



# AGENDA

21<sup>st</sup> of SEPTEMBER 2023

## ORDINARY COUNCIL MEETING

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

### DISCLAIMER

#### Disclaimer

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

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

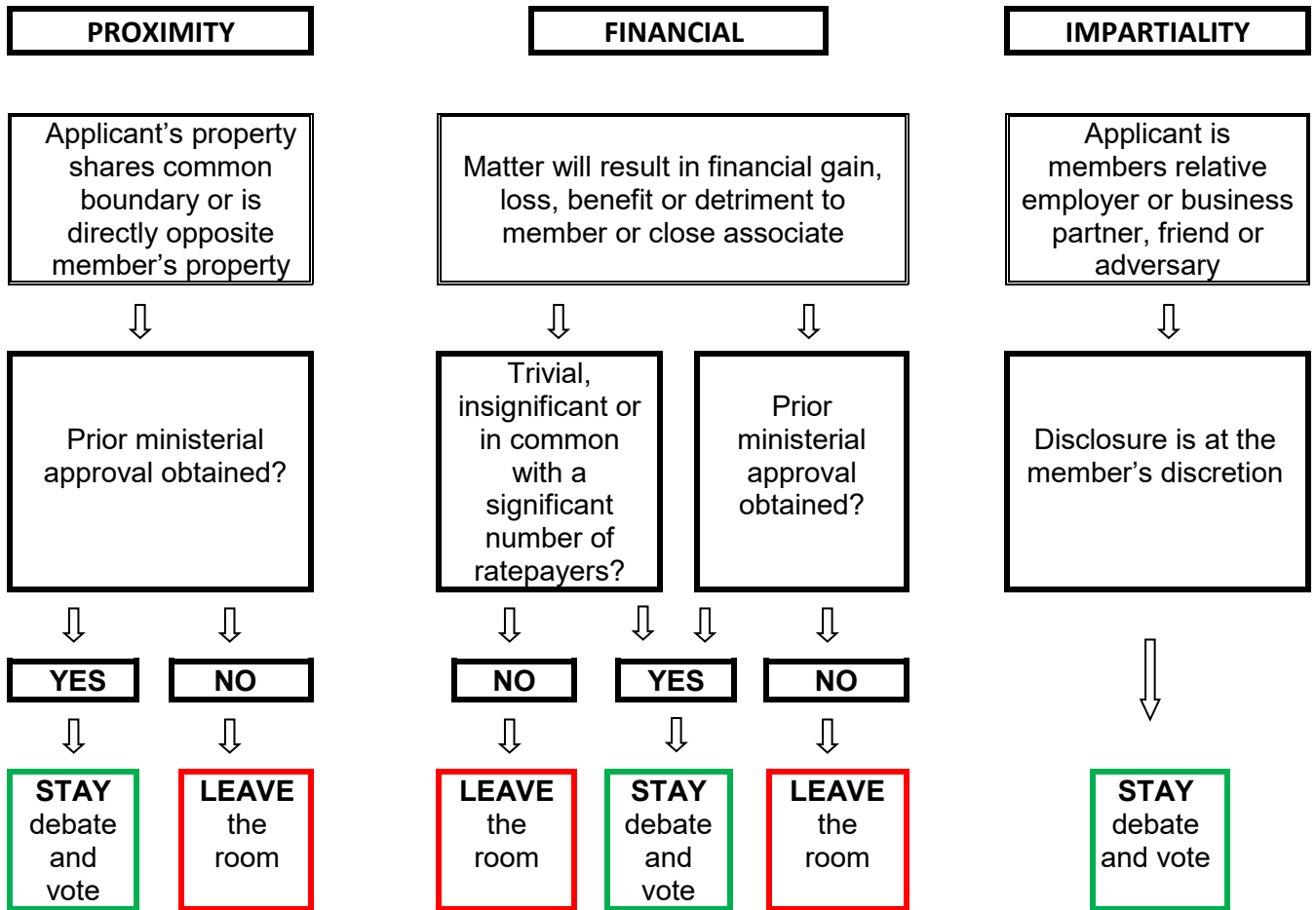
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John McCleary, JP  
CHIEF EXECUTIVE OFFICER

## \* 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 21<sup>ST</sup> OF SEPTEMBER**  
**2023 COMMENCING AT 10.30 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 21<sup>ST</sup> OF SEPTEMBER  
2023 COMMENCING AT 10.30 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 B. Walker	Councillor
Cr G. Watters	Councillor

**Staff**

John McCleary JP	Chief Executive Officer
Jarrod Walker	Manager of Works and Services
Andrea Pears	Manager of Finance and Administration
Cynthia Wright	Corporate Services Officer - Finance

**Visitors**

Joshua Kirk	Greenfield Technical Services
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**2.2 Absentees**

**2.3 Leave of Absence previously approved**

Councillor R. Hoseason-Smith

**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**

- Greenfield Technical Services

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

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

Nil

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

9.1 Ordinary Meeting of Council held on 23<sup>rd</sup> of August 2023.

**OFFICER RECOMMENDATION / COUNCIL RESOLUTION**

<b>Council Resolution No: 01092023</b>			
<b>MOVED:</b>	<b>CR:</b>	<b>SECONDED:</b>	<b>CR:</b>
That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 23 <sup>rd</sup> of August 2023 be confirmed as a true and correct record of proceedings.			
<b>FOR: CR</b>		<b>AGAINST: CR</b>	
<b>F/A:</b>			

**10. REPORTS OF OFFICERS**

<b>Council Resolution No: 02092023</b>			
<b>MOVED:</b>	<b>CR:</b>	<b>SECONDED:</b>	<b>CR:</b>
That Council receive the Manager of Finance and Corporate Services Report, Manager of Works and the Chief Executive Officer reports as read.			
<b>FOR: CR</b>		<b>AGAINST: CR</b>	
<b>F/A:</b>			

**Community Resource Centre Update**

The month of August saw 452 visitors join us at the Information Centre to find out about our area. A further 111 phone calls were answered for updated road conditions and information. We have instigated a new data collection method this month in this space that is working well and compliments the market data we are also collecting through the two tourist parks and the visitor information centre.

We have prepared our Digital Marketing and TV Campaign for the 2023/2024 year and will be targeting potential markets via Facebook, on You Tube Advertisements, Catch Up TV Channels and also segments on Caravan and Camping WA to tie in with our trade show presence. A small print run of an additional 2000 Wander Outback brochures has been ordered to finish the season and work is underway on an updated version with new images and content as our product evolves.

We have received funding to match our own spend on the Astrotourism Signage meaning that we will also be able to deliver on a second set of signs this financial year at Mount Augustus thanks to the Gascoyne Development Commission. We have also been successful in our EV Charging Station grant to be located on the site of the old toilet block. This will be a wonderful addition to our sustainable community and an asset for our tourism marketing and product development. Talks continue with Tourism WA on developing a business case around Hot Springs in Gascoyne Junction.

The State Tidy Town Judges will be in Gascoyne Junction on Sunday September 17 to spend a morning looking at our 2023 State Entries. Many of these are community driven initiatives complimenting those projects spearheaded by the Shire. With a date for the National Tidy Towns Awards being confirmed as May 3 to 5 2024, work is underway to get infrastructure in place. A program of events and entertainment is also formulating. The team at the National Keep Australia Beautiful office are very excited by what we have planned. The events calendar for the rest of 2023 and into 2024 is looking exciting with some familiar and innovative events in place. Work is well underway for the Community Christmas Party to be held on December 14.

I attended the first meeting of a working group of Economic and Community Development Officers across the Gascoyne, the Chambers of Commerce and GDC to discuss hosting a Gascoyne Grows Economic Development Forum in Carnarvon in late May next year to distinguish Gascoyne as a standalone region away from the Midwest and to encourage industry and investment in the region. I will be sending out an expression of interest across the Upper Gascoyne in coming weeks. Hydrogen, Green Energy, Sustainable Agriculture and Mining are just a few industries that have been tabled and to look at our point of difference and how to grow and diversify the local and regional economy.

Both our August and September GP Clinics were booked out and an informal nursing clinic saw 6 patients with less than 24 hours' notice in August. Our first formal clinic will be held on September 20. With a permanent nurse visiting each clinic systems are being developed and great communication which is seeing an improvement in customer satisfaction.

We have seen on site visits from Services Australia and Department of Transport, and Department of Transport have been for a second visit for our annual audit which went well. For Adult Learners Week a Beginners Canva workshop was held on September 7 which was attended well and additional classes will be scheduled.

It was lovely to welcome the Bain Family to Gascoyne Junction on September 1 to officially dedicate and welcome VH-DMT to Gascoyne Junction. The family are delighted with the final result and look forward to seeing cattle below. They have suggested that one cow should have a tail up in the air as it tries to get away. A real action shot. The family have left behind further memorabilia for us to display once we have some more secure storage in the museum which is a project underway. The students from the Gascoyne Junction Remote Community School are to be commended for their national anthem performance.

Printed at: 06/09/23

SHIRE OF UPPER GASCOYNE

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**General Ledger Detail Trial Balance**

(frmGLTrialBalance )

Options : Year 23/24,From Month 02,To Month 02,By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOf	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
	CRC INC\ 10841310	Commission Centrelink : CRC	-741.60	-741.60	-1,483.20
	CRC INC\ 10841330	Transport Commission: CRC	-35.62	-95.96	-131.58
	CRC INC\ 10841340	Postal Agency Commission: CRC	-687.81	-666.67	-1,354.48
	CRC INC\ 10841350	CRC Room Hire Income	-54.55	-54.55	-109.10
	CRC INC\ 10841380	Postal Agency Sales	-84.34	-165.59	-249.93
	CRC INC\ 10841390	Sales: Books/Maps/Souvenirs/Sundries	-204.09	-224.67	-428.76
	CRC INC\ 10842600	CRC Income Misc.	-0.59	-34.42	-35.01
	CRC INC\ 10842610	CRC Merchandise Sales	-1,859.78	-1,236.40	-3,096.18
Total	CRC INCOME		-3,668.38	-3,219.86	-6,888.24
Total for division GEN			-3,668.38	-3,219.86	-6,888.24
Grand Total			-3,668.38	-3,219.86	-6,888.24

CUSTOMER SERVICES & ENQUIRIES		2023.2024	2022.2023	YTD	Aug-23	Aug-22	AUG DIFF
		TOTAL	TOTAL	DIFF			
Admin Support	Faxes	0	0	0	0	0	0
	Photocopying/Printing/Scanning/Emailing	4	25	-21	3	4	-1
	Laminating/Binding	0	1	-1	0	0	0
	Hot Office Bookings	2	1	1	0	0	0
	External Training and Course	0	0	0	0	0	0
CRC	1:1 Assistance to Community Members	8	30	-22	5	3	2
	Computer/Internet Access	15	34	-19	11	8	3
	Community Education Events	0	2	-2	0	0	0
	Community Social Events	0	16	-16	0	0	0
	Community Economic Seminars	0	1	-1	0	0	0
	Department of Human Services	2	16	-14	0	0	0
	Government Access Point	13	37	-24	12	5	7
	Use of Paid WIFI Services	2	3	-1	2	0	2
Use of FREE WIFI Hub	11	27	-16	4	0	4	
Tourism	Road Condition Requests	294	830	-536	111	160	-49
	General Tourism Information	712	1036	-324	452	189	263
	Book Sales	11	29	-18	5	7	-2
	CRC Merchandise Sales	129	308	-179	64	63	1
	Walking Tours	60	70	-10	41	39	2
Info	Phonebook Purchases	0	0	0	0	0	0
	Gassy Gossip yearly subscription	0	0	0	0	0	0
	Gassy Gossip Advertisement	0	0	0	0	0	0
Health	Video Conference/Telehealth	1	8	-7	1	0	1
	RFDS Support	3	11	-8	2	3	-1
	Medical Clinic Visits	20	82	-62	14	12	2
Agencies	Library	20	93	-73	8	11	-3
	Postage Sales	34	94	-60	20	16	4
	Postage Collection	68	68	0	83	74	9
	Department of Transport	9	34	-25	3	2	1
	Horizon Power	9	68	-59	1	6	-5
<b>Total Customer Service Enquiries</b>		<b>1427</b>	<b>2924</b>	<b>-1,497</b>	<b>842</b>	<b>602</b>	<b>240</b>

I was fortunate enough to enjoy a much needed two week break at the end of August. Thank you to Sean Walker for keeping things on track in my absence.

The town site has been buzzing with trades and activity. We have demolished the damaged house on 6 Scott Street freeing up valuable land stocks and also removed the redundant public toilets in front of the depot. Renovations on Lot 39 Gregory are almost complete with only the flooring to be installed. The new fence has been installed on Lot 40 allowing for our sub division in readiness for the new staff house later this financial year. Repairs to four ensuites in the tourist park shearing quarter units are currently under way as well as various smaller insurance works associated with the storm in February.

ABBL Contracting have done a fantastic job shifting the shad structures from the corner of Carnarvon-Mullewa road and Killili Road, this will encourage more usage of the Tourist Stop. This also provides shade and seating at the oval for events held down there, the school students, and the general public. We have also completed repairs to the oval gazebo near the pavilion.

The concrete floodway upgrade at Dalgety Brook is progressing nicely. The team from Yuin have finished pouring the running surface and installation of culverts. There has been a delay in the manufacture of the headwalls however they will continue to install rock protection. We anticipate Yuin to complete works mid October, we will then return to complete the cement stabilising of approaches and commission the crossing.



The works crew have been flat out grading our road network. Ian has been grading from Mt Augustus to the Meekatharra boundary along with a contractor grader from MTF. Thomas has been working between Cobra and Yinnetharra. Dameon and Poddy have been repairing blowouts and maintenance between Glenburgh and Dairy Creek.



We have made a start on our RRG project on Cobra Dairy Creek Road. We will sheet various sections north of the Chalba Creeks and reform approximately 4km in front of the Yinnetharra homestead.

We have taken ownership of our new CAT 966GC loader. Westrac made delivery at the Junction Races and a presentation held in honour of our late President Don Hammarquist. The loader has been named "The Donfather" in respect of Don.



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

Every monthly report starts with the same theme "been a very busy month" well August / September has not disappointed and in keeping with every other month I can report it's been very busy.

Firstly I would like to welcome our new Manager of Finance and Corporate Services, Andrea Pears, to our organisation. We are all looking forward to working with Andrea and I believe that with her experience she will be a very welcome addition to our organisation. I would like to recognise the great work Cherie has done as the Acting MFC Services, thanks Cherie.

Jarrod has been away on much deserved holiday. At the time of writing I believe that Blanche and Jarrod are heading to Thredbo to enjoy the last remnants of snow. Sean and Cherie are also taking well deserved holidays for three weeks and they are jetting off to Asia.

On personal note I will need to go to Perth for a couple of days to get some medical tests to make sure I am tracking according to plan. The tests revealed that I may have a blockage in an artery so they now want me to go back down and have an Angiogram. This will probably be early October.

Councillors Caunt, McKeogh and staff attended the VH-DMT Dedication with various family members of Laurie Bain. It was quite an emotional tribute with a few yarns thrown in. The group made its way

back to the Junction Pub for a light lunch and refreshments, which was once again very enjoyable. It was interesting that some of the attendees had not been to Gascoyne Junction since the late 80's and they were blown away with how the town now presented itself.

The Gascoyne Races have been run and won. The JRC Committee should be very proud of the event that they host. I estimate that there would have been at least 1,000 people in attendance. The new bar / merchandise and Jockey's Building have come up a treat and look marvellous. Fashions of the fields went off very well, I noticed that males also entered, so I may dust off the glad rags and enter next year.

I attended a Community Picnic hosted by the Shire of Murchison to celebrate the completed sealing of the Carnarvon-Mullewa Road between the Murchison Settlement and our Southern Shire Boundary, on Friday 8 September 2023. This sealing project has been a collaborative effort by all sectors of government over some 20 years, with 35.42 km constructed and sealed to a two-way standard in the last 2 years. It was great to see some familiar faces such as Simon Broad, Mem Beard and Bundy.

I called into the Dalgety Brook floodway project to have a firsthand look at the progression of the project. It certainly is impressive and will alleviate the issues surrounding this crossing, Yuin Contracting are doing an amazing job.

On the 17<sup>th</sup> – 19<sup>th</sup> of September 2023 Councillors McKeough, Caunt and myself attend the AGM of WALGA and other sessions.

As you may be aware we will definitely have an election as we have 6 nominations for four Councillor Positions. It would be remiss of me not to thank the Councillors who are up for election and have renominated for their contributions over the last election cycle. Thank-you for your support and guidance!

The Shire have received five quotes have been received for the Town Planning Strategy Review. I am working these through with the Department of Planning Lands & Heritage and should be in position to appoint in the near future. In the same vein we received two quotes for the provision of the Regulation 17 and the Financial Management Review. Andrea is working through the submission and we will be in position to appoint in the next week.

As previously advised we appointed MTF to undertake the earth works associated with the Landor Meekatharra sealing project. I am advised that they have already mobilised on site and by the time the Council Meeting commences they will be working.

## STATUS OF GRANTS FOR 2023

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	Approved
28/01/2023	N/A	Hatch Street Footpaths	WA Bicycle Network Grant	Dept of Transport	\$22,000	\$44,000	Successful
01/02/2023	N/A	Up-date current Local Planning Strategy	Ad Hoc	Dept of Planning, Lands & Heritage	\$15,000	\$135,000	Successful
13/02/2023	13/03/2023	Gascoyne Junction Community Gym	Horizon Power Community Grant	Horizon Power	\$10000	\$12000	Successful
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	Pending
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	Unsuccessful
18/04/2023	18/04/2023	Technology Equipment Upgrades	CRC Technology Grant	DPIRD	\$5167.00	\$5667.00	Successful
21/04/2023	21/04/2023	Save our Country Kids	Road Safety Commission SOCK Week	Narembeen CRC	\$1200	\$1200	Successful
17/04/2023	17/04/2023	Gascoyne Junction Rocks	National Science Week	WACC	\$4000	\$4500	Successful
15/08/2023		EV Charging Grant			\$11,817	\$22,753	Pending

10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS	
<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Andrea Pears
<b>Date:</b>	14 September 2023
<b>Matters for Consideration:</b>	<p>To receive the List of Accounts Due &amp; Submitted to Ordinary Council Meeting on Thursday the 21<sup>st</sup> of September 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>	<p>The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.</p>
<b>Comments:</b>	<p>The list of accounts are for the month of August 2023.</p>
<b>Statutory Environment:</b>	<p>Local Government (Financial Management Regulations) 1996</p> <p><b>13. Payments from municipal fund or trust fund by CEO, CEO’s duties as to etc.</b></p> <p>(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —</p> <ul style="list-style-type: none"> <li>(a) the payee’s name; and</li> <li>(b) the amount of the payment; and</li> <li>(c) the date of the payment; and</li> <li>(d) Sufficient information to identify the transaction.</li> </ul> <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p> <ul style="list-style-type: none"> <li>(a) for each account which requires council authorisation in that month — <ul style="list-style-type: none"> <li>(i) the payee’s name; and</li> <li>(ii) the amount of the payment; and</li> <li>(iii) sufficient information to identify the transaction; and</li> </ul> </li> <li>(b) the date of the meeting of the council to which the list is to be presented.</li> </ul>

	(3) A list prepared under sub regulation (1) or (2) is to be —  (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and (b) recorded in the minutes of that meeting.												
<b>Policy Implications:</b>	Nil												
<b>Financial Implications:</b>	2023/2024 Budget												
<b>Strategic Implications:</b>	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.												
<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 August 2023 to the 31<sup>st</sup> of August 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 31<sup>th</sup> of August 2023.</i></p> <table border="1"> <tr> <td>Municipal Fund Bank EFTs (15857-15963)</td> <td>\$1,716,972.46</td> </tr> <tr> <td>Payroll</td> <td>\$158,456.67</td> </tr> <tr> <td>BPAY/Direct Debit</td> <td>\$48,813.82</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>\$1,924,242.95</b></td> </tr> </table>					Municipal Fund Bank EFTs (15857-15963)	\$1,716,972.46	Payroll	\$158,456.67	BPAY/Direct Debit	\$48,813.82	<b>TOTAL</b>	<b>\$1,924,242.95</b>
Municipal Fund Bank EFTs (15857-15963)	\$1,716,972.46												
Payroll	\$158,456.67												
BPAY/Direct Debit	\$48,813.82												
<b>TOTAL</b>	<b>\$1,924,242.95</b>												
<b>Council Resolution No: 03092023</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>	Andrea Pears
<b>Date:</b>	14 September 2023
<b>Matters for Consideration:</b>	<p>The Statement of Financial Activity for the period of July and August 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> and <a href="#">Appendix 3</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 July 2023
<b>Statutory Environment:</b>	<p>Local Government Act 1995 – Section 6.4</p> <p>Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.</p>
<b>Policy Implications:</b>	Nil
<b>Financial Implications:</b>	Nil
<b>Strategic Implications:</b>	<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 July and August 2023.</i>			
<b>Council Resolution No: 04092023</b>					
<b>MOVED:</b>	<b>CR:</b>	<b>SECONDED:</b>	<b>CR:</b>		
<b>FOR:</b>	<b>CR</b>	<b>AGAINST:</b>	<b>CR</b>		
<b>F/A: 0/0</b>					

## 10.6

## TENDER FOR NEW STAFF HOUSE – HATCH STREET

<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	John McCleary – Chief Executive Officer
<b>Date:</b>	14 September 2023
<b>Matters for Consideration:</b>	To accept or reject the tender for the construction of a new 3 x 2 modular Staff House. Please refer to <a href="#">Appendix 4</a> .
<b>Background:</b>	<p>At the Ordinary Meeting of Council held on the xx of August 2023 Council resolution number xxx resolved the following:</p> <p><i>That Council:</i></p> <ol style="list-style-type: none"> <li><i>1. Reject the tender (RFT: 02-2023-24) for the supply and installation of one(1) Three Bed, Two Bath Dwelling;</i></li> <li><i>2. Authorise the CEO to seek further quotations for the supply and installation of one(1) Three bed, Two Bath Dwelling.</i></li> </ol>
<b>Comments:</b>	<p>Various companies were contacted to see why they didn't tender and would they reconsider. In general the responses indicated that they were all too busy with the mining sector and other residential builds, in addition, that they indicated that they did not have capacity due to availability of materials and qualified labour.</p> <p>Given we already have a conforming tender we reviewed the proposed costings and contacted Modular to see if we could amend these cost to ensure the project stayed within our budget parameters.</p> <p>As part of this cost minimising exercise it was found that the GST component of Housing is not an expense that we can claim back, as such, we must also take into account GST Inc as the true cost.</p> <p>We removed the fencing, landscaping, Skip Bin Toilet, and some aspects of the earthworks. These changes has now brought the project back into budget.</p> <p>The initial tender amount was \$659,447.80 (Incl. GST) whereas with the changes this has been reduced this to \$542,333 (Incl. GST) which is well under the budgeted amount of \$630,000.</p>



<p><b>Statutory Environment:</b></p>	<p>Local Government (Functions and General) Regulations 1996 Reg 11</p> <p>(2)Tenders do not have to be publicly invited according to the requirements of this Division if —</p> <p style="padding-left: 40px;">I within the last 6 months —</p> <p style="padding-left: 80px;">(i) the local government has, according to the requirements of this Division, publicly invited tenders for the supply of the goods or services but no tender was submitted that met the tender specifications or satisfied the value for money assessment; or</p> <p><u>Reg 20. Variation of requirements before entry into contract</u></p> <p>(1) If, after it has invited tenders for the supply of goods or services and chosen a successful tenderer but before it has entered into a contract for the supply of the goods or services required, the local government wishes to make a minor variation in the goods or services required, it may, without again inviting tenders, enter into a contract with the chosen tenderer for the supply of the varied requirement subject to such variations in the tender as may be agreed with the tenderer.</p> <p>(2) If —</p> <p style="padding-left: 40px;">(a) the chosen tenderer is unable or unwilling to enter into a contract to supply the varied requirement; or</p> <p style="padding-left: 40px;">(b) the local government and the chosen tenderer cannot agree on any other variation to be included in the contract as a result of the varied requirement,</p> <p>that tenderer ceases to be the chosen tenderer and the local government may, instead of again inviting tenders, choose the tenderer, if any, whose tender the local government considered it would be the next most advantageous to it to accept.</p>
<p><b>Policy Implications:</b></p>	<p>Purchasing Policy</p>
<p><b>Financial Implications:</b></p>	<p>23/24 Budget – The Shire have borrowed \$600,000 from the WA Treasury for the purpose of constructing a new modular Staff House and this money has been received and is sitting in our municipal account waiting to expended for its intended purpose. In addition the Shire have allocated a further \$30,000 bringing the total amount to \$630,000.</p>

<b>Strategic Implications:</b>		Shire of Upper Gascoyne Integrated Strategic Plans 2022-2032 Key Objective 2 Economic Our Prosperity Strategy 2.2.3 – Develop industrial, residential and commercial land development and seek investment opportunities. Corporate Business Plan – 2.2.3.3 <i>Increase and upgrade Shire residential stock.</i>			
<b>Risk:</b>					
<b>Risk</b>	<b>Risk Likelihood (based on history and with existing controls)</b>		<b>Risk Rating (Prior to Treatment or Control)</b>	<b>Principal Risk</b>	<b>Risk Action Plan (Controls or Treatment proposed)</b>
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
<b>Consultation:</b>		Council Staff			
<b>Voting requirement:</b>		Simple Majority			
<b>Officer's Recommendation:</b>		<i>That Council accept the amended tender (RFT: 02-2023-24) as presented by Modular WA for the supply and installation of one(1) Three Bed, Two Bath Dwelling for the cost of \$542,333.</i>			
<b>Council Resolution No: 05092023</b>					
<b>MOVED:</b>		<b>SECONDED:</b>			
<b>FOR: CR</b>		<b>AGAINST: CR</b>			
<b>F/A:</b>					

**10.7 RFQ 05 23-24 SUPPLY, SPRAY AND COVER BITUMENT SEALING INCLUDING SEAL DESIGN AND AGGREGATE SUPPLY**

<b>Applicant:</b>	Shire of Upper Gascoyne															
<b>Disclosure of Interest:</b>	Nil															
<b>Author:</b>	John McCleary – Chief Executive Officer															
<b>Date:</b>	14 September 2023															
<b>Matters for Consideration:</b>	To authorise the CEO to accept a quote for the sealing of the Landor Meekatharra Road.  Please refer to <a href="#">Appendix 5</a> for a full assessment of the project.															
<b>Background:</b>	The Shire engaged Greenfield Technical Services (Greenfield) to assist with the quotation process. The Request for Quote (RFQ) document RFQ 05 23-24: 2023/24 Supply, Spray and Cover Bitumen Sealing including Seal Design and Aggregate Supply was prepared by Greenfield and posted by the Shire on the WALGA eQuotes website in August 2023.															
<b>Comments:</b>	The RFQ closed on Thursday 31 August 2023. Following the closure of the eQuote process, the Shire opened the electronic eQuotes portal. One submission was received as follows:  • Downer Infrastructure (Downer)															
<b>Statutory Environment:</b>	Local Government (Functions and General) Regulations 1996 Reg 11. When Tenders have to be publically invited (2) Tenders do not have to be publicly invited according to the requirements of this Division if — (b) the supply of the goods or services is to be obtained through the WALGA Preferred Supplier Program;															
<b>Policy Implications:</b>	<p>2.5 Purchasing Policy</p> <table border="1"> <thead> <tr> <th>Amount of consideration (excluding GST)</th> <th>Minimum requirement by authorising officer (subject to conditions below) prior to purchase</th> </tr> </thead> <tbody> <tr> <td>Up to \$9,999</td> <td>No quotes required, purchasing officer to be satisfied that the price is fair and reasonable.</td> </tr> <tr> <td>\$10,000 - \$19,999</td> <td>Seek one quotation – either written or verbal.</td> </tr> <tr> <td>\$20,000 - \$99,999</td> <td>Seek two quotations, one written.</td> </tr> <tr> <td>\$100,000 - \$149,999</td> <td>Seek three quotations, two written.</td> </tr> <tr> <td>\$150,000 - \$249,999</td> <td>Seek three written quotations or use WALGA's E' Quote Portal.</td> </tr> <tr> <td>\$250,000 and over</td> <td>Conduct a public tender process or use the WALGA preferred supplier undertaking.</td> </tr> </tbody> </table>		Amount of consideration (excluding GST)	Minimum requirement by authorising officer (subject to conditions below) prior to purchase	Up to \$9,999	No quotes required, purchasing officer to be satisfied that the price is fair and reasonable.	\$10,000 - \$19,999	Seek one quotation – either written or verbal.	\$20,000 - \$99,999	Seek two quotations, one written.	\$100,000 - \$149,999	Seek three quotations, two written.	\$150,000 - \$249,999	Seek three written quotations or use WALGA's E' Quote Portal.	\$250,000 and over	Conduct a public tender process or use the WALGA preferred supplier undertaking.
Amount of consideration (excluding GST)	Minimum requirement by authorising officer (subject to conditions below) prior to purchase															
Up to \$9,999	No quotes required, purchasing officer to be satisfied that the price is fair and reasonable.															
\$10,000 - \$19,999	Seek one quotation – either written or verbal.															
\$20,000 - \$99,999	Seek two quotations, one written.															
\$100,000 - \$149,999	Seek three quotations, two written.															
\$150,000 - \$249,999	Seek three written quotations or use WALGA's E' Quote Portal.															
\$250,000 and over	Conduct a public tender process or use the WALGA preferred supplier undertaking.															

<b>Financial Implications:</b>		Fits within the current budget allocation of \$4.5 million for these works.			
<b>Strategic Implications:</b>		Object 4 – Governance Strategy 4.2.3 – Comply with statutory and legislative requirements.			
<b>Risk:</b>					
<b>Risk</b>	<b>Risk Likelihood (based on history and with existing controls)</b>		<b>Risk Rating (Prior to Treatment or Control)</b>	<b>Principal Risk</b>	<b>Risk Action Plan (Controls or Treatment proposed)</b>
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
<b>Consultation:</b>		Greenfield Technical Services			
<b>Voting requirement:</b>		Simple Majority			
<b>Officer's Recommendation:</b>		<p><i>That Council, based on the evaluation and considerations within this report, and assuming that the Shire has sufficient budget for the works, it is recommended that the Shire of Upper Gascoyne award a contract for RFQ 05 23-24: 2023/24 Supply, Spray, Spread &amp; Cover Bitumen Sealing including seal design and aggregate supply to:</i></p> <ul style="list-style-type: none"> <li>• <i>Downer</i></li> </ul> <p><i>The work above should be allocated to Downer based on purchase orders as follows:</i></p> <ul style="list-style-type: none"> <li>• <i>Landor Meekatharra Rd Upgrade: \$1,250,000 for Slk 9 – 21 plus the additional estimated 2km of work from Slk 21 – 23</i></li> <li>• <i>Carnarvon Mullewa Rd reseals: \$169,482.60</i></li> </ul> <p><i>If budget permits, then the following additional purchase orders can be raised:</i></p> <ul style="list-style-type: none"> <li>• <i>Carnarvon Mullewa Rd floodway repairs: \$73,159.53</i></li> <li>• <i>Killill Rd pavement repairs: \$61,117.19</i></li> </ul>			
<b>Council Resolution No: 06092023</b>					
<b>MOVED:</b>		<b>SECONDED:</b>			
<b>FOR: CR</b>		<b>AGAINST: CR</b>			
<b>F/A:</b>					

## 10.8

## ASSESSMENT NUMBER A1022 – RATES WAIVER

<b>Applicant:</b>	Shire of Upper Gascoyne				
<b>Disclosure of Interest:</b>	Nil				
<b>Author:</b>	John McCleary – Chief Executive Officer				
<b>Date:</b>	15 September 2023				
<b>Matters for Consideration:</b>	To decide whether to waive rates for Ms Angela Duca				
<b>Background:</b>	The Shire store 9 kilometres of 110mm water pipe in Ms Duca's shed located on Pimbee Road. The Shire do not pay any rent for the use of the shed but we have agreed to waive the rates for this property whilst we are storing the water pipe.				
<b>Comments:</b>	Given we are now rating for the 23 / 24 financial year the Shire need to formalise this agreement with Council required to resolve via resolution for this to occur as required by the Local Government Act 1995.				
<b>Statutory Environment:</b>	Local Government Act 1995  6.12 Power to defer, grant discounts, waive or write off debts (1) Subject to subsection (2) and any other written law, a local government may — (c) write off any amount of money, which is owed to the local government. * Absolute majority required				
<b>Policy Implications:</b>	Nil				
<b>Financial Implications:</b>	Reduction in 2023/24 Budget income.				
<b>Strategic Implications:</b>	Object 4 – Governance Strategy 4.2.3 – Comply with statutory and legislative requirements.				
<b>Risk:</b>					
Risk	Risk Likelihood (based on history and with existing controls)		Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or	Accept Officer Recommendation



**14.5** Cr McKeough - This month I attended the WH-DMT Dedication – it was great to meet the Bain family.

Attended our second meeting for the Upcoming Tidy Towns Awards coming to Gascoyne Junction next year.

Although the Junction Craft Group had to cancel the last tutored weekend due to lack of numbers, we took the opportunity to have a busy bee in the craft room – Thank you to Christine Kearney for her assistance. The group will meet again in October.

Attended the Junction Races – well done to the committee on another great weekend in the Shire of Upper Gascoyne.

By the time of the Council meeting, I will have attended the WALGA Local Government Convention and attended the AGM to vote on behalf of the Shire on sector issues.

I would also like to wish all the candidates for the Upcoming Local Government Elections all the best.

**14.6** Cr Watters – Nil to Report

## **15. OUTSTANDING COUNCIL MEETING RESOLUTIONS**

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

## **16. MEETING CLOSURE**

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

# **APPENDIX 1**

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



Date: 04/09/2023  
Time: 4:12:45PM

SHIRE OF UPPER GASCOYNE  
List of Accounts Due & Submitted August 2023

USER: Corporate Services  
PAGE: 1

Cheque/EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Gregory James Watters</b>					
EFT15857	04/08/2023	Monthly Meeting Fee for Cr G Watters	1		1,728.68
<b>Quantum Surveys Pty Ltd</b>					
EFT15858	04/08/2023	Rubbish Tip Rd and Industrial Subdivision Survey and Design	1		8,505.75
<b>Greenfield Technical Services</b>					
EFT15859	04/08/2023	Oversee sub-contractor 'Vigilante Landscape Architecture' in the delivery of a design & concept plan for the River Stairway/Walkway. Includes sub-contractors costs for travel, accommodation, meals, onsite visit and report.	1		4,375.80
<b>Leanne Alys McKeough</b>					
EFT15860	04/08/2023	Monthly Meeting Fee for Cr McKeough	1		1,115.84
<b>Afgri Equipment</b>					
EFT15861	04/08/2023	P101 - Windowpane	1		983.43
<b>Australian Flag Makers</b>					
EFT15862	04/08/2023	Western Australia State Flags	1		429.00
<b>Blanche Maree Walker</b>					
EFT15863	04/08/2023	Monthly Councillor Fees for Cr B Walker	1		1,115.84
<b>Carnarvon Auto Electrics</b>					
EFT15864	04/08/2023	P53 - Camp Trailer Battery	1		197.90
<b>Carnarvon Growers Association Inc</b>					
EFT15865	04/08/2023	Town Oval maintenance	1		422.99
<b>Carnarvon Auto Service Pty Ltd t/a Carnarvon Tyres &amp; Towing</b>					
EFT15866	04/08/2023	P110 - Tyres & Fitting	1		852.30
<b>JW &amp; JP Caunt</b>					
EFT15867	04/08/2023	Monthly Meeting Fee for Cr C Caunt	1		3,818.17
<b>Coolyou Pty Ltd t/a Dust Up Projects</b>					
EFT15868	04/08/2023	Freight from Carnarvon 12.06.2023 to 30.06.2023	1		3,275.25
<b>Child Support Agency</b>					
EFT15869	04/08/2023	Payroll deductions	1		387.29
<b>Everywhere Travel</b>					
EFT15870	04/08/2023	Travel and Accomodation for WALGA Conference John McCleary	1		2,247.72
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT15871	04/08/2023	Monthly rental of Type 20 Self Bunded Diesel Tank - August	1		619.67
<b>Autopro</b>					
EFT15872	04/08/2023	P125 Forklift - Toggle Switch - Part No. 60054BL	1		13.00
<b>Jolly's Tyre Service</b>					
EFT15873	04/08/2023	Hifly 235/75R17.5 143/143J 16PR HH309 plus disposal	1		377.00
<b>Hamish McTaggart</b>					
EFT15874	04/08/2023	Monthly Meeting Fees for Cr H McTaggart	1		1,136.54
<b>Officeworks</b>					

Date: 04/09/2023  
Time: 4:12:45PM

SHIRE OF UPPER GASCOYNE  
List of Accounts Due & Submitted August 2023

USER: Corporate Services  
PAGE: 2

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Officeworks</b>					
EFT15875	04/08/2023	CRC - Telehealth Equipment	1		1,308.93
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT15876	04/08/2023	I.T Support for Administration and Works - July 2023	1		637.50
<b>Repcos Pty Ltd</b>					
EFT15877	04/08/2023	Workshop Equipment GEN	1		387.59
<b>Ray Hoseason-Smith</b>					
EFT15878	04/08/2023	Monthly Meeting Fee for Cr R Hosean-Smith	1		1,341.51
<b>Team Global Express</b>					
EFT15879	04/08/2023	Freight for Works 18.07.2023 to 24.07.2023	1		94.14
<b>WA LOCAL GOVERNMENT</b>					
EFT15880	04/08/2023	WALGA Membership and Subscriptions for 2023/2024 - Association Membership	1		23,437.05
<b>Weathersafe WA</b>					
EFT15881	04/08/2023	Repairs to Shade Sails torn in February Storm Damage. (Insurance)	1		3,410.00
<b>Westrac Pty Ltd</b>					
EFT15882	04/08/2023	Depot Stock - Oils	1		3,886.25
<b>Quantum Surveys Pty Ltd</b>					
EFT15883	04/08/2023	Setout Survey Dalgety Brook Floodway	1		5,546.76
<b>Greenfield Technical Services</b>					
EFT15884	04/08/2023	Procurement and engineering consultancy - Dalgety Brook	1		8,555.38
<b>Gascoyne Earthmoving</b>					
EFT15885	04/08/2023	Tree removal and establish detour road on Dalgety Brook Crossing	1		10,975.25
<b>Greenfield Technical Services</b>					
EFT15886	04/08/2023	C3367 - Provide Engineering Consultancy services in project managing the Carnarvon/Mullewa Road Sealing Program for the Shire of Upper Gascoyne.	1		52,194.89
<b>Bitutek Pty Ltd</b>					
EFT15887	04/08/2023	C3367 - RFQ 7 22-23 Carnarvon Mullewa Rd: Supply, Spray, Spread & Cover Bitumen Sealing including seal design and aggregate supply	1		541,994.20
<b>Them Earth Moving</b>					
EFT15888	04/08/2023	Supply plant and labour to upgrade sections of C'von Mullewa road to seal standard - Progress Claim 4	1		538,639.39
<b>Greenfield Technical Services</b>					
EFT15889	04/08/2023	AGRN-974 Flood Damage Construction Project Management for period - 01.06.2023 to 30.06.2023	1		12,660.38
<b>Greenfield Technical Services</b>					
EFT15890	04/08/2023	AGRN-1062 Flood Damage Construction Project Management for period - 01.06.2023 to 30.06.2023	1		914.38
<b>EFT15893</b>	<b>01/08/2023</b>	<b>Commonwealth Mastercard Consolidated Mining Tenement Roll</b>	<b>1</b>		<b>6,957.43</b>
<b>RSM Australia Pty Ltd</b>					
EFT15894	17/08/2023	Accounting and Financial Services for 2023/2024 under RFT 01 22-23 - July 2023	1		31,590.20
<b>Afgri Equipment</b>					
EFT15895	17/08/2023	P100 CAT Grader - RE24619 external cabin filter	1		116.89

Date: 04/09/2023  
Time: 4:12:45PM

SHIRE OF UPPER GASCOYNE  
List of Accounts Due & Submitted August 2023

USER: Corporate Services  
PAGE: 3

<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>Applecross Framing &amp; Fine Art</b>					
EFT15896	17/08/2023	CR Don Hammarquist President photo and frame	1		346.00
<b>DEPUTY COMMISSIONER OF TAXATION</b>					
EFT15897	17/08/2023	Payment of June Bas Return	1		89,705.00
<b>Australia Post</b>					
EFT15898	17/08/2023	Postage for Administration and CRC - July 2023	1		546.23
<b>Australia's Golden Outback</b>					
EFT15899	17/08/2023	Annual Gold Membership Australian Golden Outback	1		350.00
<b>Carnarvon Betta Home Living t/a Leading Edge Computers</b>					
EFT15900	17/08/2023	New Camp Trailer P135 Fit out with furniture and appliances	1		2,279.00
<b>Carnarvon Auto Electrics</b>					
EFT15901	17/08/2023	P100 CAT Grader - RE24619 external cabin filter	1		863.00
<b>Carnarvon Electrics</b>					
EFT15902	17/08/2023	P79 Camp Trailer - Connect new cooktop, repair electrical fault.	1		1,851.81
<b>Carnarvon Menswear</b>					
EFT15903	17/08/2023	Jaimie Podmore - Staff Uniforms - Boots	1		220.00
<b>Child Support Agency</b>					
EFT15904	17/08/2023	Payroll deductions	1		387.29
<b>Focused Vision Consulting</b>					
EFT15905	17/08/2023	Reconnaissance Flora and Vegetation, Basic Fauna study on 8 gravel pits	1		27,598.07
<b>Geraldton Ag Services</b>					
EFT15906	17/08/2023	P58 - 382-009 diesel transfer pump	1		638.00
<b>Gascoyne Safety Assets</b>					
EFT15907	17/08/2023	Level 2 Service of Fire Extinguishers	1		2,055.38
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT15908	17/08/2023	Supply bulk fuel to P53, P52 & P78 Camp Trailer with 4000 litre diesel tank - 5200 litres of diesel @ 1.9686	1		26,539.05
<b>Grants Empire</b>					
EFT15909	17/08/2023	Development of Charge Up Grant Application	1		330.00
<b>House Legal Pty Ltd</b>					
EFT15910	17/08/2023	Prepare an ILUA - Hatch Street Land Development - Review emails and email to YAC and client.	1		275.00
<b>Carnarvon IGA</b>					
EFT15911	17/08/2023	1x Meat Hamper for Biggest Morning Tea Prize	1		40.00
<b>Jarraharbar Contracting</b>					
EFT15912	17/08/2023	Freight for Works - Pickup and transport New Ford Ranger Ute	1		2,018.50
<b>Linkwest Incorporated</b>					
EFT15913	17/08/2023	Linkwest Membership fees for the period 01.08.2023 to 30.06.2024	1		3,236.00
<b>Metrocount</b>					
EFT15914	17/08/2023	RoadPod VT 5900 Plus inc RC with Trade in	1		5,439.50

**Mt Augustus Tourist Park**

Date: 04/09/2023  
Time: 4:12:45PM

SHIRE OF UPPER GASCOYNE  
List of Accounts Due & Submitted August 2023

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<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>Mt Augustus Tourist Park</b>					
EFT15915	17/08/2023	Meals and Accommodation for TCDO travelling with Tourism WA	1		400.09
<b>Omnicom Media Group Australia Pty Ltd</b>					
EFT15916	17/08/2023	West Aust - LG Tender 22nd July 2023 - RFT-0-2023-24	1		1,474.53
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT15917	17/08/2023	I.T Support - 29.07.2023 CRC - Setup telehealth laptop	1		170.00
<b>The Trustee For Perarda Family &amp; Co T/A Pridham Mechanical</b>					
EFT15918	17/08/2023	P36 Prime Mover - Service	1		1,056.00
<b>Sunny Sign Company Pty Ltd</b>					
EFT15919	17/08/2023	800x600 Etched Stainless Steel Panels Mounted VH DMT Two Rivers Memorial Park	1		1,256.64
<b>Illion Tenderlink</b>					
EFT15920	17/08/2023	Advertising - Construction for 3 x 2 bedroom home.	1		180.40
<b>Team Global Express</b>					
EFT15921	17/08/2023	Parts Freight - Afgri 28.07.2023	1		1,140.33
<b>Tourism Council</b>					
EFT15922	17/08/2023	Shire of Upper Gascoyne Tourism Council Membership	1		1,650.00
<b>Tropics Hardware</b>					
EFT15923	17/08/2023	SH09 - Shower head	1		57.00
<b>WA LOCAL GOVERNMENT</b>					
EFT15924	17/08/2023	Local Government Convention Registration for Cr Jim Caunt	1		2,778.60
<b>Westrac Pty Ltd</b>					
EFT15925	17/08/2023	Parts - Stock: Ground Engaging Tools	1		2,374.61
<b>Horizon Power</b>					
EFT15926	18/08/2023	Power Consumption for Shire properties from 08.06.2023 to 04.08.2023	1		11,795.38
<b>Horizon Power (non-energy)</b>					
EFT15927	18/08/2023	Horizon Power Ready Purchase - 15.05.2023 ID 00162653/034	1		925.00
<b>Greenfield Technical Services</b>					
EFT15928	18/08/2023	AGRN-1021 Flood Damage Construction Project Management for period 01.06.2023 to 30.06.2023	1		15,406.07
<b>Greenfield Technical Services</b>					
EFT15929	18/08/2023	C3367 - Provide Engineering Consultancy services in project Managing the Carnarvon/Mullewa Road Sealing Program for the Shire of Upper Gascoyne. 29.07.2023 to 07.08.2023	1		46,757.47
<b>Greenfield Technical Services</b>					
EFT15930	18/08/2023	AGRN-974 Flood Damage Construction Project Management for period 24.07.2023 to 06.08.2023	1		6,608.80
<b>Greenfield Technical Services</b>					
EFT15931	18/08/2023	Pimbee road gravel pit clearing permit consultancy 01.06.2023 to 30.06.2023	1		231.00
<b>Carnarvon Medical Centre</b>					
EFT15932	21/08/2023	Jamie Podmore - Pre Employment Medical	1		528.00
<b>Elders Ltd</b>					
EFT15933	21/08/2023	P115 - 14 x 7 Flat Top Trailer - Cable Termination Kit And Play 1.5mm To 2.5mm	1		465.96

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SHIRE OF UPPER GASCOYNE  
List of Accounts Due & Submitted August 2023

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<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>Gregory James Watters</b>					
EFT15934	24/08/2023	Councilor Meeting Fees for Cr G Watters - August 2023	1		1,728.68
<b>Quantum Surveys Pty Ltd</b>					
EFT15935	24/08/2023	Dalgety Brook - Onsite set out for culverts	1		8,731.25
<b>Leanne Alys McKeough</b>					
EFT15936	24/08/2023	Councilor Meeting Fees Cr A McKeough - August 2023	1		1,762.88
<b>Abbl Contracting &amp; Maintenance</b>					
EFT15937	24/08/2023	River Crossing Cleanouts x 7	1		23,546.82
<b>AIT Specialists Pty Ltd</b>					
EFT15938	24/08/2023	Monthly fee for Determination of Fuel Tax Credits 2023/2024 - July 2023	1		533.83
<b>Carnarvon Betta Home Living t/a Leading Edge Computers</b>					
EFT15939	24/08/2023	P50 - Camp Trailer - Wall mount TV	1		524.80
<b>Blanche Maree Walker</b>					
EFT15940	24/08/2023	Councilor Meeting Fees Cr B Walker - August 2023	1		1,115.84
<b>Carey Downs Station</b>					
EFT15941	24/08/2023	08 Carey Downs Road - Maintenance grading.	1		3,762.00
<b>Carnarvon Menswear</b>					
EFT15942	24/08/2023	Jaimie Podmore - Works Staff Uniforms - New Employee.	1		577.75
<b>JW &amp; JP Caunt</b>					
EFT15943	24/08/2023	Councilor Meeting Fees Cr C Caunt - August 2023	1		3,818.17
<b>The Kempton Family Trust T/A Carnarvon Glass &amp; Window Tint (Novus)</b>					
EFT15944	24/08/2023	P101 - John Deere Tracto - Replace smashed rear windscreen	1		1,769.50
<b>Coolyou Pty Ltd t/a Dust Up Projects</b>					
EFT15945	24/08/2023	Fright from Carnarvon - 17.07.2023 to 09.08.2023	1		2,587.20
<b>Elders Ltd</b>					
EFT15946	24/08/2023	Dalgety Brook - Steel droppers 903mm	1		335.20
<b>Gascoyne Earthmoving</b>					
EFT15947	24/08/2023	3371 - RRG - Cobra/Dairy Creek Resheets	1		18,656.00
<b>Jarrold Lachlan Walker</b>					
EFT15948	24/08/2023	Reimbursement of expences - Purchase of Hex Key set and Trailer hitch for SUG Trailers	1		224.19
<b>Paul D Kearney - Carpenter &amp; Joiner</b>					
EFT15949	24/08/2023	Insurance work from February 2023 Super Cell Storm	1		5,987.52
<b>State Library of Western Australia</b>					
EFT15950	24/08/2023	Better beginnings 2023/2024	1		16.50
<b>Hamish McTaggart</b>					
EFT15951	24/08/2023	Councilor Meeting Fees for CR H McTaggart - August 2023	1		1,136.54
<b>Perth Observatory Volunteer Group Inc</b>					
EFT15952	24/08/2023	Perth Observatory Visit Science Week Grant Gascoyne Rocks Volunteers, Travel and Presentation	1		3,970.00

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SHIRE OF UPPER GASCOYNE  
List of Accounts Due & Submitted August 2023

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<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>Raw Creative</b>					
EFT15953	24/08/2023	Artwork for Tourism WA Award Nomination	1		325.00
<b>Ray Hoseason-Smith</b>					
EFT15954	24/08/2023	Councilor Meeting Fees Cr R Hoseason-Smith - August 2023	1		1,341.51
<b>Team Global Express</b>					
EFT15955	24/08/2023	Freight from Perth To Carnarvon 21.07.2023 to 15.08.2023	1		2,981.26
<b>Westrac Pty Ltd</b>					
EFT15956	24/08/2023	P106 - CAT 140M Grader - 328-5492 l/hdoor seal	1		183.15
<b>Greenfield Technical Services</b>					
EFT15957	24/08/2023	Project Management Costs - April 2023 Flood Damage Event 01.07.2023 to 17.08.2023	1		7,854.00
<b>Them Earth Moving</b>					
EFT15958	24/08/2023	Dalgety Brook - Water cart hire - 17.08.2023 to 15.08.2023	1		58,990.25
<b>Wajarri Yamaji Aboriginal Corporation</b>					
EFT15959	24/08/2023	Archaeological Survey Dalgety Brook and gravel pit	1		15,671.50
<b>Outback Comms</b>					
EFT15960	25/08/2023	Starlink Rugged Kit 1(3x graders, 2x light vehicles)	1		10,305.00
<b>Pivotel Satellite Pty Ltd</b>					
EFT15961	25/08/2023	Satelite Phone Charges - Usage 15.07.2023 to 14.08.2023 Service 15.08.2023 to 14.09.2023	1		866.16
<b>Telstra Limited</b>					
EFT15962	25/08/2023	Telstra Fixed line accounts - Usage Charges - 02.07.2023 to 01.08.2023 Service Charges 02.08.2023 to 01.09.2023	1		1,103.92
<b>Westnet</b>					
EFT15963	25/08/2023	Hosting Email Protection Recurring for the period 31.07.2023 to 31.07.2024	1		90.00
<b>Woolworths Limited</b>					
EFT15964	16/08/2023	24.07.2023 Refreshments for Council Shire Chambers and kitchen	1		252.04
<b>Super Directions Fund</b>					
DD10542.1	02/08/2023	Superannuation contributions	1		300.01
<b>My North Super</b>					
DD10542.2	02/08/2023	Superannuation contributions	1		365.75
<b>The Trustee For Aware Super</b>					
DD10542.3	02/08/2023	Superannuation contributions	1		4,644.51
<b>Australian Retirement Trusts</b>					
DD10542.4	02/08/2023	Superannuation contributions	1		981.19
<b>MLC Masterkey Super</b>					
DD10542.5	02/08/2023	Superannuation contributions	1		848.11
<b>ANZ Smart Choice Super</b>					
DD10542.6	02/08/2023	Superannuation contributions	1		494.76
<b>Australian Super</b>					
DD10542.7	02/08/2023	Superannuation contributions	1		279.15
<b>AMP Flexible Super</b>					

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SHIRE OF UPPER GASCOYNE  
List of Accounts Due & Submitted August 2023

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
DD10542.8	02/08/2023	<b>AMP Flexible Super</b> Superannuation contributions	1		743.78
DD10542.9	02/08/2023	<b>NGS Super</b> Superannuation contributions	1		382.54
DD10569.1	01/08/2023	<b>Messages On Hold</b> Messages on Hold - 26.07.2023 to 25.10.2023 CRC & Administration	1		292.17
DD10572.1	05/08/2023	<b>Department of Transport (AGENT CHARGES)</b> Motor Vehicle licence fees - CRC Collection - August 2023	1		37.80
DD10577.1	16/08/2023	<b>Super Directions Fund</b> Superannuation contributions	1		300.01
DD10577.2	16/08/2023	<b>The Trustee For Aware Super</b> Superannuation contributions	1		4,678.25
DD10577.3	16/08/2023	<b>Australian Retirement Trusts</b> Superannuation contributions	1		1,031.59
DD10577.4	16/08/2023	<b>MLC Masterkey Super</b> Superannuation contributions	1		848.11
DD10577.5	16/08/2023	<b>ANZ Smart Choice Super</b> Superannuation contributions	1		494.76
DD10577.6	16/08/2023	<b>Australian Super</b> Superannuation contributions	1		279.15
DD10577.7	16/08/2023	<b>AMP Flexible Super</b> Superannuation contributions	1		743.78
DD10577.8	16/08/2023	<b>NGS Super</b> Superannuation contributions	1		382.54
DD10577.9	16/08/2023	<b>CBUS</b> Superannuation contributions	1		339.84
DD10585.1	15/08/2023	<b>Wa Treasury Corporation</b> Loan 29 Repayment - Principle & Interest	1		20,667.05
DD10604.1	30/08/2023	<b>Super Directions Fund</b> Superannuation contributions	1		300.01
DD10604.2	30/08/2023	<b>IOOF</b> Superannuation contributions	1		367.84
DD10604.3	30/08/2023	<b>The Trustee For Aware Super</b> Superannuation contributions	1		4,644.51
DD10604.4	30/08/2023	<b>Australian Retirement Trusts</b> Superannuation contributions	1		933.45
DD10604.5	30/08/2023	<b>MLC Masterkey Super</b> Superannuation contributions	1		848.11
		<b>ANZ Smart Choice Super</b>			

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**SHIRE OF UPPER GASCOYNE**  
**List of Accounts Due & Submitted August 2023**

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<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>			
DD10604.6	30/08/2023	Superannuation contributions	1		494.76
		<b>Australian Super</b>			
DD10604.7	30/08/2023	Superannuation contributions	1		284.29
		<b>AMP Flexible Super</b>			
DD10604.8	30/08/2023	Superannuation contributions	1		743.78
		<b>NGS Super</b>			
DD10604.9	30/08/2023	Superannuation contributions	1		382.54
		<b>CBUS</b>			
DD10542.10	02/08/2023	Superannuation contributions	1		339.84
		<b>CBUS</b>			
DD10604.10	30/08/2023	Superannuation contributions	1		339.84

**TOTAL INVOICES BY PAYMENT TYPE**

Direct Debit / BPAY	48,813.82
EFT	1,716,972.46

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
1	MUNICIPAL FUND BANK	1,765,786.28
<b>TOTAL</b>		<b>1,765,786.28</b>
<b>TOTAL CREDIT NOTES</b>		<b>0.00</b>
<b>TOTAL PAYMENTS LESS CREDIT NOTES</b>		<b>1,765,786.28</b>



Date: 21/07/2023

SHIRE OF UPPER GASCOYNE



Time 10:31 AM

Shire Legal Expenses for the Period 01/08/2023 to 31/08/2023

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
31/08/2023	HEN01		Kennedy Vinciullo Legal Fees for Gascoyne Junction Tourist Park - Lease Disputes - 23.03.2023 to 11.08.2023 Legal Fees for Gascoyne Junction Tourist Park - Lease	3,810.00
31/08/2023	HEN01		Kennedy Vinciullo Legal Fees for Gascoyne Junction Tourist Park - Lease Disputes - 23.03.2023 to 11.08.2023 Landgate Search Legal Fees for Gascoyne Junction Tourist Park - Lease Disputes - 23.03.2023 to 11.08.2023	28.20
NIL Expenditure to report for Legal Expenses during the Period 01/07/2023 to 31/07/2023				3,838.20
<b>Total Running Balance for Legal Services provided from 1st July 2022 to 30th June 2023</b>				<b>3,838.20</b>

Date: 21/07/2023

SHIRE OF UPPER GASCOYNE

Time 10:31 AM

Shire Rates Debt Collection Expenses for the Period 01/07/2023 to 31/06/2023

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
NIL Expenditure to report for Rates Debt Collection during the Period 01/04/2023 to 30/06/2023				0.00
<b>Total Running Balance for Debt Collection Services provided from 1st July 2023 to 31st August 2023</b>				<b>0.00</b>

# **APPENDIX 2**

**(Monthly Financial Report for July 2023 Report.)**



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

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

# **SHIRE OF UPPER GASCOYNE**

## **MONTHLY FINANCIAL REPORT**

**For the Period Ending 31 July 2023**

**RSM Australia Pty Ltd**

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

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F +61 (0) 8 9920 7450

[www.rsm.com.au](http://www.rsm.com.au)

# **Compilation Report**

## **To the Council**

### **Shire of Upper Gascoyne**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

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

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

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

#### **Our responsibility**

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

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

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

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



Signed at GERALDTON

RSM Australia Pty Ltd  
Chartered Accountants

Date 15<sup>th</sup> September 2022

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

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

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

Liability limited by a scheme approved under Professional Standards Legislation

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 July 2023**

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**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 31 July 2023  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on page 8 showing a surplus/(deficit) as at 31 July 2023 of \$3,810,811

**Significant Revenue and Expenditure**

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Significant Projects</b>				
State Initiative Program - Landor Meekatharra	0%	4,500,000	375,000	-
Bridges Renewal Program- Concrete Crossing: Dalgety	2%	1,818,327	151,525	32,731
State Initiative Program - Carnarvon/Mullewa Upgrade	43%	2,372,488	197,707	1,009,054
	12%	8,690,815	724,232	1,041,785
<b>Grants, Subsidies and Contributions</b>				
Grants, Subsidies and Contributions	0%	11,769,451	937,052	10,027
Capital Grants, Subsidies and Contributions	0%	11,263,836	849,314	-
	0%	23,033,287	1,786,366	10,027
<b>Rates Levied</b>				
	0%	1,569,497	833	-

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

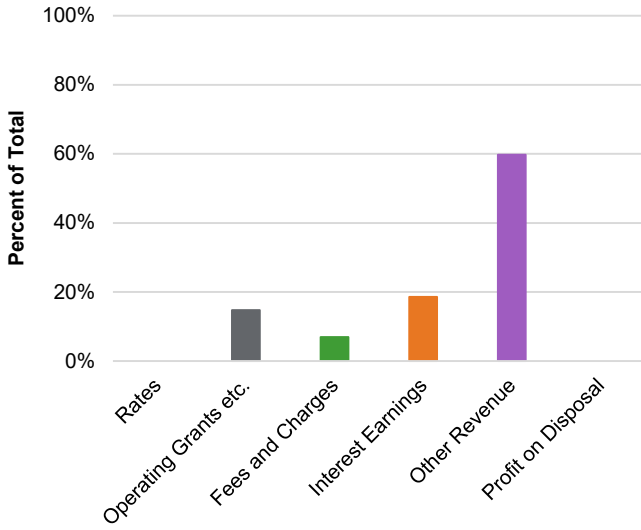
**Financial Position**

Account	Difference to Prior Year %	Current Year 31 Jul 23 \$	Prior Year 31 Jul 22 \$
Adjusted Net Current Assets	(178%)	3,810,810	2,140,625
Cash and Equivalent - Unrestricted	208%	5,672,756	2,733,272
Cash and Equivalent - Restricted	83%	2,022,971	2,436,747
Receivables - Rates	271%	141,053	52,018
Receivables - Other	224%	474,278	211,763
Payables	117%	(3,451,493)	(2,949,293)

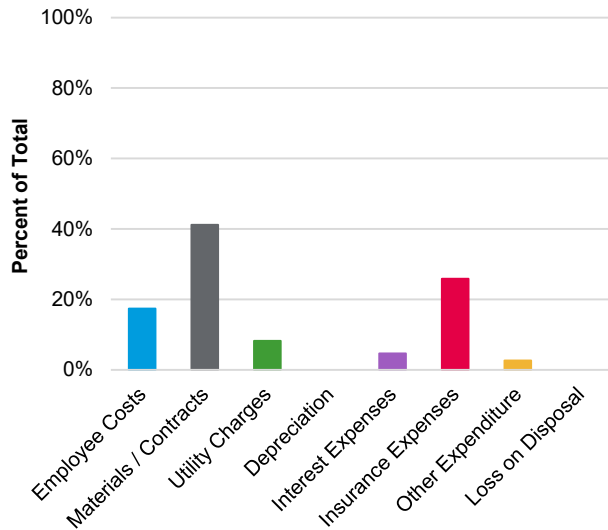
*% - Compares current YTD actuals to prior year actuals*

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 31 July 2023  
**SUMMARY GRAPHS - OPERATING**

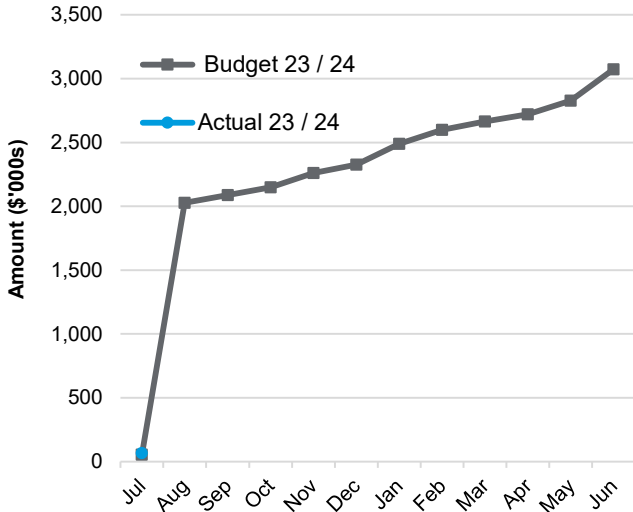
**Operating Income (exc. Flood Damage)**



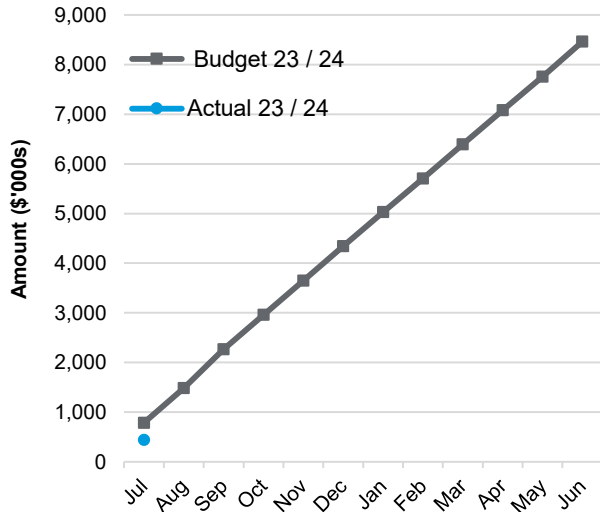
**Operating Expenditure (exc. Flood Damage)**



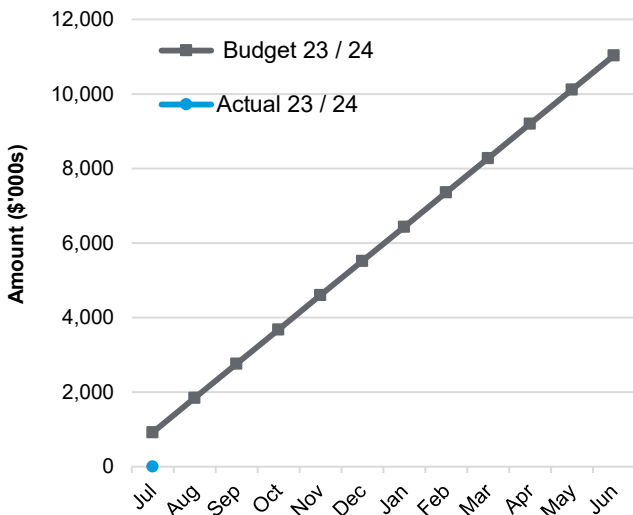
**Operating Revenues (exc. Flood Damage)**



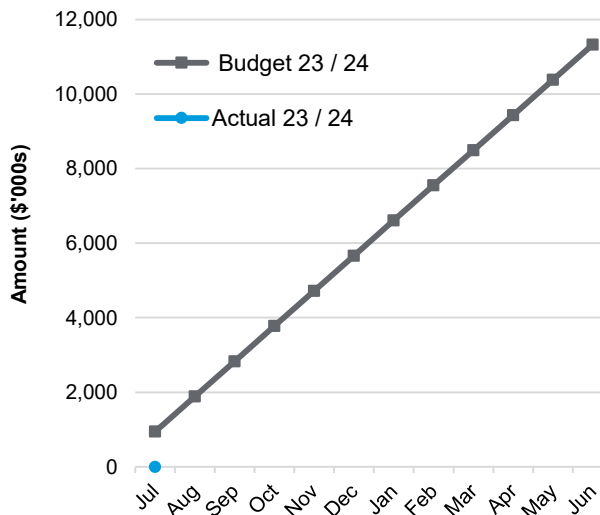
**Operating Expenses (exc. Flood Damage)**



**Flood Damage Revenue**



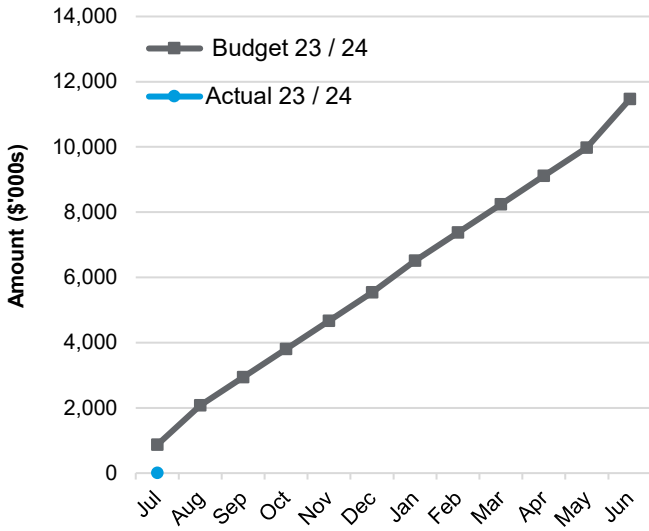
**Flood Damage Expenses**



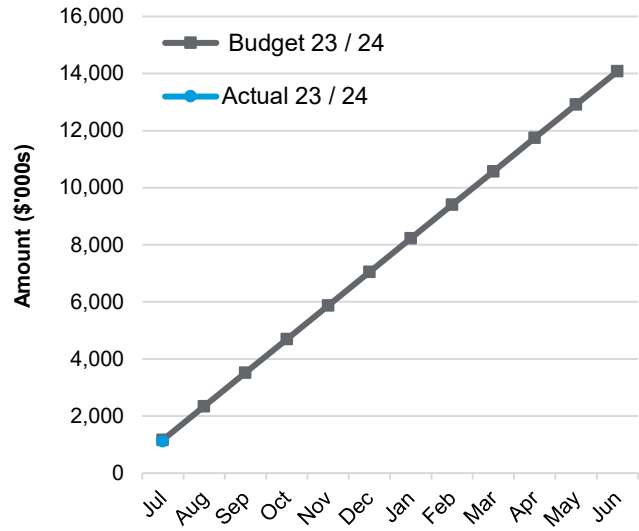
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 31 July 2023  
**SUMMARY GRAPHS - CAPITAL**

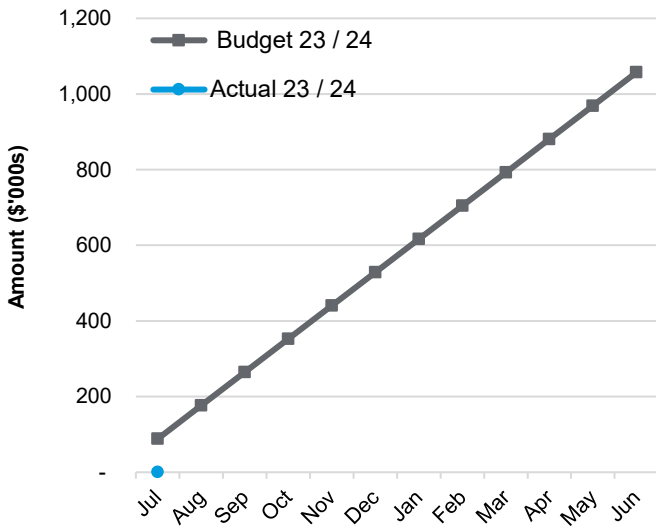
**Capital Revenue**



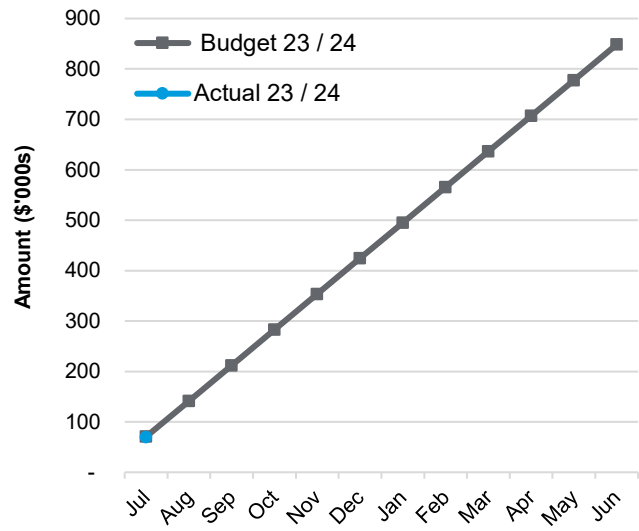
**Capital Expenditure**



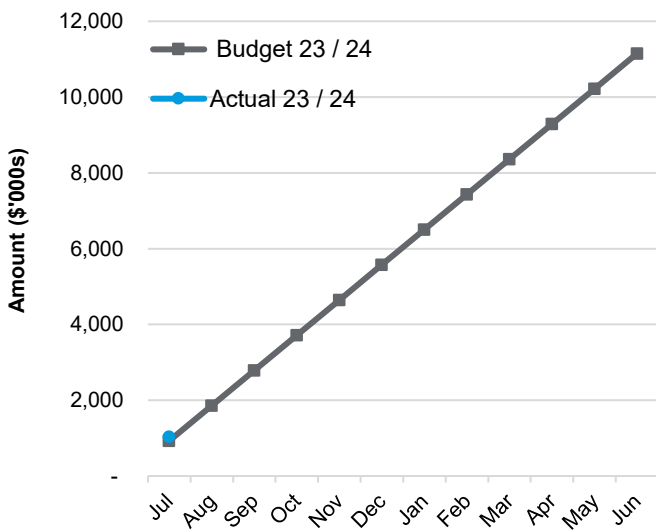
**Land and Buildings**



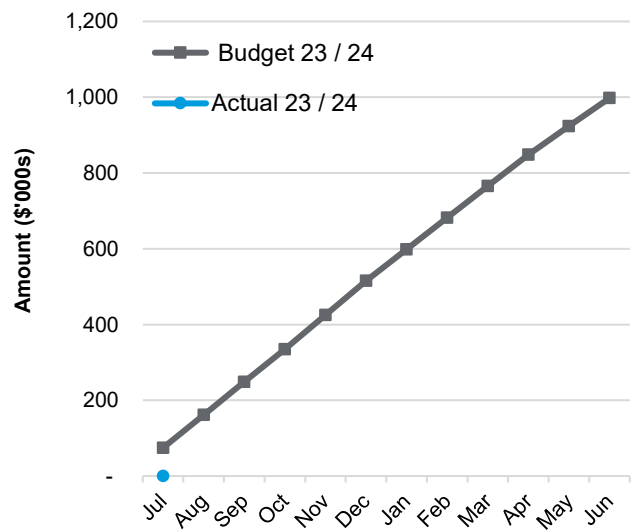
**Plant and Equipment**



**Roads**



**Other Infrastructure**





**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period Ending 31 July 2023

**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Revenue</b>							
Rates	10	1,569,497	833	-	(833)	(100%)	
Grants, Subsidies and Contributions	12(a)	736,917	17,675	<b>10,027</b>	(7,648)	(43%)	
Fees and Charges		33,667	1,138	<b>4,719</b>	3,581	315%	
Interest Earnings		57,000	5,166	<b>12,633</b>	7,467	145%	
Other Revenue		367,679	28,964	<b>40,633</b>	11,669	40%	
Profit on Disposal of Assets		109,057	-	-			
		<b>2,873,817</b>	<b>53,776</b>	<b>68,012</b>			
<b>Expenses</b>							
Employee Costs		(1,650,660)	(134,982)	<b>(76,265)</b>	58,717	43%	▲
Materials and Contracts		(2,607,915)	(221,024)	<b>(180,526)</b>	40,498	18%	▲
Utility Charges		(217,205)	(28,424)	<b>(36,101)</b>	(7,677)	(27%)	
Depreciation on Non-current Assets		(3,430,570)	(285,872)	-	285,872	100%	▲
Finance Cost		(194,284)	(13,041)	<b>(20,441)</b>	(7,400)	(57%)	
Insurance Expenses		(236,284)	(95,586)	<b>(113,399)</b>	(17,813)	(19%)	
Other Expenditure		(118,815)	(6,982)	<b>(11,638)</b>	(4,656)	(67%)	
		<b>(8,455,732)</b>	<b>(785,911)</b>	<b>(438,370)</b>			
<b>Other Income and Expenses</b>							
Capital Grants, Subsidies and Contributions	12(b)	11,263,836	849,314	-	(849,314)	(100%)	▼
(Loss) on Disposal of Assets	8	(4,170)	-	-	-		
		<b>11,259,666</b>	<b>849,314</b>	-			
<b>Flood Damage</b>							
Reimbursements	12(c)	11,032,534	919,377	-	(919,377)	(100%)	▼
Materials and Contracts		(11,326,535)	(943,477)	-	943,477	100%	▲
		<b>(294,000)</b>	<b>(24,100)</b>	-			
<b>Net Result</b>		<b>5,383,750</b>	<b>93,079</b>	<b>(370,358)</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 31 July 2023  
**REPORTING PROGRAM**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$
<b>Revenue</b>					
Governance		112,000	9,333	-	(9,333)
General Purpose Funding		1,787,768	6,415	12,633	6,218
Law, Order and Public Safety		36,440	2,611	5,174	2,563
Health		1,250	103	-	(103)
Education and Welfare		175,476	13,370	3,668	(9,702)
Community Amenities		10,760	417	-	(417)
Recreation and Culture		42,100	1,915	4,328	2,413
Transport		535,035	5,621	570,545	564,924
Economic Services		112,098	9,336	5,837	(3,499)
Other Property and Services		60,890	4,655	4,853	198
		<b>2,873,817</b>	<b>53,776</b>	<b>607,038</b>	
<b>Expenses</b>					
Governance		(785,506)	(79,618)	(74,240)	5,378
General Purpose Funding		(233,409)	(18,058)	(31,619)	(13,561)
Law, Order and Public Safety		(127,171)	(10,665)	(19,251)	(8,586)
Health		(22,955)	(1,908)	(360)	1,548
Education and Welfare		(595,340)	(51,896)	(19,035)	32,861
Housing		(473,864)	(37,655)	(34,706)	2,949
Community Amenities		(139,969)	(11,657)	(7,891)	3,766
Recreation and Culture		(472,283)	(39,323)	(47,326)	(8,003)
Transport		(4,513,512)	(394,184)	(91,379)	302,805
Economic Services		(1,037,957)	(108,788)	(53,653)	55,135
Other Property and Services		(53,767)	(32,159)	(58,909)	(26,750)
		<b>(8,455,732)</b>	<b>(785,911)</b>	<b>(438,370)</b>	
<b>Other Income and Expenses</b>					
Capital Grants, Subsidies and Contributic	12(b)	11,263,836	849,314	-	(849,314)
(Loss) on Disposal of Assets	8	(4,170)	-	-	-
		<b>11,259,666</b>	<b>849,314</b>	<b>-</b>	
<b>Flood Damage - Transport</b>					
Reimbursements	12(c)	11,032,534	919,377	-	(919,377)
Materials and Contracts		(11,326,535)	(943,477)	-	943,477
		<b>(294,000)</b>	<b>(24,100)</b>	<b>-</b>	
<b>Net Result</b>					
		<b>5,383,750</b>	<b>93,079</b>	<b>168,668</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 FINANCIAL ACTIVITY  
For the Period Ending 31 July 2023

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Note	\$	\$	\$	\$			
<b>Revenue from Operating Activities</b>							
Rates	1,569,497	833	-	(833)	100%		
Grants, Subsidies and Contributions	11,769,451	937,052	10,027	(927,025)	(99%)	▼	
Fees and Charges	33,667	1,138	4,719	3,581	315%		
Interest Earnings	57,000	5,166	12,633	7,467	145%		
Other Revenue	367,679	28,964	40,633	11,669	40%		
Profit on Disposal of Assets	109,057	-	-	-			
	<b>13,906,351</b>	<b>973,153</b>	<b>68,012</b>				
<b>Expenditure from Operating Activities</b>							
Employee Costs	(1,650,660)	(134,982)	(76,265)	58,717	43%	▲	
Materials and Contracts	(13,934,447)	(1,164,501)	(180,526)	983,975	84%	▲	
Utility Charges	(217,205)	(28,424)	(36,101)	(7,677)	(27%)		
Depreciation on Non-current Assets	(3,430,570)	(285,872)	-	285,872	100%	▲	
Finance Cost	(194,284)	(13,041)	(20,441)	(7,400)	(57%)		
Insurance Expenses	(236,284)	(95,586)	(113,399)	(17,813)	(19%)		
Other Expenditure	(118,815)	(6,982)	(11,638)	(4,656)	(67%)		
(Loss) on Disposal of Assets	(4,170)	-	-	-			
	<b>(19,786,435)</b>	<b>(1,729,388)</b>	<b>(438,370)</b>				
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and Amortisation	3,430,570	285,872	-				
(Profit) / Loss on Asset Disposal	(104,887)	-	-				
Movement in Employee Provision Reserve	131	171,078	43				
<b>Net Amount from Operating Activities</b>	<b>(2,554,270)</b>	<b>(299,285)</b>	<b>(370,315)</b>				
<b>Investing Activities</b>							
<b>Inflows from Investing Activities</b>							
Capital Grants, Subsidies and Contributions	12(b)	11,263,836	849,314	-	(849,314)	(100%)	▼
Proceeds from Disposal of Assets	8	200,000	241,410	-	(241,410)	(100%)	▼
		<b>11,463,836</b>	<b>1,090,724</b>	-			
<b>Outflows from Investing Activities</b>							
Payments for Land and Buildings	9(a)	(1,057,000)	(81,415)	(250)	81,165	100%	▲
Payments for Plant and Equipment	9(b)	(848,422)	(70,702)	(69,696)	1,006	1%	
Furniture and Equipment	9(c)	(20,000)	-	-	-		
Payments for Infrastructure Assets - Roads	9(d)	(11,152,191)	(914,335)	(1,041,785)	(127,450)	(14%)	▼
Payments for Infrastructure Assets - Other	9(e)	(997,711)	(74,634)	-	74,634	100%	▲
		<b>(14,075,324)</b>	<b>(1,141,086)</b>	<b>(1,111,731)</b>			
<b>Net Amount from Investing Activities</b>		<b>(2,611,488)</b>	<b>(50,362)</b>	<b>(1,111,731)</b>			
<b>Financing Activities</b>							
<b>Inflows from Financing Activities</b>							
Proceeds from Long Term Borrowing		600,000	-	600,000	600,000		
Transfer from Reserves	7	91,092	-	-	-		
		<b>691,092</b>	-	<b>600,000</b>			
<b>Outflows from Financing Activities</b>							
Repayment of Debentures	11	(155,279)	-	-	-		
Principal payments of finance lease payments		(6,685)	-	-			
Transfer to Reserves	7	(77,000)	-	(1,078)	(1,078)		
		<b>(238,964)</b>	-	<b>(1,078)</b>			
<b>Net Amount from Financing Activities</b>		<b>452,128</b>	-	<b>598,922</b>			
<b>Movement in Surplus or Deficit</b>							
<b>Opening Funding Surplus / (Deficit)</b>	3	<b>4,713,630</b>	<b>4,713,630</b>	<b>4,693,934</b>			
Amount attributable to operating activities		(2,554,270)	(299,285)	(370,315)			
Amount attributable to investing activities		(2,611,488)	(50,362)	(1,111,731)			
Amount attributable to financing activities		452,128	-	598,922			
<b>Closing Surplus / (Deficit)</b>	3	<b>0</b>	<b>4,363,984</b>	<b>3,810,811</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 FINANCIAL POSITION**  
For the Period Ending 31 July 2023

	<u>NOTE</u>	<u>2024</u>	<u>2023</u>
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	9,561,889	8,978,409
Trade and other receivables	5	502,206	370,181
Other financial assets	4(a)	101,203	100,970
Inventories	6	218,795	140,317
Other assets	7	624,872	1,163,898
<b>TOTAL CURRENT ASSETS</b>		<b>11,008,964</b>	<b>10,753,776</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	4(b)	40,745	40,745
Property, plant and equipment	8	11,827,831	11,532,299
Infrastructure	9	90,129,306	90,582,520
Right-of-use assets	11(a)	9,972	9,972
<b>TOTAL NON-CURRENT ASSETS</b>		<b>102,007,853</b>	<b>102,165,536</b>
<b>TOTAL ASSETS</b>		<b>113,016,818</b>	<b>112,919,311</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	14	1,625,738	539,795
Other liabilities	15	1,548,607	1,548,607
Lease liabilities	11(b)	6,685	6,685
Borrowings	16	1,997,226	1,978,490
Employee related provisions	17	240,601	240,601
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,418,857</b>	<b>4,314,179</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	11(b)	3,369	3,369
Borrowings	16	727,597	727,597
Employee related provisions	17	7,884	7,884
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>738,850</b>	<b>738,850</b>
<b>TOTAL LIABILITIES</b>		<b>6,157,707</b>	<b>5,053,029</b>
<b>NET ASSETS</b>		<b>106,859,111</b>	<b>107,866,283</b>
<b>EQUITY</b>			
Retained surplus		53,693,269	54,219,009
Reserve accounts	33	2,022,882	2,021,805
Revaluation surplus	n/a	51,142,959	51,625,469
<b>TOTAL EQUITY</b>		<b>106,859,111</b>	<b>107,866,283</b>

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING**  
For the Period Ending 31 July 2023  
**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget</b>	<b>YTD Actual Total</b>	<b>Var</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
Land and Buildings	9(a)	1,057,000	250	(1,056,750)
Plant and Equipment	9(b)	848,422	69,696	(778,726)
Furniture and Equipment	9(c)	20,000	-	(20,000)
Infrastructure Assets - Roads	9(d)	11,152,191	1,041,785	(10,110,406)
Infrastructure Assets - Other	9(e)	997,711	-	(997,711)
<b>Total Capital Expenditure</b>		<u>14,075,324</u>	<u>1,111,731</u>	(12,963,593)
<b>Capital Acquisitions Funded by:</b>				
Capital Grants and Contributions		11,263,836	-	(11,263,836)
Borrowings		600,000	600,000	-
Other (Disposals and C/Fwd)		200,000	-	(200,000)
Council Contribution - Reserves		91,092	-	(91,092)
Council Contribution - Operations		1,920,396	511,731	(1,408,665)
<b>Total Capital Acquisitions Funding</b>		<u>14,075,324</u>	<u>1,111,731</u>	

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 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: 15 Sep 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 receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

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

**(e) Superannuation**

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

**(f) Cash and Cash Equivalents**

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

**(g) Financial Assets at Amortised Cost**

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

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

**(h) Inventories**

**General**

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

**Land Held for Resale**

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

**(i) Trade and Other Receivables**

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

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

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

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

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

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

**(j) Fixed Assets**

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

**Recognition of Assets**

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

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

**Gains and Losses on Disposal**

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

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

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

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

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



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

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

**(l) Trade and Other Payables**

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

**(m) Prepaid Rates**

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

**(n) Employee Benefits**

**Short-term employee benefits**

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

**Other long-term employee benefits**

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

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

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

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

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

**Borrowing Costs**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 2 fair values in the fair value hierarchy due to the unobservable

**(p) Provisions**

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

**(q) Contract Liabilities**

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

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

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

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

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

**(s) Nature or Type Classifications**

**Rates**

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

**Grants, Subsidies and Contributions**

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

**Capital Grants, Subsidies and Contributions**

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

**Revenue from Contracts with Customers**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

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

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

**Depreciation on Non-current Assets**

Depreciation expense raised on all classes of assets.

**Finance Cost**

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

**Other Expenditure**

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

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

Provide housing for staff.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

Tourism and area promotion. Building Control.

**OTHER PROPERTY AND SERVICES**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 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 31 July 2023**

**2. EXPLANATION OF MATERIAL VARIANCES**

**(a) Operating Revenues / Sources**

	31 Jul 23		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					<b>Favourable / (Unfavourable)</b>
Operating Grants, Subsidies and Contributions	10,027	937,052	(99%)	(927,025)	Timing variance, primarily related to flood damage funding. Refer to Note 12 for further detail.
Capital Grants, Subsidies and Contributions	-	849,314	0%	(849,314)	Timing variance, no Capital Grants received July 23. Refer tp Note 12 for further detail.
<b>Total Revenues</b>	<b>68,012</b>	<b>3,391,131</b>	<b>(98%)</b>	<b>(3,323,119)</b>	

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

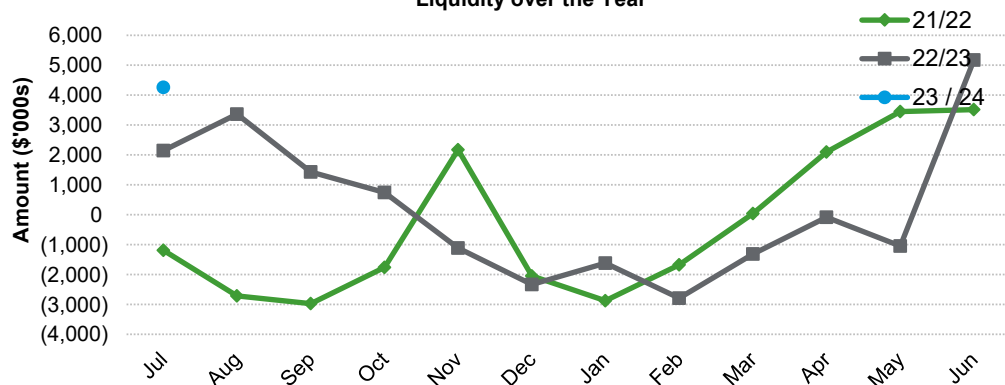
	31 Jul 23		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					<b>Favourable / (Unfavourable)</b>
Employee Costs	(76,265)	(134,982)	43%	58,717	Reversal of accrued wages from June 23 and vacancies.
Materials and Contracts	(180,526)	(1,164,501)	84%	983,975	Timing variance only due to Flood Damage works.
Depreciation on Non-current Assets	-	(285,872)	100%	285,872	Depreciation to be brought to account when 22/23 audit completed.
<b>Total Expenses</b>	<b>(438,370)</b>	<b>(1,729,388)</b>	<b>75%</b>	<b>1,291,018</b>	

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2023**

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 31 Jul 23 \$	Prior Year Closing 30 Jun 23 \$	This Time Last Year 31 Jul 22 \$
<b>Current Assets</b>				
Cash Unrestricted	4	7,539,153	6,956,604	4,869,729
Cash Restricted	4	2,022,971	2,021,805	2,436,747
Receivables - Rates	6(a)	141,053	154,980	52,018
Receivables - Other	6(b)	474,278	329,607	211,763
Interest / ATO Receivable		1,280	-	137,798
Provision for Doubtful Debts		(114,406)	(114,406)	(116,443)
Accrued Income		-	-	1,503,549
Contract Assets		624,872	1,163,898	211,561
Inventories		218,795	218,795	135,451
<b>Total Current Assets</b>		<b>10,907,997</b>	<b>10,731,284</b>	<b>9,442,172</b>
<b>Current Liabilities</b>				
Sundry Creditors		(1,413,437)	(262,220)	(707,934)
Obligations / ARWC		-	-	(1,089,268)
Deposits and Bonds		(50,942)	(50,642)	(50,642)
GST Payable		-	-	(675)
PAYG Withholding Tax		-	-	(29,530)
Loan Liability		(130,829)	(130,829)	(126,842)
Accrued Expenses		(52,300)	(125,923)	-
Retentions held for Gascoyne River Bridge Pr		(6,171)	(6,171)	(6,171)
Accrued Salaries and Wages		-	(37,963)	-
Accrued Time in Lieu		(1,729)	(1,729)	(2,169)
Overdraft	4	(1,866,397)	(1,847,661)	(2,136,457)
Lease Liability		(6,685)	(6,685)	1,690
Suspense		(191)	(54)	(8,053)
Contract Liabilities		(1,548,607)	(1,548,607)	(730,849)
<b>Total Payables</b>		<b>(5,077,288)</b>	<b>(4,018,486)</b>	<b>(4,886,902)</b>
Provisions		(240,601)	(240,601)	(198,848)
<b>Total Current Liabilities</b>		<b>(5,317,890)</b>	<b>(4,259,087)</b>	<b>(5,085,750)</b>
Less: Cash Reserves	7	(2,022,882)	(2,021,805)	(2,436,485)
Less: Land Held for Resale		(4,050)	(4,050)	(2,500)
Add: Loan Principal (Current)		130,829	130,829	127,404
Add: Employee Leave Reserve	7	79,944	79,902	97,474
Add: Movement in Employee Leave Reserve		30,177	30,177	-
Add: Current Portion of Lease Liability		6,685	6,685	(1,690)
<b>Net Funding Position</b>		<b>3,810,810</b>	<b>4,693,934</b>	<b>2,140,625</b>

**Liquidity over the Year**



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2023**

**4. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	\$		Rate	Date
						%	
<b>Cash and Cash Equivalents</b>							
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	(2,416)			(2,416)	CBA	0.00	N/A
Online Saver	7,541,568			7,541,568	CBA	2.50	N/A
SUG Reserve Account		2,022,971		2,022,971	CBA	0.20	N/A
WANDRRA Account	(1,866,397)			(1,866,397)	CBA	1.10	N/A
<b>Total Cash and Financial Assets</b>	<b>5,672,756</b>	<b>2,022,971</b>	<b>-</b>	<b>7,695,727</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 23	Amount Received	Amount Paid	Closing Balance 31 Jul 23
	\$	\$	\$	\$
SUG Trust Fund	101,203	-	-	101,203
<b>Total Funds in Trust</b>	<b>101,203</b>	<b>-</b>	<b>-</b>	<b>101,203</b>

**Comments / Notes**

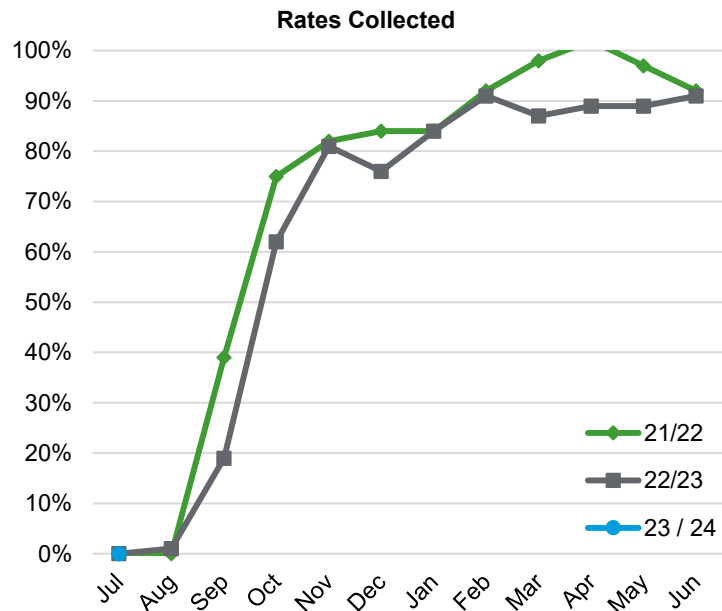
Yangibana Trust Liability held of \$100,000

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2023**

**6. RECEIVABLES**

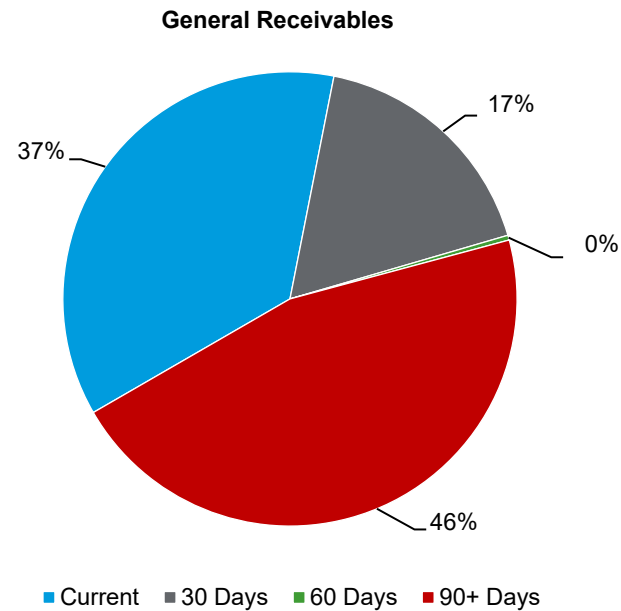
<b>(a) Rates Receivable</b>	<b>31 Jul 23</b>
	<b>\$</b>
Rates Receivables	141,053
Rates Received in Advance	-
<b>Total Rates Receivable Outstanding</b>	<b><u>141,053</u></b>

Closing Balances - Prior Year	154,980
Rates Levied this year	-
Service charges levied this year	-
Closing Balances - Current Month	<b>(141,053)</b>
<b>Total Rates Collected to Date</b>	<b><u>13,927</u></b>
<i>Percentage Collected</i>	<i>9%</i>



**Comments / Notes**

<b>(b) General Receivables</b>	<b>31 Jul 23</b>
	<b>\$</b>
Current	172,833
30 Days	82,389
60 Days	1,619
90+ Days	217,437
<b>Total General Receivables Outstanding</b>	<b><u>474,279</u></b>



**Comments / Notes**

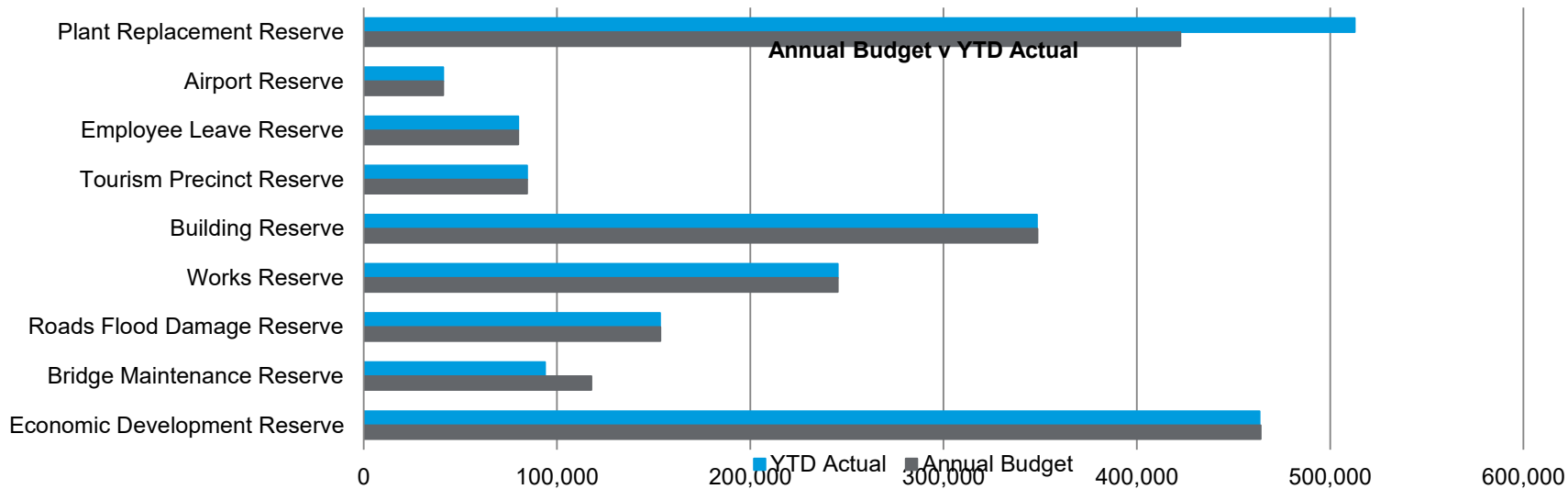
Amounts shown above include GST (where applicable)



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2023**

**7. CASH BACKED RESERVES**

Restricted by council:	Annual Budget				YTD Actual				
	Balance 01 Jul 23 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 24 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 Jul 23 \$
<b>Reserve Name</b>									
Plant Replacement Reserve	512,506	(91,092)	1,085	-	422,499	-	273	-	512,780
Airport Reserve	41,134	-	55	-	41,189	-	22	-	41,156
Employee Leave Reserve	79,902	-	131	-	80,033	-	43	-	79,944
Tourism Precinct Reserve	84,461	-	124	-	84,585	-	45	-	84,506
Building Reserve	348,275	-	327	-	348,602	-	131	-	348,406
Works Reserve	245,149	-	171	-	245,320	-	186	-	245,334
Roads Flood Damage Reserve	153,245	-	205	-	153,450	-	82	-	153,327
Bridge Maintenance Reserve	93,787	-	91	24,000	117,878	-	50	-	93,837
Economic Development Reserve	463,346	-	811	-	464,157	-	247	-	463,593
Sealed Road Resealing Reserve	-	-	-	50,000	50,000	-	-	-	-
<b>Total Cash Backed Reserves</b>	<b>2,021,805</b>	<b>(91,092)</b>	<b>3,000</b>	<b>74,000</b>	<b>2,007,713</b>	<b>-</b>	<b>1,078</b>	<b>-</b>	<b>2,022,882</b>



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 July 2023

**8. DISPOSAL OF ASSETS**

**Annual Budget**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
Loader P76	26,688	135,000	108,312	-
Ford Ranger Wildtrak P117	34,255	35,000	745	-
Toyota Hilux P113	34,170	30,000		<b>(4,170)</b>
<b>Total Disposal of Assets</b>	<b>95,113</b>	<b>200,000</b>	<b>109,057</b>	<b>(4,170)</b>
<b>Total Profit or (Loss)</b>				<b>104,887</b>

**YTD Actual**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
87 - Grader CAT	-	-	-	
Toyota Hilux	-	-	-	
Mitsubishi Forklift	-	-	-	-
Utility(Mazda) BT-50 2WD Traytop	-	-	-	
<b>Total Disposal of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>-</b>

**Comments / Notes**

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 July 2023

**9. CAPITAL ACQUISITIONS**

**(a) Land and Buildings**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>				
Office Refurbishment	80,000	6,666	-	6,666
<b>Law, Order and Public Safety</b>				
Fire Shed	70,000	-	-	-
<b>Housing</b>				
New Staff House	630,000	52,500	-	52,500
Internal Refurbishment of L99 Gregory Street	90,000	7,500	-	7,500
Retaining Wall & Flooring for Lot 19 Gregory Street	47,000	3,916	-	3,916
Septic System Upgrade at L40 Gregory Street	60,000	5,000	-	5,000
Septic System Upgrade at L21 Gregory Street	20,000	1,666	-	1,666
New Shed at Lot 50 Hatch Street	50,000	4,166.67	-	4,167
Land Purchase - Staff Housing	10,000	-	-	-
<b>Economic Services</b>				
Residential Land Development	-	-	250	(250)
<b>Total Land and Buildings</b>	<b>1,057,000</b>	<b>81,415</b>	<b>250</b>	<b>81,165</b>

**(b) Plant and Equipment**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
New Loader 966	500,000	41,667	-	41,667
CEO Vehicle	78,795	6,566	-	6,566
WMGR Vehicle	71,555	5,963	69,696	(63,733)
TMS Vehicle	64,345	5,362	-	5,362
Works Caravan	82,727	6,894	-	6,894
Forklift	36,000	3,000	-	3,000
New Generator for Works Camp	15,000	1,250	-	1,250
<b>Total Plant and Equipment</b>	<b>848,422</b>	<b>70,702</b>	<b>69,696</b>	<b>4,250</b>

**(c) Furniture and Equipment**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>				
Furniture and Equipment	10,000	-	-	-
<b>Economic Services</b>				
Telescope	10,000	-	-	-
<b>Total Furniture and Equipment</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 July 2023

**9. CAPITAL ACQUISITIONS (Continued)**

<b>(d) Infrastructure - Roads</b>	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
Landor/Mount Augustus - Indigenous Access	340,000	28,333	-	28,333
Grids 22 / 23	60,000	-	-	-
Signage 22 / 23	120,000	-	-	-
RRG -Ullawarra Resheets	536,665	44,720	-	44,720
R2R - Pimbee Resheet	456,046	38,000	-	38,000
State Initiative Program - Landor Meekatharra	4,500,000	375,000	-	375,000
State Initiative Program - Carnarvon/Mullewa	2,372,488	197,707	1,009,054	(811,347)
LRCI - Bitumen Reseals	312,000	25,997	-	25,997
Bridges Renewal Program- Concrete Crossing	1,818,327	151,525	32,731	118,794
RRG - Cobra/Dairy Creek Resheets	536,665	44,720	-	44,720
Scott Street - Footpath Construction	100,000	8,333	-	8,333
<b>Total Infrastructure - Roads</b>	<b>11,152,191</b>	<b>914,335</b>	<b>1,041,785</b>	<b>(127,450)</b>

<b>(e) Other Infrastructure</b>	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Law, Order and Public Safety</b>				
New Water Tank	15,085	-	-	-
<b>Community Amenities</b>				
Rubbish Tip Infrastructure	75,000	6,250	-	6,250
<b>Recreation and Culture</b>				
In Town Water Supply	624,873	52,072	-	52,072
Water Hole Access Ramp	50,000	4,166	-	4,166
Two Rivers Memorial Park	93,000	7,750	-	7,750
Oval Refurbishment	30,000	2,500	-	2,500
Pavilion Infrastructure Upgrades	-	-	-	-
<b>Transport</b>				
Solar Street Lighting for Hatch Street	52,000	-	-	-
<b>Economic Services</b>				
EV Charging Station	22,753	1,896	-	1,896
Tourist Stop	35,000	-	-	-
<b>Total Infrastructure - Other</b>	<b>997,711</b>	<b>74,634</b>	<b>-</b>	<b>74,634</b>

<b>Total Capital Expenditure</b>	<b>14,075,324</b>	<b>1,141,086</b>	<b>1,111,731</b>	<b>32,599</b>
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SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 July 2023

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
<b>General Rates</b>								
GRV Town	120,705	0.105000	13	12,674	-	-	-	-
UV Rural	1,640,467	0.070000	26	147,642	-	-	-	-
UV Mining	4,390,372	0.298000	216	1,308,331	-	-	-	-
<b>Total General Rates</b>				<b>1,468,647</b>	-	-	-	-
<b>Minimum Rates</b>								
GRV Town	27,247	500	12	6,000	-	-	-	-
UV Rural	33,915	900	13	10,800	-	-	-	-
UV Mining	111,928	950	79	75,050	-	-	-	-
<b>Total Minimum Rates</b>				<b>91,850</b>	-	-	-	-
<b>Total General and Minimum Rates</b>				<b>1,560,497</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>1,569,497</b>				-

SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 31 July 2023

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 23	New Loans	Principal Repayments		Principal Outstanding		Finance Cost Repayments	
			YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>								
Loan 29 Staff Housing	172,828	-	-	(36,437)	172,828	136,391	-	(4,897)
Loan 30 Staff Housing	342,033	-	-	(44,013)	342,033	298,020	-	(3,600)
Loan 31 Staff Housing	-	600,000	-	(24,450)	-	575,550	-	(12,598)
<b>Economic Services</b>								
Loan 28 Tourism Precinct	343,566	-	-	(50,379)	343,566	293,187	-	(23,189)
<b>Total Repayments</b>	<b>858,427</b>	<b>600,000</b>	<b>-</b>	<b>(155,279)</b>	<b>858,427</b>	<b>1,303,148</b>	<b>-</b>	<b>(44,284)</b>

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 July 2023**

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
General Commission Grants	Government of WA	156,271	-	-
<b>Law, Order and Public Safety</b>				
Grant (DFES) Operating	DFES	22,133	1,844	5,174
<b>Education and Welfare</b>				
CRC Operating Grant	Dep. of Regional Dev.	99,000	8,250	-
CRC Misc Small Operating		5,000	-	-
Other Community Grants		1,000	83	-
<b>Recreation &amp; Culture</b>				
Library Operating Grants		5,000	-	-
Museum Grant		15,000	1,250	-
Gym Equipment		5,000	416	-
<b>Transport</b>				
FAGS Roads	Government of WA	58,238	-	-
MRWA Direct Grant	MRWA	300,275	-	-
<b>Economic Services</b>				
Contributions for Projects		20,000	1,666	-
<b>Other Property and Services</b>				
Diesel Fuel Rebate	ATO	50,000	4,166	4,853
<b>Total Operating Grants, Subsidies and Contributions</b>		<b>736,917</b>	<b>17,675</b>	<b>10,027</b>

**(b) Capital Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Governance</b>				
LCRI Capital Grant Funds - Administration		37,148	-	-
<b>Law, Order &amp; Public Safety</b>				
DFES Fire Control Grant		70,000	-	-
<b>Recreation and Culture</b>				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		624,873	-	-
<b>Transport</b>				
HVSPP Funding		1,528,763	127,396	-
Roads to Recovery		725,252	60,437	-
Regional Road Group Funding		741,495	61,791	-
LCRI Grant Funds - Sealing Landor/Meekatharra		312,000	26,000	-
Indigenous Access Roads - Fund Income		340,000	-	-
State Initiative Program (Road Projects)		6,822,488	568,540	-
Footpath Construction		50,000	4,166	-
<b>Economic Services</b>				
Charge Up Grant		11,817	984	-
<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>11,263,836</b>	<b>849,314</b>	<b>-</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>12,000,753</b>	<b>866,989</b>	<b>10,027</b>

**(c) Flood Damage Reimbursements**

<b>Transport</b>				
Grants DRFAWA		11,032,534	919,377	-
<b>Total Flood Damage Reimbursements</b>		<b>11,032,534</b>	<b>919,377</b>	<b>-</b>

# **APPENDIX 3**

**(Monthly Financial Report for August 2023 Report.)**





Shire of Upper Gascoyne

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# SHIRE OF UPPER GASCOYNE

## MONTHLY FINANCIAL REPORT

**For the Period Ending 31 August 2023**

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

**RSM Australia Pty Ltd**

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

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# **Compilation Report**

## **To the Council**

### **Shire of Upper Gascoyne**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

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

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

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

#### **Our responsibility**

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

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

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

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



Signed at GERALDTON

RSM Australia Pty Ltd  
Chartered Accountants

Date 15<sup>th</sup> September 2022

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

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

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

Liability limited by a scheme approved under Professional Standards Legislation

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 August 2023**

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**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 August 2023**  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on page 8 showing a surplus/(deficit) as at 31 August 2023 of \$5,943,796

**Significant Revenue and Expenditure**

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Significant Projects</b>				
State Initiative Program - Landor Meekatharra	0%	4,500,000	750,000	-
Bridges Renewal Program- Concrete Crossing: Dalgety	9%	1,818,327	303,050	169,215
State Initiative Program - Carnarvon/Mullewa Upgrade	93%	2,372,488	395,414	2,213,566
	27%	8,690,815	1,448,464	2,382,782
<b>Grants, Subsidies and Contributions</b>				
Grants, Subsidies and Contributions	3%	11,769,451	2,228,005	370,224
Capital Grants, Subsidies and Contributions	20%	11,263,836	2,038,628	2,294,000
	12%	23,033,287	4,266,633	2,664,224
<b>Rates Levied</b>				
	104%	1,569,497	1,562,163	1,633,781

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

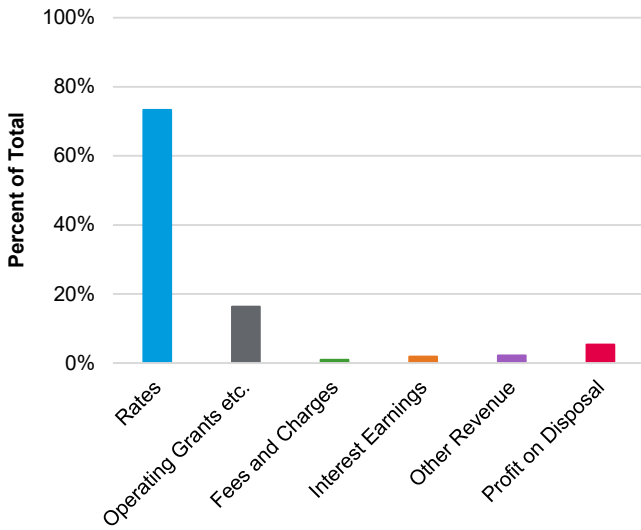
**Financial Position**

Account	Difference to Prior Year %	Current Year 31 Aug 23 \$	Prior Year 31 Aug 22 \$
Adjusted Net Current Assets	(176%)	5,943,796	3,367,633
Cash and Equivalent - Unrestricted	284%	6,830,686	2,409,134
Cash and Equivalent - Restricted	83%	2,022,971	2,436,747
Receivables - Rates	137%	1,792,401	1,303,860
Receivables - Other	139%	445,502	320,879
Payables	159%	(4,289,348)	(2,702,693)

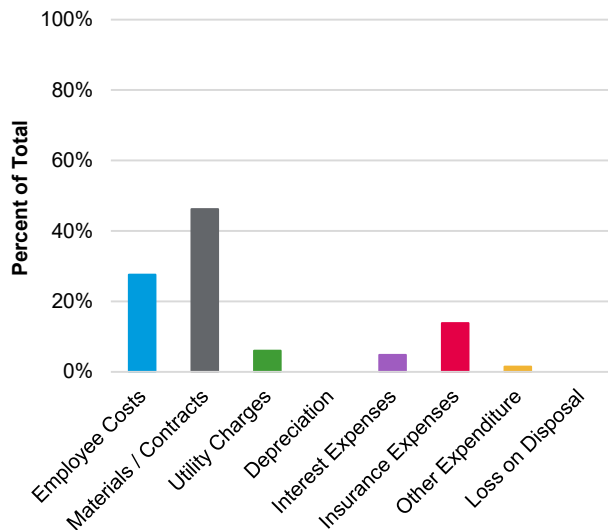
*% - Compares current YTD actuals to prior year actuals*

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 31 August 2023  
**SUMMARY GRAPHS - OPERATING**

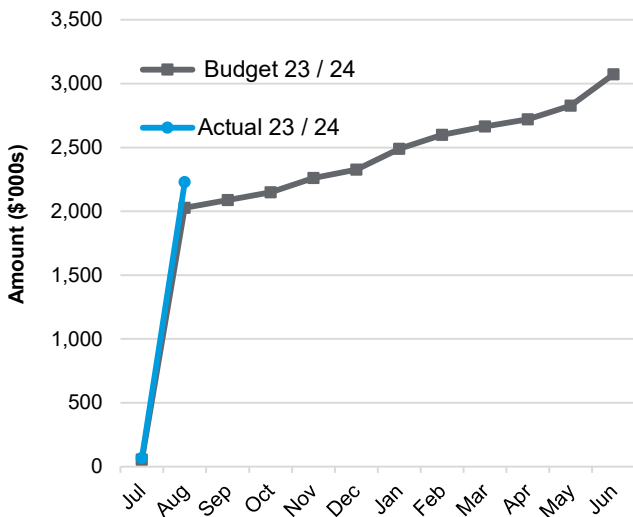
**Operating Income (exc. Flood Damage)**



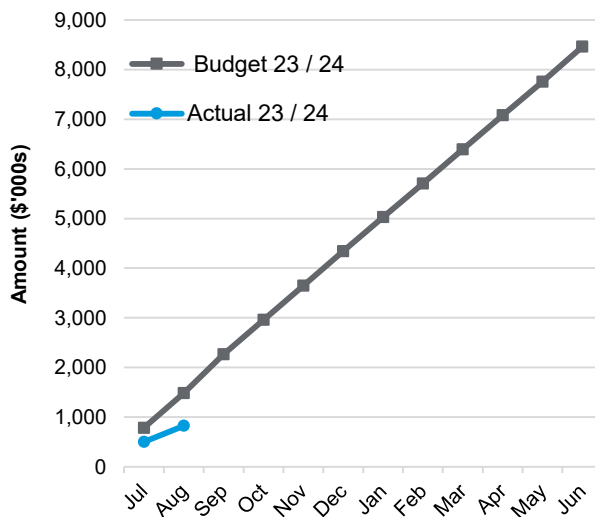
**Operating Expenditure (exc. Flood Damage)**



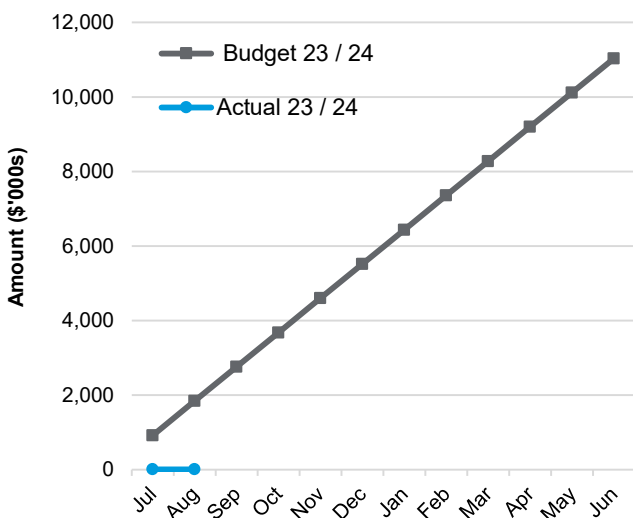
**Operating Revenues (exc. Flood Damage)**



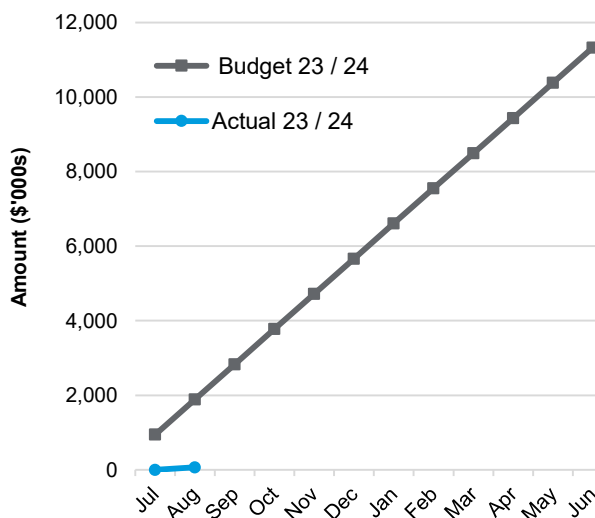
**Operating Expenses (exc. Flood Damage)**



**Flood Damage Revenue**



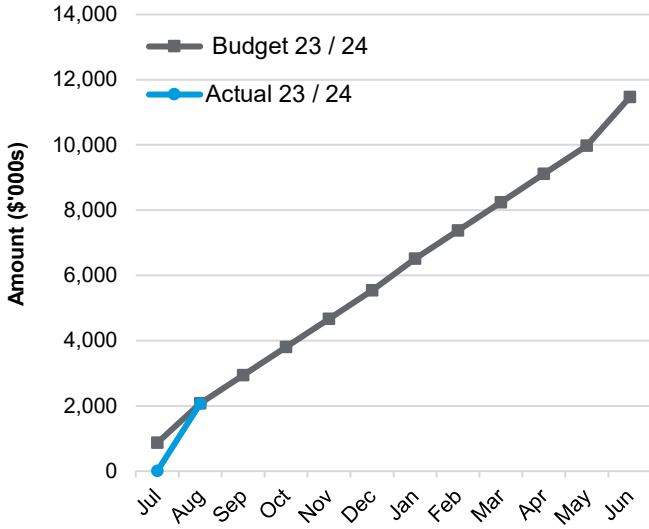
**Flood Damage Expenses**



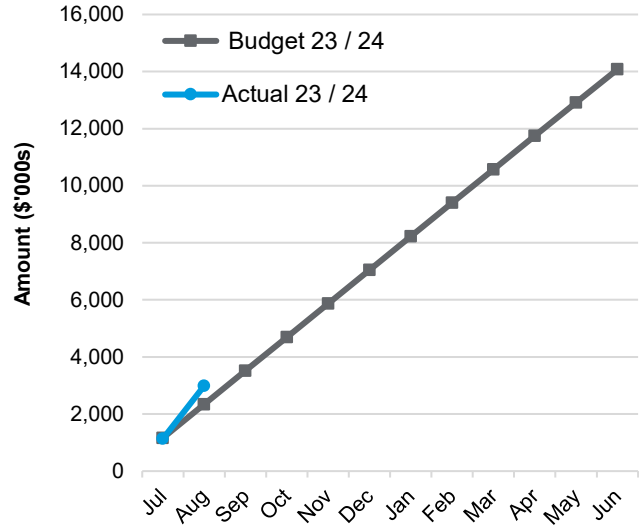
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 August 2023**  
**SUMMARY GRAPHS - CAPITAL**

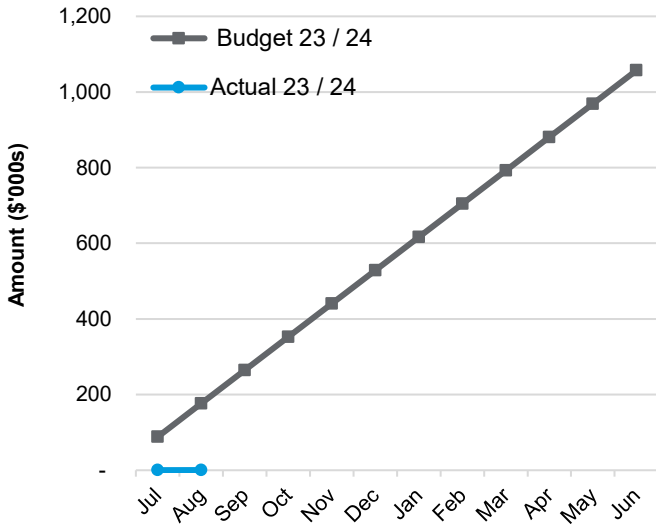
**Capital Revenue**



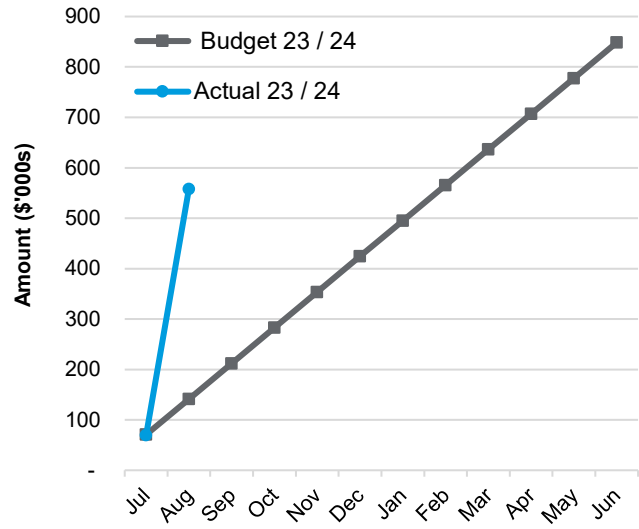
**Capital Expenditure**



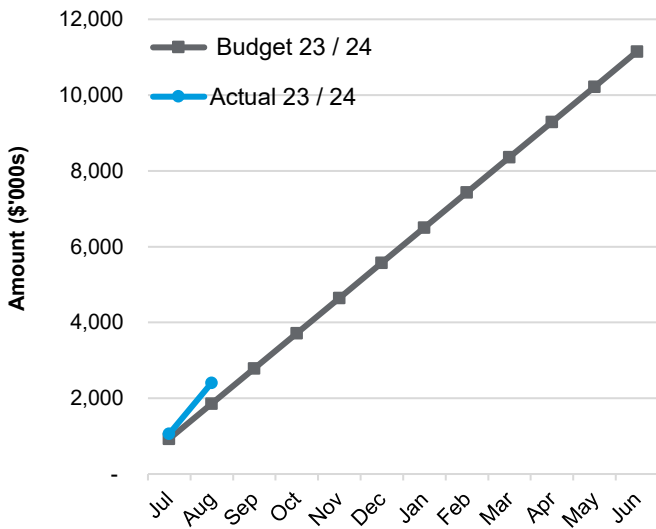
**Land and Buildings**



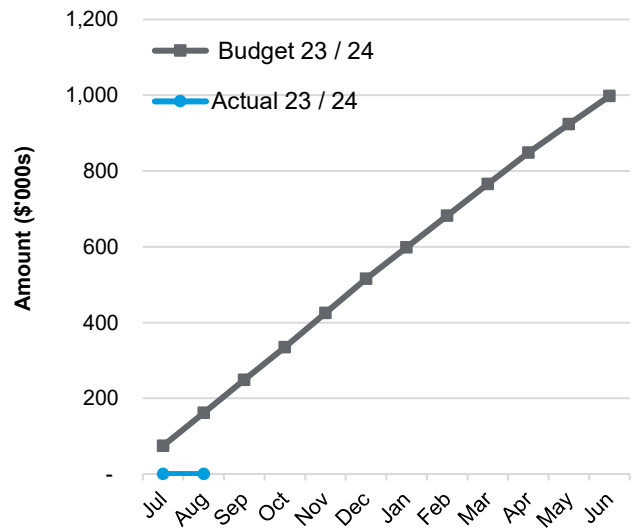
**Plant and Equipment**



**Roads**



**Other Infrastructure**



**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period Ending 31 August 2023

**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Revenue</b>							
Rates	10	1,569,497	1,562,163	<b>1,633,781</b>	71,618	5%	▲
Grants, Subsidies and Contributions	12(a)	736,917	389,251	<b>363,930</b>	(25,322)	(7%)	▼
Fees and Charges		33,667	8,036	<b>21,061</b>	13,025	162%	
Interest Earnings		57,000	9,582	<b>41,635</b>	32,053	335%	▲
Other Revenue		367,679	57,928	<b>49,032</b>	(8,896)	(15%)	
Profit on Disposal of Assets		109,057	-	<b>119,223</b>			
		<b>2,873,817</b>	<b>2,026,960</b>	<b>2,228,663</b>			
<b>Expenses</b>							
Employee Costs		(1,650,660)	(269,964)	<b>(227,326)</b>	42,638	16%	▲
Materials and Contracts		(2,607,915)	(450,545)	<b>(380,570)</b>	69,975	16%	▲
Utility Charges		(217,205)	(43,053)	<b>(49,572)</b>	(6,519)	(15%)	
Depreciation on Non-current Assets		(3,430,570)	(571,744)	-	571,744	100%	▲
Finance Cost		(194,284)	(28,530)	<b>(39,717)</b>	(11,187)	(39%)	
Insurance Expenses		(236,284)	(100,405)	<b>(114,044)</b>	(13,639)	(14%)	
Other Expenditure		(118,815)	(18,964)	<b>(12,298)</b>	6,666	35%	
		<b>(8,455,732)</b>	<b>(1,483,205)</b>	<b>(823,526)</b>			
<b>Other Income and Expenses</b>							
Capital Grants, Subsidies and Contributions	12(b)	11,263,836	2,038,628	<b>2,294,000</b>	255,372	13%	▲
(Loss) on Disposal of Assets	8	(4,170)	-	-	-		
		<b>11,259,666</b>	<b>2,038,628</b>	<b>2,294,000</b>			
<b>Flood Damage</b>							
Reimbursements	12(c)	11,032,534	1,838,754	<b>6,295</b>	(1,832,460)	(100%)	▼
Materials and Contracts		(11,326,535)	(1,887,754)	<b>(68,148)</b>	1,819,606	96%	▲
		<b>(294,000)</b>	<b>(49,000)</b>	<b>(61,854)</b>			
<b>Net Result</b>		<b>5,383,750</b>	<b>2,533,383</b>	<b>3,637,283</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 31 August 2023  
**REPORTING PROGRAM**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$
<b>Revenue</b>					
Governance		112,000	18,666	0	(18,666)
General Purpose Funding		1,787,768	1,611,644	1,714,484	102,840
Law, Order and Public Safety		36,440	5,222	15,311	10,089
Health		1,250	206	-	(206)
Education and Welfare		175,476	26,740	6,888	(19,852)
Community Amenities		10,760	6,594	5,925	(669)
Recreation and Culture		42,100	3,830	4,328	498
Transport		535,035	326,076	465,576	139,500
Economic Services		112,098	18,672	11,298	(7,374)
Other Property and Services		60,890	9,310	4,853	(4,457)
		<b>2,873,817</b>	<b>2,026,960</b>	<b>2,228,663</b>	
<b>Expenses</b>					
Governance		(785,506)	(149,653)	(95,367)	54,286
General Purpose Funding		(233,409)	(36,116)	(60,506)	(24,390)
Law, Order and Public Safety		(127,171)	(23,070)	(26,837)	(3,767)
Health		(22,955)	(3,816)	(360)	3,456
Education and Welfare		(595,340)	(101,034)	(50,749)	50,285
Housing		(473,864)	(77,758)	(73,984)	3,774
Community Amenities		(139,969)	(23,314)	(15,185)	8,129
Recreation and Culture		(472,283)	(78,646)	(73,030)	5,616
Transport		(4,513,512)	(768,353)	(307,766)	460,587
Economic Services		(1,037,957)	(189,432)	(108,100)	81,332
Other Property and Services		(53,767)	(32,013)	(11,641)	20,372
		<b>(8,455,732)</b>	<b>(1,483,205)</b>	<b>(823,526)</b>	
<b>Other Income and Expenses</b>					
Capital Grants, Subsidies and Contributic	12(b)	11,263,836	2,038,628	2,294,000	255,372
(Loss) on Disposal of Assets	8	(4,170)	-	-	-
		<b>11,259,666</b>	<b>2,038,628</b>	<b>2,294,000</b>	
<b>Flood Damage - Transport</b>					
Reimbursements	12(c)	11,032,534	1,838,754	6,295	(1,832,460)
Materials and Contracts		(11,326,535)	(1,887,754)	(68,148)	1,819,606
		<b>(294,000)</b>	<b>(49,000)</b>	<b>(61,854)</b>	
<b>Net Result</b>					
		<b>5,383,750</b>	<b>2,533,383</b>	<b>3,637,283</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 FINANCIAL ACTIVITY  
For the Period Ending 31 August 2023

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
	Note	\$	\$	\$	\$	%	
<b>Revenue from Operating Activities</b>							
Rates		1,569,497	1,562,163	1,633,781	71,618	5%	▲
Grants, Subsidies and Contributions		11,769,451	2,228,005	370,224	(1,857,781)	(83%)	▼
Fees and Charges		33,667	8,036	21,061	13,025	162%	
Interest Earnings		57,000	9,582	41,635	32,053	335%	▲
Other Revenue		367,679	57,928	49,032	(8,896)	(15%)	
Profit on Disposal of Assets		109,057	-	119,223	119,223		
		<b>13,906,351</b>	<b>3,865,714</b>	<b>2,234,957</b>			
<b>Expenditure from Operating Activities</b>							
Employee Costs		(1,650,660)	(269,964)	(227,326)	42,638	16%	▲
Materials and Contracts		(13,934,447)	(2,338,299)	(448,718)	1,889,581	81%	▲
Utility Charges		(217,205)	(43,053)	(49,572)	(6,519)	(15%)	
Depreciation on Non-current Assets		(3,430,570)	(571,744)	-	571,744	100%	▲
Finance Cost		(194,284)	(28,530)	(39,717)	(11,187)	(39%)	
Insurance Expenses		(236,284)	(100,405)	(114,044)	(13,639)	(14%)	
Other Expenditure		(118,815)	(18,964)	(12,298)	6,666	35%	
(Loss) on Disposal of Assets		(4,170)	-	-	-		
		<b>(19,786,435)</b>	<b>(3,370,959)</b>	<b>(891,674)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and Amortisation		3,430,570	571,744	-			
(Profit) / Loss on Asset Disposal		(104,887)	-	(119,223)			
Movement in Employee Provision Reserve		131	171,078	43			
<b>Net Amount from Operating Activities</b>		<b>(2,554,270)</b>	<b>1,237,577</b>	<b>1,224,102</b>			
<b>Investing Activities</b>							
<b>Inflows from Investing Activities</b>							
Capital Grants, Subsidies and Contributions	12(b)	11,263,836	2,038,628	2,294,000	255,372	13%	▲
Proceeds from Disposal of Assets	8	200,000	241,410	119,223	(122,187)	(51%)	▼
		<b>11,463,836</b>	<b>2,280,038</b>	<b>2,413,223</b>			
<b>Outflows from Investing Activities</b>							
Payments for Land and Buildings	9(a)	(1,057,000)	(158,663)	(500)	158,163	100%	▲
Payments for Plant and Equipment	9(b)	(848,422)	(141,404)	(558,096)	(416,692)	(295%)	▼
Payments for Furniture and Equipment	9(c)	(20,000)	(2,000)	-	2,000	100%	
Payments for Infrastructure Assets - Roads	9(d)	(11,152,191)	(1,828,670)	(2,409,707)	(581,037)	(32%)	▼
Payments for Infrastructure Assets - Other	9(e)	(997,711)	(161,296)	-	161,296	100%	▲
		<b>(14,075,324)</b>	<b>(2,292,032)</b>	<b>(2,968,303)</b>			
<b>Net Amount from Investing Activities</b>		<b>(2,611,488)</b>	<b>(11,994)</b>	<b>(555,080)</b>			
<b>Financing Activities</b>							
<b>Inflows from Financing Activities</b>							
Proceeds from New Debentures	11	600,000	600,000	600,000	-	0%	
Transfer from Reserves	7	91,092	-	-	-		
		<b>691,092</b>	<b>600,000</b>	<b>600,000</b>			
<b>Outflows from Financing Activities</b>							
Repayment of Debentures	11	(155,279)	(18,083)	(18,083)	-	0%	
					-		
Principal payments of finance lease payments		(6,685)	-	-			
Transfer to Reserves	7	(77,000)	-	(1,078)	(1,078)		
		<b>(238,964)</b>	<b>(18,083)</b>	<b>(19,161)</b>			
<b>Net Amount from Financing Activities</b>		<b>452,128</b>	<b>581,917</b>	<b>580,839</b>			
<b>Movement in Surplus or Deficit</b>							
<b>Opening Funding Surplus / (Deficit)</b>	3	<b>4,713,630</b>	<b>4,713,630</b>	<b>4,693,934</b>			
Amount attributable to operating activities		(2,554,270)	1,237,577	1,224,102			
Amount attributable to investing activities		(2,611,488)	(11,994)	(555,080)			
Amount attributable to financing activities		452,128	581,917	580,839			
<b>Closing Surplus / (Deficit)</b>	3	<b>0</b>	<b>6,521,129</b>	<b>5,943,796</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 FINANCIAL POSITION**  
For the Period Ending 31 August 2023

	<u>NOTE</u>	<u>2024</u>	<u>2023</u>
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	10,736,268	8,978,409
Trade and other receivables	5	2,123,497	370,181
Other financial assets	4(a)	101,448	100,970
Inventories	6	218,795	218,795
Other assets	7	624,872	1,163,898
<b>TOTAL CURRENT ASSETS</b>		<b>13,804,880</b>	<b>10,832,254</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	4(b)	40,745	40,745
Property, plant and equipment	8	12,316,481	11,757,885
Infrastructure	9	91,497,227	89,087,521
Right-of-use assets	11(a)	9,972	9,972
<b>TOTAL NON-CURRENT ASSETS</b>		<b>103,864,425</b>	<b>100,896,122</b>
<b>TOTAL ASSETS</b>		<b>117,669,305</b>	<b>111,728,377</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	14	2,271,976	585,674
Other liabilities	15	1,548,607	1,548,607
Lease liabilities	11(b)	6,685	6,685
Borrowings	16	1,995,834	1,978,490
Employee related provisions	17	240,601	240,601
<b>TOTAL CURRENT LIABILITIES</b>		<b>6,063,704</b>	<b>4,360,058</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	11(b)	3,369	3,369
Borrowings	16	727,597	727,597
Employee related provisions	17	7,884	7,884
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>738,850</b>	<b>738,850</b>
<b>TOTAL LIABILITIES</b>		<b>6,802,554</b>	<b>5,098,908</b>
<b>NET ASSETS</b>		<b>110,866,752</b>	<b>106,629,469</b>
<b>EQUITY</b>			
Retained surplus		57,700,910	53,464,705
Reserve accounts	33	2,022,882	2,021,805
Revaluation surplus	n/a	51,142,959	51,142,959
<b>TOTAL EQUITY</b>		<b>110,866,752</b>	<b>106,629,469</b>

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING**  
For the Period Ending 31 August 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)	1,057,000	<b>500</b>	<b>(1,056,500)</b>
Plant and Equipment	9(b)	848,422	<b>558,096</b>	<b>(290,326)</b>
Furniture and Equipment	9(c)	20,000	-	<b>(20,000)</b>
Infrastructure Assets - Roads	9(d)	11,152,191	<b>2,409,707</b>	<b>(8,742,484)</b>
Infrastructure Assets - Other	9(e)	997,711	-	<b>(997,711)</b>
<b>Total Capital Expenditure</b>		<u>14,075,324</u>	<u><b>2,968,303</b></u>	<b>(11,107,021)</b>
<b>Capital Acquisitions Funded by:</b>				
Capital Grants and Contributions		11,263,836	<b>2,294,000</b>	<b>(8,969,836)</b>
Borrowings		600,000	<b>600,000</b>	-
Other (Disposals and C/Fwd)		200,000	<b>119,223</b>	<b>(80,777)</b>
Council Contribution - Reserves		91,092	-	<b>(91,092)</b>
Council Contribution - Operations		1,920,396	<b>(0)</b>	<b>(1,920,396)</b>
<b>Total Capital Acquisitions Funding</b>		<u>14,075,324</u>	<u><b>3,013,223</b></u>	

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 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: 15 Sep 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 receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

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

**(e) Superannuation**

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

**(f) Cash and Cash Equivalents**

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

**(g) Financial Assets at Amortised Cost**

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

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

**(h) Inventories**

**General**

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

**Land Held for Resale**

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

**(i) Trade and Other Receivables**

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

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

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

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

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

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

**(j) Fixed Assets**

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

**Recognition of Assets**

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

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

**Gains and Losses on Disposal**

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

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

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

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

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

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

**(l) Trade and Other Payables**

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

**(m) Prepaid Rates**

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

**(n) Employee Benefits**

**Short-term employee benefits**

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

**Other long-term employee benefits**

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

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

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

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

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

**Borrowing Costs**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 2 fair values in the fair value hierarchy due to the unobservable

**(p) Provisions**

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

**(q) Contract Liabilities**

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

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

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

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

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

**(s) Nature or Type Classifications**

**Rates**

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

**Grants, Subsidies and Contributions**

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

**Capital Grants, Subsidies and Contributions**

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

**Revenue from Contracts with Customers**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

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

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

**Depreciation on Non-current Assets**

Depreciation expense raised on all classes of assets.

**Finance Cost**

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

**Other Expenditure**

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

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

Provide housing for staff.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

Tourism and area promotion. Building Control.

**OTHER PROPERTY AND SERVICES**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 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 31 August 2023

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Aug 23		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					Favourable / (Unfavourable)
Rates	1,633,781	1,569,497	4%	64,284	Increase in revenue received for UV Mining due to increase in valuations.
Operating Grants, Subsidies and Contributions	370,224	2,228,005	(83%)	(1,857,781)	Timing variance, primarily related to flood damage funding. Refer to Note 12 for further detail.
Interest Earnings	41,635	9,582	335%	32,053	Increase in revenue received for Interest earned on Investments at this period end date.
Capital Grants, Subsidies and Contributions	2,294,000	2,038,628	0%	255,372	Primarily related to above budget YTD receipts for State Initiative Program. Refer to Note 12 for further detail.
Profit on Disposal of Assets	119,223	-	0%	119,223	Proceeds on disposal of loader. Asset Register to be updated.
<b>Total Revenues</b>	<b>4,528,957</b>	<b>5,911,676</b>	<b>(23%)</b>	<b>(1,382,719)</b>	

(b) (Expenses) / (Applications)

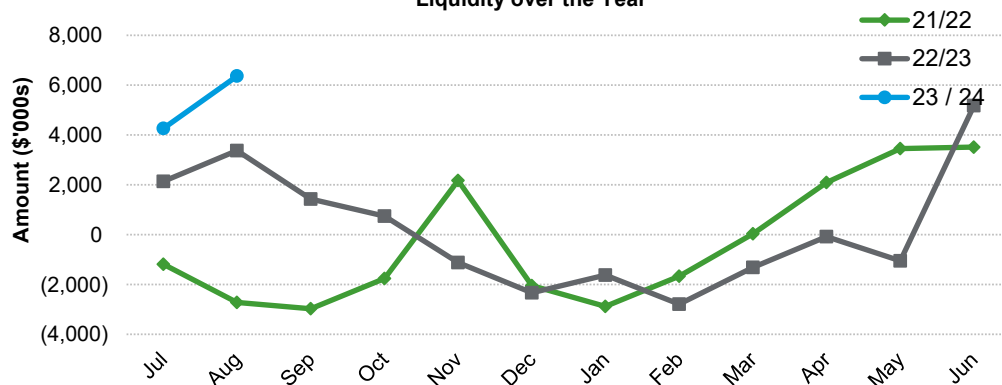
	31 Aug 23		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					Favourable / (Unfavourable)
Employee Costs	(227,326)	(269,964)	16%	42,638	Reversal of accrued wages from June 23 and vacancies.
Materials and Contracts	(448,718)	(2,338,299)	81%	1,889,581	Timing variance only due to Flood Damage works.
Depreciation on Non-current Assets	-	(571,744)	100%	571,744	Depreciation to be brought to account when 22/23 audit completed.
<b>Total Expenses</b>	<b>(891,674)</b>	<b>(3,370,959)</b>	<b>74%</b>	<b>2,479,285</b>	

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 August 2023

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 31 Aug 23 \$	Prior Year Closing 30 Jun 23 \$	This Time Last Year 31 Aug 22 \$
<b>Current Assets</b>				
Cash Unrestricted	4	8,713,774	6,956,604	5,277,214
Cash Restricted	4	2,022,971	2,021,805	2,436,747
Receivables - Rates	6(a)	1,792,401	154,980	1,303,860
Receivables - Other	6(b)	445,502	329,607	320,879
Interest / ATO Receivable		209,703	-	96,249
Provision for Doubtful Debts		(114,406)	(114,406)	(119,882)
Accrued Income		-	-	-
Contract Assets		624,872	1,163,898	1,715,110
Inventories		218,795	218,795	135,451
<b>Total Current Assets</b>		<b>13,913,613</b>	<b>10,731,284</b>	<b>11,165,627</b>
<b>Current Liabilities</b>				
Sundry Creditors		(2,008,869)	(262,220)	(484,518)
Obligations / ARWC		-	-	(1,089,268)
Deposits and Bonds		(50,642)	(50,642)	(50,642)
GST Payable		(219,523)	-	-
PAYG Withholding Tax		(43,038)	-	(32,641)
Loan Liability		(112,746)	(130,829)	(109,287)
Accrued Expenses		(52,300)	(125,923)	-
Retentions held for Gascoyne River Bridge Pr		(6,171)	(6,171)	-
Accrued Salaries and Wages		-	(37,963)	-
Accrued Time in Lieu		229	(1,729)	(1,635)
Overdraft	4	(1,883,089)	(1,847,661)	(2,868,080)
Lease Liability		(6,685)	(6,685)	(5,003)
Suspense		(394)	(54)	-
Contract Liabilities		(1,548,607)	(1,548,607)	(730,849)
<b>Total Payables</b>		<b>(5,931,835)</b>	<b>(4,018,486)</b>	<b>(5,371,925)</b>
Provisions		(240,601)	(240,601)	(198,848)
<b>Total Current Liabilities</b>		<b>(6,172,436)</b>	<b>(4,259,087)</b>	<b>(5,570,773)</b>
Less: Cash Reserves	7	(2,022,882)	(2,021,805)	(2,436,485)
Less: Land Held for Resale		(4,050)	(4,050)	(2,500)
Add: Loan Principal (Current)		112,746	130,829	109,287
Add: Employee Leave Reserve	7	79,944	79,902	97,474
Add: Movement in Employee Leave Reserve		30,177	30,177	-
Add: Current Portion of Lease Liability		6,685	6,685	5,003
<b>Net Funding Position</b>		<b>5,943,796</b>	<b>4,693,934</b>	<b>3,367,633</b>

**Liquidity over the Year**



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 August 2023

**4. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	Amount		Rate	Date
	\$	\$	\$	\$		%	
<b>Cash and Cash Equivalents</b>							
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	(58,140)			(58,140)	CBA	0.00	N/A
Online Saver	8,771,914			8,771,914	CBA	2.50	N/A
SUG Reserve Account		2,022,971		2,022,971	CBA	0.20	N/A
WANDRRA Account	(1,883,089)			(1,883,089)	CBA	1.10	N/A
<b>Total Cash and Financial Assets</b>	<b>6,830,686</b>	<b>2,022,971</b>	<b>-</b>	<b>8,853,656</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 23	Amount Received	Amount Paid	Closing Balance 31 Aug 23
	\$	\$	\$	\$
SUG Trust Fund	101,448	-	-	101,448
<b>Total Funds in Trust</b>	<b>101,448</b>	<b>-</b>	<b>-</b>	<b>101,448</b>

**Comments / Notes**

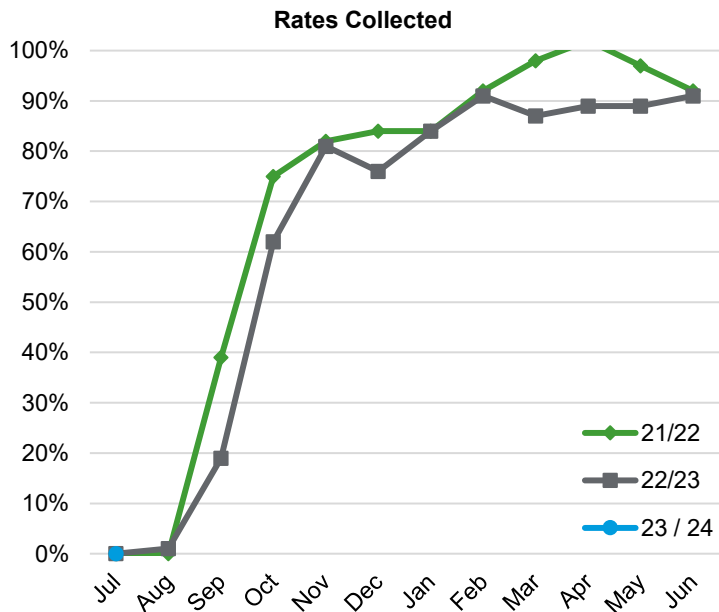
Yangibana Trust Liability held of \$100,000

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

**6. RECEIVABLES**

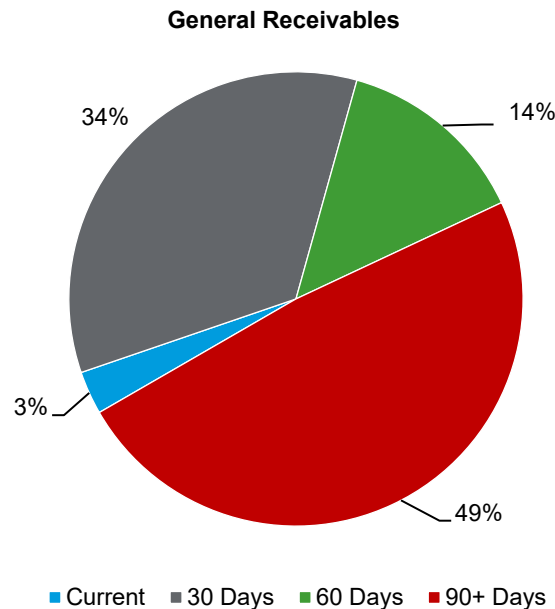
<b>(a) Rates Receivable</b>	<b>31 Aug 23</b>
	<b>\$</b>
Rates Receivables	1,792,401
Rates Received in Advance	-
<b>Total Rates Receivable Outstanding</b>	<b><u>1,792,401</u></b>

Closing Balances - Prior Year	154,980
Rates Levied this year	1,633,781
Service charges levied this year	-
Closing Balances - Current Month	<b>(1,792,401)</b>
<b>Total Rates Collected to Date</b>	<b><u>(3,640)</u></b>
<i>Percentage Collected</i>	<i>0%</i>



**Comments / Notes**

<b>(b) General Receivables</b>	<b>31 Aug 23</b>
	<b>\$</b>
Current	13,744
30 Days	154,051
60 Days	61,021
90+ Days	216,687
<b>Total General Receivables Outstanding</b>	<b><u>445,503</u></b>



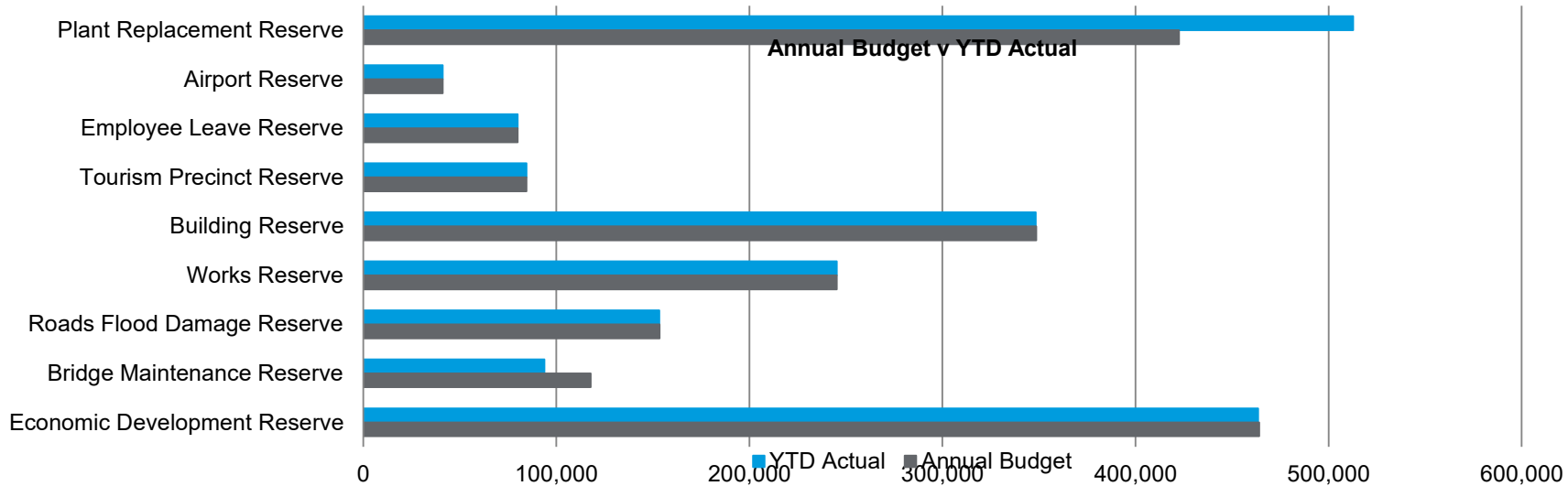
**Comments / Notes**

Amounts shown above include GST (where applicable)

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

**7. CASH BACKED RESERVES**

Restricted by council:	Annual Budget				YTD Actual				
	Balance 01 Jul 23 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 24 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 Aug 23 \$
<b>Reserve Name</b>									
Plant Replacement Reserve	512,506	(91,092)	1,085	-	422,499	-	273	-	512,780
Airport Reserve	41,134	-	55	-	41,189	-	22	-	41,156
Employee Leave Reserve	79,902	-	131	-	80,033	-	43	-	79,944
Tourism Precinct Reserve	84,461	-	124	-	84,585	-	45	-	84,506
Building Reserve	348,275	-	327	-	348,602	-	131	-	348,406
Works Reserve	245,149	-	171	-	245,320	-	186	-	245,334
Roads Flood Damage Reserve	153,245	-	205	-	153,450	-	82	-	153,327
Bridge Maintenance Reserve	93,787	-	91	24,000	117,878	-	50	-	93,837
Economic Development Reserve	463,346	-	811	-	464,157	-	247	-	463,593
Sealed Road Resealing Reserve	-	-	-	50,000	50,000	-	-	-	-
<b>Total Cash Backed Reserves</b>	<b>2,021,805</b>	<b>(91,092)</b>	<b>3,000</b>	<b>74,000</b>	<b>2,007,713</b>	<b>-</b>	<b>1,078</b>	<b>-</b>	<b>2,022,882</b>



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 August 2023

**8. DISPOSAL OF ASSETS**

**Annual Budget**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
Loader P76	26,688	135,000	108,312	-
Ford Ranger Wildtrak P117	34,255	35,000	745	-
Toyota Hilux P113	34,170	30,000		<b>(4,170)</b>
<b>Total Disposal of Assets</b>	<b>95,113</b>	<b>200,000</b>	<b>109,057</b>	<b>(4,170)</b>
<b>Total Profit or (Loss)</b>				<b>104,887</b>

**YTD Actual**

	<b>WDV</b>	<b>Proceeds</b>	<b>Profit</b>	<b>(Loss)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
<b>Plant and Equipment</b>				
Loader P76	-	119,223	119,223	
Toyota Hilux	-	-	-	
Mitsubishi Forklift	-	-	-	-
Utility(Mazda) BT-50 2WD Traytop	-	-	-	
<b>Total Disposal of Assets</b>	<b>-</b>	<b>119,223</b>	<b>119,223</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>119,223</b>

**Comments / Notes**

Asset Register to be updated post Audit. Actual Profit on disposal \$106,015.



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 August 2023

**9. CAPITAL ACQUISITIONS**

**(a) Land and Buildings**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>				
Office Refurbishment	80,000	13,332	-	13,332
<b>Law, Order and Public Safety</b>				
Fire Shed	70,000	-	-	-
<b>Housing</b>				
New Staff House	630,000	105,000	-	105,000
Internal Refurbishment of L99 Gregory Street	90,000	15,000	-	15,000
Retaining Wall & Flooring for Lot 19 Gregory Street	47,000	7,832	-	7,832
Septic System Upgrade at L40 Gregory Street	60,000	10,000	-	10,000
Septic System Upgrade at L21 Gregory Street	20,000	3,332	-	3,332
New Shed at Lot 50 Hatch Street	50,000	4,166.67	-	4,167
Land Purchase - Staff Housing	10,000	-	-	-
<b>Economic Services</b>				
Residential Land Development	-	-	500	(500)
<b>Total Land and Buildings</b>	<b>1,057,000</b>	<b>158,663</b>	<b>500</b>	<b>158,163</b>

**(b) Plant and Equipment**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
New Loader 966	500,000	83,333	488,400	(405,067)
CEO Vehicle	78,795	13,133	-	13,133
WMGR Vehicle	71,555	11,926	69,696	(57,770)
TMS Vehicle	64,345	10,724	-	10,724
Works Caravan	82,727	13,788	-	13,788
Forklift	36,000	6,000	-	6,000
New Generator for Works Camp	15,000	2,500	-	2,500
<b>Total Plant and Equipment</b>	<b>848,422</b>	<b>141,404</b>	<b>558,096</b>	<b>8,500</b>

**(c) Furniture and Equipment**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>				
Furniture and Equipment	10,000	-	-	-
<b>Economic Services</b>				
Telescope	10,000	2,000	-	2,000
<b>Total Furniture and Equipment</b>	<b>20,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

**9. CAPITAL ACQUISITIONS (Continued)**

**(d) Infrastructure - Roads**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
Landor/Mount Augustus - Indigenous Access Road	340,000	56,666	-	56,666
Grids 22 / 23	60,000	-	-	-
Signage 22 / 23	120,000	-	-	-
RRG -Ullawarra Resheets	536,665	89,440	-	89,440
R2R - Pimbee Resheet	456,046	76,000	9,965	66,035
State Initiative Program - Landor Meekatharra	4,500,000	750,000	-	750,000
State Initiative Program - Carnarvon/Mullewa Upgrade	2,372,488	395,414	2,213,566	(1,818,152)
LRCI - Bitumen Reseals	312,000	51,994	-	51,994
Bridges Renewal Program- Concrete Crossing: Dalgety	1,818,327	303,050	169,215	133,835
RRG - Cobra/Dairy Creek Resheets	536,665	89,440	16,960	72,480
Scott Street - Footpath Construction	100,000	16,666	-	16,666
<b>Total Infrastructure - Roads</b>	<b>11,152,191</b>	<b>1,828,670</b>	<b>2,409,707</b>	<b>(581,037)</b>

**(e) Other Infrastructure**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Law, Order and Public Safety</b>				
New Water Tank	15,085	5,028	-	5,028
<b>Community Amenities</b>				
Rubbish Tip Infrastructure	75,000	12,500	-	12,500
<b>Recreation and Culture</b>				
In Town Water Supply	624,873	104,144	-	104,144
Water Hole Access Ramp	50,000	8,332	-	8,332
Two Rivers Memorial Park	93,000	15,500	-	15,500
Oval Refurbishment	30,000	5,000	-	5,000
<b>Transport</b>				
Solar Street Lighting for Hatch Street	52,000	-	-	-
<b>Economic Services</b>				
EV Charging Station	22,753	3,792	-	3,792
Tourist Stop	35,000	7,000	-	7,000
<b>Total Infrastructure - Other</b>	<b>997,711</b>	<b>161,296</b>	<b>-</b>	<b>161,296</b>
<b>Total Capital Expenditure</b>	<b>14,075,324</b>	<b>2,292,032</b>	<b>2,968,303</b>	<b>(251,078)</b>

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 August 2023

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
<b>General Rates</b>								
GRV Town	120,705	0.105000	13	12,674	12,674	-	-	12,674
UV Rural	1,640,467	0.070000	26	147,642	148,092	-	-	148,092
UV Mining	4,390,372	0.298000	216	1,308,331	1,380,666	-	-	1,380,666
<b>Total General Rates</b>				<b>1,468,647</b>	<b>1,541,432</b>	-	-	<b>1,541,432</b>
<b>Minimum Rates</b>								
GRV Town	27,247	500	12	6,000	6,500	-	-	6,500
UV Rural	33,915	900	13	10,800	10,800	-	-	10,800
UV Mining	111,928	950	79	75,050	75,050	-	-	75,050
<b>Total Minimum Rates</b>				<b>91,850</b>	<b>92,350</b>	-	-	<b>92,350</b>
<b>Total General and Minimum Rates</b>				<b>1,560,497</b>	<b>1,633,782</b>	-	-	<b>1,633,782</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>1,569,497</b>				<b>1,633,782</b>

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 August 2023

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 23 \$	New Loans \$	Principal Repayments		Principal Outstanding		Finance Cost Repayments	
			YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
<b>Housing</b>								
Loan 29 Staff Housing	172,828	-	(18,083)	(36,437)	154,745	136,391	(2,584)	(4,897)
Loan 30 Staff Housing	342,033	-	-	(44,013)	342,033	298,020	-	(3,600)
Loan 31 Staff Housing	-	600,000	-	(24,450)	-	575,550	-	(12,598)
<b>Economic Services</b>								
Loan 28 Tourism Precinct	343,566	-	-	(50,379)	343,566	293,187	-	(23,189)
<b>Total Repayments</b>	<b>858,427</b>	<b>600,000</b>	<b>(18,083)</b>	<b>(155,279)</b>	<b>840,344</b>	<b>1,303,148</b>	<b>(2,584)</b>	<b>(44,284)</b>

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 August 2023**

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
General Commission Grants	Government of WA	156,271	39,067	39,068
<b>Law, Order and Public Safety</b>				
Grant (DFES) Operating	DFES	22,133	3,688	5,174
<b>Education and Welfare</b>				
CRC Operating Grant	Dep. of Regional Dev.	99,000	16,500	-
CRC Misc Small Operating		5,000	-	-
Other Community Grants		1,000	166	-
<b>Recreation &amp; Culture</b>				
Library Operating Grants		5,000	-	-
Museum Grant		15,000	2,500	-
Gym Equipment		5,000	832	-
<b>Transport</b>				
FAGS Roads	Government of WA	58,238	14,559	14,560
MRWA Direct Grant	MRWA	300,275	300,275	300,275
<b>Economic Services</b>				
Contributions for Projects		20,000	3,332	-
<b>Other Property and Services</b>				
Diesel Fuel Rebate	ATO	50,000	8,332	4,853
<b>Total Operating Grants, Subsidies and Contributions</b>		<b>736,917</b>	<b>389,251</b>	<b>363,930</b>

**(b) Capital Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Governance</b>				
LCRI Capital Grant Funds - Administration		37,148	-	-
<b>Law, Order &amp; Public Safety</b>				
DFES Fire Control Grant		70,000	-	-
<b>Recreation and Culture</b>				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		624,873	-	-
<b>Transport</b>				
Blackspot Program Grant Funds (FEDs and State)		-	-	113,333
HVSPP Funding		1,528,763	254,792	-
Roads to Recovery		725,252	120,874	-
Regional Road Group Funding		741,495	123,582	154,001
LCRI Grant Funds - Sealing Landor/Meekatharra		312,000	52,000	-
Indigenous Access Roads - Fund Income		340,000	340,000	226,666
State Initiative Program (Road Projects)		6,822,488	1,137,080	1,800,000
Footpath Construction		50,000	8,332	-
<b>Economic Services</b>				
Charge Up Grant		11,817	1,968	-
<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>11,263,836</b>	<b>2,038,628</b>	<b>2,294,000</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>12,000,753</b>	<b>2,427,879</b>	<b>2,657,930</b>

**(c) Flood Damage Reimbursements**

<b>Transport</b>				
Grants DRFAWA		11,032,534	1,838,754	6,295
<b>Total Flood Damage Reimbursements</b>		<b>11,032,534</b>	<b>1,838,754</b>	<b>6,295</b>

# **APPENDIX 4**

**(Tender for New Staff House – Hatch Street)**

## Proposed Contract #: T131

 Job No: **Q23111**

 Costing Date: **7/09/2023**

### Client Upgrades

Item	Description	Qty	Total
<b>1</b>	<b>Preliminaries</b>		
2	Soil Classification - additional costs for site location extra over standard allowance.	1	\$1,563
3	Site contour and feature survey by licensed surveyer.	1	\$3,438
<b>4</b>	<b>Building Design &amp; Structure</b>		
5	Upgrade roof sheeting to Colorbond, in lieu of Zinalume.	1	\$671
5.1	Upgrade wall cladding to Colorbond, in lieu of painted Duraplank.	1	-\$2,431
6	Increase ceiling height to 2700mm, in lieu of 2400.	-4	Declined
7	Provide Alu-Gard security screen to front entry door, in lieu of standard barrier door.	1	\$269
8	Provide Alu-Gard security screen to laundry external door, in lieu of standard barrier door.	1	\$269
9	Provide Alu-Gard sliding security screen to dining sliding door, in lieu of standard flyscreen.	1	\$962
<b>10</b>	<b>Internal Fit Out</b>		
11	Add secret cupboard door to back of kitchen corner cabinet.	1	\$122
12	Change to 600mm Westinghouse Gas oven (WVG6515SD), in lieu of Builder's standard electric oven.	1	\$1,133
13	Provide additional VAST TV point and double GPO to bedroom 1.	1	\$200
14	Provide Foxtel IQ point and upgrade to quad GPO in bedroom 1 and living.	2	\$678
15	Provide conduit with draw wire and 1x double GPOs for future NBN communications hardware.	1	\$386
16	Add split system Mitsubishi AC unit 2.5Kw to bed 1, 2 and 3. External unit to be installed and system commissioned by onsite electrician.	3	\$6,771
17	Add split system Mitsubishi AC unit 7.1kW to living room. External unit to be installed and system commissioned by onsite electrician.	1	\$3,394
18	Upgrade HWS to a 170L Chromogen Midea electric heat pump, in lieu of continuous flow gas.	1	\$520
<b>19</b>	<b>Finishing Items</b>		
20	Add blackout roller blinds to all windows and sliding door, from Builder's standard range.	1	\$2,939
21	Add Builder's range Polaris vinyl plank flooring throughout residence, excluding tiled wet areas.	1	\$8,975
22	Provide a City Living 2.4 x 0.9m ground mounted clothesline.	1	\$716
<b>23</b>	<b>Site Built Structures</b>		
24	Add a Colorbond carport to home with powder coated posts, beams, rafters and purlins. Shadow grey of underside roof sheets exposed and visible. Concrete floor and footings not included in this item, refer to Provisional Sums.	1	\$13,564
25	Add a Colorbond front verandah to home with powder coated posts, beams, rafters and purlins. Shadow grey of underside roof sheets exposed and visible. Concrete floor and footings not included in this item, refer to Provisional Sums.	1	\$13,419
26	Add a Colorbond rear patio to home with powder coated posts, beams, rafters and purlins. Shadow grey of underside roof sheets exposed and visible. Concrete floor and footings not included in this item, refer to Provisional Sums.	1	\$4,818
27	Transport of external structures materials to site location.	1	\$7,102

Client Initial: \_\_\_\_\_

Client Initial: \_\_\_\_\_

## Proposed Contract #:T131

Job No: **Q23111**

Costing Date:**7/09/2023**

**Total Client Upgrades ex GST**

**\$69,478**

Client Initial: .....

Client Initial: .....



## Proposed Contract #: T131

 Job No: **Q23111**

 Costing Date: **7/09/2023**

### Provisional Sums

The following items are provided as Provisional Sum allowances and include labour, materials and builder's margin. Provisional sums shall be adjusted, if required, at final accounts once all associated invoices are received.

Item	Description	Qty	Total
1	<b>Site Works - Allowance Estimates Only, subject to final construction drawings, soil classification and engineering, final contractor quotes, authorities' approvals, etc. No allowances for retaining or hard digging, water or power headworks fees for new service connections or relocation of, if required.</b>		
2	Transport - Delivery of modules and transport costs for complexing team to site address. Scope and price subject to site logistics and contractor quote at the time of transport. No allowance for crane, price based of standard jacking method.	1	\$24,938
3	Earthworks - Provisional Sum allowance for builder to carry out onsite earthworks for house pad construction and compaction. Excavated material not suitable for backfill to be removed and disposed of. Return trip to site to backfill and compact around home to 200mm below FFL once services are in place and before onsite built structures begin. Allowance is subject to final construction drawings, soil classification and engineering, final contractor quotes, authorities' approvals, etc. Earthworks based on S site classification, no allowance for onsite poured footings, retaining, hard digging, or supply of clean fill, etc. NOTE: Final price will be charged at invoice cost plus 18% and GST.	1	\$50,000
4	Footings - Provisional Sum allowance for builder to supply and lay onsite poured concrete footings as required due to site classification. Allowance is likely to change, subject to final construction drawings, soil classification and engineering, final contractor quotes, authorities' approvals, etc. Final price will be charged at invoice cost plus 18% and GST. No allowance for retaining or hard digging if required.	1	\$16,250
5	Electrical - Provisional Sum allowance for Builder to carry out onsite single phase electrical runs and connections, including communication conduit with draw wire only. Scope includes join up between modules, install TV reception hardware to suit area, commissioning and authority paperwork, etc. Allowance is subject to final construction drawings, soil classification and engineering, final contractor quotes, authorities' approvals, etc. No allowance for retaining or hard digging, headworks fees for new service or relocation of, if required.	1	\$13,007
6	Plumber - Provisional Sum allowance for builder to carry out onsite plumbing connections - includes water main run to house, drains sewer system, connection of hot water system, check, commissioning and authority paperwork, etc. Allowance is subject to final construction drawings, soil classification and engineering, final contractor quotes, authorities' approvals, etc. No allowance for retaining or hard digging, headworks fees for water meter if required.	1	\$10,745
7	Sewer System - Provisional Sum allowance for builder to supply and install standard septic and leach drain sewer system. System specifications and cost allowance is subject to review and approval by shire/environmental health officer and local government. Upgrades may be enforced by the EHO/local government and additional costs might be applicable. Allowance is subject to final construction drawings, soil classification and engineering, final contractor quotes, authorities' approvals, etc. No allowance for access track, retaining or hard digging. No allowance for supply of clean backfill, if excavated soil is unusable for backfill and additional costs will be applicable to supply clean fill if necessary.	1	\$13,781
8	Stormwater & Rain Water Tank - Provisional Sum allowance for builder to supply and install 9000L rain water tank to be used for landscape reticulation system. Allowance is subject to final construction drawings, soil classification and engineering, final contractor quotes, authorities' approvals, etc.	1	\$15,560
9	External Concrete Floors - Provisional Sum allowance for builder to supply and lay standard natural grey concrete hardscapes to driveway/crossover, carport, porch, alfresco and paths including insitu footings as required for external structures as per plan. Allowance is subject to final construction drawings, soil classification and engineering, final contractor quotes, authorities' approvals, etc. Works based on S site classification, no allowance for retaining or hard digging, etc. if required.	1	\$41,113

Client Initial: .....

Client Initial: .....

## Proposed Contract #: T131

 Job No: **Q23111**

 Costing Date: **7/09/2023**

### Provisional Sums

continued from previous page...

Item	Description	Qty	Total
10	Existing fencing - Builder to re-erect (labour only) 15m section of fence, removal required for delivery and installation of housing modules. Shire will be dig out, dismantle and stockpile onsite ready for delivery of housing modules and re-used/re-installed by Builder. Allowance is subject to final construction drawings, soil classification, works based on S site classification, no allowance for retaining or hard digging, etc. if required.	1	\$1,328
11	<del>Fencing - Provisional Sum allowance for builder to supply and install fencing as indicated on plans. - New Colorbond fencing by Builder to rear/western boundary prior to delivery of modules to secure neighbouring property. - Client to remove Colorbond fencing and gates to front and side (North-Eastern and Southern-Eastern) boundaries as required for delivery and installation of house modules. - Southern-Eastern fencing to be stacked and left onsite by Client. - Builder to re-install Colorbond fencing stacked onsite on Southern boundary, from above Client removal. - New 1200mm high vertical railing pool style fencing and gates to front of site as drawn on plans, by Builder. Allowance is subject to final construction drawings, soil classification and engineering, final contractor quotes, approvals, etc. Works based on S site classification, no allowance for retaining or hard digging, etc. if required.</del>	<del>-1</del>	<del>Declined</del>
12	<del>Landscaping - Provisional Sum allowance for builder to complete grass, gardens and reticulation as indicated on plans. Allowance is subject to final construction drawings, soil classification and engineering, final contractor quotes, approvals, etc. Works based on S site classification, no allowance for retaining or hard digging, etc. if required.</del>	<del>-1</del>	<del>Declined</del>
13	House Clean - Provisional Sum allowance for builder to complete onsite house clean. Allowance is subject to final construction drawings, works completed onsite and final contractor quotes.	1	\$4,375
14	<del>Skip Bin &amp; Site Toilet - Provisional Sum for builder to supply onsite temporary WC and skip bin to remove waste and rubbish from site.</del>	<del>-1</del>	<del>Declined</del>

**Total Provisional Sums ex GST** **\$191,097**

### Quote Summary

The following summary of construction costs are based on known industry conditions at the time of providing this quotation. We reserve the right to amend our costings based on industry changes and/or government or local authority legislation changes.

Item Description	Amount
Jasper - Traditional Elevation	\$231,455
Client Upgrades	\$69,478
Provisional Sums	\$191,097
<b>Total Proposed Contract</b>	<b>\$492,030</b>

Quote excludes GST

#### NOTE:

- A) This Proposed Contract is subject to an Engineers Site Report, Engineering Details, Planning & Shire Approvals and Final Working Drawings.  
 B) E&OE.

Client Initial: .....

Client Initial: .....

## Proposed Contract #:T131

Job No: **Q23111**Costing Date:**7/09/2023**

Signed Client: .....

Signed Client: .....

Date: .....

Date: .....

Signed for and on behalf of the Builder: .....

Date: .....

# **APPENDIX 5**

**(RFQ 05 23-24 Supply, Spray and cover Bitumen Sealing including Seal Design and Aggregate Supply)**



## **SHIRE OF UPPER GASCOYNE**

**RFQ 05 23-24**

**2023/24 Supply, Spray and Cover Bitumen Sealing including Seal Design and Aggregate Supply**

## **RFQ ASSESSMENT REPORT**

### **GERALDTON**

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

### **PERTH**

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

Revision Status						
Rev	Date	Purpose	Prepared	Reviewed	Approved	Details
A	07/09/23	Issued for internal review	JK		N/A	First draft
B	08/09/23	Issued for external review	JK	JW	JM	Client review

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## 1.0 BACKGROUND

The Shire of Upper Gascoyne (Shire) seek to engage a spray sealing contractor to complete various bitumen spray sealing works throughout the Shire.

The works will be completed prior to 30 June 2024.

The Shire engaged Greenfield Technical Services (Greenfield) to assist with the quotation process. The Request for Quote (RFQ) document **RFQ 05 23-24: 2023/24 Supply, Spray and Cover Bitumen Sealing including Seal Design and Aggregate Supply** was prepared by Greenfield and posted by the Shire on the WALGA eQuotes website in August 2023.

## 2.0 QUOTATION SUBMISSIONS

The RFQ closed on Thursday 31 August 2023. Following the closure of the eQuote process, the Shire opened the electronic eQuotes portal. One submission was received as follows:

- Downer Infrastructure (**Downer**)

## 3.0 QUOTATION EVALUATION

The received quotation was evaluated based on four visits to the Shire to complete the scheduled works. Depending on how the works are programmed and any site factors (e.g., weather), fewer or greater mobilisations/demobilisations may be required which may change the actual cost of the works.

All prices shown below are ex-GST unless otherwise indicated.

### 3.1 ASSESSMENT

The one conforming quotation was evaluated and ranked on the following aspects:

- |  |     |
|--|-----|
| • Quoted Price   | 60% |
| • Seal design resources and technical support                | 10% |
| • Quality, OHS and environmental requirements and procedures | 10% |
| • Skills and experience of key personnel                     | 10% |
| • Capability, flexibility and availability                   | 10% |

The evaluation scoring is summarised in Figure 1. The companies ranked in order are as follows.

1. **Downer**



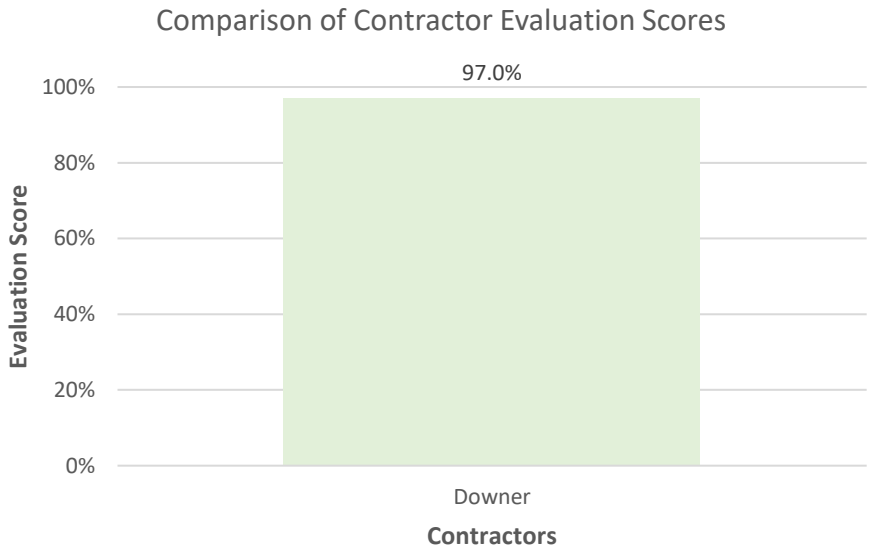


Figure 1: Total RFQ score summary

### 3.2 QUOTED PRICE

The estimated quoted price for the single submission is summarised in the figure below.

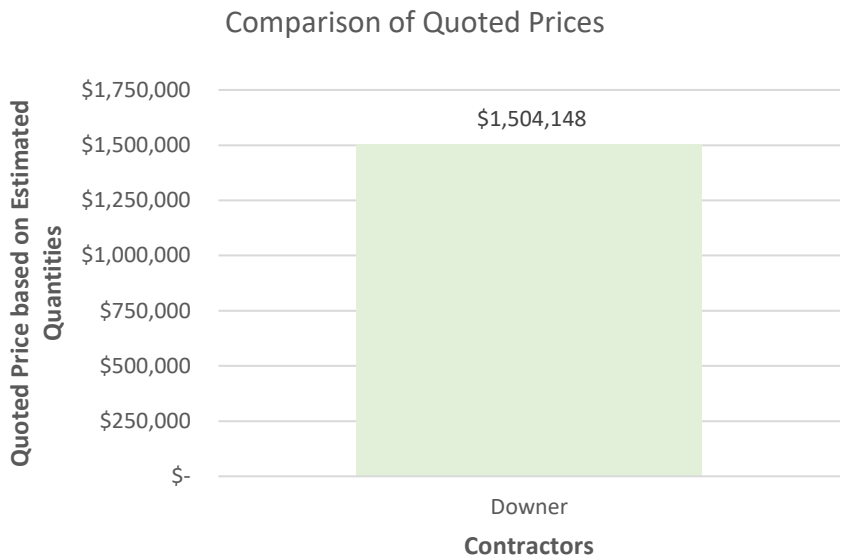


Figure 2: Total RFQ price summary

Based on the quotes received, the contractors have been ranked in the following price order:

1. **Downer**

Due to only receiving a single quote, a price comparison is difficult. Note that the price is the total estimated price based on non-provisional and provision items.

Additionally, please note that the cost summarised above does not include the provisional item (Item 2.8) for BAR variation cutback bitumen. Therefore, the total cost of the contract may vary depending on the quantity of provisional items the Shire is required to use to complete the contract works.

### 3.2.1 Rise and Fall Provisions

A significant component of the cost of the works is the price of bitumen. Similar to many raw materials, the price of bitumen varies over time. The Shire’s RFQ document includes a provision for contractors to nominate their proposed “Rise and Fall” clause to cover the change in cost of bitumen from the time of quotation to the time that the works are completed. As such, a key variable is the base price of bitumen at the time of each quotation submission.

Both contractors nominated a similar Rise and Fall clause. The base bitumen price assumed by the contractors for this rise and fall provision is shown below.

	<b>Downer</b>
Base Bitumen Price at time of Quote	\$1,426.20 per tonne

Table 1: Rise and fall provisions

## 3.3 COMMENTARY

The Shire has received a low level of interest in the works which is possibly due to the high demand across the road construction industry for bitumen spray sealing services. However, the quotation that was received from Downer was of a high quality.

**Downer** is a subsidiary of the multinational Downer group of companies that provide various construction, mining and sealing services to various clients including local governments and other government departments. Their submission provides evidence of similar works in similar locations, and they have also provided a good level of detail on their nominated personnel for the Shire’s works who have strong experience in spray sealing works. Their submission also provides evidence of their quality, health and safety and environmental management system certifications.

## 3.4 BUDGET CONSIDERATIONS

As various components of the scope are funded from different sources, the table below provides a summary of **Downer’s** price for the various components for consideration against the Shire’s available budget. The summary below is based on a total of two mobilisations for the work. Preliminaries costs have been pro-rated across the four scopes of work.

Scope Item	Quoted Price <i>(Base cost + proportion of preliminaries)</i>	Area (m2)	Rate (\$m2)	Approx. Available Budget
Landor Meekatharra Rd Upgrade Work (Slk 9 – 21)	\$1,070,452.15	86,400	\$12.39	\$1,300,000
Carnarvon Mullewa Rd Reseals	\$169,482.60	16,010	\$10.59	\$200,000
Carnarvon Mullewa Rd Floodway Repairs <i>(prime + two coat seal)</i>	\$73,159.53	1,080	\$67.74	
Killili Rd Pavement Repairs <i>(prime + two coat seal)</i>	\$61,117.19	130	\$470.13	
<b>Total</b>	<b>\$1,374,211.48</b>			

Table 2: Quoted prices per funding source

For the Landor Meekatharra Rd work, the quoted price can be accommodated within the available budget. Given that the Shire received favourable pricing for the earthworks and pavement works (via the awarded tender RFT 04 23/24), it appears likely that the Shire will be able to complete an additional approx. 1.8 – 2.0km of work on this road. Therefore, this would increase the total spray sealing cost from approx. \$1,070,452.15 to approx. \$1,248,860.84.

For the Carnarvon Mullewa Rd reseals, Carnarvon Mullewa Rd floodway repairs and Killili Rd pavement repairs, the total available budget for the work is \$340,000; however this needs to cover the cost of the earthworks and pavement works as well as the surfacing works. As such, an estimated available budget for just the surfacing work is \$200,000. Based on this, the Shire will not have sufficient funds to complete all of the Carnarvon Mullewa Rd and Killili Rd works and will need to prioritise these works based on need. Greenfield believes that the greatest need is likely the Carnarvon Mullewa Rd reseals followed by the Carnarvon Mullewa Rd floodway repairs.

## 4.0 RECOMMENDATION

Based on the evaluation and considerations within this report, and assuming that the Shire has sufficient budget for the works, it is recommended that the Shire of Upper Gascoyne award a contract for **RFQ 05 23-24: 2023/24 Supply, Spray, Spread & Cover Bitumen Sealing including seal design and aggregate supply** to:

- **Downer**

The work above should be allocated to Downer based on purchase orders as follows:

- **Landor Meekatharra Rd Upgrade:** \$1,250,000 for Slk 9 – 21 plus the additional estimated 2km of work from Slk 21 – 23
- **Carnarvon Mullewa Rd reseals:** \$169,482.60

If budget permits, then the following additional purchase orders can be raised:

- **Carnarvon Mullewa Rd floodway repairs:** \$73,159.53
- **Killill Rd pavement repairs:** \$61,117.19

Please note the following:

1. The estimated total price shown in the recommendations above are the quoted prices and NOT the normalised prices. The price may vary depending on the bitumen price at time of the work.
2. This is a Schedule of Rates contract and as such, the final cost will be determined by applying quoted rates to the Contractor's Seal Design and actual sprayed quantities.
3. The total cost will also vary depending on the number of mobilisations / demobilisations the contractor may need depending on the works sequence.
4. If any of the provisional items are required, the actual total cost of the works may vary.
5. Price for bitumen supply is based on bitumen at 15°C (cold). Bitumen quantities sprayed at 140-170°C must be adjusted to be billed at 15°C.
6. The price of bitumen is not fixed. The quoted price is subject to the preferred contractor's Rise & Fall Clause.

Any enquiries regarding the evaluation process should be addressed to Joshua Kirk ([josh.kirk@greenfieldtech.com.au](mailto:josh.kirk@greenfieldtech.com.au); 0498 999 484) at Greenfield Technical Services.



**APPENDIX A – RFQ PRICE EVALUATION SUMMARY**

Shire of Upper Gascoyne RFQ05 23-24

2023/24 Supply, Spray and Cover Bitumen Sealing including Seal Design and Aggregate Supply

ITEM	Description	Unit	Qty	Downer	
				Rate (ex-GST)	Amount
<b>1.0</b>	<b>Preliminaries</b>				
1.1	Prepare and submit seal design	Item	1	\$ 1,200.00	\$ 1,200.00
1.2	Mobilisation / Demobilisation to the Shire of Upper Gascoyne and all sites within the Shire	Per visit to Upper Gascoyne Shire	4	\$ 64,968.48	\$ 259,873.92
1.3	Allow for all preliminaries including insurances, safety management, supervision, testing of materials	Item	1	\$ -	\$ -
1.4	Allow for all costs associated with providing all necessary traffic management resources including preparation of the traffic management plan.	Item	1	\$ 35,784.72	\$ 35,784.72
1.5	Allow for all aftercare signage	Item	1	\$ -	\$ -
1.6	Allow for all tidy-up including lawful disposal of all waste	Item	1	\$ -	\$ -
<b>Sub-Total Preliminaries</b>				\$	296,858.64
<b>2.0</b>	<b>PROVIDE COMPLETE BITUMEN SEALING SERVICE INCLUDING SUPPLY OF AGGREGATES, ALL PER INDICATIVE SCHEDULE BELOW.</b>				
2.1 Landor Meekatharra Rd 2-Coat Seal  Slk 9 - 21	Cutback Bitumen @ BAR 1.5 L/m2 (C170 98/2)	Litres	129,600	1.68	\$ 217,728.00
	Precoating Aggregate – 14mm	m3	864	305.92	\$ 264,314.88
	Spreading Aggregate – 14mm	m2	86,400	0.97	\$ 83,808.00
	Cutback Bitumen @ BAR 1.0 L/m2 (C170)	Litres	86,400	1.45	\$ 125,280.00
	Precoating Aggregate – 7mm	m3	540	306.46	\$ 165,488.40
	Spreading Aggregate – 7mm	m2	86,400	0.97	\$ 83,808.00
2.2 Carnarvon Mullewa Rd Reseals - 7mm 3 discontinuous locations	Cutback Bitumen @ BAR 1.2 L/m2 (C170)	Litres	480	2.58	\$ 1,238.40
	Precoating Aggregate – 7mm	m3	3	898.59	\$ 2,695.77
	Spreading Aggregate – 7mm	m2	400	35.88	\$ 14,352.00
2.3 Carnarvon Mullewa Rd Reseals - 14mm 4 discontinuous locations	Cutback Bitumen @ BAR 2.1 L/m2 (C170)	Litres	32,781	1.69	\$ 55,399.89
	Precoating Aggregate – 14mm	m3	149	315.14	\$ 46,955.86
	Spreading Aggregate – 14mm	m2	15,610	1.81	\$ 28,254.10
PROV ITEM: 2.4 Carnarvon Mullewa Rd Floodway Prime + 2-Coat Seal  Slk 63.43 - 63.49	Prime for cement stabilised pavement @ BAR 0.6 L/m2 (50 / 50 C170)	Litres	324	3.25	\$ 1,053.00
	Cutback Bitumen @ BAR 1.5 L/m2 (C170 98/2)	Litres	810	2.21	\$ 1,790.10
	Precoating Aggregate – 14mm	m3	5	660.41	\$ 3,302.05
	Spreading Aggregate – 14mm	m2	540	20.33	\$ 10,978.20
	Cutback Bitumen @ BAR 1.0 L/m2 (C170)	Litres	540	2.48	\$ 1,339.20
	Precoating Aggregate – 7mm	m3	3	898.59	\$ 2,695.77
PROV ITEM: 2.5 Carnarvon Mullewa Rd Floodway Prime + 2-Coat Seal	Spreading Aggregate – 7mm	m2	540	20.33	\$ 10,978.20
	Prime for cement stabilised pavement @ BAR 0.6 L/m2 (50 / 50 C170)	Litres	324	3.25	\$ 1,053.00
	Cutback Bitumen @ BAR 1.5 L/m2 (C170 98/2)	Litres	810	2.21	\$ 1,790.10
	Precoating Aggregate – 14mm	m3	5	660.41	\$ 3,302.05
	Spreading Aggregate – 14mm	m2	540	20.33	\$ 10,978.20

2-Coat Seal Slk 65.00 - 65.06	Cutback Bitumen @ BAR 1.0 L/m2 (C170)	Litres	540	2.48	\$ 1,339.20
	Precoating Aggregate – 7mm	m3	3	898.59	\$ 2,695.77
	Spreading Aggregate – 7mm	m2	540	20.33	\$ 10,978.20
PROV ITEM: 2.6 Killili Rd Prime + 2-Coat Seal	Prime for cement stabilised pavement @ BAR 0.6 L/m2 (50 / 50 C170)	Litres	60	9.12	\$ 547.20
	Cutback Bitumen @ BAR 1.5 L/m2 (C170 98/2)	Litres	150	4.56	\$ 684.00
	Precoating Aggregate – 14mm	m3	1	2089.47	\$ 2,089.47
	Spreading Aggregate – 14mm	m2	100	109.68	\$ 10,968.00
Slk 0.24 - 0.29 (RHS)	Cutback Bitumen @ BAR 1.0 L/m2 (C170)	Litres	100	6	\$ 600.00
	Precoating Aggregate – 7mm	m3	1	2089.47	\$ 2,089.47
	Spreading Aggregate – 7mm	m2	100	109.68	\$ 10,968.00
PROV ITEM: 2.7 Killili Rd Prime + 2-Coat Seal	Prime for cement stabilised pavement @ BAR 0.6 L/m2 (50 / 50 C170)	Litres	18	25.92	\$ 466.56
	Cutback Bitumen @ BAR 1.5 L/m2 (C170 98/2)	Litres	45	11.28	\$ 507.60
	Precoating Aggregate – 14mm	m3	0.3	2089.47	\$ 626.84
	Spreading Aggregate – 14mm	m2	30	365.54	\$ 10,966.20
Slk 0.350 - 0.365 (LHS)	Cutback Bitumen @ BAR 1.0 L/m2 (C170)	Litres	30	16.08	\$ 482.40
	Precoating Aggregate – 7mm	m3	0.2	9234.75	\$ 1,731.52
	Spreading Aggregate – 7mm	m2	30	365.54	\$ 10,966.20
2.8 (Provisional Item)	Rate for BAR Variation - Cutback Bitumen (C170)	Litres	10,000	1.65	<i>Rate only</i>
<b>Sub-Total Sealing Works - NON PROVISIONAL</b>					\$ 1,089,323.30
<b>Sub-Total Sealing Works - PROVISIONAL</b>					\$ 117,966.50
<b>Total - NON PROVISIONAL</b>					\$ 1,386,181.94