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

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

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

**Borrowing Costs**

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

**(m) Provisions**

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

**(n) Contract Liabilities**

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

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

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

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

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2023**

**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 2023**

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

**(g) 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 2023**

**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 2023

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	30 Apr 23		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					<b>Favourable / (Unfavourable)</b>
Rates	1,440,228	1,384,149	4%	56,079	Increase in revenue received for UV Mining interim rates at this period end date.
Operating Grants, Subsidies and Contributions	7,115,481	15,691,068	(55%)	(8,575,587)	Timing variance only due to Flood Damage Claims.
Fees and Charges	47,359	48,810	0%	(1,451)	Minor variance only.
Interest Earnings	82,411	9,170	799%	73,241	Increase in revenue received for Interest earned on Investments at this period end date.
Other Revenue	359,967	148,434	143%	211,533	Increase in revenue received for Private Works at this period end date.
Non Operating Grants, Subsidies and Contributions	3,281,512	4,675,720	0%	(1,394,208)	Decrease due to Capital Grant revenue not yet received at this period end date.
Profit on Disposal of Assets	51,723	51,724	0%	(1)	Minor variance only.
<b>Total Revenues</b>	<b>12,378,682</b>	<b>22,009,075</b>	<b>(44%)</b>	<b>(9,630,393)</b>	

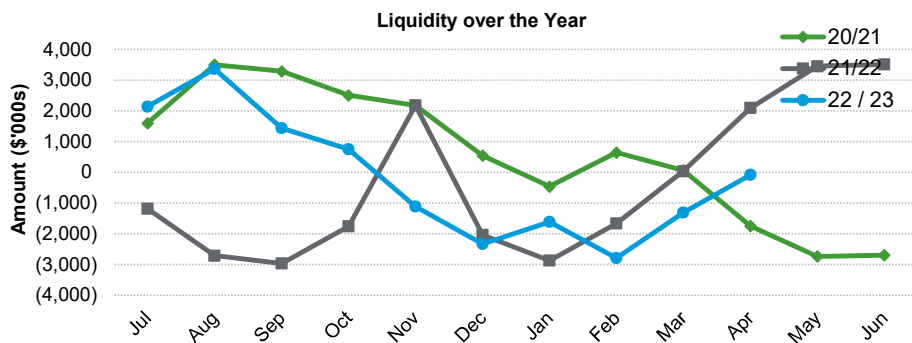
(b) (Expenses) / (Applications)

	30 Apr 23		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					<b>Favourable / (Unfavourable)</b>
Employee Costs	(1,284,346)	(1,136,765)	(13%)	(147,581)	Increase in Employee Costs due to unanticipated payouts of leave entitlements as a result of employee resignations in Works Department and LSL for CEO. LSL payout to be recovered from Leave Reserve fund.
Materials and Contracts	(8,261,079)	(16,405,333)	50%	8,144,254	Timing variance only due to Flood Damage Claims
Utility Charges	(163,238)	(139,774)	(17%)	(23,464)	Water costs are increased at this period end date due to increase in rates charged for the Tourist Park & Tavern. This expense is recovered from the Lease holder.
Depreciation on Non-current Assets	(2,901,924)	(2,694,790)	(8%)	(207,134)	Depreciation rates to be reviewed and monitored.
Interest Expenses	(243,788)	(155,503)	(57%)	(88,285)	Increase in Interest due to Flood Damage Overdraft account.
Insurance Expenses	(244,962)	(235,625)	(4%)	(9,337)	Increase in insurance costs due to Storm Damage event in February 2023. Costs to be recovered under Property Damage claim with LGIS.
Other Expenditure	(101,675)	(59,040)	(72%)	(42,635)	Increase in costs due to Building Fees (offset by increase in revenue for building applications) and misallocation at I/E code level of other costs that should be materials and contract services. Journal to be processed to correct misallocation.
<b>Total Expenses</b>	<b>(13,201,011)</b>	<b>(20,826,830)</b>	<b>37%</b>	<b>7,625,819</b>	

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2023**

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 30 Apr 23 \$	Prior Year Closing 30 Jun 22 \$	This Time Last Year 30 Apr 22 \$
<b>Current Assets</b>				
Cash Unrestricted	4	2,341,979	7,216,747	5,840,342
Cash Restricted	4	1,839,700	2,436,574	1,736,009
Receivables - Rates	6(a)	178,609	51,923	(11,956)
Receivables - Other	6(b)	366,191	521,054	352,980
Interest / ATO Receivable		19,305	66	130,719
Provision for Doubtful Debts		(119,882)	(119,882)	(116,443)
Accrued Income		130,534	-	-
Contract Assets		211,561	1,715,110	-
Inventories		139,445	135,451	107,732
<b>Total Current Assets</b>		<b>5,107,441</b>	<b>11,957,042</b>	<b>8,039,383</b>
<b>Current Liabilities</b>				
Sundry Creditors		(258,961)	(1,056,991)	(1,271,676)
Revenue Received in Advance		-	(1,089,268)	-
Obligations / ARWC		-	-	-
Deposits and Bonds		(50,642)	(50,642)	(100,642)
GST Payable		(6,070)	-	(13,414)
PAYG Withholding Tax		(51,199)	-	(28,594)
Loan Liability		(46,092)	(126,842)	(21,593)
Accrued Expenses		-	(980,230)	-
Retentions held for Gascoyne River Bridge P		(6,171)	-	(6,171)
Accrued Salaries and Wages		-	(33,704)	-
Accrued Time in Lieu		(1,215)	(3,635)	(3,150)
Overdraft	4	(2,078,789)	(2,814,946)	(2,678,340)
Lease Liability		(1,060)	(6,693)	1,127
Suspense		(637)	-	(6,388)
Contract Liabilities		(730,849)	(730,849)	-
<b>Total Payables</b>		<b>(3,231,684)</b>	<b>(6,893,802)</b>	<b>(4,128,841)</b>
Provisions		(276,724)	(276,724)	(207,948)
<b>Total Current Liabilities</b>		<b>(3,508,408)</b>	<b>(7,170,526)</b>	<b>(4,336,789)</b>
Less: Cash Reserves	7	(1,839,056)	(2,436,485)	(1,735,407)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)
Add: Loan Principal (Current)		46,092	126,842	21,104
Add: Employee Leave Reserve	7	97,581	97,474	109,664
Add: Movement in Employee Leave Reserve		12,700	12,700	-
Add: Current Portion of Lease Liability		1,060	6,693	-
<b>Net Funding Position</b>		<b>(85,091)</b>	<b>2,591,240</b>	<b>2,095,455</b>





**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2023**

**4. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
<b>Cash and Cash Equivalents</b>							
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	142,296			142,296	CBA	0.00	N/A
Online Saver	2,199,684			2,199,684	CBA	2.50	N/A
SUG Reserve Account		1,839,145		1,839,145	CBA	0.20	N/A
WANDRRA Account	(2,078,789)			(2,078,789)	CBA	1.10	N/A
<b>Total Cash and Financial Assets</b>	<b>263,190</b>	<b>1,839,145</b>	<b>-</b>	<b>2,102,335</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 22	Amount Received	Amount Paid	Closing Balance 30 Apr 23
	\$	\$	\$	\$
SUG Trust Fund	-	100,555	-	100,555
<b>Total Funds in Trust</b>	<b>-</b>	<b>100,555</b>	<b>-</b>	<b>100,555</b>

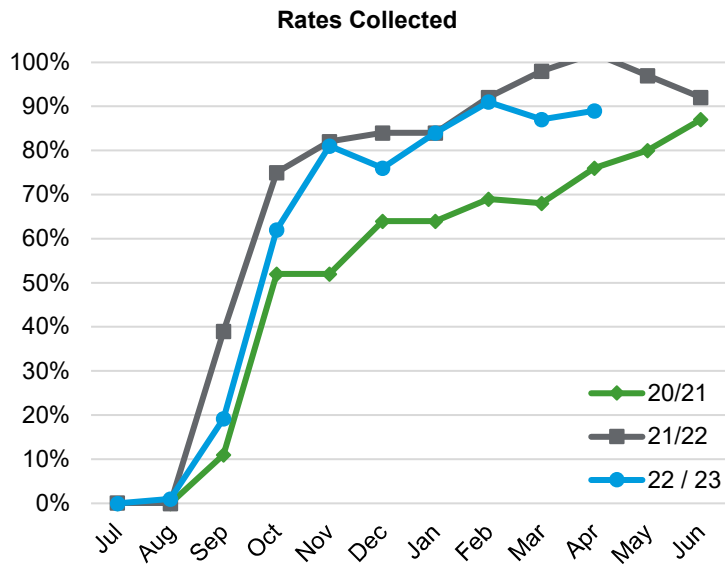
**Comments / Notes**

Yangibana Trust Liability held of \$100,000

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2023**

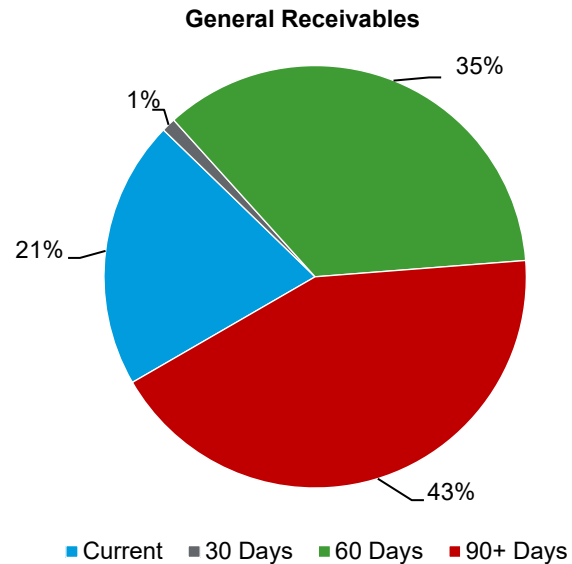
**6. RECEIVABLES**

<b>(a) Rates Receivable</b>	<b>30 Apr 23</b>
	<b>\$</b>
Rates Receivables	178,609
Rates Received in Advance	-
<b>Total Rates Receivable Outstanding</b>	<b><u>178,609</u></b>
Closing Balances - Prior Year	51,923
Rates Levied this year	1,440,228
Service charges levied this year	14,222
Closing Balances - Current Month	<u>(178,609)</u>
<b>Total Rates Collected to Date</b>	<b><u>1,327,764</u></b>
<i>Percentage Collected</i>	<i>89%</i>



**Comments / Notes**

<b>(b) General Receivables</b>	<b>30 Apr 23</b>
	<b>\$</b>
Current	75,390
30 Days	3,840
60 Days	129,847
90+ Days	157,114
<b>Total General Receivables Outstanding</b>	<b><u>366,191</u></b>



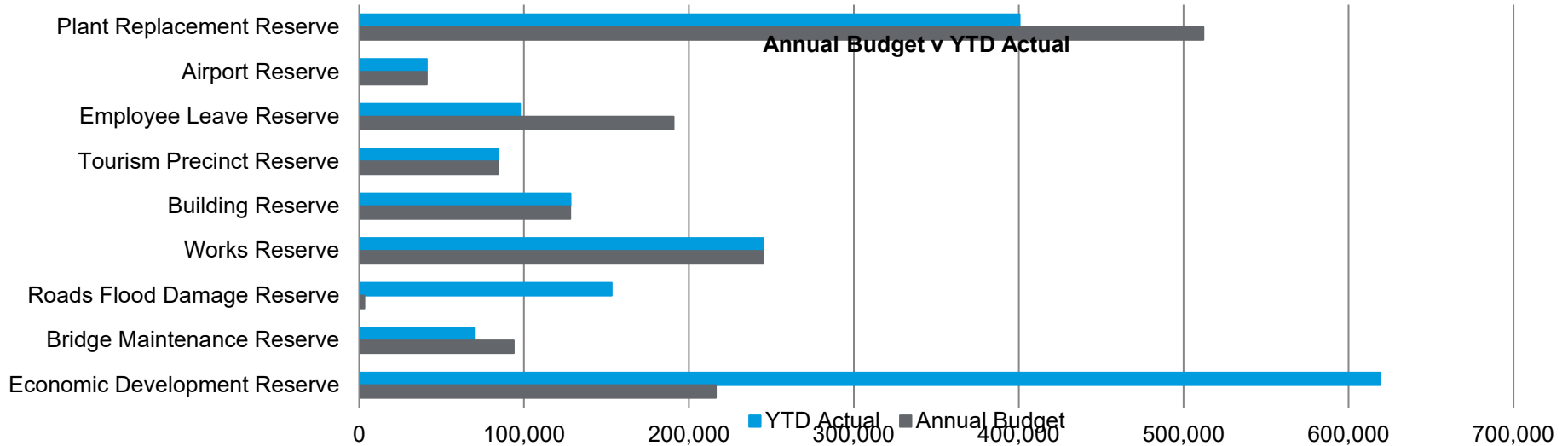
**Comments / Notes**

Amounts shown above include GST (where applicable)

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 30 April 2023**

**7. CASH BACKED RESERVES**

Reserve Name	Annual Budget				YTD Actual				
	Balance 01 Jul 22 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 23 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Apr 23 \$
Plant Replacement Reserve	999,553	(600,000)	820	111,665	512,038	(600,000)	1,024	-	400,576
Airport Reserve	41,068	-	34	-	41,102	-	44	-	41,113
Employee Leave Reserve	97,474	(17,728)	80	110,850	190,676	-	107	-	97,581
Tourism Precinct Reserve	84,314	-	69	-	84,383	-	104	-	84,418
Building Reserve	127,886	-	105	-	127,991	-	265	-	128,151
Works Reserve	244,946	-	201	-	245,147	-	138	-	245,084
Roads Flood Damage Reserve	153,002	(150,000)	126	-	3,128	-	165	-	153,168
Bridge Maintenance Reserve	69,679	-	57	24,000	93,736	-	73	-	69,752
Economic Development Reserve	618,563	(502,660)	508	100,000	216,411	-	651	-	619,214
<b>Total Cash Backed Reserves</b>	<b>2,436,485</b>	<b>(1,270,388)</b>	<b>2,000</b>	<b>346,515</b>	<b>1,514,612</b>	<b>(600,000)</b>	<b>2,571</b>	<b>-</b>	<b>1,839,056</b>



SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2023

8. DISPOSAL OF ASSETS

Annual Budget

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

YTD Actual

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
<b>Transport</b>				
<b>Plant and Equipment</b>				
87 - Grader CAT	161,189	205,000	43,811	
Toyota Hilux	5,000	8,909	3,909	
Mitsubishi Forklift	3,497	7,500	4,003	-
<b>Total Disposal of Assets</b>	<b>169,686</b>	<b>221,409</b>	<b>51,723</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>51,723</b>

Comments / Notes

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2023

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Governance</b>				
Office Refurbishment	73,500	73,500	43,474	30,026
<b>CRC, Education and Welfare</b>				
CRC Building Improvements	25,000	-	21,899	(21,899)
<b>Housing</b>				
Internal Refurbishment of L99 Gregory Street	11,530	11,530	9,400	2,130
New Shed at L17/18 Gregory Street	50,000	38,000	21,925	16,075
Septic System Upgrade at L40 Gregory Stree	12,000	12,000	10,909	1,091
Septic System Upgrade at L21 Gregory Stree	12,000	12,000	10,909	1,091
Housing Improvements	30,000	5,000	-	5,000
<b>Economic Services</b>				
Residential Land Development	75,000	-	1,000	(1,000)
<b>Total Land and Buildings</b>	<b>289,030</b>	<b>152,030</b>	<b>119,515</b>	<b>32,515</b>

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Transport</b>				
New Grader	550,000	458,333	551,571	(93,238)
Works Caravan	75,000	62,500	53,991	8,509
Side Tipper	100,000	83,333	88,390	(5,057)
Forklift	40,000	33,333	47,200	(13,867)
Ute ( Thomas)	70,000	58,333	-	58,333
Service Truck	180,000	150,000	200,200	(50,200)
Small Excavator	85,000	70,833	68,200	2,633
New Pool Car	55,000	45,833	-	45,833
New Tractor for P&G	135,000	112,500	105,842	6,658
Message Board	35,000	29,167	32,095	(2,928)
20kva Generator	18,389	15,324	18,389	(3,065)
<b>Total Plant and Equipment</b>	<b>1,343,389</b>	<b>1,119,491</b>	<b>1,165,878</b>	<b>(46,387)</b>

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Governance</b>				
Furniture and Equipment	40,000	36,000	25,598	10,402
<b>Total Furniture and Equipment</b>	<b>40,000</b>	<b>36,000</b>	<b>25,598</b>	<b>10,402</b>

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2023

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
<b>Transport</b>				
Carnarvon/Mullewa Road - Pells	200,000	200,000	188,027	11,973
Signage 22 / 23	74,289	61,816	74,288	(12,472)
Grids 22 / 23	93,005	77,487	93,044	(15,557)
LRCI Phase Three Project - Bitumen Viveash	80,000	66,670	111,850	(45,180)
RRG - Landor Meeka Bitumen Seal	995,505	824,547	1,028,292	(203,745)
Blackspot - Mt Sandiman Hill Realignment	254,192	210,465	51,249	159,216
RRG - Carnarvon/Mullewa Resheeting	588,000	487,181	598,231	(111,050)
Bundagee	186,558	155,470	186,557	(31,087)
Bridges Renewal Program- Concrete Crossin	611,505	-	11,722	(11,722)
Indigenous Access Roads Project	-	-	18,303	(18,303)
Carnarvon-Mullewa Road program (2022-23)	3,900,000	1,311,667	26,936	1,284,731
Scott Street - Footpath Construction	44,000	22,000	-	22,000
Pimbee Rd - Resheeting (RRG)	-	-	10,338	(10,338)
Landor/Meekatharra (R2R)	-	-	6,572	(6,572)
<b>Total Infrastructure - Roads</b>	<b>7,027,054</b>	<b>3,417,303</b>	<b>2,405,410</b>	<b>1,011,893</b>

(d) Other Infrastructure

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
<b>Recreation and Culture</b>				
In Town Water Supply	27,550	22,960	-	22,960
Out of Town Water Supply Project	1,365,731	1,138,110	1,194,252	(56,142)
Oval Refurbishment	88,976	88,975	73,479	15,496
Pavilion Infrastructure Upgrades	75,000	25,000	-	25,000
<b>Law, Order and Public Safety</b>				
New Water Tank	15,085	15,085	-	15,085
<b>Transport</b>				
Solar Street Lighting for Hatch Street	30,000	30,000	27,273	2,727
<b>Economic Services</b>				
Tourist Stop	499,290	499,290	401,092	98,198
<b>Total Infrastructure - Other</b>	<b>2,101,632</b>	<b>1,819,420</b>	<b>1,696,096</b>	<b>123,324</b>

<b>Total Capital Expenditure</b>	<b>10,801,105</b>	<b>6,544,244</b>	<b>5,412,497</b>	<b>1,131,747</b>
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SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2023

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	147,952	0.105000	13	12,674	12,674	-	-	12,674
UV Rural	1,628,871	0.070000	25	114,021	114,021	-	-	114,021
UV Mining	3,454,711	0.298000	165	1,159,504	1,029,765	-	-	1,029,765
<b>Total General Rates</b>				<b>1,286,199</b>	<b>1,156,460</b>	-	-	<b>1,156,460</b>
<b>Minimum Rates</b>								
GRV Town	27,247	500	12	6,000	6,000	-	-	6,000
UV Rural	33,915	900	13	11,700	11,700	-	-	11,700
UV Mining	111,928	950	75	71,250	71,250	194,163	655	266,068
<b>Total Minimum Rates</b>				<b>88,950</b>	<b>88,950</b>	<b>194,163</b>	<b>655</b>	<b>283,768</b>
<b>Total General and Minimum Rates</b>				<b>1,375,149</b>	<b>1,245,410</b>	<b>194,163</b>	<b>655</b>	<b>1,440,228</b>
<b>Other Rate Revenue</b>								
Rates Write-off				(5,000)				-
Interim and Back Rates				11,000				-
Facilities Fees (Ex Gratia)				3,000				-
<b>Total Rate Revenue</b>				<b>1,384,149</b>				<b>1,440,228</b>

SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 April 2023

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 22 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
<b>Housing</b>								
Loan 29 Staff Housing	208,200	-	(35,372)	(35,371)	172,828	172,829	(5,963)	(5,963)
Loan 30 Staff Housing	385,571	-	(21,710)	(43,538)	363,861	342,033	(2,096)	(4,074)
<b>Economic Services</b>								
Loan 28 Tourism Precinct	391,498	-	(47,932)	(47,932)	343,566	343,566	(19,135)	(25,635)
<b>Total Repayments</b>	<b>985,269</b>	<b>-</b>	<b>(105,013)</b>	<b>(126,841)</b>	<b>880,256</b>	<b>858,428</b>	<b>(27,193)</b>	<b>(35,672)</b>



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 30 April 2023

**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>				
General Commission Grants	Government of WA	1,108,674	831,507	912,279
<b>Law, Order and Public Safety</b>				
Grant (DFES) Operating	DFES	16,000	16,000	19,345
<b>Education and Welfare</b>				
CRC Operating Grant	Dep. of Regional Dev.	99,000	95,990	96,710
CRC Misc Small Operating		5,000	5,000	-
Other Community Grants		1,000	830	-
<b>Recreation and Culture</b>				
Library Operating Grants		5,000	5,000	5,000
<b>Transport</b>				
FAGS Roads	Government of WA	323,093	242,322	161,547
MRWA Direct Grant	MRWA	267,549	267,549	273,303
<b>Economic Services</b>				
Contributions for Projects		10,000	8,330	-
<b>Other Property and Services</b>				
Diesel Fuel Rebate	ATO	60,000	50,000	46,024
<b>Total Operating Grants, Subsidies and Contributions</b>		<b>1,895,316</b>	<b>1,522,528</b>	<b>1,514,207</b>

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

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Governance</b>				
LCRI Capital Grant Funds - Administration		37,148	37,148	-
<b>Law, Order &amp; Public Safety</b>				
DFES Fire Control Grant		15,085	15,085	-
<b>Recreation and Culture</b>				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		1,147,265	-	87,997
<b>Transport</b>				
HVSPF Funding		611,505	611,505	-
Roads to Recovery		654,057	588,000	469,666
Regional Road Group Funding		698,013	698,013	741,495
LCRI Grant Funds - Sealing Landor/Meekatharra		90,000	90,000	-
Blackspot Program Grant Funds (FEDs and State)		169,461	169,461	135,568
State Initiative Program (Road Projects)		4,093,372	1,753,372	1,560,000
Footpath Construction		22,000	14,000	14,000
<b>Economic Services</b>				
Capital Grant Tourism Infrastructure Projects		699,136	699,136	272,786
<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>8,237,042</b>	<b>4,675,720</b>	<b>3,281,512</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>10,132,358</b>	<b>6,198,248</b>	<b>4,795,719</b>

**(c) Flood Damage Reimbursements**

<b>Transport</b>				
Grant (DRFAWA) AGRN 951		4,874,137	4,061,780	4,137,845
Grant (DRFAWA) AGRN 974		1,939,992	1,616,660	1,463,429
Grant (DRFAWA) AGRN 1021		10,188,123	8,490,100	-
<b>Total Flood Damage Reimbursements</b>		<b>17,002,252</b>	<b>14,168,540</b>	<b>5,601,274</b>

SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 April 2023

9 BUDGET AMENDMENTS

GL Code/IE	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$	Comment
<b>Opening Surplus Adjustment</b>					(197,946)	(197,946)	
<b>Adopted Budget</b>						-	
	Transfer to Plant Replacement Reserve	07082022		18,389		(179,557)	
11280200	Purchase Plant and Equipment (20kva Generator)	07082022			(18,389)	(197,946)	
	Transfer to Plant Replacement Reserve	10092022		30,000		(167,946)	
11342600	Tourism Precinct Legal Fees	10092022			(30,000)	(197,946)	
	Transfer from Economic Development Reserve	07102022			(75,000)	(272,946)	
11313720	Purchase of Land	07102022		75,000		(197,946)	
10122840	Bundagee Wash	09102022			(100,400)	(298,346)	
11230140	Regional Road Group Grant Funds	09102022		34,343		(264,003)	
11229100	Roads to Recovery Grant Funds	09102022		66,057		(197,946)	
<b>Total Amendments</b>				<b>223,789</b>	<b>(421,735)</b>	<b>(197,946)</b>	
<b>Amendments midyear budget review</b>							
325101	Transfer from Flood Damage Reserve			50,000		(147,946)	
325101	Transfer from Economic Dev Reserve for TRMP			177,660		29,714	
12272	Road Maintenance - Country				(125,000)	(95,286)	Increase budget by 125k / YTD actual=780k
12274	Cement Stabiliser (Materials only)			32,203		(63,083)	
12284	Road Construction				(3,900,000)	(3,963,083)	Carnarvon-Mullewa Road program (2022-23 and
31205	Rates: UV Mining Interim			130,000		(3,833,083)	
41002	Council Conference and Training			10,000		(3,823,083)	
41008	Insurances: Council Members			767		(3,822,316)	
41011	Sundry Costs: Council Members			9,000		(3,813,316)	
41016	Other Council Travel Expenses				(7,000)	(3,820,316)	Attend Tidy Towns National Awards event
41052	Insurances: Admin			5,097		(3,815,219)	
41057	Travel/Training/Medicals: Admin				(10,000)	(3,825,219)	Attend Tidy Towns National Awards event
41067	Consultants: Admin			20,000		(3,805,219)	
41800	Governance Furniture & Equipment			50,000		(3,755,219)	Deferring the purchase of furniture for the Council Chambers. Reallocate savings to office refurb for CEO office.
51002	Insurances: Fire Control				(1,124)	(3,756,343)	
84120	Insurances: CRC			1,539		(3,754,804)	
84126	Community Event Expenses CRC				(10,000)	(3,764,804)	
84144	Christmas Function Expenses GEN			1,515		(3,763,289)	
84144	Christmas Function Expenses GEN			3,502		(3,759,787)	
92190	Minor Capital Expenditure - Housing			16,000		(3,743,787)	Transfer savings here due to deferral of minor purchases for housing to travel budgets for Tidy Towns event
94300	Capital: Lot 17 Gregory Street - Ceo'S Residence				(20,000)	(3,763,787)	Transfer from SC13 to SC05
94300	Capital: Housing Improvements - Asset Renewal (Temp Budget)			20,000		(3,743,787)	Transfer from SC13 to SC05
111145	Pavilion Operating Costs			4,720		(3,739,067)	
111161	Oval Maintenance			3,107		(3,735,960)	
111168	Opex: Two Rivers Memorial Park Tourist Stop Public Amenities			10,000		(3,725,960)	Transfer from TS01 to TS02
111168	Opex: Two Rivers Memorial Park Tourist Stop Gardens				(10,000)	(3,735,960)	Transfer from TS01 to TS02
111168	Opex: Two Rivers Memorial Park Tourist Stop Buildings and Gardens Maintenance				(5,778)	(3,741,738)	


SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 30 April 2023

9 BUDGET AMENDMENTS

GL Code/IE	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$	Comment
111300	Library Operating Costs				(5,300)	(3,747,038)	Redfish Invoice for CRC and Library IT
111313	Library Operating Grants			5,000		(3,742,038)	Received Library Grant
111400	Museum Operating Costs				(3,000)	(3,745,038)	Museum pieces from Mooka
111801	Pavilion Infrastructure				(5,000)	(3,750,038)	Shed only
121064	Works Freight Costs				(20,000)	(3,770,038)	
121085	Killili Bridge Insurance			6,247		(3,763,791)	
123018	Grant: State Initiative Program (Road Projects)			3,900,000		136,209	Carnarvon-Mullewa Road program (2022-23 and
123019	Grant: Footpath Construction			22,000		158,209	
124009	Grant (DRFAWA) AGRN 951			4,874,137		5,032,346	Claim income for 22/23
124015	Insurances: Plant Operation			9,191		5,041,537	
124031	Proceeds from Plant Sales			41,410		5,082,947	Update budget to match actuals
124034	Profit on Sale of Plant & Equipment		50,570			5,082,947	Update budget to match actuals
124035	Profit on Asset Disposals: Plant		15,688			5,082,947	Update budget to match actuals
124701	Tropical Low Damage Event February 2021 - AGRN951				(4,744,800)	338,147	Claim cost 22/23
126010	Airstrip Operating Costs			1,422		339,569	
130115	Sundry Costs: Tourism Promotion				(10,000)	329,569	Increase budget for additional digital marketing and
130152	Tourism Signage Maintenance				(10,000)	319,569	
130156	Tourism Training/Travel/Conference Costs				(6,000)	313,569	Attend Tidy Towns National Awards event
130201	Gascoyne Junction Tourism Stop				(272,979)	40,590	Update budget to match actuals
131200	Building Licensing Revenue			19,445		60,035	
134220	Tourism Precinct Insurance Expense			1,787		61,822	
134240	Tourism Precinct Repairs & Maintenance			4,200		66,022	
134240	Tourism Precinct Repairs & Maintenance			5,712		71,734	
134240	Tourism Precinct Repairs & Maintenance			88		71,823	
141025	Insurances: Works Staff			17,827		89,650	
141029	Travel/Training/Medicals: Works				(1,000)	88,650	Attend Tidy Towns National Awards event
141034	Phone Costs:Satellite & Works Manager/Two Way Radio Licences				(2,025)	86,625	
142005	Fuel & Oil for Road Maintenance Plant (Depot)				(50,000)	36,625	
CB5070	Council Offices Refurbishment				(70,500)	(33,875)	Increase to cover overspend on refurb for WMGR office and \$45k for refurb of CEO office
CN2148	Scott Street - Footpath Construction				(44,000)	(77,875)	Construct FP along Scott Street. 50% grant
C3362	Signage 22/23	5042023			(45,711)	(123,586)	
C3661	Grids 22/23	5042023			(21,995)	(145,581)	
11210620	Transport Consultancy	5042023			(20,000)	(165,581)	
C3360	Bundagee Wash	5042023			(33,842)	(199,423)	
12272	Road Maintenance	5042023		121,548		(77,875)	
1CB50700	Council Office Refurbishments	6042023			(17,000)	(94,875)	
121061	Depot Operating Costs	6042023		17,000		(77,875)	
10122720/320	Road Maintenance (Employee Costs)	7042023			(125,000)	(202,875)	
10122720/370	Road Maintenance (Contractors & Services)	7042023		125,000		(77,875)	
<b>Total Amendments</b>			<b>66,258</b>	<b>9,717,125</b>	<b>(9,597,054)</b>	<b>120,071</b>	
<b>YTD Amendments</b>			<b>66,258</b>	<b>9,677,366</b>	<b>(9,755,241)</b>	<b>(77,875)</b>	
<b>Movement in Employee Benefits - prior year audit adjustment</b>						<b>77,875</b>	

# **APPENDIX 3**

**(Status of Shire Projects)**

SHIRE OF UPPER GASCOYNE				Not Yet Started	MONTHLY DESK TOP PROGRESS UPDATE	
2022/23 ANNUAL BUDGET - PROJECTS				In Progress		
PROGRESS REPORT				Completed		
				On-Hold		
PROJECT	PERSON RESPONSIBLE	BUDGET 2022/23	ACTUAL YEAR TO DATE	STATUS		
<b>COMPLETED PROJECTS</b>						
New Tourist Stop at the old caravan park site	John McCleary	\$ 226,311.00	\$ 328,828.25	Completed	Project work completed finance pending on invoices.	
Electrical Upgrade - TDCO House	Sean Walker	\$ 4,500.00	\$ 2,538.68	Completed	Waiting on invoice	
Landor/Meeka Seal	Jarrold Walker	\$ 995,000.00	\$ 977,853.17	Completed	Works completed	
Septic System Upgrades - L40 & L21 Gregory Street	Sean Walker	\$ 24,000.00	\$ 24,000.00	Completed	Works completed waiting on invoice	
CRC Building Improvements	Sean Walker	\$ 25,000.00	\$ 22,550.00	Completed	Waiting on invoice	
Admin Office Refurbishment	Sean Walker	\$ 20,000.00	\$ 45,100.00	Completed	Waiting on invoice	
Repairs to Lot 39 Gregory Street - Painting	Sean Walker	\$ 11,530.00	\$ 11,374.00	Completed	Painting to occur Wednesday 14th December 2022.	
Fire Water Tank	Sean Walker	\$ 15,000.00	\$ 15,000.00	Completed	Pad installed December and tank installed January 2023 - Waiting on invoice	
Intergrated Planning Review	John McCleary/ Sa Toomalatai	\$ 40,000.00	\$ 26,162.31	Completed	Onsite visit completed, strategic workshop completed and waiting on Moore Australia to compile results.	
Solar Street Light - Hatch Street	Sean Walker	\$ 30,000.00	\$ 30,000.00	Completed	Lights installed, waiting to be painted	
Chambers Refurbishment -	John McCleary	\$ 20,000.00	\$ 6,515.91	Completed	Completed all invoices paid	
Solar Cameras	Jarrold Walker	\$ 65,000.00		Completed	Po issued to Redfish works to start Feb 2023	
Intergrated Planning Review	John McCleary/ Sa Toomalatai	\$ 40,000.00	\$ 26,162.31	Completed	Onsite visit completed, strategic workshop completed and waiting on Moore Australia to compile results.	
Out of Town Water Supply Project (700m Bore)	Sean Walker	\$ 1,365,731.00	\$ 151,215.04	Completed	Drilling completed Pump Testing to commence January 2023	
Chambers Refurbishment -	John McCleary	\$ 20,000.00	\$ 6,515.91	Completed	Still waiting on PCS to install IT equipment December 2022	
Oval retic upgrades	Sean Walker	\$ 88,976.00	\$ 70,873.59	Completed	Completed all invoices paid	
<b>PROJECTS NOT STARTED</b>						
Black Spot Mt Sandiman	Jarrold Walker	\$ 254,000.00		Not Yet Started	Yingarrda approved works - works to commence April 2023	
Group Housing Concept Plan	John McCleary	\$ 10,000.00		Not Yet Started	TBC Project	
Dalgety Brook Floodway	Jarrold Walker	\$ 611,000.00		Not Yet Started	Works to commence approx August 2023	
River Gauge	Jarrold Walker	\$ 15,000.00		Not Yet Started	Satellite operated rain/river gauge. Quotes requested	
<b>PROJECTS IN PROGRESS</b>						
Amalgamation of Depot and Admin Lots	John McCleary			In Progress	Crossland and Hardy P/L engaged to provide services to amalgamate lots. Carry over project from 20/21. Emailed Phil Swain	
New Shed Gregory Street Lot 17 Gregory Street	Sean Walker	\$ 50,000.00		In Progress	Po issued	
Pavilion Storage Shed and Retaining Wall	Sean Walker	\$ 70,000.00		In Progress	Po issued awaiting start date and materials	
Infrastructure Revaluations	Jarrold/Sean/Sa	\$ 20,000.00		In Progress	Issued PO's Griffin Valuers works to commence in April and report due 30 June 2023	
Records Management	Sa/Cynthia	\$ 50,000.00	\$ 10,045.75	In Progress	Shire has engaged Kim Bolton services to commence a Gap Analysis to be finished by Feb/march 2023	
R2R Carnarvon Mullewa resheet	Jarrold Walker	\$ 588,000.00	\$173,924.02	In Progress	50% complete, finish March/April 2023	
New Land Development	John McCleary			In Progress		
<b>PROJECTS ON HOLD/DEFERRED/DISCONTINUED</b>						
River Pump for new Town water supply	Jarrold Walker & Sean Walker			On-Hold	On HOLD. Pending outcome of Alternative town Water Supply.	
2 x Patio installs	Sean			On-Hold	TBC Project	