



AGENDA

17th of July 2019

ORDINARY COUNCIL MEETING

Ordinary meeting
of Council to be held on Wednesday 17th of July 2019
at the Gascoyne Junction Shire Offices commencing at 8.45 am



DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Upper Gascoyne for any act, omission or statement or intimation occurring during Council Meeting. The Shire of Upper Gascoyne disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee Meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council Meeting does so at that person's or legal entity's own risk.

The Shire of Upper Gascoyne warns that anyone who has any application or request with the Shire of Upper Gascoyne must obtain and should rely on WRITTEN CONFIRMATION of the outcome of the application or request of the decision made by the Shire of Upper Gascoyne.

John McCleary, JP
CHIEF EXECUTIVE OFFICER

SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT GASCOYNE JUNCTION
SHIRE OFFICES ON WEDNESDAY 17th of JULY 2019 AT 8.45am

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The President welcomed those present and declared the meeting open at ____ am.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

2.1 Councillors

Cr D Hammarquist, JP	Councillor	Shire President
Cr J. Caunt	Councillor	Deputy Shire President
Cr A McKeough	Councillor	
Cr G. Watters	Councillor	
Cr H. McTaggart	Councillor	
Cr B. Walker	Councillor	

Staff

John McCleary	Chief Executive Officer
Jarrod Walker	Manager of Works & Services
Peter Hutchinson	Manager of Finance & Corporate Services

Visitors

Josh Kirk	Greenfields Technical Services
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2.2 Absentees

Cr Ross Collins	Councillor
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2.3 Leave of Absence previously approved

Nil

3. APPLICATION FOR LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

5. DISCLOSURE OF INTEREST

Nil

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

Josh Kirk – Greenfields Technical Services

7. ANNOUNCEMENTS BY THE PERSON PRESCIDING WITHOUT DISCUSSION

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

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

9.1 Ordinary Meeting of Council held on 26th of June 2019.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Resolution No. 01072019

MOVED: CR

SECONDED: CR

That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 26th of June 2019 and the Audit Committee Meeting Minutes for the 17th of July 2019 be confirmed as a true and correct record of proceedings.

CARRIED:

10. REPORTS OF OFFICERS

10.1 CRC Report



Printed at: 03/07/19

Page No: 1

General Ledger Detail Trial Balance

SHIRE OF UPPER GASCOYNE

(frmGLTrialBalance)

Options: Year 18/19, From Month 01, To Month 12, By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING), 1 GENERAL FUND

RespOf	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
CRC INC	10841310	Commission Centrelink : CRC	0.00	-4,991.44	-4,991.44
CRC INC	10841330	Transport Commission: CRC	0.00	-1,875.31	-1,875.31
CRC INC	10841340	Postal Agency Commission: CRC	0.00	-8,270.51	-8,270.51
CRC INC	10841360	Income from Events Held	0.00	-1,235.50	-1,235.50
CRC INC	10841370	Donations Received	0.00	-1,000.00	-1,000.00
CRC INC	10841380	Postal Agency Sales	0.00	-1,233.53	-1,233.53
CRC INC	10841390	Sales: Books/Maps/Souvenirs/Sundries	0.00	-1,939.77	-1,939.77
CRC INC	10841500	Grant: CRC Operating	0.00	-96,000.00	-96,000.00
CRC INC	10842600	CRC Income Misc.	0.00	-324.75	-324.75
Total	CRC INCOME		0.00	-116,870.81	-116,870.81
Total for division	GEN		0.00	-116,870.81	-116,870.81
Grand Total			0.00	-116,870.81	-116,870.81

CUSTOMERS ACCESSING 'GASCOYNE JUNCTION CRC SERVICES' -July 2019

SERVICE	MTHLY	YTD from July 2018	SERVICE	MTHLY	YTD from July 2018
Aus.' Government Info/Roads	137	1260	Training/Courses	0	0
Government Access Point	2	32	Hot Office Bookings	1	6
Department of Human Services (Centrelink)	6	100	Library	2	56
Department of Transport	12	71	Video Conference	1	2
Computer/Internet Access	2	22	Book Sales	10	56
Faxes	2	4	Photocopying/Printing/Scanning/Emailing	1	23
General Tourism Information	31	135	Laminating/Binding	0	0
Phonebook Purchases	1	1	CRC Merchandise Sales	27	320
Community Seminars	1	1	Community Events	1	6
Gassy Gossip yearly subscription	0	0	Gassy Gossip advertisement	1	9



VISITORS

We have had lots of visitors now coming through the CRC and museum purchasing information items and small gifts also picking up brochures and asking which is the best points of interest to visit, we are still getting phone calls from tourist letting us know they will be in our area in the next few weeks. With school holidays now upon us, it will be a very busy time here. Wildflowers are starting to come out along Viveash way and Carnarvon /Mullewa road, everlastings and the purple tree vetch, in another week they should all be in full bloom.

PICTURES IN THE PARK

There will be a Disney movie marathon on Friday 26 July at 6pm at the Pavilion, with free pizza and popcorn. The movie will be Toy story 1,2 & 3. Dress up as your favourite character, also bring your own favourite pillow, Rug and chair.



10.2 Manager of Works and Services Report

General.

It's hard to believe we are in the middle of July already, the year is flying past at a rate of knots. As it has only been couple weeks since the last Council meeting there is not a huge amount to report.

Tidy Towns WA visited to judge our little community on 27th July. The judging criteria does not just address the physical appearance of the towns but also what services and resources Local Governments provide to the community and how they engage visitors and locals alike. Amanda and Cherie spent considerable time with the panel answering and demonstrating what we do as a Shire. I am happy to report that the judges were amazed at the level of service we provide considering our staffing and geographical limitations. Fingers crossed we do well this year.

The town crew have continued completing the planned works for the 18/19 financial year including the fencing between Dart and Peter's houses. Nat have taken the chance to spend time off with his children over the school holidays. Dave will carry out rubbish runs and keep an eye on the gardens in his absence.

Road Maintenance.

Thomas and Dameon have completed grading the Wanna and Cobra Dairy Creek roads. At the time of writing they are working from Cobra across to the Mount. Frank and Leeson have been repairing damage caused by traffic driving on closed roads on both Pimbee and Carnarvon Mullewa roads.

Prior to this Ray Hoseason Smith helped us out by jumping in a grader on the Ullawarra road while we had good moisture in the ground. Ray has also assisted with readjusting the Glenburgh and Dairy creek intersection directional signs.

Over the next month Dameon will continue grading around the Mount Augustus area while Thomas will return to begin opening up a detour for the Carnarvon Mullewa new bitumen works. Ian Golding begins working for us on the 15th July and will kick off on the Carey Downs road and then onto the Gilroyd road before heading up to the Landor area.

Leeson and Frank will carry on with sign installs in town, setting up pumps for bitumen works and then begin prepping pads for two sheds in the depot.

Construction.

We have decided to push the new bitumen project on Carnarvon Mullewa road back until I return from leave on the 10th of August. This will give us time to set up the dam liner and fence at Mongers and install a detour for traffic.

Unfortunately soil sample results from the Mongers pit were out of spec in regards to linear shrinkage so more testing was done with 0.5% cement, 1% cement and Polycom in the samples. All three samples returned acceptable results however there is a big saving if we use the Polycom. This means we will be able to get more black stuff on the ground. I am budgeting to get approximately 5.6-6km of new seal completed.

Equipment.

We have decided to make our plant and equipment purchases early in the new financial year as we are in a good cash flow position. Quotes were sourced for the supply of a new dual cab for the CEO and a space cab to replace one of the grader operators ute. Midway Ford in Midland were successful in securing both vehicles and trading the current CEO vehicle. There was a saving of approximately \$18,000 compared to the nearest quotes.

Requests for quotes for a new grader was posted on the eQuotes portal this month. Prior to this two written quotes were requested from John Deere and Westrac for the supply and delivery of a new grader. Westrac's quote was approximately \$35,000 cheaper and trade in prices for our machine were on par. We then decided to go straight to Westrac through WALGA's Preferred Supplier Portal.

Unfortunately the current mutli tyred roller is having more issues and as such John and I believe we need to replace it sooner rather than later. I sought quotes from various suppliers for a second hand roller however the current available machines varied greatly in price, condition and suitability. We have requested Council consider the purchase of a new machine rather than second hand as we have capacity within the budget after some small amendments. I have requested quotes for the new roller from Westrac, Conplant and Bomag. The request for quote ends on Monday 15th July with the hope it will be delivered before we start the bitumen project.

10.3 CEO Report

This month's meeting comes hot on the heels of the June meeting as such there is not a huge amount to report on given the time between meetings and the legislative dissemination of the agenda requirements.

I have attended my first meeting with the District Health Advisory Council. Not much to report here except that I am strongly advocating for the reinstatement of the Doctors service in Gascoyne Junction.

Unfortunately representatives of CMSAC and other agencies were not in attendance so I couldn't deliver my message to the on the ground service providers.

I am currently working with DFES (OEM) to establish a model for Local Governments to demonstrate the condition of their roads prior to a proclaimed event. This is very challenging given that we are dealing with both the Federal and State Governments and in particular their Audit requirements. This is holding up the processing of our latest claim as they wanted pictorial evidence of the condition of the roads prior to the proclaimed event, we do have pictorial evidence on most of our roads but not all and in particular Pimbee Road.

Purely from a personal Health perspective I can report that I had treatment on Friday the 28th of June 2019, I also had the opportunity to catch up with the Oncologist to discuss the results of the CAT scan taken the previous fortnight. It was somewhat inconclusive my primary organs such as the Brain, Lungs, Kidneys, Neck, Lymph Nodes, Bladder are all normal, however, there are two small shadows on the Liver, the Doctor is not sure what these are and has booked me in to get an ultra sound which gives a better picture if these are tumours or some other anomaly. I am scheduled to have this done on Tuesday the 9th of July and have follow up with the Doctor on the 12th of July to discuss the results and I will also receive treatment the same day. If they are suspicious he will arrange for a biopsy to be undertaken and then we will know what we are dealing with. I am not sure what will happen if they are tumours, it will either be a further operation, continue as is and monitor or additional treatment. How quick this happens is in the hands of the Doctor, so as I write this agenda I am not 100% certain if I will be in attendance for this meeting, fingers crossed. I will be on holidays from the 8th to the 12th of July inclusive, Jarrod will assume the role as ACEO whilst I am away.

Grants

Submitted	Close Date	Project	Grant	Provider	Grant Amount	Project Cost	Result
12/09/2018	14/09/2018	Pavilion Up-Grade	Community Sport Infrastructure (Federal)	Federal	\$50,000	\$139,960	Successful
21/08/2018	Open	Share Path – Scott and Pimbee Roads	Regional Bicycle Network	Dept of Transport	\$18,775.90	\$37,551.80	Successful
31/08/2018	Open	Tourist Signage – Mt Augustus Turn-Off	Stronger Communities Program	Federal	\$9,600	\$19,200	Unsuccessful
12/10/2018	26/10/2018	Dalgety Brook Floodway	Commodity Freight Roads Fund	State Regional Road Group	\$1,000,000	\$14,580	Unsuccessful
14/11/2018	15/11/2018	Old Caravan Park Redevelopment	Building Better Regions Fund	Federal – Dept Industry, Innovation and Science.	\$2,498,500	\$2,583,500	Unsuccessful
14/03/2019	16/03/2018	Expression of Interest	Communities Environmental	Federal – Dept of	\$20,000	\$245,000	Pending

		Wild Dog Control	Plan	Environment and Energy			
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OFFICERS RECOMMENDATION / COUNCIL RESOLUTION - 02072019

MOVED: CR **SECONDED: CR**

That Council receive the CRC Report, Manager of Works and Chief Executive Officers Reports.

CARRIED:

10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS	
APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	None
AUTHOR:	Peter Hutchinson – Finance Manager
DATE:	3 July 2019
Matters for Consideration:	
To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 17 th of July 2019 as attached – see Appendix 1	
Comments:	
The list of accounts is for the month of June 2019	
Background:	
The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.	
Statutory Environment:	
Local Government (Financial Management Regulations) 1996	
13. Payments from municipal fund or trust fund by CEO, CEO’s duties as to etc.	
(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —	
(a) the payee’s name; and	
(b) the amount of the payment; and	
(c) the date of the payment; and	
(d) sufficient information to identify the transaction.	
(2) A list of accounts for approval to be paid is to be prepared each month showing —	
(a) for each account which requires council authorisation in that month —	
(i) the payee’s name; and	
(ii) the amount of the payment; and	

- (iii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Policy Implications:

Nil

Financial Implications:

2018/19 Budget

Strategic Implications:

Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management.

Consultation:

Nil

Officer’s Recommendation:

Voting requirement: Simple Majority

That Council endorse the payments for the period 1st of June 2019 through to the 30th of June 2019 as listed, which have been made in accordance with delegated authority per LGA 1995 S5.42.

Municipal Fund Bank EFTs (10705-10845)	\$1,852,011.62
Payroll	\$96,979.79
BPAY/Direct Debit	\$14,939.28
Total	\$1,963,930.69

Council Decision:03072019

MOVED:

SECONDED:

CARRIED:

10.5 MONTHLY FINANCIAL STATEMENT

APPLICANT: Shire of Upper Gascoyne

DISCLOSURE OF INTEREST: None

AUTHOR: Peter Hutchinson – Finance Manager

DATE: 3 July 2019

Matters for consideration:

The Statement of Financial Activity for the period ended 31st of June 2019, include the

following reports:

- Statement of Financial Activity
- Significant Accounting Policies
- Graphical Representation – Source Statement of Financial Activity
- Net Current Funding Position
- Cash and Investments
- Major Variances
- Budget Amendments
- Receivables
- Grants and Contributions
- Cash Backed Reserve
- Capital Disposals and Acquisitions
- Trust Fund

see [Appendix 2](#)

Comments:

The Statement of Financial Activity is for the month of June 2019.

Background:

Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.

Statutory Environment:

Local Government Act 1995 – Section 6.4
Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.

Policy Implications:

Nil

Financial Implications:

Nil

Strategic Implications:

Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.

Consultation:

Nil

Officer's Recommendation:	Voting requirement: Simple Majority
<i>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period ended the 30th of June 2019.</i>	
Council Decision: 04072019	
MOVED:	SECONDED:
CARRIED:	

10.6 2019 / 20 SCHEDULE OF FEE'S AND CHARGES	
APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	John McCleary – Chief Executive Officer
DATE:	
Matters for Consideration:	
To accept and adopt the Schedule of Fees and Charges for the 2019 / 20 financial year as listed in Appendix 3 .	
Background:	
As part of the budget process, fees and charges are to be determined and applied.	
Comments:	
A 3% increase has been applied across the board except where there has been a statutory increase by State Government and I have increased the rubbish collection charge from \$180 to \$200 and the cost of replacing a bin from \$120 to \$150.	
Statutory Environment:	
<p>Local Government Act 1995 – Section 6.16</p> <p>(1) A local government may impose and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.</p> <p>(2) A fee or charge may be imposed for the following —</p> <p>(a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;</p> <p>(b) supplying a service or carrying out work at the request of a person;</p> <p>(c) subject to section 5.94, providing information from local government records;</p> <p>(d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;</p> <p>(e) supplying goods;</p> <p>(f) such other service as may be prescribed.</p> <p>(3) Fees and charges are to be imposed when adopting the annual budget but may be</p>	

-
- (a) imposed during a financial year; and
 (b) amended from time to time during a financial year.

Local Government (Financial Management) Regulations 1996
 Reg. 5 (2)(b)

Policy Implications:	
Nil	
Financial Implications:	
2018 / 19 Budget	
Strategic Implications:	
Nil	
Consultation:	
Staff	
Officer's Recommendation:	Voting requirement: Absolute Majority
That Council adopt the schedule of fees and charges presented in Appendix 3 for the 2019 / 2020 financial year as part of adopting the 2019 / 2020 annual budget.	
Council Decision 05072019	
MOVED	
CARRIED:	

10.7 2017/18 ANNUAL REPORT	
APPLICANT:	Shire of upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Peter Hutchinson
DATE:	2 July 2019
Matters for Consideration:	
To accept the re-presented annual financial statements including management letter and independent audit report for year ending 30 June 2018 as provided in Appendix 4	
Background:	
When the 2017/18 financial statements were presented at the Audit Committee meeting on 28 November 2018 they included the auditors management letter but not the independent audit report.	

Comments:	
<p>This error was a management oversight. There is no change to the audited figures in the 2017/18 financial statements provided at the ordinary council meeting held previously on 28 November 2018.</p> <p>On the advice of Gilles Chan of Moore Stephens who is conducting the 2018/19 Audit on behalf of the Officer of Auditor General the financial statements including the independent audit report are being re-presented to the audit committee and council.</p>	
Statutory Environment:	
<p><u>Local Government Act 1995</u></p> <p>Section 5.53 requires the local government prepare an annual report for each financial year. Among other things, the annual report should contain the auditor's report for the financial year.</p> <p>Section 5.54 provides that the local government accept the annual report by no later than 31 December after that financial year.</p> <p>The CEO must give local public notice of the availability of the report as soon as practical after the report is accepted.</p> <p><u>Local Government Act 1995 – Division 3 – Conduct of Audit</u> Audit to be conducted 7.9 (1) an auditor is required to examine the accounts and annual report submitted for audit and. By the 31st December next following the financial year to which the accounts and report relate or such later date as may be prescribed, the prepare a report thereon and forward a copy of that report to –</p> <ul style="list-style-type: none"> (a) The mayor or president; (b) The CEO, the local government; and (c) The Minister. <p>An independent Audit as required under section 7.9 of the Local Government Act 1995 was carried out by independent Auditor, Anderson Munro and Wyllie.</p>	
Policy Implications:	
Nil	
Financial Implications:	
Council has made an appropriate allowance for the costs associated with Auditing as required under the Local Government Act 1995.	
Strategic Implications:	
Nil	
Consultation:	
Gilles Chan – Auditor from Moore Stephens	
Officer's Recommendation:	Voting requirement: Absolute Majority
<p><i>That Council adopts the Annual Financial Report, together with Auditors Management Letter and Independent Audit Report for the period 1st July 2017 to 30th June 2018 as recommended</i></p>	

by the Audit Committee.

Council Decision 06072019

MOVED:

SECONDED:

CARRIED:

10.8 COUNCILLOR MEETING FEES / ALLOWANCES

APPLICANT:

Shire of Upper Gascoyne

DISCLOSURE OF INTEREST:

Nil

AUTHOR:

John McCleary – Chief Executive Officer

DATE:

3 July 2019

Matters for Consideration:

Council to determine the Sitting Fees that will be payable in the 2019/20 financial year following the determination that was handed down by the Salaries and Allowances Tribunal in April 2019.

Comments:

The State Government commissioned the Salaries and Allowances Tribunal to investigate the payments made to Councillors and to deliver an independent determination upon which future fee payments are to be based. This is similar to the annual determination made by the Salaries and Allowances Tribunal (SAT) on the remuneration to be payable to Chief Executive Officers. In both cases Councils have a statutory obligation to abide by these determinations and the respective payments are to be within the ranges set.

With the Members Sitting Fees the SAT has established 4 bands into which local governments are placed depending on financial capacity and location. The Shire of Upper Gascoyne has been listed as a Band 4 Local Government.

The tables copied below are extracts from the SAT determination for fees paid annually:

Council Meeting Attendance Fees

The ranges of fees apply where a local government decides by an absolute majority that, instead of paying council members an attendance fee referred to in section 5.98 of the LG Act, it will pay all council members who attend council, committee or prescribed meetings an annual fee.

Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments

	For a council member other than the mayor or president		For a council member who holds the office of mayor or president	
Band	Minimum	Maximum	Minimum	Maximum
1	\$24,604	\$31,678	\$24,604	\$47,516
2	\$14,865	\$23,230	\$14,865	\$31,149
3	\$7,688	\$16,367	\$7,688	\$25,342

4 \$3,589 \$9,504 \$3,589 \$19,534

Currently Councilors receive \$9,270 per annum and the President receives \$19,055.

Annual President / Deputy President Allowance

Pursuant to section 5.98(5) of the LG Act, the mayor or president of a local government and the chairman of a regional local government are entitled, in addition to any fees or reimbursement of expenses payable under section 5.98(1) or (2), to be paid the annual allowance set by the local government or regional local government within the range determined.

(2) Pursuant to section 5.98A (1) of the LG Act, a local government may decide by an absolute majority to pay the deputy mayor or deputy president of the local government, an allowance of up to the 25 percent of the annual allowance to which the mayor or president of the local government is entitled under section 5.98(5) of the LG Act. This allowance is in addition to any fees or reimbursement of expenses payable to the deputy mayor, deputy president or deputy chairman under section 5.98 of the LG Act.

Annual allowance for a mayor or president of a local government

Band	Minimum	Maximum
1	\$50,750	\$88,864
2	\$15,225	\$62,727
3	\$1,015	\$36,591
4	\$513	\$20,063

Currently the President's Allowance is set at \$19,570 per annum and the Deputy President receives \$4,893 per annum.

ICT Allowance formerly known as Communication Allowance

ICT expenses means –

- (a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations; or
 - (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations;
- (2) For the purposes of section 5.99A(b) of the LG Act, the minimum annual allowance for ICT expenses is \$500 and the maximum annual allowance for ICT expenses is \$3,500.

Currently all members receive \$3,500 per annum. Given that members are receiving the maximum amount now there is no ability to increase this allowance.

Councillors Travel Allowance

This allowance is directly referred to section 30.6 of the Section 30.6 of the Local Government Officers' (Western Australia) Interim Award 2011, as required by the SAT determination. The travel allowance has not increased; as such, it is 99.01 cents per kilometer.

General

The Salaries and Allowances Tribunal in their April 2019 review has stated that the wages for Parliamentarians, Judges and Local Government Members and CEO's are to be increased by 1%.

Statutory Environment:													
Local Government Act 1995													
Policy Implications:													
Nil													
Financial Implications:													
Allowance has been made in the Draft 2019/20 Annual Budget													
Strategic Implications:													
Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money.													
Consultation:													
Nil													
Officer’s Recommendation:	Voting requirement: Absolute Majority												
<p><i>That Council set the following Member Fees for the 2019/20 financial year:</i></p> <table border="0"> <tr> <td>1. Presidents Allowance</td> <td>\$19,570 per annum</td> </tr> <tr> <td>2. Presidents meeting attendance fee</td> <td>\$19,055 per annum</td> </tr> <tr> <td>3. Deputy Presidents Allowance (25%)</td> <td>\$ 4,893 per annum</td> </tr> <tr> <td>4. Councillors meeting fees (annualised)</td> <td>\$ 9,270 per annum</td> </tr> <tr> <td>5. Councillors ICT Allowance (annualised)</td> <td>\$ 3,500 per annum</td> </tr> <tr> <td>6. Councillors Travel Allowance</td> <td>\$.9901 per kilometre</td> </tr> </table>		1. Presidents Allowance	\$19,570 per annum	2. Presidents meeting attendance fee	\$19,055 per annum	3. Deputy Presidents Allowance (25%)	\$ 4,893 per annum	4. Councillors meeting fees (annualised)	\$ 9,270 per annum	5. Councillors ICT Allowance (annualised)	\$ 3,500 per annum	6. Councillors Travel Allowance	\$.9901 per kilometre
1. Presidents Allowance	\$19,570 per annum												
2. Presidents meeting attendance fee	\$19,055 per annum												
3. Deputy Presidents Allowance (25%)	\$ 4,893 per annum												
4. Councillors meeting fees (annualised)	\$ 9,270 per annum												
5. Councillors ICT Allowance (annualised)	\$ 3,500 per annum												
6. Councillors Travel Allowance	\$.9901 per kilometre												
Council Decision 07072019													
MOVED: CR	SECONDED: CR												
CARRIED:													

10.9 DECISION CRITERIA – WANDRRA #4 ROAD REPAIR CONTRACTORS	
APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	John McCleary – Chief Executive Officer
DATE:	3 July 2019
Matters for Consideration:	
To determine the decision making criteria for assessing tenders to carry out the WANDRRA	

works.

Background:

Due to storm related events in June 2017 the Shire of Upper Gascoyne was included as a Local Government that was severely impacted by these events and the provisions of WANDRRA have been made available to the Shire.

The Shire has submitted to OEM a detailed list of damaged roads / assets and the cost associated with the repair of such, this is currently being reviewed by OEM. It is estimated that the cost will be approximately \$13.1 million dollars.

Comments:

Currently the Shire is still working on WANDRRA Claim No 2 however, the contractors appointed are due to finalise these works in the very near future. WANDRRA No 3 will commence as soon as Quadrio Bros finish their works with claim No 2, this is a relatively small claim - \$3.4 million and will take between 4-6 months to complete.

The Shire are able to accommodate two contractors working concurrently with relative ease and no too much strain on the overdraft as such it is proposed that we get ready to commence WANDRRA # 4 as soon as fiscally able.

WANDRRA # 4 will require two contractors given the size of the claim.

As a Council our first order of business is to establish the decision making criteria that will be used to assess the tenders that are provided. Once this done we will go to Tender in August and appoint contractors in September 2019.

I will use Greenfields to run the tender as per previous WANDRRA Tenders. This does not mean that Greenfields will be the project managers for the works as this will be subject to further quotations and Council Decision.

Statutory Environment:

Local Government Act 1995
Local Government (Functions & General) Regulations 1996

Reg 14 (2a) If a local government —
(a) is required to invite a tender; or
(b) not being required to invite a tender, decides to invite a tender, the local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.

Policy Implications:

Purchasing Policy

Financial Implications:

Nil

Strategic Implications:

Nil

Consultation:

Nil

Officer's Recommendation:

Voting requirement: Simple Majority

That Council endorse the following decision making criteria when assessing tenders for the 2019 WANDRRA # 4 works:

- 25% Tender Price;
- 15% Quality and Completeness of plant / equipment;
- 10% Demonstrated Remote Area Construction Experience;
- 10% Demonstrated Local Knowledge of sourcing appropriate materials;
- 20% Percentage Local Content of Plant/Equipment (inclusive of operators) and Resources;
- 10% Capacity to complete contract works; and
- 10% Provisions for mechanical support

Council Decision 08072019

MOVED: CR

SECONDED: CR

CARRIED:

10.10 HASTINGS REQUEST FOR A LOGISTICS ROUTE TO SERVICE THE YANGIBANA RARE EARTH PROJECT

APPLICANT:

Shire of Upper Gascoyne

DISCLOSURE OF INTEREST:

Nil

AUTHOR:

John McCleary

DATE:

3 July 2019

Matters for Consideration:

The use of Landor – Mt Augustus Road; Mt Augustus - Cobra Road and Cobra – Gifford Creek Road by Hasting's for the purpose of hauling freight for the Yangibana Rare Earth Project.

Background:

As detailed in [Appendix # 5](#).

Comments:

Given that access to of Landor – Mt Augustus Road; Mt Augustus - Cobra Road and Cobra – Gifford Creek Road is contingent on these roads being accessed through the Shire of Meekatharra it is prudent to await confirmation from the Shire of Meekatharra prior to committing any resources to this request.

Statutory Environment:

Nil

Policy Implications:

Nil	
Financial Implications:	
Nil	
Strategic Implications:	
Nil	
Consultation:	
John King - TALIS	
Officer's Recommendation:	Voting requirement: Simple Majority
<p>That Council authorise the CEO to advise Hastings that they approve the use of Landor – Mt Augustus Road; Mt Augustus - Cobra Road and Cobra – Gifford Creek Road, subject to the following conditions:</p> <ol style="list-style-type: none"> 1. That Council receive written confirmation from the Shire of Meekatharra that they have agreed for Hastings to utilise the Meekatharra to Carnarvon Road and / or carry testing; and 2. Should the Shire of Meekatharra grant approval for Hastings to utilise the Meekatharra – Carnarvon Road the request by Hastings to use the road and / or undertake testing of the road will be subject to further conditions. 	
Council Decision 09072019	
MOVED:	SECONDED:
CARRIED:	

10.11 ENDORSEMENT TO EXPEND MONIES FROM THE MUNICIPAL ACCOUNT PRIOR TO THE ADOPTION OF THE 2019/20 BUDGET & CHANGES TO 2019/20 DRAFT BUDGET	
APPLICANT:	Shire of upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Jarrold Walker
DATE:	4th July 2019
Matters for Consideration:	
To make amendments to the draft 2019/20 budget and endorse expenditure from the Municipal	

Account prior to the adoption of the 2019 / 29 budget.

Background:

The draft budget was presented to Council at the June meeting. Since then the CEO and Works Manager have identified items that both need to be added and others removed. This has been done on the basis that there is extra cost to the budget.

The Shire is currently in position where we have significant cash available to be in position to issue purchase orders now for the capital items that have a long lead time from ordering to receiving them, rather than wait until the budget is officially adopted at the August Council Meeting.

At last meeting where we went through the budget an allowance was made to purchase a new Shed for the CEO's residence, extend the shed at the MWS residence, purchase a new genset and purchase a new pump trailer, we propose to discontinue with these purchases and utilise this monies associated to add to the allowance for a second hand multi tyre roller in order to purchase a new multi tyre roller.

Comments:

The current multi tyred roller is no longer reliable and unable to perform the intended task efficiently. The existing draft budget only allowed for the cost of second hand roller. We sought quotes from two suppliers for the supply and delivery of a second hand roller.

We went to the market and were presented with two options that varied in condition and price.

1. Bomag BW25RH, Built 2013 with 2250hr priced at \$72,000.00 ex GST
2. Bomag BW25RH, Built 2012 with 5000hr priced at \$50,000.00 ex GST

The issue with buying second hand equipment is that you are unable to compare apples with apples even after providing a written specification. This is due to the variability in machine hours, condition, make, fit for purpose and availability in the market for second hand equipment. The machine is often not covered under warranty and has little or no service backup and may have existing mechanical issues.

Given this and our own experience in purchasing second hand plant and equipment it would be prudent to purchase a new machine with warranty and back up support.

Three quotes have been requested through the WALGA Preferred Supplier Portal. The request for quote closed on Monday 15th July and as such no Appendix was available to be included in this agenda at the time of writing. However informal quotes were received earlier in the year when setting the draft budget and indicated the cost of a new roller to be \$150k- \$180k

To make the purchase of a new roller possible we recommend making the following amendments to the draft budget;

- | | |
|---|-----------|
| 1. Remove the CEO shed from 094300 | -\$15,000 |
| 2. Remove the Works carport from 094300 | -\$5,000 |
| 3. Remove Plant purchases #4 (Pump Trailer) from 128020 | -\$25,000 |
| 4. Remove Plant purchase #5 (Genset) from 128020 | -\$14,000 |
| 5. Reduce country road maintenance GL012272 by \$10,000 | -\$10,000 |

6. *Increase plant purchase #6 Multi Roller to*

+\$170,000

As mentioned we are in a very strong cash flow position at the moment so we are in a position to make our capital acquisitions now rather than wait another couple of months the purpose of this item is to ensure that Council are aware and supportive of this initiative, this is particularly important for the Grader and the Roller as these are seen as critical pieces of plant that enables our bitumen project to move forward as soon as possible and these machines have a relatively long lead time between ordering and receiving such, it is anticipated that it will take approximately two months between ordering and delivery.

Statutory Environment:

Local Government Act 1995 – Section 6.4

Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.

Policy Implications:

Nil

Financial Implications:

It is anticipated that these changes will have no net effect on the draft Budget that has been presented to Council for consideration.

Strategic Implications:

Nil

Consultation:

Tutt Bryant Equipment
Westrac Equipment

Officer's Recommendation:

Voting requirement: Absolute Majority

That Council:

1. *Acknowledges the following amendments to the 2019/20 draft budget.*

- | | |
|--|-------------------|
| a) <i>Remove the CEO shed from 094300</i> | <i>-\$15,000</i> |
| b) <i>Remove the Works carport from 094300</i> | <i>-\$5,000</i> |
| c) <i>Remove Plant purchases #4 (Pump Trailer) from 128020</i> | <i>-\$25,000</i> |
| d) <i>Remove Plant purchase #5 (Genset) from 128020</i> | <i>-\$14,000</i> |
| e) <i>Reduce country road maintenance GL012272 by \$10,000</i> | <i>-\$10,000</i> |
| f) <i>Increase plant purchase #6 Multi Roller to</i> | <i>+\$170,000</i> |

2. *Endorses the CEO to purchase the following capital items prior to the 2019 / 20 budget being adopted at the August 2019 ordinary meeting of Council:*

- a) *Purchase the new Grader (140M);*
- b) *Purchase the new CEO vehicle (Ranger);*
- c) *Purchase a new Multi tyred roller;*
- d) *Purchase a new space cab 4 x 4 ute (Ranger);*
- e) *New machinery shed.*

Council Decision 10072019

MOVED:

SECONDED:

CARRIED:

11. MATTERS BEHIND CLOSED DOORS

Nil

12. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

14. ELECTED MEMBERS REPORTS

14.1 Councillor Hammarquist

14.2 Councillor G. Watters

14.3 Councillor J. Caunt

14.4 Councillor R.J. Collins

14.5 Councillor B. Walker

14.6 Councillor H. McTaggart

14.7 Councillor A. McKeough

15. STATUS OF COUNCIL RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer
10042019	Formation of a Tourism Working Group	This is still being worked on, I need to establish the terms of reference prior to advertising for members.	Open	CEO

16. MEETING CLOSURE

The President thanked those present for attending the meeting and declared the meeting closed at ___pm.

APPENDIX 1

(List of accounts paid in June 2019)

Date: 01/07/2019
Time: 3:24:13PM

SHIRE OF UPPER GASCOYNE

USER: Customer Service
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Commonwealth Mastercard					
EFT10705	03/06/2019	1 x SRSA Paddock Lawn Drum Spike Aerator 60"/ 150cm Plus Transport to Shie of Upper Gascoyne C:- Toll Ipec Carnarvon WA 6705	1		3,265.99
INV 1000000010	01/05/2019	SPOT Device Subscriptions for Doggers	1	360.73	
INV 01/05/2019	01/05/2019	Unleaded fuel purchased for P43	1	100.49	
INV 1000000010	07/05/2019	SPOT subscription for Contracts:, 51678238 - P36, 51657009 - P100, 51656987 - P68, 51656981 - P87	1	1,089.69	
INV STATEMEN	13/05/2019	Dronedeploy Pro Mapping Software 1month Subscription	1	219.92	
INV 04551691	15/05/2019	4x 25.00 Woolworths Gift Vouchers for winners of Facebook Quiz National Road Safety week.	1	100.00	
INV 151731	30/05/2019	1 x SRSA Paddock Lawn Drum Spike Aerator 60"/ 150cm, Plus Transport to Shie of Upper Gascoyne, C:- Toll Ipec Carnarvon WA 6705	1	1,395.16	
Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS)					
EFT10706	03/06/2019	XPOS Phone Card Sales on 27/05/2019 & 28/05/209 REF:3518 & 3519	1		96.00
INV 3518&3519	27/05/2019	XPOS Phone Card Sales on 27/05/2019 & 28/05/209 REF:3518 & 3519	1	96.00	
Canine Control A Division Of Trepheene Pty Ltd					
EFT10711	10/06/2019	Ranger Services - 14/15 May 2019	1		1,980.00
INV 2170	26/05/2019	Ranger Services - 14/15 May 2019	1	1,980.00	
Carnarvon Auto Servicing & Towing					
EFT10712	10/06/2019	Inspect/replace wheel bearings (120,00km bearing service)	1		446.50
INV 00016377	03/05/2019	Inspect/replace wheel bearings (120,00km bearing service)	1	446.50	
Child Support Agency					
EFT10715	10/06/2019	Payroll deductions	1		355.09
INV DEDUCTIO	29/05/2019	Payroll Deduction for Nathaniel John Rogers 29/05/2019		355.09	
Geraldton Fuel Company T/as Refuel Australia					
EFT10716	10/06/2019	P79 Camp 3000L diesel	1		12,667.44
INV 01237139	25/05/2019	P79 Camp 2300L diesel, , P52 Camp 2300L diesel, , Depot 2601L diesel,	1	12,667.44	
Peter John Hutchinson					
EFT10718	10/06/2019	Refund of employee housing bond	1		200.00
INV BOND REF	30/05/2019	Refund of employee housing bond	1	200.00	
Jarrold Lachlan Walker					
EFT10719	10/06/2019	Refund of employee housing bond	1		200.00
INV BOND REF	30/05/2019	Refund of employee housing bond	1	200.00	
Norwest Refrigeration Services					
EFT10721	10/06/2019	Replace 1 x Unit in Lounge room with new Dakin A/C Unit \$3142.00 Replace 1 x Unit in Bed 3 with new Dakin \$1900.00 Plus Estimated Travel costs	1		10,569.00

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Norwest Refrigeration Services					
INV 00032918	27/05/2019	Replace 1 x Unit in Lounge Room with new Daikin \$3207.00, Plus Esitmated Travel Costs	1	3,607.00	
INV 00032919	27/05/2019	Replace 1 x Unit in Lounge room with new Dakin A/C Unit \$3142.00, Replace 1 x Unit in Bed 3 with new Dakin \$1900.00, Plus Estimated Travel costs	1	5,052.00	
INV 00032920	27/05/2019	Lot 45, No. 15 Gregory St, Replace 1 x Unit in Bed room with new Daikin A/C Unit \$1700.00, Plus Estimated Travel Costs	1	1,910.00	
Rapid Print Finishing and Pritchard Bookbinders					
EFT10723	10/06/2019	Binding of Council Minutes July 2018 - December 2018	1		79.20
INV 5205	27/05/2019	Binding of Council Minutes July 2018 - December 2018	1	79.20	
Quadrio Earthmoving Pty Ltd					
EFT10724	10/06/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1		361,982.50
INV 00010824	06/06/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18, WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1	361,982.50	
Robbro Road Construction					
EFT10725	10/06/2019	WANDRRA #2 (AGN781) contracting works per RFT 03 17/18	1		301,328.50
INV 2861	06/06/2019	WANDRRA #2 (AGN781) contracting works per RFT 03 17/18, WANDRRA #2 (AGN781) contracting works per RFT 03 17/18	1	301,328.50	
Telstra Corporation Ltd					
EFT10726	10/06/2019	Mobile Phone and Internet for May 2019 CEO, Office, Works Supervisor and Town Foreman	1		1,245.26
INV T31113633320/05/2019		CEO Mobile Phone - Calls and Data 0417 107 446, Shire Office - Internet 0417 094 300, Works Supervisor - Calls and Data 0437 168 892, Town Foreman - Calls and Data 0409 636 940	1	769.76	
INV T311 13633:28/05/2019		Satellite Phone Charges for 0147144097 - Warren Kempton for Month of May, Satellite Phone Charges for 0147150811 - John McCleary for Month of May, Satellite Phone Charges for 0147151936 - Dameon Whitby for Month of May, Satellite Phone Charges for 0147142926 - Michael Emin for Month of May, Satellite Phone Charges for 0147165864 - Thomas Fletcher for Month of May, Satellite Phone Charges for 0147152896 - Leeson Dorey for Month of May	1	475.50	
Gregory James Watters					
EFT10727	10/06/2019	Councillor Meeting Fee and Allowances for May 2019	1		1,451.33
INV COUNCIL-129/05/2019		Councillor Meeting Fee for Month, Travel Allowance for Council Meeting for Month, IT Allowance for Council Meeting for Month	1	1,451.33	
LEESON DOREY					
EFT10728	10/06/2019	Refund of employee housing bond	1		100.00
INV BOND REF130/05/2019		Refund of employee housing bond	1	100.00	
Rsm Australia Pty Ltd					
EFT10729	10/06/2019	Contract Accountant Services for period 01/07/2018 - 30/06/2021 FOR MONTH OF: April and May 2019	1		17,012.56
INV 290022495	29/05/2019	Contract Accountant Services for period 01/07/2018 - 30/06/2021, FOR MONTH OF: April 2019, Contract Accountant Services, plus travel and accommodation for period 01/07/2018 - 30/06/2021, FOR MONTH OF: May 2019	1	17,012.56	
Alys McKeough					
EFT10730	10/06/2019	Councillor Meeting Fee and Allowances for May 2019	1		3,717.22

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Alys McKeough					
INV COUNCIL-129/05/2019		Councillor Meeting Fee for Month, Travel Allowance for Council Meeting for Month, IT Allowance for Month, 50% reimbursement for National Australia Local Government WOMen's Association Conference	1	3,717.22	
Blackwoods Atkins					
EFT10731	10/06/2019	06769628 Trolley utility	1		320.00
INV PE9787TB	29/05/2019	06769628 Trolley utility	1	320.00	
Blanche Maree Walker					
EFT10732	10/06/2019	Councillor Meeting Fee and Allowances for May 2019	1		1,064.17
INV COUNCIL-129/05/2019		Councillor Meeting Fee for Month, , IT Allowance for Council Meeting for Month,	1	1,064.17	
Jw & Jp Caunt					
EFT10733	10/06/2019	Councillor Meeting Fee and Allowances for May 2019	1		2,279.37
INV COUNCIL-129/05/2019		Councillor Meeting Fee for Month, , Travel Allowance for Council Meeting for Month, , IT Allowance for Council Meeting for Month, , Deputy President Allowance for Month	1	2,279.37	
Ross John Collins (jr)					
EFT10734	10/06/2019	Councillor Meeting Fees & Allowances for May 2019	1		1,478.25
INV COUNCIL-129/05/2019		Councillor Meeting Fee for May, Travel Allowance for Council Meeting for May, IT Allowance for May	1	1,478.25	
Geraldton Lock and Key Specialists					
EFT10735	10/06/2019	System Depot Keys x 4	1		207.90
INV JM7589	25/01/2019	Sytem Depot Keys	1	124.40	
INV JM7632	05/02/2019	Padlock for fuel bowser	1	83.50	
Donald Raymond Hammarquist					
EFT10736	10/06/2019	Councillor Meeting Fees & Allowances for May 2019	1		4,531.12
INV COUNCIL-129/05/2019		Councillor Meeting Fee for May, Travel Allowance for Council Meeting for May, IT Allowance for Council Meeting for May, , President Allowance for May	1	4,531.12	
HAMISH MCTAGGART					
EFT10737	10/06/2019	Councillor Meeting Fee and Allowances for May 2019	1		1,064.17
INV COUNCIL-129/05/2019		Councillor Meeting Fee for Month, Travel Allowance for Council Meeting for Month, IT Allowance for Month	1	1,064.17	
Onward Drilling Pty Ltd					
EFT10738	10/06/2019	Construct and develop water bores for AGRN781 as per contract (RFT 03 2018-19): Gilroyd Road #8050031 SLK 36.510	1		20,086.00
INV 17	30/05/2019	Construct and develop water bores for AGRN781 as per contract (RFT 03 2018-19):, Gilroyd Road , #8050031, SLK 36.510	1	20,086.00	
Perfect Computer Solutions Pty Ltd					
EFT10739	10/06/2019	2018/19 IT Consulting services for period 15/05/2019 - 23/05/2019	1		255.00
INV 24690	30/05/2019	2018/19 IT Consulting services for period 15/05/2019 - 23/05/2019 - CRC, 2018/19 IT Consulting services for period 15/05/2019 - 23/05/2019 - COMP OP	1	255.00	
Toll Transport Pty Ltd					

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Toll Transport Pty Ltd					
EFT10740	10/06/2019	35% Standing Order for Works Freight - for the period 6th - 11th May 2019	1		1,592.85
INV 0892-MWB	12/05/2019	40% Standing Order for Parts and Repairs Freight for the period 6th - 11th May 2019, Standing Order for Signage Freight for the period 6th - 11th May 2019	1	1,592.85	
CBUS					
EFT10741	07/06/2019	Super Contribution Ryan Willfred for Period 04/04/2019 to 17/04/2019	1		142.98
INV 370984116	07/06/2019	Super Contribution Ryan Willfred for Period 04/04/2019 to 17/04/2019	1	142.98	
Red Dust Holdings					
EFT10742	11/06/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1		365,257.75
INV 00003070	10/06/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18, WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1	365,257.75	
Red Dust Holdings					
EFT10743	11/06/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1		82,817.35
INV 00003075	11/06/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1	82,817.35	
Robbro Road Construction					
EFT10744	11/06/2019	WANDRRA #2 (AGN781) contracting works per RFT 03 17/18	1		69,113.00
INV 2866	11/06/2019	WANDRRA #2 (AGN781) contracting works per RFT 03 17/18, WANDRRA #2 (AGN781) contracting works per RFT 03 17/18	1	69,113.00	
Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS)					
EFT10745	13/06/2019	XPOS Phone Card Sales on 11/06/2019	1		48.00
INV 11/06/2019	11/06/2019	XPOS Phone Card Sales on 11/06/2019	1	48.00	
Department of Transport (AGENT CHARGES)					
EFT10746	13/06/2019	Transport Tranactions collected on 12/06/2019	1		16.30
INV 12/06/2019	12/06/2019	Transport Tranactions collected on 12/06/2019	1	16.30	
Greenfield Technical Services					
EFT10747	13/06/2019	Undertake the tender process for WANDRRA (AGRN 821) to appoint a contractor to undertake the works.	1		7,889.86
INV 1075	31/05/2019	Undertake the tender process for WANDRRA (AGRN 821) to appoint a contractor to undertake the works.	1	7,889.86	
Clark Rubber					
EFT10748	13/06/2019	5m of EPMD Sponge Strip D section 15.3mmx10.2mm seal	1		59.75
INV 6136634	30/05/2019	5m of EPMD Sponge Strip D section 15.3mmx10.2mm seal	1	59.75	
Toyworld					
EFT10749	13/06/2019	Christmas gifts for Staff Christmas Party	1		119.95
INV 0000000359	16/12/2018	Christmas gifts for Staff Christmas Party	1	119.95	
Carnarvon Betta Home Living					
EFT10750	13/06/2019	Satelite Dishes	1		79.95
INV LE214069	05/06/2019	Satelite Dishes	1	79.95	
Bruce Rock Engineering					

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Bruce Rock Engineering					
EFT10751	13/06/2019	Dual Spool valve P/N# HYV2S-2A	1		891.75
INV B56975	21/05/2019	Dual Spool valve P/N# HYV2S-2A	1	891.75	
Carnarvon Auto Electrics					
EFT10752	13/06/2019	repair horn	1		1,303.50
INV 39031974	21/05/2019	repair horn labour and accomodation share, repair reverse alarm, labour and accomodation share, repair tail lights and UHF aerial, labour and accomodation share, Supply and fit LED work light, labour and accomodation share, Supply and replace corroded plug, labour and accomodation share	1	1,303.50	
Carnarvon Timber & Hardware					
EFT10753	13/06/2019	6m x 6m C/Bond Shed Lot 52	1		6,607.44
INV 10606000	06/06/2019	6m x 6m C/Bond Shed, Lot 52 Hatch Street	1	4,399.00	
INV 10606447	10/06/2019	1 x Pallet of Pre Mixed GP Concrete, 1 x Oxy Gun Inc Cutting Tips, 2 x Packets of 0.9mm Welding Tips, 2 x Bottels of Welding Gas (Argon, Gas Code: 065 Size: G)	1	2,208.44	
Carnarvon Growers Association Inc					
EFT10754	13/06/2019	Supply Fertilizer and Miscellaneous Valves as per Quote QU-01865	1		1,843.46
INV 337603	03/05/2019	1 x 20Lt Roundup Ultra Max Herbicide, 1 x 20Lt Roundup Ultra Max Herbicide, 1 x 20Lt Roundup Ultra Max Herbicide, 1 x 20Lt Roundup Ultra Max Herbicide, 1 x 20Lt Roundup Ultra Max Herbicide, 1 x 20Lt Roundup Ultra Max Herbicide, 1 x 20Lt Roundup Ultra Max Herbicide, 1 x 20Lt Roundup Ultra Max Herbicide, 1 x 20Lt Roundup Ultra Max Herbicide, 1 x 20Lt Roundup Ultra Max Herbicide	1	393.36	
INV 338190	16/05/2019	3/8" barbed T joiner brass, 3/8" hose tail brass	1	12.67	
INV 338171	16/05/2019	Supply Fertilizer and Miscellaneous Valves as per Quote QU-01865	1	1,437.43	
Carnarvon Auto Servicing & Towing					
EFT10755	13/06/2019	50,000km service	1		495.90
INV 00016649	10/06/2019	50,000km service	1	495.90	
Child Support Agency					
EFT10756	13/06/2019	Payroll deductions	1		355.09
INV DEDUCTIO	12/06/2019	Payroll Deduction for Nathaniel John Rogers 12/06/2019		355.09	
Elders Ltd					
EFT10757	13/06/2019	50 x 1625mm Star picket	1		310.00
INV 70253	27/05/2019	1625mm Star picket	1	310.00	
Autopro					
EFT10758	13/06/2019	2 x 680CCA 75AH 12 Volt Batteries 1 x glue and plug	1		445.26
INV 2002075	17/05/2019	2 x 680CCA 75AH 12 Volt Batteries, 1 x glue and plug	1	361.06	
INV 2002420	23/05/2019	3/8"hosetail to 1/2' thread fitting , 3/8"fuel hose 4m	1	84.20	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
IT Vision					
EFT10759	13/06/2019	IT Vision/Synergy training - EOFY General	1		561.00
INV 31391	30/05/2019	IT Vision/Synergy training - EOFY General	1	561.00	
Jarrold Lachlan Walker					
EFT10760	13/06/2019	Reimbursement for diesel	1		120.47
INV 10/06/2019	10/06/2019	Reimbursement for diesel on 10.6.19	1	120.47	
Junction Contracting Services					
EFT10761	13/06/2019	backhoe hire- locating gravel	1		423.50
INV 00001518	30/05/2019	backhoe hire- locating gravel	1	423.50	
Landgate					
EFT10762	13/06/2019	Mining Tenements Chargable Schedule No. M2015/5 Dated 10/04/2019 to 10/05/2019	1		62.40
INV 348148 - 10(28/05/2019		Mining Tenements Chargable , Schedule No. M2015/5, Dated 10/04/2019 to 10/05/2019	1	62.40	
Mt Augustus Tourist Park					
EFT10763	13/06/2019	Booking for 7 self contained units (including one two bedroom) for 26th May to 2nd June	1		5,328.00
INV 201939SUG 02/06/2019		Booking for 7 self contained units (including one two bedroom) for 26th, 27th, 28th May and 2nd june (Road Inspections & Council Meeting)	1	2,992.00	
INV 201933SUG 02/06/2019		Meals for 26th, 27th and 28th May - Road Inspections and Council Meeting	1	2,336.00	
OFFICEWORKS					
EFT10764	13/06/2019	Stationery as per docket #160941183	1		313.12
INV 43344544	30/05/2019	J.Burrows A4 Storage Clipboard Clear, NBSCLPBDCR, J.Burrows Foam Clipfolder A4 Navy, JBFOAMCFNY, Artline Flow 4 Colour Retractable Pen Assorted 3 Pack, AR188173, BIC 4 Colour Grip Pro Retractable Ballpoint Pen, BI24563, BIC Economy Medium Ballpoint Pens Blue Box of 50, BI42550BE, Glade Air Freshener Spray Clean Linen 400g, DEB689432, Kleenex 2 Ply Facial Tissues 100 Sheet 48 Pack, KI4720KT, Mortein Fast Instant Kill Odourless Spray 350g, GH5817164, J.Burrows Plastic Cups White 180mL 100 Pack, JB1000065, Fellowes Binding Combs 21 Loop 12mm Black 25 Pack, FE5331502, Fellowes Binding Combs 21 Loop 16mm Black 25 Pack, FE5332302, BIC Brite Liner Grip Highlighters Assorted 5 Pack, BI31257AS	1	293.28	
INV 43347191	31/05/2019	BIC Brite Liner Grip Highlighters Assorted 5 Pack, BI31257AS	1	19.84	
Perfect Computer Solutions Pty Ltd					
EFT10765	13/06/2019	IT Service/Consulting for CRC during 2018/19	1		467.50
INV 24188	29/11/2018	IT Service/Consulting for CRC during 2018/19, IT Service/Consulting for Administration during 2018/19	1	467.50	
Pickles Auctions Pty Ltd					
EFT10766	13/06/2019	Plant & Equipment and Furniture & Equipment Replacement costs	1		1,650.00
INV DI00013002 12/06/2019		Plant & Equipment and Furniture & Equipment Replacement costs (Insurance) valuations.	1	1,650.00	
Portside Engineering and Crane Services					
EFT10767	13/06/2019	manufacture 16x grid headwall mounting brackets	1		847.17

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Portside Engineering and Crane Services					
INV 00016851	21/05/2019	10x P822686 air filter (Himoinsa Gensets)	1	359.15	
INV 00016808	29/05/2019	manufacture 16x grid headwall mounting brackets	1	488.02	
Sunny Sign Company Pty Ltd					
EFT10768	13/06/2019	ARC060 bracket and bolt assembly	1		214.50
INV 410490	24/05/2019	ARC060 bracket and bolt assembly	1	214.50	
Toll Transport Pty Ltd					
EFT10769	13/06/2019	35% Standing Order for Works Freight	1		99.07
INV 0893-MWB	19/05/2019	40% Standing Order for Parts and Repairs Freight, Standing Order for Signage Freight	1	99.07	
Westrac Pty Ltd					
EFT10770	13/06/2019	2000hr service (April 2109)	1		14,684.32
INV PI 3465441	16/05/2019	4F-7827 cutting edge mounting bolt 2 1/4"	1	77.28	
INV PI 3469266	17/05/2019	4F-7827 cutting edge mounting bolt 2 1/4", 2J-3506 NUT for cutting edge mounting	1	173.53	
INV SI 1414788	21/05/2019	2000hr service (April 2109),	1	6,462.29	
INV SI 1414744	21/05/2019	repair/replace air compressor (not building up air)	1	1,708.73	
INV SI1415777	25/05/2019	6500hr service	1	1,752.81	
INV SI1415891	26/05/2019	5000hr service	1	4,509.68	
Greenfield Technical Services					
EFT10771	14/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1		184,917.15
INV 1079	31/05/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	18,738.50	
INV 1081	31/05/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	15,224.00	
INV 1080	31/05/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	17,259.00	
INV 1077	06/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	38,464.80	
INV 1078	07/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	34,829.85	
INV 1090	10/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	40,817.15	
INV 1092	11/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	19,583.85	
Quadrio Earthmoving Pty Ltd					
EFT10772	17/06/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1		85,558.00
INV 00010827	14/06/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18, WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1	85,558.00	
Barry Evans Furniture & Floor Coverings					
EFT10773	17/06/2019	Supply 2 x 10Kg Bags of Feather Coat	1		238.00
INV 00029520	10/04/2019	Supply 2 x 10Kg Bags of Feather Coat	1	238.00	
Carnarvon Auto Electrics					

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Carnarvon Auto Electrics					
EFT10774	17/06/2019	Reapairs th UHF Antenae	1		291.50
INV 39032060	07/06/2019	Reapairs th UHF Antenae	1	291.50	
Carnarvon Timber & Hardware					
EFT10775	17/06/2019	Supply Bathroom Gear - Vanity / Shower / etc as per quoted	1		2,242.73
INV 10597963	03/04/2019	Supply Bathroom Gear - Vanity / Shower / etc as per quoted	1	2,242.73	
Carnarvon Auto Servicing & Towing					
EFT10776	17/06/2019	4x 245/75R16 General Grabber tyres fitted	1		1,540.00
INV 0016571	27/05/2019	4x 245/75R16 General Grabber tyres fitted, wheel alignment	1	1,540.00	
Pickles Auctions Pty Ltd					
EFT10777	17/06/2019	Valuations to Fair Value for asset classes Plant & Equipment and Furniture & Equipment	1		7,920.00
INV DI00130022	12/06/2019	Valuations to Fair Value for asset classes Plant & Equipment and Furniture & Equipment	1	7,920.00	
Toll Transport Pty Ltd					
EFT10778	17/06/2019	35% Standing Order for Works Freight	1		1,129.59
INV 0894-MWB:26/05/2019		35% Standing Order for Parts Freight	1	270.69	
INV 0895-MWB:02/06/2019		35% Standing Order for Parts Freight	1	106.48	
INV 0896-MWB:09/06/2019		35% Standing Order for Parts Freight, 10% Standing Order for Signs Freight	1	752.42	
Tropics Hardware					
EFT10779	17/06/2019	marine plywood 2400x1220x18mm Solaguard L/shn white 4L Aquaprep Primer 4L	1		778.50
INV 445239	05/06/2019	Engraver - Rotary Easy Etch	1	73.50	
INV 445972	11/06/2019	marine plywood 2400x1220x18mm, Solaguard L/shn white 4L, Aquaprep Primer 4L	1	705.00	
Greenfield Technical Services					
EFT10780	17/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1		8,854.45
INV 1094	14/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	8,854.45	
Simon Adamson					
EFT10781	17/06/2019	Contract Dogger - 12 days from 1 to 12 June 2019	1		5,280.00
INV 20190612	12/06/2019	Contract Dogger - 12 days from 1 to 12 June 2019	1	5,280.00	
Carnarvon Auto Electrics					
EFT10782	17/06/2019	rewire trailer lights for P49 box trailer	1		526.90
INV 39032103	10/06/2019	Batteries draining- diagnose and repair	1	110.00	
INV 39032105	13/06/2019	rewire trailer lights,	1	416.90	
Carnarvon Auto Servicing & Towing					
EFT10783	17/06/2019	Wheel alignment on works supervisor ute.	1		120.00
INV 000016707	14/06/2019	wheel alignment	1	120.00	

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Landgate					
EFT10784	17/06/2019	2019.20 mining tenement valuation roll	1		1,395.35
INV 348741	13/06/2019	2019.20 mining tenement valuation roll	1	1,395.35	
Norwest Refrigeration Services					
EFT10785	17/06/2019	Lot 19, No 27 Gregory St - Inspect and Repairs to A/C in main Bed Room	1		82.50
INV 00032961	07/06/2019	Lot 19, No 27 Gregory St - Inspect and Repairs to A/C in main Bed Room	1	82.50	
Rock On					
EFT10786	18/06/2019	Craft Sales for May 2019	1		46.00
INV CRAFT MA31/05/2019		Craft Sales for May 2019	1	46.00	
Maxine Beaton					
EFT10787	18/06/2019	Craft Sales May 2019	1		3.00
INV CRAFT MA31/05/2019		Craft Sales May 2019	1	3.00	
Nella's Preserves					
EFT10788	18/06/2019	Craft Sales for May 2019	1		60.50
INV CRAFT MA31/05/2019		Craft Sales for May 2019	1	60.50	
Genevieve Robinson					
EFT10789	18/06/2019	Craft Sales for May 2019	1		2.00
INV CRAFT MA31/05/2019		Craft Sales May 2019	1	2.00	
Woolworths Limited					
EFT10790	17/06/2019	Stocking up Admin and CRC office supplies	1		203.98
INV 35534199	06/05/2019	Stocking up Admin staff amenities GST, Stocking up CRC staff amenities GST, Stocking up Admin staff amenities GST Free, Stocking up CRC staff amenities GST Free	1	115.88	
INV 3569052446	20/05/2019	Council Meetings: Lunches and Refreshments GEN, Printing & Consumables: Admin GEN GST, Printing & Consumables: Admin GEN GST Free	1	88.10	
Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS)					
EFT10791	17/06/2019	XPOS Phone Card Sales on 10th, 13th and 14th June 2019	1		115.20
INV 16117,16125	17/06/2019	XPOS Phone Card Sales on 10th, 13th and 14th June 2019	1	115.20	
Horizon Power					
EFT10792	18/06/2019	Meter no.2158118604 - LOT 68 GREGORY STREET - PAVILION	1		9,776.67
INV 2100280444	01/06/2019	Standing Purchase Order for 2018/2019 - Street Lighting for Month of May	1	223.78	

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Horizon Power					
INV 06.02.2019-(07/06/2019		Meter no. 2158118604 - LOT 68 GREGORY STREET - PAVILION, , Meter no. 2157104717 - UNIT 13 /LOT 1 SMITH STREET - Airport Lights, , Meter no. 2158118533 - 6 SCOTT STREET - CRC, , Meter no. 2158112965 - LOT 17 GREGORY STREET - CHIEF EXECUTIVE OFFICER, Meter no. 2158113152 - LOT 19 GREGORY STREET - WORKS SUPERVISOR , , Meter no. 2148100917 - Lot 23 Gregory Street - FINANCE MANAGER, , , Meter no. 2148101025 - Lot 52 Hatch Street - FINANCE OFFICER, , Meter no. 2157104817 - 15 Gregory Street (Lot 45) - TOWN SUPERVISOR, , Meter no. 2158114035 - LOT 47 HATCH STREET - DUPLEX NORTH, , Meter no. 2158118614 - LOT 48 HATCH STREET - DUPLEX SOUTH, , Meter no. 2158118609 - LOT 49 HATCH STREET - HATCH STREET 3 B/R HOUSE, , Meter no. 2158118541 - 731 SCOTT STREET - POLICE STATION/ARCHIVE STORAGE, , Meter no. 2158118605 - 2 SCOTT STREET - PUBLIC TOILETS (25%), , Meter no. 2158118605 - 2 SCOTT STREET - DIESEL BOWSER (75%), , Meter no. 2158118535 - 4 SCOTT STREET - OFFICE, , Meter no. 2158118534 - 5 Scott St - DEPOT, , Meter no. 2158118613 - 21 Gregroy Street - ADMIN MANAGER , , Meter no. 2158118606 - 1 Mullewa-Carnarvon Road - PUMP, , Meter no. 2158118536 - Lot 39 GREGORY STREET - CRC STAFF , , Meter no. 2158118531 - 2 Gregory Street - OLD CARAVAN PARK, , Meter no. 2158112968 - Lot 40 GREGORY STREET - WORKS STAFF,	1	9,552.89	
Dust Up Projects					
EFT10793	19/06/2019	FREIGHT PERIOD 04/06/2019 - 14/06/2019	1		2,333.30
INV 1003	03/06/2019	FREIGHT PERIOD 20/05/2019 - 31/05/2019, FREIGHT PERIOD 20/05/2019 - 31/05/2019, FREIGHT PERIOD 20/05/2019 - 31/05/2019, FREIGHT PERIOD 20/05/2019 - 31/05/2019	1	885.65	
INV 1026	15/06/2019	FREIGHT PERIOD 04/06/2019 - 14/06/2019, FREIGHT PERIOD 04/06/2019 - 14/06/2019, FREIGHT PERIOD 04/06/2019 - 14/06/2019	1	1,447.65	
Australia Post					
EFT10794	19/06/2019	Australia Post outgoing mail and agency supplies for 01/05/2019 - 31/05/2019	1		313.57
INV 1008617651	03/06/2019	Australia Post outgoing mail and agency supplies for 01/05/2019 - 31/05/2019, Australia Post outgoing mail and agency supplies for 01/05/2019 - 31/05/2019	1	313.57	
Blackwoods Atkins					
EFT10795	19/06/2019	bolt and nut kit 600pce	1		144.32
INV PE3051TF	11/06/2019	bolt and nut kit 600pce	1	144.32	
Bunnings Group Limited					
EFT10796	19/06/2019	6 x Pairs of Draw Sliders I/N: 4020973 \$14.50 each	1		207.74
INV 2355/998007	14/03/2019	Unit 2, Lot 48 Hatch St	1	54.72	
INV 2355/998016	08/04/2019	6 x Pairs of Draw Sliders I/N: 4020973 \$14.50 each, 3 x Pairs of Draw Sliders I/N: 4020973 \$14.50 each	1	96.46	
INV 2355/998016	08/04/2019	Supply Kitchen and Flooring gear as per email	1	56.56	
Carnarvon Auto Servicing & Towing					
EFT10797	19/06/2019	repair/replace tyre	1		795.00
INV T0016668	13/06/2019	repair/replace tyre, replace 16" tyre	1	795.00	

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Gascoyne Earthmoving					
EFT10798	19/06/2019	clear new alignment and establish two new pits as per clearing permit CPS 7663/1	1		15,109.38
INV 36	17/06/2019	clear new alignment and establish two new pits as per clearing permit CPS 7663/1	1	15,109.38	
Geraldton Fuel Company T/as Refuel Australia					
EFT10799	19/06/2019	Mt Augustus o/head tank	1		27,787.61
INV 01246662	04/06/2019	Mt Augustus o/head tank, Gifford Creek o/head tank, Landor o/head tank, P58 grader camp	1	27,787.61	
IT Vision					
EFT10800	19/06/2019	Payroll Essentials Course - 05/06/2019 & 06/06/2019 for Cherie	1		1,402.50
INV 31501	14/06/2019	Payroll Essentials Course - 05/06/2019 & 06/06/2019 for Cherie Walker	1	1,127.50	
INV 31500	14/06/2019	End of Year Payroll Essentials: This course covers all aspects of end of year processing for Payroll Officers for Peter Hutchinson	1	275.00	
West Australian Newspapers Ltd					
EFT10801	19/06/2019	2019/20 Differential Rating Advertisement.	1		478.87
INV 1019950920	31/05/2019	2019/20 Differential Rating Advertisement.	1	279.34	
INV 1019950920	31/05/2019	Quote:4045979 - Advertisement for Change of July Meeting Dates,	1	199.53	
Snallow Pty Ltd T/A Wallis Computer Solutions					
EFT10802	19/06/2019	CR Blanche Walker Support and Admin with IPAD issues.	1		173.25
INV 17879	05/06/2019	CR Blanche Walker Support and Admin with IPAD issues.	1	173.25	
Department of Transport (AGENT CHARGES)					
EFT10803	19/06/2019	Transport Tranactions collected on 17/06/2019	1		1,206.05
INV 19/06/2019	17/06/2019	Transport Tranactions collected on 17/06/2019 RMP 16137, Transport Tranactions collected on 17/06/2019 RMP 16141, Transport Tranactions collected on 17/06/2019 RMP 16142	1	1,206.05	
Onward Drilling Pty Ltd					
EFT10804	24/06/2019	Construct and develop water bores for AGRN781 as per contract (RFT 03 2018-19)	1		55,770.00
INV 18	21/06/2019	Construct and develop water bores for AGRN781 as per contract (RFT 03 2018-19)	1	55,770.00	
Gascoyne Junction Remote Community School					
EFT10805	24/06/2019	BOM weather readings for the Gascoyne Remote Community School	1		254.39
INV 17/2019	21/06/2019	BOM weather readings for the Gascoyne Remote Community School	1	254.39	
ABCO PRODUCTS PTY LTD					
EFT10806	24/06/2019	Cleaning Products as per email	1		507.25
INV 420036	18/06/2019	Cleaning Products as per email, Cleaning Products as per email, Cleaning Products as per email, Cleaning Products as per email	1	507.25	
Carnarvon Timber & Hardware					
EFT10807	24/06/2019	RP4 Threshold and Seal Door Seals Small Tool	1		136.13
INV 10607451	17/06/2019	RP4 Threshold and Seal, Door Seals, Small Tool, Manual Back Pack weed Sprayer	1	136.13	
Carnarvon Auto Servicing & Towing					
EFT10808	24/06/2019	repair/replace loader tyre	1		2,670.00

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Carnarvon Auto Servicing & Towing					
INV T0016731	18/06/2019	repair/replace loader tyre	1	2,670.00	
Cherie Jessica Walker					
EFT10809	24/06/2019	Reimbursement for Travel expenses incurred for training between 05/06/2019 - 06/06/2019	1		1,684.82
INV 18/06/2019	05/06/2019	Reimbursement for expenses incurred for training between 05/06/2019 - 06/06/2019	1	35.90	
INV 19/06/2019	05/06/2019	Reimbursement for Travel expenses incurred for training between 05/06/2019 - 06/06/2019, 2114 Kms Gascoyne Junction to Perth round trip @ \$0.78/Km	1	1,648.92	
Jr & A Hersey					
EFT10810	24/06/2019	General Gardening Gear	1		2,646.76
INV 45792	19/06/2019	General Gear, Jimmy Bars, Sledge Hammers etc,	1	179.30	
INV 47096	19/06/2019	General Gardening Gear, General Gear, Jimmy Bars, Sledge Hammers etc, , General Safety Gear, Light anbd Heavy Gloves, Sun Screen etc, , General Gear, Plumbing Tapes, Thread Locker, General Tools - Knife, Bar Set, Drill Set etc, , General Gear, Tape, Paint Brushes, Trim, Cold GavI, General Tools - Pliers, Drill Bits, Magnet pick up, Cutting Discs etc,	1	1,224.35	
INV 47097	19/06/2019	General Gear, Rags, Hose Clamps, Bolt Kits Cold Galv etc, , General Gear, Tape, Paint Brushes, Trim, Cold GavI, General Tools - Pliers, Drill Bits, Magnet pick up, Cutting Discs etc,	1	1,243.11	
Horizon Power (non-energy)					
EFT10811	24/06/2019	Top up power for Woodgamia Community	1		3,237.50
INV RPDDDB003	29/03/2019	Top up power for Woodgamia Community	1	3,237.50	
OFFICEWORKS					
EFT10812	24/06/2019	J.Burrows Gloss Lever Arch File A4 2 Ring Green JBGLSLAGN	1		247.83
INV 43554825	18/06/2019	J.Burrows Gloss Lever Arch File A4 2 Ring Green, JBGLSLAGN, Energizer MAX Plus Advanced AA Alkaline Batteries 24 Pack, ENX91DP24, Energizer MAX Plus Advanced AAA Alkaline Batteries 24 Pack, ENX92DP24, Master Lock 48mm Word Dial Combination Lock, ML48DCOMLK, Mentos Mint Individually Wrapped 200 Pack, GH34348, Mentos Fruit Individually Wrapped 200 Pack, GH34850, Mentos Chocolate Caramel 420g, STA34358, J.Burrows Gloss Lever Arch File A4 2 Ring Blue, JBGLSLABE	1	247.83	
Toll Transport Pty Ltd					
EFT10813	24/06/2019	Freight for 11th and 15th June	1		55.09
INV 0897-MWB	16/06/2019	6687510273752 Blackwoods Canningvale 12kg, 8385178147 Hesperian PR 7kg	1	55.09	
Activ8me					
EFT10814	24/06/2019	Standing PO for Shire Office Internet period for 08/06/2019 to 07/07/2019	1		129.95
INV 1529567	08/06/2019	Standing PO for Shire Office Internet period for 08/06/2019 to 07/07/2019	1	129.95	
Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS)					
EFT10815	24/06/2019	XPOS Phone Card Sales on 17th, 19th and 21st June	1		86.40
INV 16139,1614	24/06/2019	XPOS Phone Card Sales on 17th, 19th and 21st June	1	86.40	
Pivotel Satellite Pty Ltd					
EFT10816	25/06/2019	Satelite phone for Works Supervisor for period of 15 June to 14th July	1		36.44

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Pivotel Satellite Pty Ltd					
INV 2635229	15/05/2019	Satellite phone for Works Supervisor for period of May/June	1	15.99	
INV 2651293	15/06/2019	Satellite phone for Works Supervisor for period of 15 June to 14th July	1	20.45	
Telstra Corporation Ltd					
EFT10817	25/06/2019	0899430509 - Office Phone	1		768.66
INV P 270 392 7109/06/2019		0899430509 - Office Phone, 08 9943 0625 EFTPOS, , 08 9943 0880 Office phone, , 08 9943 0988 Office phone, , 08 9943 0507 Faxline, , 08 9943 0650 Fax Stream, , 0476 829 559 CEO iPad, , 08 9943 0557 CRC - Transport Dial Up, , 0458 074 228 CRC WiFi, , 08 9943 0516 Lot 45 Gregory St, , 08 9943 0560 Duplex Nth, , 08 9943 0640 CEO Home, , 08 9943 0840 Lot 21 Gregory St, , 08 9943 0972 Works home, , 5534663360 Small Business User - Works, , Pavilion Operating Costs GEN	1	768.66	
Greenfield Technical Services					
EFT10818	26/06/2019	RAMM (ROMAN) Site Inspection Pick-UP and Database Update	1		36,143.25
INV 1097	18/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	7,521.25	
INV 1099	20/06/2019	RAMM (ROMAN) Site Inspection Pick-UP and Database Update	1	28,622.00	
Onward Drilling Pty Ltd					
EFT10819	26/06/2019	Construct and develop water bores see RFT 03 2018-19	1		17,556.00
INV 19	25/06/2019	Construct and develop water bores per RFT 03 2018-19 - Ullawarra Road	1	17,556.00	
Rsm Australia Pty Ltd					
EFT10820	27/06/2019	Contract Accountant Services for period 01/07/2018 - 30/06/2021 FOR MONTH OF: June	1		7,791.66
INV 290022797	16/06/2019	Contract Accountant Services for period 01/07/2018 - 30/06/2021, FOR MONTH OF: JUNE	1	7,791.66	
Barry Evans Furniture & Floor Coverings					
EFT10821	27/06/2019	Supply; Water proofing Shower Kit x 1 = \$149.00 Flexible Pre Mixed wall Tile adhesive x 1 = \$89.00 White Grout 1.5Kg Bags x 2 = \$15.90 600mm x 300mm White Tiles x 3 Crt = \$100.50 => Min 4m2	1		354.40
INV 00029760	21/06/2019	Supply, Water proofing Shower Kit x 1 = \$149.00, Flexible Pre Mixed wall Tile adhesive x 1 = \$89.00, White Grout 1.5Kg Bags x 2 = \$15.90, 600mm x 300mm White Tiles x 3 Crt = \$100.50 => Min 4m2	1	354.40	
Carnarvon Timber & Hardware					
EFT10822	27/06/2019	Plubing Drainage Gear as per PO	1		91.11
INV 10608457	26/04/2019	Seat Toilet Soft Close WH	1	69.62	
INV 10608164	21/06/2019	Plubing Drainage Gear as per PO	1	21.49	
Carnarvon Auto Servicing & Towing					
EFT10823	27/06/2019	repair/replace tyre	1		4,284.00
INV T0016742	18/06/2019	repair grader tyre	1	2,142.00	
INV T0016740	20/06/2019	17.5-25 Advance tyre 20PR, plus fitting	1	2,142.00	

Geraldton Fuel Company T/as Refuel Australia

Date: 01/07/2019
Time: 3:24:13PM

SHIRE OF UPPER GASCOYNE

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Geraldton Fuel Company T/as Refuel Australia					
EFT10824	27/06/2019	P58 camp trailer 2000L P79 camp trailer 2000L Mt Augustus overhead 6000L Delivery date 18-19th June 2019	1		10,336.93
INV 01251161	19/06/2019	P58 camp trailer 1909L, P78 camp trailer 1406L, Mt Augustus overhead 4012L, Delivery date 18-19th June 2019	1	10,336.93	
INV 01251230	19/06/2019	P58 camp trailer 1909L, P78 camp trailer 1406L, Mt Augustus overhead 4012L, Delivery date 18-19th June 2019	1	10,336.93	
INV 01251231	19/06/2019	P58 camp trailer 1909L, P78 camp trailer 1406L, Mt Augustus overhead 4012L, Delivery date 18-19th June 2019	1	-10,336.93	
Gascoyne Plumbing Solutions (wa) Pty Ltd					
EFT10825	27/06/2019	Septic tank pump out of Lot 45 Gregory St	1		3,410.00
INV 00001977	21/06/2019	Septic tank pump out of Lot 45 Gregory St, Septic tank pump out of Tourist Park septic	1	3,410.00	
OFFICEWORKS					
EFT10827	27/06/2019	J.Burrows Gloss Lever Arch File A4 2 Ring Green JBGLSLAGN	1		47.76
INV 43578388	19/06/2019	J.Burrows Gloss Lever Arch File A4 2 Ring Green, JBGLSLAGN	1	47.76	
Toll Transport Pty Ltd					
EFT10828	27/06/2019	35% Standing Order for Works Freight	1		566.54
INV 0898-MWB:23/06/2019	20/06/2019	20/06/2019 ABCO 51KG - 737 4900006403, 18/06/19 Westrac - 8769210440728, 21/06/19 SAUL PAFF 160KG, 21/06/19 WESTRAC 8769210441434, 21/06/19 12 Fourth Av 8949810100	1	566.54	
Westerly Contractors					
EFT10829	27/06/2019	garden mulch (12m3 @ \$3/m3)	1		770.00
INV 10183	18/06/2019	garden mulch (12m3 @ \$3/m3) extra 8m3 supplied	1	770.00	
Gregory James Watters					
EFT10830	28/06/2019	COUNCIL JUNE 19	1		1,064.17
INV COUNCIL J26/06/2019		Councillor Meeting Fee for Month June 2019, IT Allowance for Council Meeting for Month June 2019	1	1,064.17	
Alys McKeough					
EFT10831	28/06/2019	COUNCIL JUNE 19	1		1,271.21
INV COUNCIL J26/06/2019		Councillor Meeting Fee for Month June 2019, Travel Allowance for Council Meeting for Month June 2019, IT Allowance for Month June 2019	1	1,271.21	
Blanche Maree Walker					
EFT10832	28/06/2019	COUNCIL JUNE 19	1		1,064.17
INV COUNCIL J26/06/2019		Councillor Meeting Fee for Month June 2019, , IT Allowance for Council Meeting for Month June 2019 ,	1	1,064.17	
Jw & Jp Caunt					
EFT10833	28/06/2019	COUNCIL JUNE 19	1		1,730.72
INV COUNCIL J26/06/2019		Councillor Meeting Fee for Month June 2019, , Travel Allowance for Council Meeting for Month, , IT Allowance for Council Meeting for Month, , Deputy President Allowance for Month	1	1,730.72	
Ross John Collins (jr)					
EFT10834	28/06/2019	COUNCIL JUNE 19	1		1,291.91
INV COUNCIL J26/06/2019		Councillor Meeting Fee for Month June 2019, Travel Allowance for Council Meeting for Month June 2019, IT Allowance for Month	1	1,291.91	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Child Support Agency					
EFT10835	28/06/2019	Payroll deductions	1		355.09
INV DEDUCTIO	26/06/2019	Payroll Deduction for Nathaniel John Rogers 26/06/2019		355.09	
Gascoyne Office Equipment					
EFT10836	28/06/2019	Photocopier expenses for May 2019, Admin - Black and White Photocopies (Works Copier), Admin - Colour Photocopies (Works Copier), Works - Black and White Photocopies, Works - Colour Photocopies, CRC- Black and White Photocopies, CRC- Colour Photocopies, GST	1		559.90
INV 0843	25/06/2019	Works Photocopier expenses for May 2019, Black and White Photocopies , , Works Photocopier expenses for May 2019, Colour Photocopies , , Works Photocopier expenses for May 2019, Black and White Photocopies , , Works Photocopier expenses for May 2019, Colour Photocopies , , Works Photocopier expenses for May 2019, Black and White Photocopies , , Works Photocopier expenses for May 2019, Colour Photocopies ,	1	559.90	
Donald Raymond Hammarquist					
EFT10837	28/06/2019	Councillor Meeting Fee for Month June 2019	1		4,172.55
INV COUNCIL	J26/06/2019	Councillor Meeting Fee for Month June 2019, , Travel Allowance for Council Meeting for Month June 2019, , IT Allowance for Council Meeting for Month June 2019 , , President Allowance for Month June 2019 , , President Allowance for Month June 2019 ,	1	4,172.55	
Autopro					
EFT10838	28/06/2019	N70ZZLMF battery	1		727.60
INV 2004250	27/06/2019	N70ZZLMF battery, HCM27LSMF battery, battery charger	1	327.60	
INV 2004249	27/06/2019	N70ZZLMF battery, HCM27LSMF battery	1	400.00	
HAMISH MCTAGGART					
EFT10839	28/06/2019	COUNCIL-JUNE 19	1		1,084.87
INV COUNCIL-J26	06/2019	Councillor Meeting Fee for Month of June 19, IT Allowance for Month June 2019, Travel Allowance for Month June 2019	1	1,084.87	
Perfect Computer Solutions Pty Ltd					
EFT10840	28/06/2019	2018/19 IT Consulting services	1		510.00
INV 24751	25/06/2019	2018/19 IT Consulting services , Set up access for Cherie Walker to the Human Resouces Drive .25hr, Upgrade Synergy to .266 2hr, Update PLAY Account .5hr, Internet and Synergy access issue .25hr	1	510.00	
Sunny Sign Company Pty Ltd					
EFT10841	28/06/2019	RS 102ODPOST-WA POST 102mm OD x 6.5M LENGTH MEDIUM GALV	1		7,303.12
INV 412472	24/06/2019	RS 102ODPOST-WA, POST 102mm OD x 6.5M LENGTH MEDIUM, GALV, RS 102ODPOST-WA, POST 102mm OD x 6.5M LENGTH MEDIUM, GALV, 114ODPOST-WA, POST 114mm OD x 6.5M LENGTH MEDIUM, GALV, ARC089-WA, ARC089CH BRACKETS C/W BOLT 100 / BOX, ARC114-WA, ARC114CH BRACKETS C/W BOLT 100 / BOX, 700HCS-OB, 700mm ORANGE BASE CONES C/W CL1, REFL SLEEVE	1	7,303.12	
Westrac Pty Ltd					
EFT10842	28/06/2019	12000hr service	1		6,789.82
INV SI 1422727	26/06/2019	12000hr service	1	6,789.82	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Department of Transport (AGENT CHARGES)					
EFT10843	27/06/2019	Transport Tranactions collected on 25/06/2019	1		1,196.30
INV 27/06/2019	27/06/2019	Transport Tranactions collected on 25/06/2019 RMB 16165, Transport Tranactions collected on 25/06/2019 RMB 16165, Transport Tranactions collected on 25/06/2019 RMB 16166	1	1,196.30	
Activ8me					
EFT10845	28/06/2019	Standing PO for Shire Office Internet	1		129.95
INV 1537837	13/06/2019	Standing PO for Shire Office Internet for Period 13/06/2019 to 12/07/2019	1	129.95	
SUPER DIRECTIONS FUND					
DD7494.1	12/06/2019	Superannuation contributions	1		238.26
INV SUPER	12/06/2019	Super. for Nathaniel John Rogers 0819620 12/06/2019	1	238.26	
Wa Super					
DD7494.2	12/06/2019	Payroll deductions	1		5,708.29
INV DEDUCTIO	12/06/2019	Payroll Deduction for Peter John Hutchinson 12/06/2019	1	303.64	
INV SUPER	12/06/2019	Super. for Robyn May Perry 248627 12/06/2019, Super. for Leeson Richard Dorey 021481 12/06/2019, Super. for Leeson Richard Dorey 021481 12/06/2019, Super. for Thomas George Fletcher 025999 12/06/2019, Super. for Thomas George Fletcher 025999 12/06/2019, Super. for Jarrod Lachlan Walker 263069 12/06/2019, Super. for Jarrod Lachlan Walker 263069 12/06/2019, Super. for John Leslie McCleary 239825 12/06/2019, Super. for Dameon Dwayne Whitby 221749 12/06/2019, Super. for Dameon Dwayne Whitby 221749 12/06/2019, Super. for Peter John Hutchinson 258982 12/06/2019, Super. for Peter John Hutchinson 258982 12/06/2019, Super. for James Alan McCleary 268553 12/06/2019, Super. for Francis Xavior Drayton 10027178 12/06/2019	1	4,480.92	
INV DEDUCTIO	12/06/2019	Payroll Deduction for Leeson Richard Dorey 12/06/2019, Payroll Deduction for Jarrod Lachlan Walker 12/06/2019, Payroll Deduction for Dameon Dwayne Whitby 12/06/2019	1	623.73	
INV DEDUCTIO	12/06/2019	Payroll Deduction for Thomas George Fletcher 12/06/2019	1	300.00	
BT Business Super					
DD7494.3	12/06/2019	Superannuation contributions	1		675.01
INV DEDUCTIO	12/06/2019	Payroll Deduction for David John Higgs 12/06/2019	1	173.08	
INV SUPER	12/06/2019	Super. for David John Higgs 6000012284127 12/06/2019, Super. for David John Higgs 6000012284127 12/06/2019	1	501.93	
CBH Sunsuper					
DD7494.4	12/06/2019	Superannuation contributions	1		525.01
INV DEDUCTIO	12/06/2019	Payroll Deduction for Cherie Walker 12/06/2019	1	134.62	
INV SUPER	12/06/2019	Super. for Cherie Walker 902432443 12/06/2019, Super. for Cherie Walker CBHF000573 12/06/2019	1	390.39	
My North Super					
DD7494.5	12/06/2019	Superannuation contributions	1		334.65
INV SUPER	12/06/2019	Super. for Amanda Jane Leighton 14679526 12/06/2019	1	334.65	
Australian Super					

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Australian Super					
DD7494.6	12/06/2019	Superannuation contributions	1		90.46
INV SUPER	12/06/2019	Super. for Alison Watson 702403355 12/06/2019	1	90.46	
SUPER DIRECTIONS FUND					
DD7541.1	26/06/2019	Superannuation contributions	1		238.26
INV SUPER	26/06/2019	Super. for Nathaniel John Rogers 0819620 26/06/2019	1	238.26	
Wa Super					
DD7541.2	26/06/2019	Payroll deductions	1		5,455.51
INV DEDUCTIO	26/06/2019	Payroll Deduction for Peter John Hutchinson 26/06/2019	1	287.74	
INV SUPER	26/06/2019	Super. for Robyn May Perry 248627 26/06/2019, Super. for Leeson Richard Dorey 021481 26/06/2019, Super. for Leeson Richard Dorey 021481 26/06/2019, Super. for Thomas George Fletcher 025999 26/06/2019, Super. for Thomas George Fletcher 025999 26/06/2019, Super. for Jarrod Lachlan Walker 263069 26/06/2019, Super. for Jarrod Lachlan Walker 263069 26/06/2019, Super. for John Leslie McCleary 239825 26/06/2019, Super. for Dameon Dwayne Whitby 221749 26/06/2019, Super. for Dameon Dwayne Whitby 221749 26/06/2019, Super. for Peter John Hutchinson 258982 26/06/2019, Super. for Peter John Hutchinson 258982 26/06/2019, Super. for Francis Xavier Drayton 10027178 26/06/2019	1	4,244.04	
INV DEDUCTIO	26/06/2019	Payroll Deduction for Leeson Richard Dorey 26/06/2019, Payroll Deduction for Jarrod Lachlan Walker 26/06/2019, Payroll Deduction for Dameon Dwayne Whitby 26/06/2019	1	623.73	
INV DEDUCTIO	26/06/2019	Payroll Deduction for Thomas George Fletcher 26/06/2019	1	300.00	
BT Business Super					
DD7541.3	26/06/2019	Superannuation contributions	1		675.01
INV DEDUCTIO	26/06/2019	Payroll Deduction for David John Higgs 26/06/2019	1	173.08	
INV SUPER	26/06/2019	Super. for David John Higgs 6000012284127 26/06/2019, Super. for David John Higgs 6000012284127 26/06/2019	1	501.93	
CBH Sunsuper					
DD7541.4	26/06/2019	Superannuation contributions	1		525.01
INV DEDUCTIO	26/06/2019	Payroll Deduction for Cherie Walker 26/06/2019	1	134.62	
INV SUPER	26/06/2019	Super. for Cherie Walker 902432443 26/06/2019, Super. for Cherie Walker CBHF000573 26/06/2019	1	390.39	
My North Super					
DD7541.5	26/06/2019	Superannuation contributions	1		334.65
INV SUPER	26/06/2019	Super. for Amanda Jane Leighton 14679526 26/06/2019	1	334.65	
Australian Super					
DD7541.6	26/06/2019	Superannuation contributions	1		139.16
INV SUPER	26/06/2019	Super. for Alison Watson 702403355 26/06/2019	1	139.16	

Date: 01/07/2019
Time: 3:24:13PM

SHIRE OF UPPER GASCOYNE

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Cheque /EFT	Name	Bank	INV	
No	Date	Code	Amount	Amount

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	14,939.28
EFT	1,852,011.62

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,866,950.90
TOTAL		1,866,950.90
TOTAL CREDIT NOTES		0.00
TOTAL PAYMENTS LESS CREDIT NOTES		1,866,950.90

APPENDIX 2

(June 2019 Monthly Financial Report)



SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Month Ended 30 June 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Statement of Financial Activity By Nature or Type

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Note 8	Capital Disposals
Note 9	Details of Capital Acquisitions
Note 10	Rating Information
Note 11	Information on Borrowings
Note 12	Grants and Contributions
Note 13	Trust Fund

RSM Australia Pty Ltd

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Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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



Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 08th July 2019

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
EXECUTIVE SUMMARY
For the Month Ended 30 June 2019**

KEY INFORMATION

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3. Data is displayed as Year to Date (YTD) where applicable.

Statement of Financial Activity by Reporting Program

Is presented on page 4 and shows a deficit as at 30 June 2019 of \$1,715,802.

Items of Significance

The material variance adopted by the Shire of Upper Gascoyne for the 2018/19 year is \$25,000 or 10%, whichever is greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. The remaining items considered to be of material variance are disclosed in Note 2.

Significant Revenue and Expenditure

Significant Projects	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Pimbee Road RRG Grant 2	100%	381,696	381,696	381,696
Reseals RRG Grant 1	100%	455,525	455,525	455,525
Ullawarra Road R2R	104%	456,843	456,843	477,267
Woodlands Road CRFS Grant	100%	386,225	386,225	386,225
Hastings Road Reconstruction	43%	2,800,000	2,800,000	1,191,225
	65%	4,480,289	4,480,289	2,891,938

Grants, Subsidies and Contributions

Operating Grants, Subsidies and Contributions	106%	18,058,849	18,058,849	19,064,564
Non-operating Grants, Subsidies and Contributions	104%	1,246,496	1,246,496	1,296,496
	105%	19,305,345	19,305,345	20,361,060

Rates Levied

	98%	367,930	367,930	359,331
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% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Collected / Completed %	Prior Year 30 Jun 2018 \$	Current Year 30 Jun 2019 \$
Adjusted Net Current Assets	126%	1,363,810	1,715,802
Cash and Equivalent - Unrestricted	63%	2,405,265	1,525,740
Cash and Equivalent - Restricted	110%	1,517,804	1,674,894
Receivables	14%	1,175,168	170,367
Payables and Provisions	15%	2,455,588	364,578
Overdraft*		-	-

% - Compares current YTD actuals to prior Year actuals

* - No data available for 2017 comparatives

Note: 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.

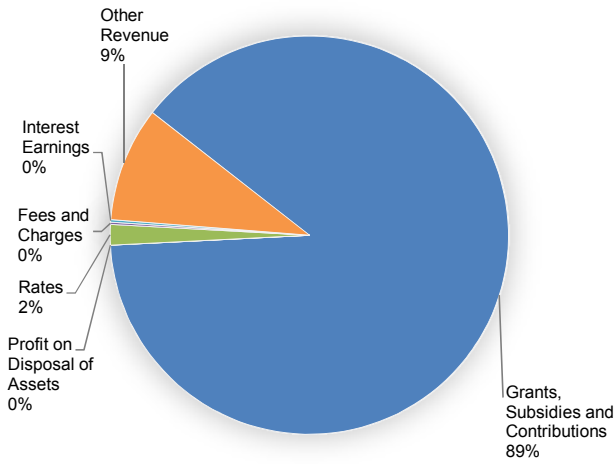
Preparation

Prepared by:	Glenn Boyes
Reviewed by:	Travis Bate
Date prepared:	08-Jul-19

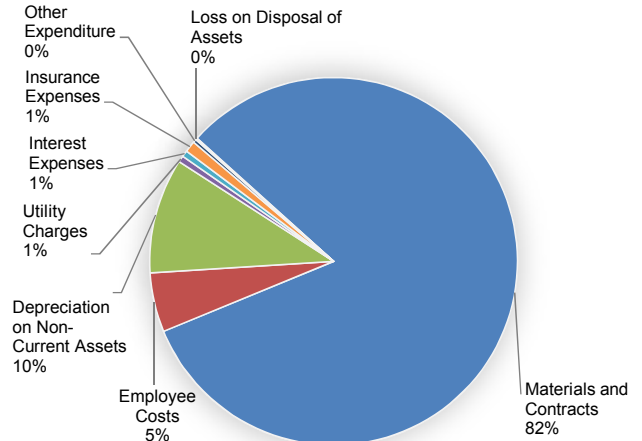
**SHIRE OF UPPER GASCOYNE
EXECUTIVE SUMMARY
For the Month Ended 30 June 2019**

SUMMARY GRAPHS

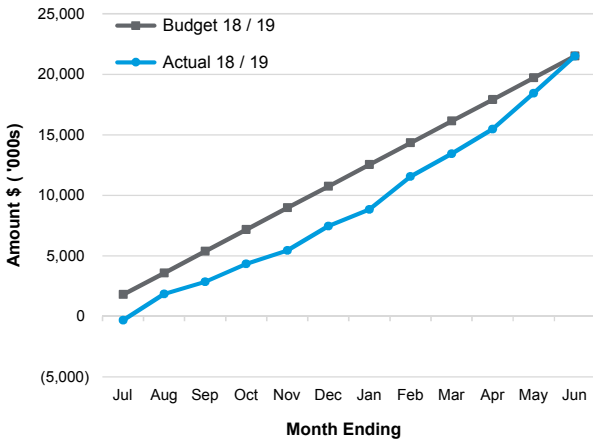
Operating Revenue



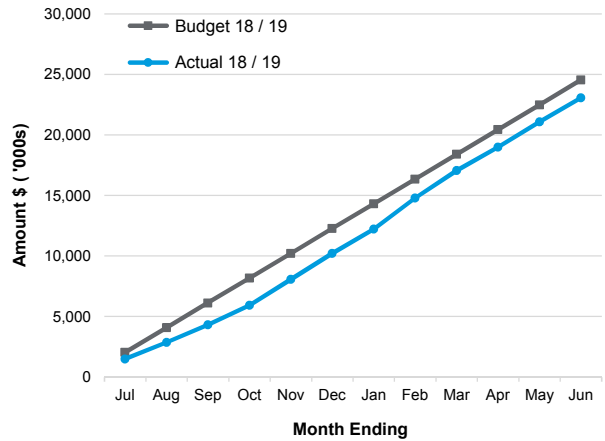
Operating Expenditure



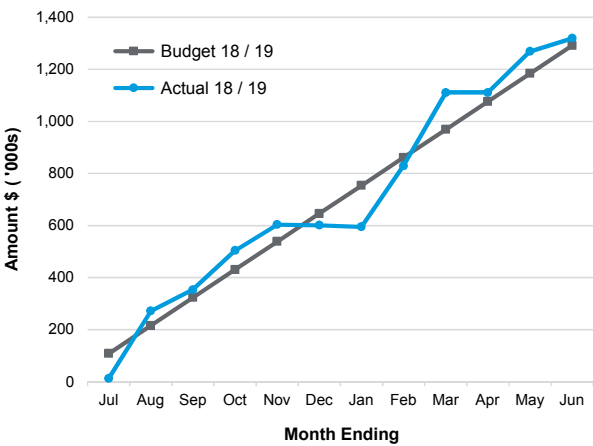
Budget Operating Revenues -v- Actual (Refer Note 2)



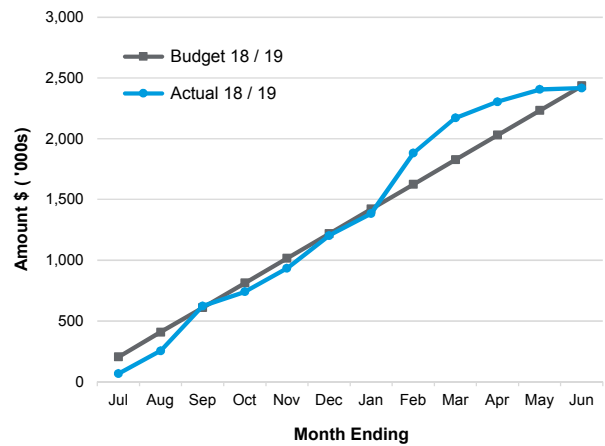
Budget Operating Expenses -v- Actual (Refer Note 2)



Budget Capital Revenues -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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

SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL ACTIVITY
(By Statutory Reporting Program)
For the Month Ended 30 June 2019

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	3	2,244,178	2,244,178	2,244,178			
Revenue from Operating Activities							
Governance		58,900	58,900	60,077	1,177	2.00%	
General Purpose Funding - Rates	10	367,930	367,930	359,331	(8,599)	(2.34%)	
General Purpose Funding - Other		1,431,387	1,431,387	2,898,989	1,467,602	102.53%	▲
Law, Order and Public Safety		198,531	198,531	198,761	230	0.12%	
Health		1,000	1,000	672	(328)	(32.80%)	
Education and Welfare		122,250	122,250	122,021	(229)	(0.19%)	
Housing		-	-	-	-		
Community Amenities		3,960	3,960	3,960	-	0.00%	
Recreation and Culture		18,550	18,550	15,155	(3,395)	(18.30%)	
Transport		19,138,882	19,138,882	17,677,547	(1,461,335)	(7.64%)	▼
Economic Services		91,038	91,038	111,963	20,925	22.99%	
Other Property and Services		64,200	64,200	62,286	(1,914)	(2.98%)	
		21,496,628	21,496,628	21,510,761			
Expenditure from Operating Activities							
Governance		(596,636)	(596,636)	(493,446)	103,190	17.30%	▲
General Purpose Funding		(285,061)	(285,061)	(228,176)	56,885	19.96%	▲
Law, Order and Public Safety		(444,178)	(444,178)	(426,380)	17,798	4.01%	
Health		(25,850)	(25,850)	(20,681)	5,169	20.00%	
Education and Welfare		(259,481)	(259,481)	(244,061)	15,420	5.94%	
Housing		(407,013)	(407,013)	(388,771)	18,242	4.48%	
Community Amenities		(117,267)	(117,267)	(115,508)	1,759	1.50%	
Recreation and Culture		(259,361)	(259,361)	(253,297)	6,065	2.34%	
Transport		(21,687,804)	(21,687,804)	(20,360,983)	1,326,820	6.12%	▲
Economic Services		(341,164)	(341,164)	(303,909)	37,255	10.92%	▲
Other Property and Services		(123,834)	(123,834)	(239,776)	(115,941)	(93.63%)	▼
		(24,547,648)	(24,547,648)	(23,074,987)			
Operating Activities excluded from Budget							
Add back Depreciation		2,326,141	2,326,141	2,334,037			
Adjust for:							
(Profit) / Loss on Asset Disposal	8	60,864	60,864	34,335	(26,529)	(43.59%)	▼
Movement in Land Held for Resale	3	-	-	(8,785)			
Movement Deferred Pensioner Rates		-	-	-			
Movement in Non-current Leave Provisions	7	16,085	16,085	1,797	(14,288)	(88.83%)	
Amount attributable to Operating Activities		(647,930)	(647,930)	797,158			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	12	1,246,496	1,246,496	1,296,496	50,000	4.01%	▲
Proceeds from Disposal of Assets	8	45,288	45,288	22,727	(22,561)	(49.82%)	
Land and Buildings	9	(30,000)	(30,000)	(28,359)	1,641	5.47%	
Plant and Equipment	9	(248,327)	(248,327)	(241,368)	6,959	2.80%	
Furniture and Equipment	9	(4,700)	(4,700)	-	4,700	100.00%	
Infrastructure Assets - Roads	9	(2,052,385)	(2,052,385)	(2,036,664)	15,721	0.77%	
Infrastructure Assets - Other	9	(98,200)	(98,200)	(110,587)	(12,387)	(12.61%)	
Amount attributable to Investing Activities		(1,141,828)	(1,141,828)	(1,097,754)			
Financing Activities							
Proceeds from New Debentures	11	-	-	-	-		
Transfer from Reserves	7	182,820	182,820	172,820	(10,000)	(5.47%)	
Repayment of Debentures	11	(70,691)	(70,691)	(70,691)	-	(0.00%)	
Transfer to Reserves	7	(566,549)	(566,549)	(329,910)	236,639	(41.77%)	▼
Amount attributable to Financing Activities		(454,420)	(454,420)	(227,781)			
Closing Funding Surplus / (Deficit)	3	-	-	1,715,802			

* - Indicates a variance between YTD Budget and YTD Actual data as per the adopted materiality threshold. 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
(By Nature or Type)
For the Month Ended 30 June 2019

Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
	\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	3	2,244,178	2,244,178	2,244,178		
Revenue from Operating Activities						
Rates	10	367,930	367,930	359,331	(8,599)	(2.34%)
Operating Grants, Subsidies and Contributions	12	18,058,849	18,058,849	19,064,564	1,005,715	5.57%
Fees and Charges		45,629	45,629	41,661	(3,968)	(8.70%)
Interest Earnings		48,832	48,832	44,041	(4,791)	(9.81%)
Other Revenue		2,975,388	2,975,388	2,001,165	(974,223)	(32.74%)
Profit on Disposal of Assets	8	-	-	-	-	
		21,496,628	21,496,628	21,510,761		
Expenditure from Operating Activities						
Employee Costs		(1,153,914)	(1,153,914)	(1,203,184)	(49,270)	(4.27%)
Materials and Contracts		(20,277,328)	(20,277,328)	(18,949,188)	1,328,139	6.55%
Utility Charges		(128,987)	(128,987)	(131,659)	(2,673)	(2.07%)
Depreciation on Non-current Assets		(2,326,141)	(2,326,141)	(2,334,037)	(7,896)	(0.34%)
Interest Expenses		(174,413)	(174,413)	(124,977)	49,436	28.34%
Insurance Expenses		(226,820)	(226,820)	(227,591)	(771)	(0.34%)
Other Expenditure		(199,182)	(199,182)	(70,015)	129,167	64.85%
Loss on Disposal of Assets	8	(60,864)	(60,864)	(34,335)	26,529	43.59%
		(24,547,648)	(24,547,648)	(23,074,987)		
Operating Activities excluded from Budget						
Add back Depreciation		2,326,141	2,326,141	2,334,037	7,896	0.34%
Adjust for:						
(Profit) / Loss on Asset Disposal	8	60,864	60,864	34,335	(26,529)	(43.59%)
Movement in Land Held for Resale	3	-	-	(8,785)	-	
Movement Deferred Pensioner Rates		-	-	-	-	
Movement in Non-current Leave Provisions	7	16,085	16,085	1,797	(14,288)	(88.83%)
Amount attributable to Operating Activities		(647,930)	(647,930)	797,158		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	12	1,246,496	1,246,496	1,296,496	50,000	4.01%
Proceeds from Disposal of Assets	8	45,288	45,288	22,727	(22,561)	(49.82%)
Land and Buildings	9	(30,000)	(30,000)	(28,359)	1,641	5.47%
Plant and Equipment	9	(248,327)	(248,327)	(241,368)	6,959	2.80%
Furniture and Equipment	9	(4,700)	(4,700)	-	4,700	100.00%
Infrastructure Assets - Roads	9	(2,052,385)	(2,052,385)	(2,036,664)	15,721	0.77%
Infrastructure Assets - Other	9	(98,200)	(98,200)	(110,587)	(12,387)	(12.61%)
Amount attributable to Investing Activities		(1,141,828)	(1,141,828)	(1,097,754)		
Financing Activities						
Proceeds from New Debentures	11	-	-	-	-	
Transfer from Reserves	7	182,820	182,820	172,820	(10,000)	(5.47%)
Repayment of Debentures	11	(70,691)	(70,691)	(70,691)	-	(0.00%)
Transfer to Reserves	7	(566,549)	(566,549)	(329,910)	236,639	41.77%
Amount attributable to Financing Activities		(454,420)	(454,420)	(227,781)		
Closing Funding Surplus / (Deficit)	3	-	-	1,715,802		

* - Indicates a variance between YTD Budget and YTD Actual data as per the adopted materiality threshold. Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Month Ended 30 June 2019

CAPITAL ACQUISITIONS

	YTD Actual New / Upgrade	YTD Actual (Renewal Expenditure)	Annual Budget	YTD Budget	YTD Actual Total (c) = (a) + (b)	Variance (d) - (c)	
Note	(a)	(b)	(d)		(c) = (a) + (b)	(d) - (c)	
	\$	\$	\$	\$	\$	\$	
Asset Group							
Land and Buildings	9	-	28,359	30,000	30,000	28,359	(1,641)
Plant and Equipment	9	241,368	-	248,327	248,327	241,368	(6,959)
Furniture and Equipment	9	-	-	4,700	4,700	-	(4,700)
Infrastructure Assets - Roads	9	105,576	1,931,088	2,052,385	2,052,385	2,036,664	(15,721)
Infrastructure Assets - Other	9	29,791	80,796	98,200	98,200	110,587	12,387
Capital Expenditure Total		376,736	2,040,242	2,433,612	2,433,612	2,416,978	(16,635)

Capital Acquisitions Funded by:

Capital Grants and Contributions	1,246,496	1,246,496	1,296,496
Borrowings	-	-	-
Other (Disposals and C/Fwd)	45,288	45,288	22,727
Council Contribution - Cash Backed Reserves	-	-	-
Council Contribution - Operations	1,141,828	1,141,828	1,097,754
Capital Acquisitions Funding Total	2,433,612	2,433,612	2,416,978

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of 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. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.

(g) 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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(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 of completion and the estimated costs necessary to make the sale.

Land Held for Resale

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Killili Bridge	100 years
Footpaths - slab	20 years
Sewerage Piping	100 years
Water Supply Piping and Drainage Systems	75 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) 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. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Provisions

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

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures 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 Month Ended 30 June 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Interest Expenses

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

Other Expenditure

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

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

Members expenses or "Governance Costs" are an additional cost burden of local government which are not incurred by other organisations. In addition there are some administrative costs relating to tasks to assist Councillors and, in a general sense, ratepayers.

GENERAL PURPOSE FUNDING

Includes revenue from the raising of rates and from Government Financial Assistance Grants.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws, fire prevention and animal control including Dogging.

HEALTH

Monitoring and control of health standards within the community.

EDUCATION AND WELFARE

Includes operations of the Community Resource Centre and the Pavilion.

HOUSING

Maintenance of staff accommodation.

COMMUNITY AMENITIES

Rubbish collection services, operation of tip, noise control, administration of the town planning scheme.

RECREATION AND CULTURE

Maintenance of a hall, recreation centre, oval, various reserves, parks and gardens and operation of a Council library. Includes operations of the Tourism Precinct.

TRANSPORT

Construction and maintenance of roads, drainage works, footpaths, parking facilities and traffic signs. Maintenance of an aerodrome and cleaning of streets.

ECONOMIC SERVICES

Tourism, pest control services and implementation of building controls.

OTHER PROPERTY AND SERVICES

Collation of Works employment and Plant Operation Expenses for reallocation to specific projects.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	30 June 2019		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
					Favourable / (Unfavourable)	
General Purpose Funding	3,258,320	1,799,317	81%	1,459,003	1,454,982 (4,287) 7,510 798	50% advance payment on 2019/20 FAGS. Interest tracking under budget; combination of lower rates and funds used to reduce WANDRRA overdraft usage. Rates write offs under budget. Minor items.
Governance	60,077	58,900	2%	1,177	1,177	Minor items.
Law, Order, Public Safety	198,761	198,531	0%	230	230	Minor items.
Health	672	1,000	(33%)	(328)	(328)	Minor items.
Education and Welfare	122,021	122,250	(0%)	(229)	(229)	Minor items.
Housing	-	-	0%	-	-	No housing income.
Community Amenities	3,960	3,960	0%	-	-	On budget.
Recreation and Culture	15,155	18,550	(18%)	(3,395)	(2,918) (477)	June Qtr oval revenue to be raised. Waiting all costs for FY2019 to come through. Minor items.
Transport	17,677,547	19,138,882	(8%)	(1,461,335)	493,812 (1,002,399) (940,447) (12,483) 182	50% advance payment on 2019/20 FAGS. Hastings reimbursements below budget due to reduced program. Likely to be picked up in stage #2 of Ullawarra remedial works in 2019/20. WANDRRA Timing issues. Income from private works under budget with no Carnarvon works done. Minor items.
Economic Services	111,963	91,038	23%	20,925	7,335 (5,297) 21,083 3,000 (5,152) (44)	Diesel sales to contractors (unbudgeted income). Power and phone cards under budget. Tourist Park Rental income - raised then written off as part of transfer settlement transactions. Tourist Park legal fees recovered as part of transfer. Tourist Park recoveries tracking under budget. Minor items.
Other Property and Services	62,286	64,200	(3%)	(1,914)	(1,914)	Minor items.
Revenues / Sources Total	21,510,761	21,496,628	0%	14,134		

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

2. EXPLANATION OF MATERIAL VARIANCES (Continued)
(b) (Expenses) / (Applications)

	30 June 2019		Budget to Actual YTD %	Budget to Actual YTD \$ Favourable / (Unfavourable)	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
General Purpose Funding	(228,176)	(285,061)	(20%)	56,885	3,742 11,834 36,108 (5,907) 10,821 287	Penalty interest write offs under budget. Debt collection costs under budget. Interest on overdraft under budget. Overhead allocations over budget. Accrual adjustment for EOFY 2018 on WATC loan interest #28. Minor items.
Governance	(493,446)	(596,636)	(17%)	103,190	5,120 5,000 4,985 8,260 (8,861) (19,192) 9,884 8,059 7,436 6,535 15,124 53,168 2,665 2,690 2,317	Website costs tracking under budget. No council legal costs incurred. Sundry costs council members tracking under budget. Other council travel under budget. Admin overheads over budget. Admin wages over budget mainly leave cash outs. Admin super under budget lower co-contribution take up. Office operating costs under budget. Staff recruitment costs under budget. Computer operating costs under budget. Audit costs to be incurred. Admin costs redistributed over budget. Bank charges under budget - timing issue on overdraft line fees. Phone fax internet under budget but June invoices to be received. Minor items.
Law, Order, Public Safety	(426,380)	(444,178)	(4%)	17,798	4,751 10,000 4,181 (1,134)	Net dogging program costs under budget - Timing some invoice still to be received. No wild pig expenditure incurred - likely rolled over to next year. Other fire control expenses under budget. Minor items.
Health	(20,681)	(25,850)	(20%)	5,169	4,070 1,099	Community medical (House cleaning) under budget. Minor items.
Education and Welfare	(244,061)	(259,481)	(6%)	15,420	4,149 4,123 2,500 3,636 1,012	CRC salaries/super under budget. CRC utilities under budget. CRC marketing & promotion under budget. Xmas function expenses under budget. Minor items.
Housing	(388,771)	(407,013)	(4%)	18,242	14,636 5,105 3,670 (5,907) 738	Staff housing utilities under budget. Staff garden maintenance under budget. Staff housing repairs under budget. Admin overheads staff housing. Minor items.
Community Amenities	(115,508)	(117,267)	(1%)	1,759	2,582 (823)	Sewerage septic pumping under budget. Minor items.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

2. EXPLANATION OF MATERIAL VARIANCES (Continued)
(b) (Expenses) / (Applications)

	30 June 2019		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
					Favourable / (Unfavourable)	
Recreation & Culture	(253,297)	(259,361)	(2%)	6,065	9,215 5,374 (4,740) (5,907) 2,123	<i>Pavilion operating costs under budget. Donations tracking under budget. Oval maintenance over budget. Admin overheads. Minor items.</i>
Transport	(20,360,983)	(21,687,804)	(6%)	1,326,820	64,559 18,300 5,256 20,980 1,608,775 (417,336) 7,832 11,817 7,990 (1,353)	<i>Country road maintenance under budget. Street maintenance under budget. Grid maintenance under budget. Water bores under budget. Hastings expenses under budget due to reduced program for Stage #1 Ullawarra remedial works. Likely to be picked up in 2019/20. WANDRRA timing. Private works expenses under budget. Losses on plant disposals under budget. Airstrip operating costs under budget. Minor items.</i>
Economic Services	(303,909)	(341,164)	(11%)	37,255	5,000 12,647 (12,379) 15,860 14,712 1,415	<i>No Kennedy Loop expenses incurred. Tourism signage under budget. Tourism Repairs and maintenance under budget. Other expenses in relation to the sale of land under budget. Allocated to other account. Loss on sale of land - fist sale not due till July 2019. Minor items.</i>
Other Property and Services	(239,776)	(123,834)	94%	(115,941)	(8,794) 12,425 (17,114) 6,362 5,000 6,803 5,300 7,289 5,000 (8,861) 54,099 (97,195) (86,210) (9,485) (7,584) 18,753 (11,151) 5,070 4,352	<i>Works super wages over budget mix of higher duties and allocations for town supervisor. Works super under budget - lower co-contribution take up. Works leave under budget mix of LSL paid out and leave cash outs. OHS costs under budget. Timing - EOFY leave adjustment still to be done. Travel training works under budget. Relocation costs works not incurred. Sat phone costs under budget. Some invoices to be received at cut off. EOFY accruals still to be done at cut off. Admin overheads. Allocated payroll overheads. Allocated plant depreciation. Allocated plant operating costs. Works camping costs over budget. Tyres and tubes over budget. Parts and repairs under budget. Fuel over budget. Ground engaging tools - Grade blades & ripper boots under budget. Minor items.</i>
Expenses / Applications Total	(23,031,341)	(24,547,648)	6%	1,472,661		

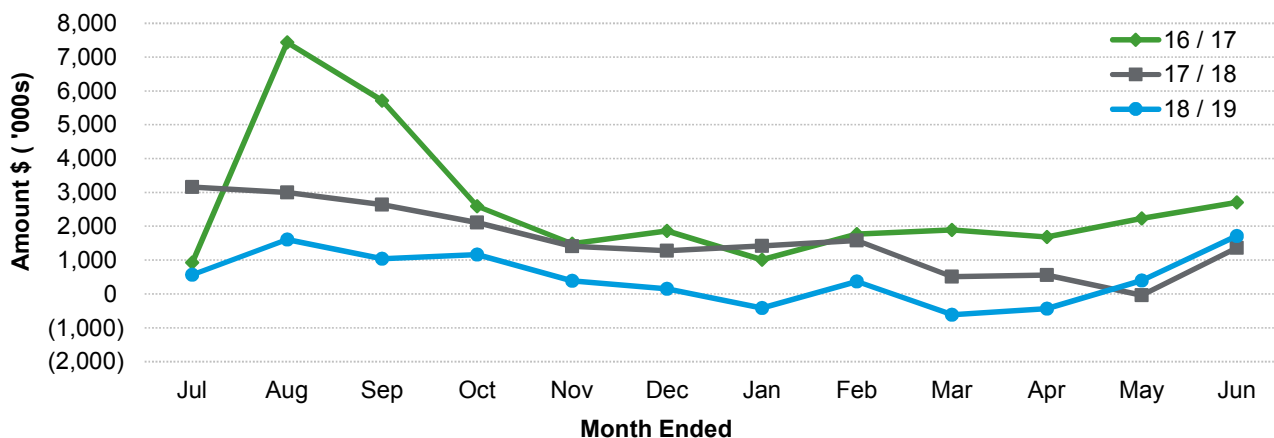
SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

3. NET CURRENT FUNDING POSITION

Surplus / (Deficit)

Item	Note	Current 30 Jun 2019	Last Years Closing 30 Jun 2018	This Time Last Year 30 Jun 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,525,740	2,405,265	2,405,265
Cash Restricted	4 & 7	1,674,894	1,517,804	1,517,804
Trust Asset	4 & 13	59,717		
Receivables - Rates	6	45,219	38,943	1,175,168
Receivables - Other	6	125,148	2,176,639	
Interest / ATO Receivable		159,984	1,284	
Provision for Doubtful Debts		(59,282)	(59,282)	
Accrued Income		-	-	
Inventories		155,610	99,799	97,797
		3,687,030	6,180,452	5,196,035
Current Liabilities				
Sundry Creditors		(79,819)	(610,193)	
Deposits and Bonds		(6,171)	(65,327)	
GST Payable		(8,833)	-	
PAYG Withholding Tax		(24,866)	-	
Loan Liability		-	(70,691)	
Accrued Expenses		-	(12,729)	
Accrued Salaries and Wages		(13,325)	(13,423)	
Overdraft	4	-	(1,620,168)	
Trust Liability	4 & 13	(59,703)	-	
Total Payables		(192,717)	(2,392,531)	
Provisions		(171,861)	(171,861)	
		(364,578)	(2,564,392)	(2,455,588)
Less: Cash Reserves	4 & 7	(1,674,894)	(1,517,804)	(1,517,804)
Less: Land Held for Resale		(20,785)	(12,000)	(12,000)
Add: Loan Principal secured by Floating Charge		-	70,691	70,691
Add: Cash Backed Current Leave Reserve	7	89,028	87,231	82,476
		1,715,802	2,244,178	1,363,810

Liquidity over the Year



Comments / Notes - Net Current Funding Position

2017 values disclosed as per breakdown provided by previous accountant

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

4. CASH AND EQUIVALENTS

	Unrestricted	Restricted		Total Amount	Institution	Interest Rate	Maturity Date
	Cash	Cash	Trust				
	\$	\$	\$	\$		%	
(a) Cash Deposits							
Cash on Hand	900			900	N/A	0.00	N/A
Municipal Fund	21,778			21,778	CBA	0.00	N/A
SUG River Bridge	-			-	CBA	0.00	N/A
Online Saver	1,503,062			1,503,062	CBA	0.70	N/A
SUG Reserve Account (At Call)		817,624		817,624	CBA	1.40	N/A
SUG Trust Fund			59,717	59,717	CBA	0.00	N/A
WANDRRA Overdraft	-			-	CBA	0.00	N/A
(b) Term Deposits							
Fixed Term Deposit		144,406		144,406	CBA	1.97	03-Oct-19
Fixed Term Deposit		400,000		400,000	CBA	2.22	26-Aug-19
Fixed Term Deposit		312,864		312,864	CBA	2.25	08-Jul-19
Cash and Equivalents Total	1,525,740	1,674,894	59,717	3,260,351			

Comments / Notes - Cash and Equivalents

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

5. BUDGET AMENDMENTS

The following details amendments to the original budget since its adoption.

							Surplus / (Deficit)
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus / (Deficit)				-
	Adjustment to 1 July Opening Surplus		Opening Surplus / (Deficit)				-
122921	Main Roads Regional Road Group	Decision 05092018	Operating Revenue		85,191		85,191
122908	Pimbee Road RRG Grant 2	Decision 05092018	Operating Expenses		70,500		155,691
130105	Tourist Information Bays	Decision 06092018	Operating Expenses		61,139		216,830
91026	Staff Housing Repairs and Maintenance	Decision 06092018	Operating Expenses			(55,000)	161,830
84142	CRC Community Events (Shire Labour)	Decision 06092018	Operating Expenses			(6,139)	155,691
122908	RRG Grant 2 - Pimbee Road Resheeting	Decision 05102018	Operating Revenue			(47,000)	108,691
121535	Hastings Reimbursements	Decision 06102018	Operating Revenue		200,000		308,691
121530	Hastings Expenses GEN	Decision 06102018	Operating Expenses			(200,000)	108,691
121535	Hastings Reimbursements	Decision 09102018	Operating Revenue		2,600,000		2,708,691
121530	Hastings Expenses GEN	Decision 09102018	Operating Expenses			(2,600,000)	108,691
232605	Airport Reserve	Decision 09112018	Capital Revenue		22,820		131,511
126010	Airstrip Operating Costs	Decision 09112018	Operating Expenses			(22,820)	108,691
012284	Road Construction (Coor De Wandy Creek Crossing)	Decision 20112018	Capital Expense			(150,000)	(41,309)
232602	Works Reserve	Decision 20112018	Capital Revenue		60,000		18,691
232603	Economic Development Reserve	Decision 20112018	Capital Revenue		90,000		108,691
134310	Tourism Precinct Rental Income	Decision 08122018	Operating Revenue		15,166		123,857
134311	Write-offs: Tourism Precinct Rental Income	Decision 08122018	Operating Revenue			(46,500)	77,357
128020	Purchase Plant and Equipment	Decision 06012019	Capital Expenses			(40,000)	37,357
111162	Parks, Gardens & Reserves Maintenance	Decision 06012020	Operating Expenses		40,000		77,357
032103	Valuation Costs	Budget Review	Operating Expenditure		1,500		78,857
031105	Rates: UV Mining	Budget Review	Operating Income			(4,935)	73,922
031251	Facilities Fees (Ex Gratia)	Budget Review	Operating Income		1,400		75,322
032109	WA Treasury Loan Guarantee Fee	Budget Review	Operating Expenditure			(4,795)	70,527
033001	Grants - FAGS General	Budget Review	Operating Income		130,410		200,937
041002	Conferences	Budget Review	Operating Expenditure		9,000		209,937
041009	Subscriptions & Publications	Budget Review	Operating Expenditure			(3,250)	206,687
041013	Develop Town Plan	Budget Review	Operating Expenditure			(161)	206,526
041016	Other Council Travel Expenses	Budget Review	Operating Expenditure			(7,500)	199,026
041050	Wages/Leave Pay/Allowances: Admin	Budget Review	Operating Expenditure			(50,000)	149,026
041052	Insurances: Admin	Budget Review	Operating Expenditure			(1,649)	147,377
041056	Records Storage (Police Station)	Budget Review	Operating Expenditure			(330)	147,047
041058	Staff Recruitment Costs	Budget Review	Operating Expenditure		7,000		154,047
041060	Printing & Consumables: Admin	Budget Review	Operating Expenditure			(5,500)	148,547
041062	Staff Refreshments	Budget Review	Operating Expenditure			(800)	147,747
041064	Equipment Maintenance: Admin	Budget Review	Operating Expenditure			(700)	147,047

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

5. BUDGET AMENDMENTS (Continued)

The following details amendments to the original budget since its adoption.

							Surplus / (Deficit)
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
041066	Bank Charges & Taxes	Budget Review	Operating Expenditure			(2,500)	144,547
041067	Consultants: Admin	Budget Review	Operating Expenditure			(48,400)	96,147
041069	Freight & Postage Costs Admin	Budget Review	Operating Expenditure			(700)	95,447
041083	Minor Furniture and Equipment (Non Capital) Admin	Budget Review	Operating Expenditure			(2,000)	93,447
041098	Sundry Income: Admin	Budget Review	Operating Income		2,500		95,947
041100	Insurance Reimbursements	Budget Review	Operating Income		46,400		142,347
051002	Insurances: Fire Control	Budget Review	Operating Expenditure		1,501		143,847
051003	Wages/Salaries/Superannuation: Emergency Mgmt	Budget Review	Operating Expenditure		10,273		154,120
051010	ES Levy Disbursements	Budget Review	Operating Expenditure			(1,062)	153,058
052001	Animal Control Costs - Ranger	Budget Review	Operating Expenditure			(1,600)	151,458
056012	Wild Pig Eradication Expenditure	Budget Review	Operating Expenditure			(10,000)	141,458
052012	Dogging Program - Other Expenses	Budget Review	Operating Expenditure			(10,000)	131,458
052014	Wages/Salaries/Superannuation: Dogging Supervision	Budget Review	Operating Expenditure			(7,727)	123,731
056010	Mesquite Control	Budget Review	Operating Expenditure			(9,000)	114,731
051006	Fire Control Costs Reimbursed	Budget Review	Operating Income		700		115,431
052006	Dogging Program Income Dept Agriculture	Budget Review	Operating Income		10,000		125,431
056001	Grant NRM Mesquite Control	Budget Review	Operating Income		4,500		129,931
071010	Health Inspection Costs	Budget Review	Operating Expenditure			(800)	129,131
073010	Community Medical Expenses	Budget Review	Operating Expenditure			(5,000)	124,131
084107	Training: CRC	Budget Review	Operating Expenditure			(1,000)	123,131
084110	Equipment Maintenance: CRC	Budget Review	Operating Expenditure		800		123,931
084120	Insurances: CRC	Budget Review	Operating Expenditure		-	(160)	123,771
084124	Council Donation for XMAS Function	Budget Review	Operating Expenditure		490		124,261
084127	Other Expenses CRC	Budget Review	Operating Expenditure			(400)	123,861
084129	Cost of Sales: Books/Maps/Souvenirs/Sundries	Budget Review	Operating Expenditure			(500)	123,361
084061	Music Festival Expenses	Budget Review	Operating Expenditure		18,000		141,362
084134	Postal Agency Commission: CRC	Budget Review	Operating Income		1,200		142,562
084136	Income from Events Held	Budget Review	Operating Income			(600)	141,962
084138	Postal Agency Sales	Budget Review	Operating Income		900		142,862
084142	CRC Community Events Shire Labour	Budget Review	Operating Expenditure			(3,989)	138,873
084143	Christmas Function Income GEN	Budget Review	Operating Income			(850)	138,023
084260	CRC Income Misc.	Budget Review	Operating Income			(500)	137,523
084255	Music Festival Income	Budget Review	Operating Income			(10,000)	127,523
091025	Staff Residences Garden Maintenance	Budget Review	Operating Expenditure			(8,666)	118,856
091026	Staff Housing Repairs & Maintenance	Budget Review	Operating Expenditure			(15,000)	103,856
091130	Lot 17 Gregory Street Insurance & Utilities Expenses	Budget Review	Operating Expenditure			(2,394)	101,462
091140	Lot 19 Gregory Street Insurance & Utilities Expenses	Budget Review	Operating Expenditure		1,900		103,362
091150	Lot 21 Gregory Street Insurance & Utilities Expenses	Budget Review	Operating Expenditure			(817)	102,545

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

5. BUDGET AMENDMENTS (Continued)

The following details amendments to the original budget since its adoption.

							Surplus / (Deficit)
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
091160	Lot 39 Gregory Street Insurance & Utilities Expenses	Budget Review	Operating Expenditure			(167)	102,378
091170	Lot 40 Gregory Street Insurance & Utilities Expenses	Budget Review	Operating Expenditure			(5,195)	97,183
091180	Lot 6 Scott Street Insurance & Utilities Expenses	Budget Review	Operating Expenditure			(868)	96,315
091190	Lot 45 Gregory Street Insurance & Utilities Expenses	Budget Review	Operating Expenditure			(5,617)	90,698
091210	Lot 52 Hatch Street Insurance & Utilities Expenses	Budget Review	Operating Expenditure			(4,825)	85,873
092130	Lot 49 Hatch Street Insurance & Utilities Expenses	Budget Review	Operating Expenditure			(105)	85,768
092150	Lot 23 Gregory Street Insurance & Utilities Expenses	Budget Review	Operating Expenditure			(1,097)	84,670
092190	Minor Capital Expenditure - Housing	Budget Review	Operating Expenditure			(4,000)	80,670
101001	Rubbish Collection Costs	Budget Review	Operating Expenditure			(2,667)	78,003
101002	Rubbish Tip Maintenance: Junction	Budget Review	Operating Expenditure			(3,253)	74,750
101011	Rubbish Truck Operation	Budget Review	Operating Expenditure			(4,500)	70,250
101050	Public Toilet Operating Costs	Budget Review	Operating Expenditure			(2,421)	67,829
101007	Income Related to Refuse Collection	Budget Review	Operating Income			(240)	67,589
111149	Pavilion - Minor Furniture Plant & Equipment < \$1,000	Budget Review	Operating Expenditure			(1,500)	66,089
111161	Oval Maintenance	Budget Review	Operating Expenditure			(10,553)	55,536
111163	Oval Revenue - Education Department	Budget Review	Operating Income	4,500			60,036
111186	Rec & Culture Capital Expenditure GEN	Budget Review	Capital Expenditure	926			60,962
116101	Grants - Capital Expenditure	Budget Review	Capital Income	1			60,963
012273	Street Maintenance - Town	Budget Review	Operating Expenditure			(30,550)	30,413
012284	Road Construction (Coor De Wandy Creek Crossing)	Budget Review	Capital Expenditure	40,680			71,093
121061	Depot Operating Costs	Budget Review	Operating Expenditure	10,000			81,093
121064	Works Freight Costs	Budget Review	Operating Expenditure	6,300			87,393
121069	Dalgetty Brook low level crossing engineering & design	Budget Review	Operating Expenditure	14,905			102,298
121081	Workshop Equipment	Budget Review	Operating Expenditure			(10,000)	92,298
121082	Minor Capital Expenditure	Budget Review	Operating Expenditure	3,705			96,003
121516	Water Resource Development for Roads	Budget Review	Operating Expenditure			(10,000)	86,003
124101	Jan 2018 Flood Damage Temporary Reinstatement	Budget Review	Operating Expenditure	9,112			95,115
124200	Feb 2017 Flood Damage Reconstruction	Budget Review	Operating Expenditure	1,850,000			1,945,115
124201	Jan 2018 Flood Damage Reconstruction	Budget Review	Operating Expenditure			(3,000,000)	(1,054,885)
124301	Jun 2018 Flood Damage Reconstruction	Budget Review	Operating Expenditure	2,999,840			1,944,955
121500	Grants - FAGS Roads	Budget Review	Operating Income	100,247			2,045,202
124000	Grants (WANDRRA) Flood Damage Repairs Feb 2017	Budget Review	Operating Income			(1,850,000)	195,202
124002	Grants (WANDRRA) Flood Damage Repairs Jan 2018	Budget Review	Operating Income	2,985,000			3,180,202
124003	Grants WANDRRA Flood Damage Repairs June 2018	Budget Review	Operating Income			(3,000,000)	180,202
126100	Income from Private Works	Budget Review	Operating Income			(30,000)	150,202
128020	Purchase Plant & Equipment	Budget Review	Capital Expenditure	76,673			226,875
130150	Kennedy Loop Road - Tourist Trail	Budget Review	Operating Expenditure	15,000			241,875
130153	Gascoyne Junction / Meekatharra Seal studies	Budget Review	Operating Expenditure	25,000			266,875

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

5. BUDGET AMENDMENTS (Continued)

The following details amendments to the original budget since its adoption.

							Surplus / (Deficit)
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
133165	Cost of Sales: Horizon Power Prepaid Electricity cards	Budget Review	Operating Expenditure		3,000		269,875
134240	Tourism Precinct Repairs & Maintenance	Budget Review	Operating Expenditure		15,879		285,754
122912	GDC Grant Kennedy Range Loop/Paraburdoo Rd	Budget Review	Operating Income		103,943		389,697
131200	Building Licensing Revenue	Budget Review	Operating Income		9,079		398,776
134341	Insurance Proceeds - Tourism Precinct Storm Repairs	Budget Review	Operating Income		15,865		414,641
132301	Water provision to Tourist Precinct	Budget Review	Capital Expenditure		35,750		450,391
141019	Superannuation Works Supervision	Budget Review	Operating Expenditure			(4,181)	446,210
141025	Insurances: Works Staff	Budget Review	Operating Expenditure			(712)	445,498
141026	Occupational Safety & Health: Works	Budget Review	Operating Expenditure		5,000		450,498
141024	Leave Pay/Allowances: Works	Budget Review	Operating Expenditure			(17,325)	433,173
141029	Travel/Training/Medicals: Works	Budget Review	Operating Expenditure		10,622		443,795
124015	Insurances: Plant Operation	Budget Review	Operating Expenditure			(3,852)	439,943
142002	Tyres & Tubes	Budget Review	Operating Expenditure			(10,700)	429,243
142003	Parts & Repairs	Budget Review	Operating Expenditure			(10,000)	419,243
142004	Vehicle Registration	Budget Review	Operating Expenditure		10,300		429,543
142005	Fuel & Oil for Road Maintenance Plant (Depot)	Budget Review	Operating Expenditure			(35,000)	394,543
142007	Freight - Parts and Repairs	Budget Review	Operating Expenditure			(9,800)	384,743
232605	Roads Flood Damage Reserve	Budget Review	Capital Income			(75,000)	309,743
128020	Purchase Plant & Equipment	Decision 18032019	Capital Expenses			(9,000)	300,743
232601	Plant Replacement Reserve	Budget Review	Capital Income			(300,743)	-
111162	Parks, Gardens & Reserves Maintenance	Decision 08042019	Operating Expenditure		40,000		40,000
012273	Street Maintenance - Town	Decision 08042019	Operating Expenditure		20,000		60,000
121516	Water Resource Development for Roads	Decision 08042019	Operating Expenditure			(60,000)	-
132302	Tourist Precinct Solar Project	Decision 15042019	Capital Expenses			(10,000)	(10,000)
232601	Plant Replacement Reserve	Decision 15042019	Capital Income		10,000		-
Amended Budget Totals				-	11,914,617	(11,914,617)	-

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

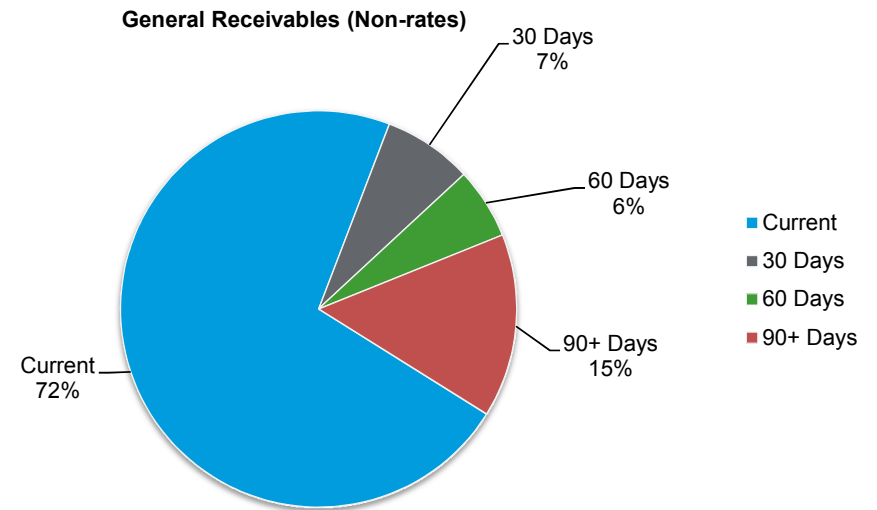
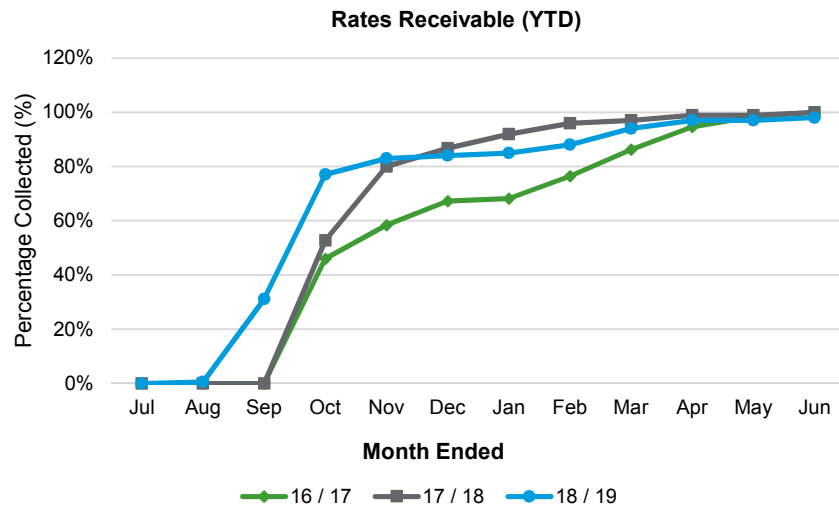
6. RECEIVABLES

Rates Receivable

	30 Jun 2019
	\$
Opening Arrears Previous Years	38,943
Levied this Year	
Rates	359,331
Interest	12,648
Legal Charge	11,014
Domestic Rubbish Charge	3,960
ESL Penalty Interest	153
Emergency Levy	7,790
Less: Collections to Date	(388,620)
Equals Current Outstanding	45,219
Percentage Collected	98%
Total Rates Receivable Outstanding	45,219
Provision for Doubtful Debts	(29,445)
Net Rates Receivable Outstanding	15,774

General Receivables

	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
General Receivables	90,023	9,108	7,267	18,750	125,148
Provision for Doubtful Debts					(29,837)
Net General Receivables Outstanding					95,311



Comments / Notes - Rates Receivables

Comments / Notes - General Receivables

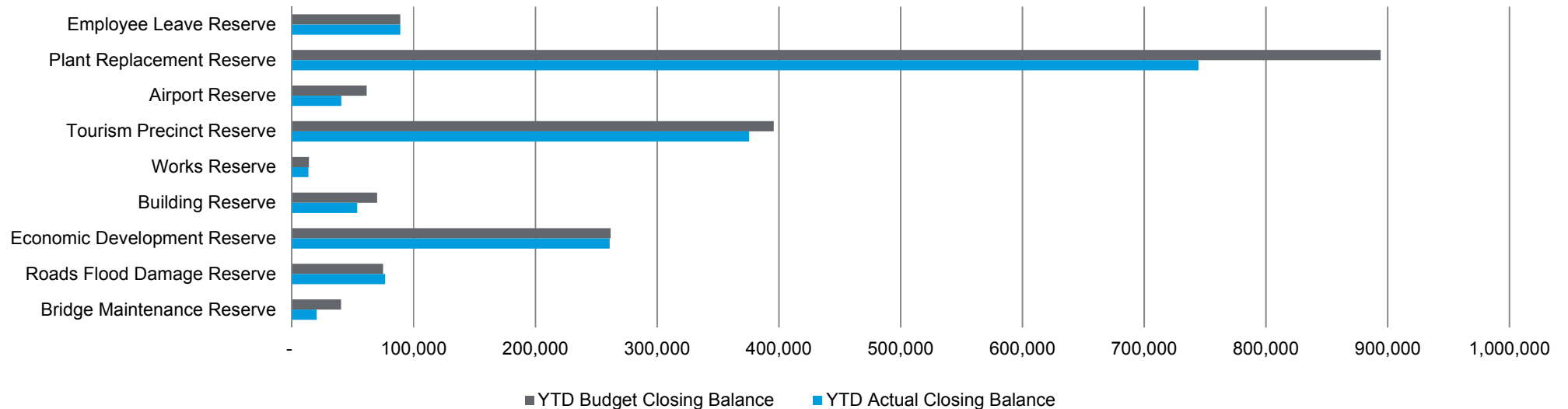
Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

7. CASH BACKED RESERVES

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	YTD Budget Closing Balance	YTD Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Leave Reserve	87,231	1,745	1,797	-	-	-	-	88,976	89,028
Plant Replacement Reserve	434,806	8,696	9,107	460,743	300,743	(10,000)	-	894,245	744,656
Airport Reserve	62,371	1,247	988	20,600	-	(22,820)	(22,820)	61,398	40,539
Tourism Precinct Reserve	367,897	7,358	7,577	20,436	-	-	-	395,691	375,475
Works Reserve	72,456	1,449	1,142	-	-	(60,000)	(60,000)	13,905	13,598
Building Reserve	53,042	1,061	663	15,914	-	-	-	70,017	53,705
Economic Development Reserve	345,000	6,900	5,936	-	-	(90,000)	(90,000)	261,900	260,936
Roads Flood Damage Reserve	75,000	-	1,545	-	-	-	-	75,000	76,545
Bridge Maintenance Reserve	20,000	400	412	20,000	-	-	-	40,400	20,412
Cash Backed Reserves Total	1,517,804	28,856	29,167	537,693	300,743	(182,820)	(172,820)	1,901,533	1,674,894

Year To Date Reserve Balance to End of Year Estimate



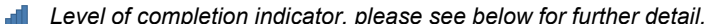












SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

8. DISPOSAL OF ASSETS

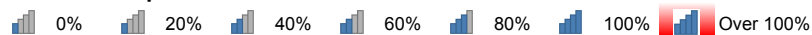
Asset Number	Asset Description	YTD Actual				Annual Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Sale of Housing Blocks	-	-	-	-	35,000	20,288	-	(14,712)
	Plant and Equipment								
10208	Utility (Mazda) BT50 4WD (GU31)	29,442	22,727	-	(6,714)	30,000	25,000	-	(5,000)
P75	Steig Tractor	17,601	-	-	(17,601)	18,557	-	-	(18,557)
P54	HT Camp Trailer (GU983) [Part]	10,020	-	-	(10,020)	22,595	-	-	(22,595)
Disposal of Assets Total		57,063	22,727	-	(34,335)	106,152	45,288	-	(60,864)
Profit or (Loss) Total					(34,335)				(60,864)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

9. CAPITAL ACQUISITIONS

Assets	Account	YTD Actual			Budget		
		New / Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
							
Buildings							
Housing							
 Landscaping Lots 23 & 52	094300	-	28,359	28,359	30,000	30,000	1,641
Housing Total		-	28,359	28,359	30,000	30,000	1,641
Land and Buildings Total		-	28,359	28,359	30,000	30,000	1,641
Plant and Equipment							
Transport							
 Tractor		88,456	-	88,456	88,456	88,456	-
 Camp Trailer P53		48,515	-	48,515	50,000	50,000	1,485
 New Gensets (x 2)		25,552	-	25,552	28,000	28,000	2,448
 Water Wheel Pump Generator		9,028	-	9,028	9,000	9,000	(28)
 4" Pump (#1)		7,897	-	7,897	7,897	7,897	-
 4" Pump (#2)		5,940	-	5,940	7,897	7,897	1,957
 Submersible Pump		5,903	-	5,903	7,000	7,000	1,097
 2016 BT50 Mazda GU31		50,077	-	50,077	50,077	50,077	-
Transport Total	28020	241,368	-	241,368	248,327	248,327	6,959
Plant and Equipment Total		241,368	-	241,368	248,327	248,327	6,959
Furniture and Equipment							
Governance							
 Digital Projector and Screen		-	-	-	1,900	1,900	1,900
 Air Conditioner (Relocate)		-	-	-	1,900	1,900	1,900
 New Chairs		-	-	-	900	900	900
Governance Total	41800	-	-	-	4,700	4,700	4,700
Furniture and Equipment Total		-	-	-	4,700	4,700	4,700

Level of Completion Indicators

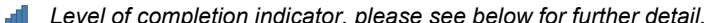























Percentage equals YTD Actual divided by Annual Budget

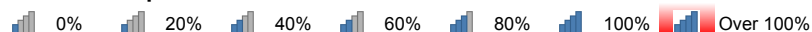
Expenditure over budget is highlighted in red

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

9. CAPITAL ACQUISITIONS (Continued)

Assets	Account	YTD Actual			Budget		
		New / Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
							
Infrastructure - Roads							
Transport							
	Cobra Dairy Creek	C3325	-	-	-	-	-
	Landor Meekatharra Bulladoo Creek	C3330	-	19,623	19,623	19,623	-
	Cement Stabilisation	C3340	-	54,707	54,707	54,707	-
	Pimbee Road RRG Grant 2	C3334	-	381,696	381,696	381,696	-
	Reseals RRG Grant 1	C3335	-	455,525	455,525	455,525	-
	Ullawarra Road R2R	C3336	-	477,267	477,267	456,843	(20,424)
	Grids	C3337	-	36,975	36,975	90,000	53,025
	New / Upgrade Stock Grids (prior year)	C3307	382	-	382	382	-
	Signage 18/19	C3338	105,195	-	105,195	90,000	(15,195)
	Coor De Wandy Creek Crossing	C3341	-	118,169	118,169	117,385	(785)
	Woodlands Road CRFS Grant	C3339	-	386,225	386,225	386,225	-
	Pells-Carnarvon Mullewa Bitumen	C3342	-	900	900	-	(900)
	Transport Total		105,576	1,931,088	2,036,664	2,052,385	15,721
	Infrastructure - Roads Total		105,576	1,931,088	2,036,664	2,052,385	15,721
Other Infrastructure							
Recreation and Culture							
	War Memorial	11186	-	69,025	69,025	44,350	(24,675)
	Old Caravan Park Redevelopment	11186	-	2,646	2,646	5,000	2,354
	Shade Structure at Recreation Dongers	11801	29,791	-	29,791	30,000	209
	Recreation and Culture Total		29,791	71,671	101,462	79,350	(22,112)
Economic Services							
	Water Provision for Tourism Precinct	32301	-	8,250	8,250	8,250	-
	Tourist Precinct Solar Project	32302	-	-	-	10,000	10,000
	Town Water Retic Project	32300	-	875	875	600	(275)
	Economic Services Total		-	9,125	9,125	18,850	9,725
	Other Infrastructure Total		29,791	80,796	110,587	98,200	(12,387)
	Capital Expenditure Total		376,736	2,040,242	2,416,978	2,433,612	16,635

Level of Completion Indicators



Percentage equals YTD Actual divided by Annual Budget
Expenditure over budget is highlighted in red

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

10. RATING INFORMATION

Rate Type	Rate in	Number of Properties	Rateable Value	YTD Actual				Annual Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rates											
GRV Gascoyne Junction	0.0847	20	151,366	12,821	-	-	12,821	12,821	-	-	12,821
UV Pastoral	0.0455	26	1,452,139	66,072	-	-	66,072	66,072	-	-	66,072
UV Mining	0.1393	90	1,821,803	253,777	(1,630)	135	252,283	253,777	-	-	253,777
General Rates Total		136	3,425,308	332,670	(1,630)	135	331,176	332,670	-	-	332,670
Minimum Rates											
GRV Gascoyne Junction	195.00	3	1,045	585	-	-	585	780	-	-	780
UV Pastoral	400.00	12	23,895	4,800	-	-	4,800	4,800	-	-	4,800
UV Mining	420.00	63	81,879	26,460	-	-	26,460	26,880	-	-	26,880
Minimum Rates Total		78	106,819	31,845	-	-	31,845	32,460	-	-	32,460
General and Minimum Rates Total		214	3,532,127	364,515	(1,630)	135	363,021	365,130	-	-	365,130
Rates Written-off							(6,490)				-
Discounts / Concessions							-				-
Balance after Discounts / Concessions / Write-offs							356,531				365,130
Ex-Gratia Rates							2,800				2,800
Back Rates							-				-
Specified Area Rates							-				-
Total Funds Raised from Rates							359,331				367,930

Comments / Notes - Rating Information

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Housing								
Loan 29 Staff Housing	339,640	-	31,412	31,412	308,228	308,228	6,107	9,922
Economic Services								
Loan 28 WA Treasury Corporation	561,053	-	39,279	39,279	521,774	521,774	18,875	29,696
Total Repayments	900,693	-	70,691	70,691	830,003	830,003	24,982	39,618

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Particulars	Amount Borrowed Budget	Institution	Loan Type	Term (years)	Total Interest and Charges	Interest Rate	Amount Used Budget	Balance Unspent
	\$				\$	%	\$	\$
					-		-	-

Comments / Notes - Information on Borrowings

No new debentures are expected to be raised this year.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

12. GRANTS AND CONTRIBUTIONS

Program/Details	Grant Provider	Type	Opening Balance (a)	Budget		YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d) + (e)	YTD Actual Revenue
				Operating	Capital					
				\$	\$	\$	\$	\$	\$	\$
General Purpose Funding										
General Commission Grants	Government of WA	Operating	-	1,396,355	-	1,396,355	1,396,355		1,396,355	2,851,337
Law, Order and Public Safety										
ESL Grant	DFES	Operating	-	2,541	-	2,541	2,541		2,541	2,541
Mesquite Control	NRM	Operating	-	49,500	-	49,500	49,500		49,500	49,500
Dogging Program	Dep. of Agriculture	Operating	-	135,000	-	135,000	135,000		135,000	135,000
Recreation and Culture										
War Memorial	Lotterywest	Non-operating	-	-	12,273	12,273	12,273		12,273	12,273
Pavillion Upgrades	Sports Australia	Non-operating	-	-	-	-	-		-	50,000
Education and Welfare										
Community Resource Centre	Dep. of Regional Development	Operating	-	96,000	-	96,000	96,000		96,000	96,000
Music Festival		Operating	-	-	-	-	-		-	-
Transport										
Grants Commission	FAGS	Operating	-	485,119	-	485,119	485,119		485,119	978,931
MRWA Direct	MRWA	Operating	-	202,191	-	202,191	202,191		202,191	202,191
Flood Damage Repairs	WANDRRA	Operating	-	15,635,000	-	15,635,000	15,635,000		15,635,000	14,694,553
Ullawarra Road	Road to Recovery	Non-operating	-	-	440,715	440,715	440,715		440,715	440,715
Reseals RRG Grant 1	RRG	Non-operating	-	-	297,000	297,000	297,000		297,000	296,955
Pimbee Road RRG Grant 2	RRG	Non-operating	-	-	246,508	246,508	246,508		246,508	246,553
Woodlands Road CRFS Grant	CRSF	Non-operating	-	-	250,000	250,000	250,000		250,000	250,000
Economic Services										
Grant Kennedy Range Loop/Paraburdoo Road	GDC	Operating	-	(6,057)	-	(6,057)	(6,057)		(6,057)	(6,057)
Other Property and Services										
Diesel Rebate	ATO	Operating	-	63,200	-	63,200	63,200		63,200	60,568
Grants and Contributions Total			-	18,058,849	1,246,496	19,305,345	19,305,345	-	19,305,345	20,361,060

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Month Ended 30 June 2019

13. TRUST FUND

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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 30 Jun 2019
	\$	\$	\$	\$
Community Fund	461	-	-	461
Interest Received*	-	1	-	1
Community Fund Total	461	1	-	462
Hastings Ullawarra Works	-	1,000,000	(991,225)	8,775
Interest Received*	-	299	-	299
Hastings Ullawarra Works Total	-	1,000,299	(991,225)	9,074
Pavilion Bonds	-	300	(300)	-
Interest Received	-	-	-	-
Pavilion Bonds Total	-	300	(300)	-
Tourism Precinct Bond	82,228	30,000	(62,228)	50,000
Interest Received*	-	166	-	166
Tourism Precinct Bond Total	82,228	30,166	(62,228)	50,167
Trust Fund Total	82,689	1,030,466	(1,053,453)	59,703

Comments / Notes - Trust Funds

* - The \$14.11 June interest earned not journalled to the liability account as at reporting date pending advice received from the Office of the Auditor General

APPENDIX 3

(Proposed Schedule of Fees and Charges for 2019/2020)

SHIRE OF UPPER GASCOYNE
PROPOSED SCHEDULE OF FEES AND CHARGES FOR 2019/20

COMMUNITY RESOURCE CENTRE	ADOPTED FEE 2018/19	GST inc	PROPOSED FEE 2019/20
Photocopying			
A4 Black Printing / Photocopying - per single sided page	\$0.60	*	\$0.62
A4 Colour Printing / Photocopying - per single sided page	\$1.65	*	\$1.70
A4 Black Printing / Photocopying - double sided	\$0.65	*	\$0.67
A3 Printing / Photocopying - double sided	\$0.80	*	\$0.82
A3 Black Printing / Photocopying - per single sided page	\$1.15	*	\$1.18
A3 Colour Printing / Photocopying - per single sided page	\$3.35	*	\$3.45
A3 colour Printing / Photocopying - Graphics	\$3.00	*	\$3.09
A4 Colour Printing / Photocopying - Graphics	\$1.80	*	\$1.85
Multiple (B&W) copy discount < 20	-\$0.10	*	-\$0.10
Multiple (B&W) copy discount > 50	-\$0.15	*	-\$0.15
Facsimile			
Fax receipt per page	\$0.50	*	\$0.52
STD faxing extra pages	\$0.50	*	\$0.52
STD faxing 1st page	\$2.50	*	\$2.58
Laminating			
A4 Size Laminate - each	\$2.00	*	\$2.06
A3 Size Laminate - each	\$3.00	*	\$3.09
A5 Size Laminate - each	\$1.00	*	\$1.03
Business Card Laminate - each	\$1.00	*	\$1.03
Binding			
A4 Standard - < 50 pages	\$4.00	*	\$4.12
A4 Standard - > 50 pages	\$6.00	*	\$6.18
Library			
Lost Books	At Cost	*	At Cost
COMMUNITY RESOURCE CENTRE TOURISM CHARGES			
Crossroads Book	\$5.00	*	\$5.15
Gold in the Gascoyne Book	\$20.00	*	\$20.60
Road to the Murchison Book	\$35.00	*	\$36.05
Winning the Gascoyne Book	\$25.00	*	\$25.75
Jessie's Story Book	\$30.00	*	\$30.90
Along the Ashburton Book	\$20.00	*	\$20.60
Discovering Mt Augustus Book	\$6.95	*	\$7.16
Chased but Chaste Book	\$35.00	*	\$36.05
Highwater & Hope Book & DVD	\$30.00	*	\$30.90
Daurie Creek Book	\$20.00	*	\$20.60
Camels & Cessnas Book	\$35.00	*	\$36.05
Amelia	\$25.00	*	\$25.75
Pioneer Father Pioneer Son	\$25.00	*	\$25.75
Wishes for Starlight	\$26.99	*	\$27.80
The Apple Core Wars	\$26.99	*	\$27.80
Secrets Mothers Keep	\$26.99	*	\$27.80
Shark Bay Legends	\$35.00	*	\$36.05
Australian Untouched Photography	\$65.00	*	\$66.95
Outback Kitchens	\$20.00	*	\$20.60
Snakes of WA	\$6.95	*	\$7.16
Wild Discovery Guides Book	\$35.00	*	\$36.05

SHIRE OF UPPER GASCOYNE
PROPOSED SCHEDULE OF FEES AND CHARGES FOR 2019/20

Gascoyne Junction Bumper Sticker	\$1.00	*	\$1.03
Anzac Day Badges	\$6.00	*	\$6.18
Fly - Head Nets	\$8.00	*	\$8.24
Gascoyne Junction Pens	\$4.50	*	\$4.64
Gascoyne Junction Hat Pins	\$5.00	*	\$5.15
Gascoyne Junction Keyring	\$5.00	*	\$5.15
Hema Maps	\$14.95	*	\$15.40
Gascoyne Junction Stubby Holders	\$6.00	*	\$6.18
Gascoyne Junction Coffee Mugs	\$10.00	*	\$10.30
Gascoyne Junction Map	\$2.00	*	\$2.06
Gassy Gossip Magazine over the counter	\$2.00	*	\$2.06
iTunes Gift Card	\$10 - \$20 - \$50	*	\$10 - \$20 - \$50
Local Phone Book	\$2.00	*	\$2.06
Remembrance Poppies	\$2.00	*	\$2.06
Minutes per Double Side	\$0.60	*	\$0.62
Post Cards	Assorted Prices	*	Assorted Prices
Powercards	\$20.00	*	\$20.60
Greeting Cards	Assorted Prices	*	Assorted Prices
Sympathy Cards	Assorted Prices	*	Assorted Prices
Internet/wifi/computer use per half hour	\$3.00	*	\$3.09
Computer use no internet	\$2.00	*	\$2.06
Scanning	\$0.50	*	\$0.52
Yearly Gassy Gossip Subscription Paper	\$30.00	*	\$30.90
Diesel	Average Cost price + 20%	*	Average Cost price + 20%
45KG LPG Bottles	\$195.00	*	\$200.85
Yearly Gassy Gossip Subscription Paper	\$30.00		\$30.90
Yearly Gassy Gossip Subscription Email	\$20.00	*	\$20.60
Advertising in the Gassy Gossip - A4 full page	\$40.00	*	\$41.20
A5 half page	\$25.00	*	\$25.75
A6 quarter page	\$20.00	*	\$20.60
Business card size	\$8.00	*	\$8.24
HALL CHARGES			
Bond for Hall Hire - Event / function with alcohol	\$500.00		\$515.00
Bond for Hall Hire - Event / function without alcohol	\$300.00		\$309.00
Hall Hire - Private Function (with alcohol)	\$200.00	*	\$206.00
(Licensee responsible for liquor license)			
Hall Hire - Private Function (without alcohol)	\$80.00	*	\$82.40
Half day or less - 50% of full day hire fees - Bond applies			
Community Use - Fundraising	No Charge		No Charge
Additional Cleaning (per hour)	\$80.00	*	\$82.40
Repair of Damage Caused during hire use	At Cost + 25%	*	At Cost + 25%
Hall Hire includes hire of all chattels			
PLANT HIRE / PRIVATE WORKS			
Plant Hire Charges Per Hour - NO DRY HIRE			
Cat 140M Grader	\$210.00	*	\$216.30
Cat 916 Front End Loader	\$120.00	*	\$123.60
Cat Vibrator Bomag Roller	\$200.00	*	\$206.00
Prime Mover	\$154.00	*	\$158.62

SHIRE OF UPPER GASCOYNE
PROPOSED SCHEDULE OF FEES AND CHARGES FOR 2019/20

CAT 950G Wheel Loader	\$200.00	*	\$206.00
Prime Mover with one trailer	\$190.00	*	\$195.70
Case Skid Steer Loader	\$130.00	*	\$133.90
Prime Mover with two trailers	\$220.00	*	\$226.60
Equipment Hire			
Concrete Mixer	\$50.00	*	\$51.50
Compactor	\$50.00	*	\$51.50
Drain Pump or Flexi Drive Pump	\$50.00	*	\$51.50
Table	\$10.00	*	\$10.30
Chair	\$2.50	*	\$2.58
Labour Hire			
Per man hour - ordinary hours	\$80.00	*	\$82.40
Fuel Charges (Per Litre)(Diesel) by arrangement with the CEO	At Cost + 20%		At Cost + 20%
Cleaning Charges Per Hour	At Cost + 25%		At Cost + 25%
Repair Charges	At Cost + 25%		At Cost + 25%
<i>The CEO has the discretion to vary these rates on the basis that a minimum of full cost recovery is achieved.</i>			
ANIMAL CONTROL (S1: Dog Act 1976; Dog Regulations 2013) (S2: Cat Act 2011; Cat Regulations 2012)			
Dog Registration - 1 Year Sterilized	\$20.00		\$20.00
Dog Registration - 3 Year Sterilized	\$42.50		\$42.50
Dog Registration - 1 Year Unsterilized	\$50.00		\$50.00
Dog Registration - Lifetime Unsterilized	\$250.00		\$250.00
Dog Registration - Lifetime Sterilized	\$100.00		\$100.00
Dog Registration - 3 Years Unsterilized	\$120.00		\$120.00
Cat Registration - 1 Year Sterilized	\$20.00		\$20.00
Cat Registration - 3 Year Sterilized	\$42.50		\$42.50
Cat Registration - 1 year unsterilized	\$50.00		\$50.00
Cat Registration - Lifetime	\$100.00		\$100.00
Cat Registration - 3 Year unsterilized	\$120.00		\$120.00
Pension Rebate	50% of fee		50% of fee
Bona fide Stock Dogs	25% of fee		25% of fee
SANITATION CHARGES			
Rubbish Charges (Annual Fees for Service)			
Residential Sanitation service-one bin/one pick up per week	\$180.00		\$200.00
Replacement Rubbish Bin	\$120.00	*	\$150.00
Sanitation Charges - Waste site fees			
Commercial - <i>by negotiation with the Shire</i>		*	
Asbestos products - per cubic metre or part there-of	\$242.55	*	\$242.55
Rubbish Fee for all building/demolition licenses issued			
For all building sizes - <i>by negotiation with the Shire</i>		*	
Special burial of asbestos per cubic meter	\$242.55	*	\$242.55
Demolition			
Permit to demolish a building per storey			
BUILDING RELATED CHARGES			
Planning Charges: (S3: Planning & Development Act 1995)			
(a) Development Application (Not more than \$50,000)	\$147.00		\$147.00

SHIRE OF UPPER GASCOYNE
PROPOSED SCHEDULE OF FEES AND CHARGES FOR 2019/20

(b) \$50,001 - \$500,000	0.32% of development	0.32% of development
(c) \$500,000 - \$2.5M	\$1700 + 0.257% for every \$1 in excess of \$500,000	\$1700 + 0.257% for every \$1 in excess of \$500,000
(d) \$2.5M - \$5M	\$1761 + 0.206% for every \$1 in excess of \$2.5M	\$1761 + 0.206% for every \$1 in excess of \$2.5M
(e) \$5M - \$21.5M	\$12633 + 0.123% for every \$1 in excess of 5M	\$12633 + 0.123% for every \$1 in excess of 5M
(f) >\$21.5M	\$34,196.00	\$34,196.00
Determining a development application where the development has commenced or been carried out	\$294.00	\$294.00
Issue of Written Planning Advice	\$73.00	\$73.00
Home based business (S4: Town Planning Scheme 1)		
Application where the development has not commenced or been carried out	\$222.00	\$222.00
Annual Renewal	\$73.00	\$73.00
Determine an initial application for approval of a home occupation where the home occupation has commenced	\$666.00	\$666.00
Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired.	\$219.00	\$219.00
Change of Use(S4: Town Planning Scheme 1)		
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use	\$295.00	\$295.00
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use where the change or the alteration, extension or change has commenced or been carried out	\$885.00	\$885.00
Building Permit Application Fee (S5: Building Act 2011) (S6: Building & Construction Industry Training Levy Act 1990) (S7: Building Services Levy Act 2011)		
Uncertified Building Permit Application - % of value	0.32% of the estimated value but not < \$105	0.32% of the estimated value but not < \$105
Certified Building Permit Application - % of value (Class 1 & 10)	0.19% of the estimated value but not < \$105	0.19% of the estimated value but not < \$105
Certified Building Permit Application - % of Value (Class 2-9)	0.09% of the estimated value but not < \$105	0.09% of the estimated value but not < \$105
Application for an occupancy permit for a completed building, temporary occupancy permit, variation to occupancy permit, replacement of an occupancy certificate or change of classification occupancy permit	\$105.00	\$105.00
Application for an occupancy permit for a building in respect of which unauthorised work has been done	0.18% of the estimated value but not < \$105	0.18% of the estimated value but not < \$105

SHIRE OF UPPER GASCOYNE
PROPOSED SCHEDULE OF FEES AND CHARGES FOR 2019/20

Application for a building approval certificate for a building in respect of which unauthorised work has been done	0.38% of the estimated value but not < \$105		0.38% of the estimated value but not < \$105
Application to extend the time during which an occupancy permit or building approval certificate has effect	\$105.00		\$105.00
Building Services Levy - Building or Demolition Permit	0.137% of the value of the work where value >\$45000 or \$61.65 where < \$45000		0.137% of the value of the work where value >\$45000 or \$61.65 where < \$45000
Occupancy permit or building approval certificate for approved building work under ss47, 49, 50 or 52 of the Building Act	\$105.00		\$105.00
Occupancy permit for unauthorised building work under s51(2) of the Building Act	0.18% of the value of the work but not less than \$105		0.18% of the value of the work but not less than \$105
Building Approval Certificate for unauthorised building work under s51(2) of the Building Act	0.38% of the value of the work but not less than \$105		0.38% of the value of the work but not less than \$105
Building Services Levee Administration Fee	\$5.00		\$5.00
BCITF construction under \$20,000 (Fees be paid directly to BCITF)	\$0.00		\$0.00
Construction over \$20,000 (Fees be paid directly to BCITF)	cost x 0.2%		cost x 0.2%
Demolition under \$45,000 (Fees be paid directly to BCITF)	\$42.50		\$42.50
Demolition over \$45,000 (Fees be paid directly to BCITF)	0.9% of work value		0.9% of work value
Minimum fee for certified or uncertified Building Permit	\$105+ \$61.65		\$105+ \$61.65
Provision of sub division clearance (S3: Planning & Development Act 1995)			
Not more than 5 lots	\$73 per lot		\$73 per lot
More than 5 lots not more than 195	\$67 per lot for first 5 lots & \$35 thereafter		\$67 per lot for first 5 lots & \$35 thereafter
Reply to property settlement/zoning enquiry	\$73.00		\$73.00
Liquor Licensing Approvals (S8: Liquor Control Act 1998)			
Section 40 Town Planning Approval	\$100.00		\$100.00
Section 39 Health & Food Act Approval	\$100.00		\$100.00
HEALTH RELATED CHARGES			
Septic Tank Installation Permit (S9: Health Act 1911)			
Application fee - Administration	\$118.00		\$118.00
Inspection fee	\$118.00		\$118.00
Additional inspection fee	\$118.00		\$118.00
Local Government Report	\$66.00		\$66.00
Food Business Fees (S10: Food Act 2008)			
Low Risk Annual Enforcement Agency Fee	\$61.80		\$61.80
Medium Risk Annual Enforcement Agency Fee	\$123.60		\$123.60
High Risk Annual Enforcement Agency Fee	\$247.20		\$247.20
Notification of/Application for a Food Business	\$56.65		\$56.65
Lodging House Fees	\$200.00		\$200.00
Caravan Park Fees (Caravan & Camping Grounds Regulations)			
Minumum annual fee payable	\$200.00		\$200.00
Licence Transfer Fee	\$100.00		\$100.00
RATES (S12: Local Government Act 1995; Local Government (Financial Management Regulations) 1996)			
Rate Enquiries			
Rate/Account Enquiry (simple)	\$55.00	*	\$55.00
Rates/Zoning/Orders/requisitions (Complex)	\$100.00	*	\$100.00

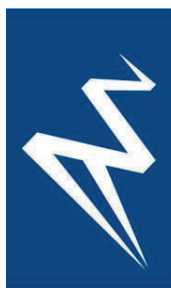
SHIRE OF UPPER GASCOYNE
PROPOSED SCHEDULE OF FEES AND CHARGES FOR 2019/20

Rate Reports (printout - including rate info photocopies)	\$20.00	*	\$20.00
Rate Interest			
Days until interest applies from issue date - 35 days			
Interest on overdue rates & charges	11.00%		11.00%
Interest on installments	5.50%		5.50%
Instalments - 4 Payments			
Rubbish charge to be spread over all instalments			
Previous years rate and rubbish arrears not to be spread over instalments, but are payable in full with the first instalment			
Instalment option is not available until all arrears have been paid			
Instalment Administration charge (annual)	\$15.00		\$ 15.00
Adhoc payment plan administration fee	\$24.00		\$ 24.00
No discount is provided for early payment of rates			
No discount to apply on Waste Management Charges			
Debt Recovery			
Days until interest applies from date charge is incurred - 35			
Chargeable costs	At cost		At cost
Interest on costs	11.00%		11%
Definitions:			
Per Hour means each hour or part thereof			
Per Day means each day or part thereof			
Per Half Day means to 12 noon			
OTHER CHARGES			
Freedom of Information as per Freedom of Information Act 1992 (WA)			
Other statutory fees may apply - check with the FOI co-ordinator			
Staff Time	\$30 p/h		\$30 p/h
Application Fee	\$30 - non refundable		\$30 - non refundable
Non Personal application	\$30.00		#####

Ordinary Meeting 17th July 2019

APPENDIX 4

(2017/2018 Annual Financial Report)



Anderson Munro & Wyllie

CHARTERED ACCOUNTANTS, REGISTERED COMPANY
AUDITORS AND REGISTERED SMSF AUDITORS

Postal Address:

PO Box 229, JOONDALUP DC WA 6919

P: 1300 284 330

E: reception@amwaudit.com.au

ABN 59 125 425 274

Liability limited by a scheme approved under Professional Standards Legislation

20 November 2018

John McCleary
Chief Executive Officer
Shire of Upper Gascoyne
4 Scott Street
Gascoyne Junction WA 6701

Dear John

MANAGEMENT LETTER

We have completed our audit of the Shire of Upper Gascoyne for the year ended 30 June 2018.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. While our procedures are designed to identify any material weaknesses and detect misstatements from fraud and error, there is an unavoidable risk that even some material misstatements may remain undiscovered. This unavoidable risk is due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system.

It is usual for the auditor to report to management any matters which, in the auditor's opinion, should be brought to their attention. During this audit, there are no matters which we believe need to be brought to your attention.

We would like to take this opportunity to thank you and your staff for the assistance provided during the course of the audit.

If you would like to discuss any matter in relation to the audit, please do not hesitate to contact us.

Yours sincerely

ANDERSON MUNRO & WYLLIE

BILLY-JOE THOMAS

Director

SHIRE OF UPPER GASCOYNE
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

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COMMUNITY VISION

The Shire of Upper Gascoyne will be a sustainable service base supporting the pastoral, tourism sector, mining industries and the local community.

Principal place of business:
4 Scott St
Gascoyne Junction, WA 6705

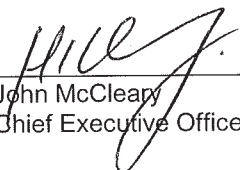
SHIRE OF UPPER GASCOYNE
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Upper Gascoyne for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the Shire of Upper Gascoyne at 30 June 2018 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the *Twentieth* day of *November* 2018



John McCleary
Chief Executive Officer

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual	2018 Budget	2017 Actual
		\$	\$	\$
Revenue				
Rates	27(a)	365,605	408,782	351,590
Operating grants, subsidies and contributions	2(a)	12,662,321	12,253,643	5,998,912
Fees and charges	2(a)	26,603	33,120	36,844
Interest earnings	2(a)	56,009	44,837	90,696
Other revenue	2(a)	199,094	163,245	255,844
		<u>13,309,632</u>	<u>12,903,627</u>	<u>6,733,886</u>
Expenses				
Employee costs		(1,162,950)	(1,105,419)	(975,311)
Materials and contracts		(10,417,797)	(11,970,331)	(1,453,798)
Utility charges		(144,649)	(110,391)	(137,161)
Depreciation on non-current assets	11(b)	(2,167,520)	(2,012,150)	(1,993,176)
Interest expenses	2(b)	(64,632)	(114,208)	(35,044)
Insurance expenses		(210,783)	(206,010)	(165,558)
Other expenditure		(51,000)	(161,906)	(76,561)
		<u>(14,219,331)</u>	<u>(15,680,415)</u>	<u>(4,836,609)</u>
		(909,699)	(2,776,788)	1,897,277
Non-operating grants, subsidies and contributions	2(a)	1,176,936	1,241,392	1,493,639
Profit on asset disposals	11(a)	28,288	0	0
(Loss) on asset disposals	11(a)	(17,165)	(98,466)	(19,478)
(Loss) on devaluation of land for resale to realisable value		0	0	(49,550)
Reversal of prior year loss on revaluation of plant and equipment	9(b)	0	0	(20,902)
Net result		278,360	(1,633,862)	3,300,986
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	12	1,715,767	0	160,910
Total other comprehensive income		1,715,767	0	160,910
Total comprehensive income		1,994,127	(1,633,862)	3,461,896

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual	2018 Budget	2017 Actual
		\$	\$	\$
Revenue				
	2(a)			
Governance		10,758	12,880	(7,807)
General purpose funding		3,094,673	1,723,245	4,526,149
Law, order, public safety		137,956	140,140	142,080
Health		181	1,000	573
Education and welfare		124,860	119,600	80,313
Community amenities		3,850	4,080	3,740
Recreation and culture		25,985	17,250	50,898
Transport		9,595,380	10,500,387	1,732,635
Economic services		246,140	333,145	130,831
Other property and services		69,849	51,900	74,475
		13,309,632	12,903,627	6,733,887
Expenses				
	2(a)			
Governance		(509,261)	(470,841)	(412,234)
General purpose funding		(100,092)	(104,553)	(135,759)
Law, order, public safety		(294,543)	(340,283)	(327,740)
Health		(13,230)	(48,105)	(12,071)
Education and welfare		(298,998)	(297,331)	(273,535)
Housing		(288,768)	(343,854)	(299,219)
Community amenities		(93,124)	(102,831)	(85,581)
Recreation and culture		(285,170)	(282,915)	(286,036)
Transport		(11,608,806)	(12,829,254)	(2,442,842)
Economic services		(566,704)	(746,240)	(422,988)
Other property and services		(96,003)	0	(103,561)
		(14,154,699)	(15,566,207)	(4,801,566)
Finance Costs				
	2(a)			
Governance		0	0	(35,044)
General purpose funding		(55,510)	(108,901)	0
Housing		(9,122)	(5,307)	0
		(64,632)	(114,208)	(35,044)
		(909,699)	(2,776,788)	1,897,277
Non-operating grants, subsidies and contributions	2(a)	1,176,936	1,241,392	1,493,639
Profit on disposal of assets	11(a)	28,288	0	0
(Loss) on disposal of assets	11(a)	(17,165)	(98,466)	(19,478)
(Loss) on devaluation of land for resale to		0	0	(49,550)
Reversal of prior year loss on revaluation of plant and equipment	9(b)	0	0	(20,902)
		1,188,059	1,142,926	1,403,709
		278,360	(1,633,862)	3,300,986
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	12	1,715,767	0	160,910
Total other comprehensive income		1,715,767	0	160,910
Total comprehensive income		1,994,127	(1,633,862)	3,461,896

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2018**

	NOTE	2018	2017
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	3,923,069	4,729,135
Trade and other receivables	6	2,157,583	143,230
Inventories	7	99,799	96,100
TOTAL CURRENT ASSETS		6,180,451	4,968,465
NON-CURRENT ASSETS			
Intangible Assets	8	96,473	96,473
Property, plant and equipment	9	11,105,707	10,574,575
Infrastructure	10	65,526,975	62,989,396
TOTAL NON-CURRENT ASSETS		76,729,155	73,660,444
TOTAL ASSETS		82,909,606	78,628,909
CURRENT LIABILITIES			
Trade and other payables	13	701,672	407,270
Short term borrowings	14	1,620,168	17
Current portion of long term borrowings	15(a)	70,691	37,372
Provisions	16	171,861	82,476
TOTAL CURRENT LIABILITIES		2,564,392	527,135
NON-CURRENT LIABILITIES			
Long term borrowings	15(a)	830,003	561,053
Provisions	16	52,062	71,699
TOTAL NON-CURRENT LIABILITIES		882,065	632,752
TOTAL LIABILITIES		3,446,457	1,159,887
NET ASSETS		79,463,149	77,469,022
EQUITY			
Retained surplus		37,590,080	37,522,472
Reserves - cash backed	5	1,517,804	1,307,052
Revaluation surplus	12	40,355,265	38,639,498
TOTAL EQUITY		79,463,149	77,469,022

This statement is to be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	RETAINED SURPLUS	CASH/INVESTMENT BACKED	RESERVES REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2016		34,434,895	1,093,643	38,478,588	74,007,126
Comprehensive income					
Net result		3,300,986	0	0	3,300,986
Changes on revaluation of assets	12	0	0	160,910	160,910
Total comprehensive income		3,300,986	0	160,910	3,461,896
Transfers from/(to) reserves		(213,409)	213,409	0	0
Balance as at 30 June 2017		37,522,472	1,307,052	38,639,498	77,469,022
Comprehensive income					
Net result		278,360	0	0	278,360
Changes on revaluation of assets	12	0	0	1,715,767	1,715,767
Total comprehensive income		278,360	0	1,715,767	1,994,127
Transfers from/(to) reserves		(210,752)	210,752	0	0
Balance as at 30 June 2018		37,590,080	1,517,804	40,355,265	79,463,149

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual	2018 Budget	2017 Actual
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		397,405	408,782	343,190
Operating grants, subsidies and contributions		10,617,202	12,253,643	5,880,057
Fees and charges		26,603	33,120	36,844
Interest earnings		56,009	44,837	90,696
Goods and services tax		(1,034)	0	0
Other revenue		199,094	163,245	255,844
		<u>11,295,279</u>	<u>12,903,627</u>	<u>6,606,631</u>
Payments				
Employee costs		(1,092,029)	(1,098,072)	(993,145)
Materials and contracts		(10,015,483)	(11,720,544)	(1,339,195)
Utility charges		(144,649)	(110,391)	(137,161)
Interest expenses		(65,233)	(114,208)	(31,667)
Insurance expenses		(210,783)	(206,010)	(165,558)
Goods and services tax		0	0	(908,300)
Other expenditure		(51,000)	(161,919)	(76,561)
		<u>(11,579,177)</u>	<u>(13,411,144)</u>	<u>(3,651,587)</u>
Net cash provided by (used in) operating activities	17	<u>(283,898)</u>	<u>(507,517)</u>	<u>2,955,044</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(1,241,634)	(1,177,937)	(608,426)
Payments for construction of infrastructure		(2,437,707)	(2,917,432)	(11,129,327)
Less Retentions held for Bridge Project		(112,182)	0	176,810
Payments for Capital Works in Progress		0	0	281,492
Non-operating grants, subsidies and contributions		1,176,936	1,241,392	1,493,639
Proceeds from sale of fixed assets		170,000	130,000	90,909
Net cash provided by (used in) investment activities		<u>(2,444,587)</u>	<u>(2,723,977)</u>	<u>(9,694,903)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures		(52,732)	(52,719)	(35,557)
Proceeds from new long term borrowings		355,000	355,000	0
Net cash provided by (used in) financing activities		<u>302,268</u>	<u>302,281</u>	<u>(35,557)</u>
Net increase (decrease) in cash held		<u>(2,426,217)</u>	<u>(2,929,213)</u>	<u>(6,775,416)</u>
Cash at beginning of year		4,729,118	4,729,135	11,504,534
Cash and cash equivalents at the end of the year	17	<u><u>2,302,901</u></u>	<u><u>1,799,922</u></u>	<u><u>4,729,118</u></u>

This statement is to be read in conjunction with the accompanying notes.

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual	2018 Budget	2017 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
	28	3,242,126	3,249,787	9,439,228
		3,242,126	3,249,787	9,439,228
Revenue from operating activities (excluding rates)				
Governance		10,758	12,880	(7,807)
General purpose funding		2,730,721	1,314,463	4,174,559
Law, order, public safety		137,956	140,140	142,080
Health		181	1,000	573
Education and welfare		124,860	119,600	80,313
Community amenities		3,850	4,080	3,740
Recreation and culture		25,985	17,250	50,898
Transport		9,623,668	10,500,387	1,732,635
Economic services		246,140	333,145	130,831
Other property and services		69,849	51,900	74,475
		12,973,968	12,494,845	6,382,297
Expenditure from operating activities				
Governance		(509,261)	(470,841)	(447,278)
General purpose funding		(155,602)	(213,454)	(135,759)
Law, order, public safety		(294,543)	(340,283)	(327,740)
Health		(13,230)	(48,105)	(12,071)
Education and welfare		(298,998)	(297,331)	(273,535)
Housing		(297,890)	(349,161)	(299,219)
Community amenities		(93,124)	(102,831)	(85,581)
Recreation and culture		(285,170)	(282,915)	(286,036)
Transport		(11,625,971)	(12,927,720)	(2,462,319)
Economic services		(566,704)	(746,240)	(472,538)
Other property and services		(96,003)	0	(103,561)
		(14,236,496)	(15,778,881)	(4,905,637)
Operating activities excluded				
(Profit) on disposal of assets	11(a)	(28,288)	0	0
Loss on disposal of assets	11(a)	17,165	98,466	19,478
Loss on revaluation of fixed assets	10(b)	0	0	0
(Reversal) of prior year loss on revaluation of fixed assets		4,740	0	0
Movement in employee benefit provisions (non-current)		(19,637)	7,334	32,380
Depreciation and amortisation on assets	11(b)	2,167,520	2,012,150	1,993,176
Amount attributable to operating activities		4,121,098	2,083,701	12,960,922
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,176,936	1,241,392	1,493,639
Proceeds from disposal of assets	11(a)	170,000	130,000	90,909
Payments for Capital Works in Progress		0	0	281,492
Purchase of property, plant and equipment	9(b)	(1,241,634)	(1,177,937)	(570,407)
Less acquisitions through Bridge Project		0	0	11,532
Purchase and construction of infrastructure	10(b)	(2,437,707)	(2,917,432)	(11,129,327)
Less 2014/15 bridge expenditure		0	0	12,742
Reclassification of 2017 bank overdraft		17	0	0
Amount attributable to investing activities		(2,332,388)	(2,723,977)	(9,809,420)
FINANCING ACTIVITIES				
Repayment of long term borrowings	15(a)	(52,732)	(52,719)	(35,557)
Proceeds from new long term borrowings	15(b)	355,000	355,000	0
Transfers to reserves (restricted assets)	5	(669,752)	(529,787)	(251,736)
Transfers from reserves (restricted assets)	5	459,000	459,000	38,327
Amount attributable to financing activities		91,516	231,494	(248,966)
Surplus(deficiency) before general rates		1,880,226	(408,782)	2,902,536
Total amount raised from general rates	27(a)	363,952	408,782	351,590
Net current assets at June 30 c/fwd - surplus/(deficit)	28	2,244,178	0	3,254,126

*The \$12,000 difference between the 30 June 2017 carried forward surplus and 1 July 2018 brought forward surplus relates to Fuel Roadhouse which was incorrectly recorded in the 30 June 2017 calculation. See note 27 for further detail.

This statement is to be read in conjunction with the accompanying notes.

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

CRITICAL ACCOUNTING ESTIMATES

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

CRITICAL ACCOUNTING ESTIMATES (Continued)

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 30 to these financial statements.

2. REVENUE AND EXPENSES

(a) Revenue

Significant revenue

During the year the Shire received reimbursements in relation to flood damage to roads under the Western Australia Natural Disaster Relief and Recovery Arrangements (WANDRRA)

Other revenue

Reimbursements and recoveries
Works Income

Fees and Charges

Governance
Law, order, public safety
Health
Education and welfare
Community amenities
Recreation and culture
Economic services

	2018 Actual	2017 Actual
	\$	\$
	8,539,168	0
	149,062	225,007
	50,032	30,837
	199,094	255,844
	100	100
	7,351	6,654
	180	573
	0	368
	3,850	3,740
	13,213	23,082
	1,909	2,327
	26,603	36,844

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Grant Revenue

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	2018	2017
	\$	\$
Operating grants, subsidies and contributions		
Governance (refunded)	0	(20,000)
General purpose funding	11,201,087	4,078,455
Law, order, public safety	128,825	133,957
Education and welfare	97,000	54,841
Transport	1,006,180	1,503,299
Economic services	159,380	198,500
Other property and services	69,849	49,861
	12,662,321	5,998,913
Non-operating grants, subsidies and contributions		
Law, order, public safety	0	14,000
Education and welfare	0	7,045
Recreation and culture	61,081	0
Transport	1,115,855	1,472,594
	1,176,936	1,493,639
Total grants, subsidies and contributions	13,839,257	7,492,552

SIGNIFICANT ACCOUNTING POLICIES

Grants, Donations and Other Contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, Donations and Other Contributions (Continued)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 26. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

Interest earnings

- Reserve funds
- Other funds
- Other interest revenues (refer Note 27(e))

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
- Reserve funds	22,801	24,837	19,786
- Other funds	24,071	15,000	62,913
- Other interest revenues (refer Note 27(e))	9,137	5,000	7,997
	56,009	44,837	90,696

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Significant expense

During the year the Shire incurred materials and contracts expenditure to reinstate roads as a result of flood damage. This is subject to reimbursement under the Western Australia Natural Disaster Relief and Recovery Arrangements

Auditors remuneration

- Audit of the Annual Financial Report
- Other services

Interest expenses (finance costs)

Debentures (refer Note 15(a))
WA Treasury Loan Guarantee Fee
Interest on Overdraft

	2018	2017
	\$	\$
	8,824,192	128,927
	13,130	17,700
	2,850	9,062
	15,980	26,762
	38,337	30,952
	2,925	4,088
	23,370	4
	64,632	35,044

3. CASH AND CASH EQUIVALENTS

	NOTE	2018 \$	2017 \$
Unrestricted		2,342,289	2,535,288
Restricted		1,580,780	2,193,847
		<u>3,923,069</u>	<u>4,729,135</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Leave Reserve	5	87,231	85,555
Plant Replacement Reserve	5	434,806	663,830
Airport Reserve	5	62,371	40,969
Tourism Precinct Reserve	5	367,897	340,786
Building Reserve	5	53,042	110,732
Works Reserve	5	72,456	65,180
Economic Development Reserve	5	345,000	0
Roads Flood Damage Reserve	5	75,000	0
Bridge Maintenance Reserve	5	20,000	0
Unspent grants	26	62,977	886,795
Unspent loans	15(c)	0	0
		<u>1,580,780</u>	<u>2,193,847</u>

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk

Cash and cash equivalents (Continued)

of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

4. INVESTMENTS

The Shire did not have any financial assets at fair value through profit and loss as at the reporting date.

SIGNIFICANT ACCOUNTING POLICIES

Classification and subsequent measurement

(i) Financial assets at fair value through profit and loss
Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iii) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Impairment (Continued)

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, (if any), between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

5. RESERVES - CASH BACKED

	2018		2018		2018		2018		2018		2017		2017	
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	2018 Actual	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Actual Closing Balance	
Leave Reserve	\$ 85,555	\$ 1,676	\$ 0	\$ 87,231	\$ 85,555	\$ 1,711	\$ 0	\$ 87,266	\$ 97,323	\$ 1,559	\$ (13,327)	\$ 85,555	\$ 85,555	
Plant Replacement Reserve	663,830	90,976	(320,000)	434,806	663,830	46,277	(320,000)	390,107	501,584	162,246	0	663,830	663,830	
Airport Reserve	40,969	21,402	0	62,371	40,969	21,419	0	62,388	20,000	20,969	0	40,969	40,969	
Tourism Precinct Reserve	340,786	27,111	0	367,897	340,786	27,251	0	368,037	292,951	47,835	0	340,786	340,786	
Building Reserve	110,732	17,310	(75,000)	53,042	110,732	18,129	(75,000)	53,861	117,785	17,947	(25,000)	110,732	110,732	
Works Reserve	65,180	71,277	(64,000)	72,457	65,180	70,000	(64,000)	71,180	64,000	1,180	0	65,180	65,180	
Economic Development Reserve	0	345,000	0	345,000	0	250,000	0	250,000	0	0	0	0	0	
Roads Flood Damage Reserve	0	75,000	0	75,000	0	75,000	0	75,000	0	0	0	0	0	
Bridge Maintenance Reserve	0	20,000	0	20,000	0	20,000	0	20,000	0	0	0	0	0	
	1,307,052	669,752	(459,000)	1,517,804	1,307,052	779,787	(459,000)	1,627,839	1,093,643	251,736	(38,327)	1,307,052	1,307,052	

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
Leave Reserve	Note 1	- to be used to fund annual and long service leave requirements.
Plant Replacement Reserve	Note 1	- to be used for the purchase of major plant and also to fund major mechanical breakdowns.
Airport Reserve	30/6/25	- to fund the resealing of the Gascoyne Junction Airport.
Tourism Precinct Reserve	Note 1	- to be used for future significant repairs or upgrades on an as required basis.
Building Reserve	Note 1	- to be used for new buildings, future repairs or upgrades on an as required basis (excluding the Tourism Precinct).
Works Reserve	Note 1	- to be used to support funding of major infrastructure projects.
Economic Development Reserve	Note 1	- to set aside funds for economic development initiatives.
Roads Flood Damage Reserve	Note 1	- to be used towards the required Shire contribution for WANDRRA funding.
Bridge Maintenance Reserve	Note 1	- to be used for repairs and maintenance of Killilli Bridge as required.
	Note 1	Reserve not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

6. TRADE AND OTHER RECEIVABLES

Current

Control Account: Rates Debtors
Control Account: Trade Debtors
GST receivable
Provisions: Bad & Doubtful Debts
WANDRRA

Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Control Account: Rates Debtors

Includes:

Past due and not impaired
Impaired

Control Account: Trade Debtors

Includes:

Past due and not impaired
Impaired

2018	2017
\$	\$
38,943	48,780
1,178,443	131,519
1,284	250
(59,282)	(37,319)
998,195	0
2,157,583	143,230
9,498	11,461
29,445	37,319
0	1,261
29,837	0

SIGNIFICANT ACCOUNTING POLICIES

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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Classification and subsequent measurement

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

7. INVENTORIES

Current

Fuel and materials
Land for Sale - Current Asset

2018	2017
\$	\$
87,799	84,100
12,000	12,000
99,799	96,100

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for sale

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.

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 the Council's intentions to release for sale.

8. INTANGIBLE ASSETS

Non-current

Liquor Licence

2018	2017
\$	\$
96,473	96,473
96,473	96,473

SIGNIFICANT ACCOUNTING POLICIES

General

Intangible assets acquired as part of a business combination, other than goodwill, are initially measured at their fair value at the date of acquisition. Intangible assets acquired separately are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured at the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite intangible assets are reviewed annually. Changes in the expected pattern of consumption or

useful life are accounted for prospectively by changing the amortisation method or period.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9 (a). PROPERTY, PLANT AND EQUIPMENT

	2018	2017
	\$	\$
Land and buildings		
Land and buildings at:		
Land - Independent valuation 2017 - level 2	834,000	834,000
	<u>834,000</u>	<u>834,000</u>
Buildings - non-specialised at:		
- Independent valuation 2017 - level 2	895,393	895,393
Less: accumulated depreciation	(12,631)	0
	<u>882,762</u>	<u>895,393</u>
Buildings - specialised at:		
- Independent valuation 2017 - level 3	6,343,613	6,343,613
- Additions after valuation - cost	639,893	0
Less: accumulated depreciation	(105,985)	(881)
	<u>6,877,521</u>	<u>6,342,732</u>
Total buildings	<u>7,760,283</u>	<u>7,238,125</u>
Total land and buildings	<u>8,594,283</u>	<u>8,072,125</u>
Furniture and equipment at:		
- Management valuation 2016 - level 3	429,036	429,036
- Additions after valuation - cost	91,262	78,229
Less: accumulated depreciation	(419,033)	(389,260)
	<u>101,265</u>	<u>118,005</u>
Plant and equipment at:		
- Independent valuation 2016 - level 2	1,951,874	2,201,874
- Management valuation 2016 - level 3	149,127	149,127
- Additions after valuation - cost	968,441	414,425
Less: accumulated depreciation	(803,964)	(490,970)
	<u>2,265,478</u>	<u>2,274,456</u>
Capital Works in Progress at:		
- at cost	144,681	109,989
	<u>144,681</u>	<u>109,989</u>
Total property, plant and equipment	<u>11,105,707</u>	<u>10,574,575</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Capital Works in Progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	825,554	825,554	895,000	6,271,897	7,166,897	7,992,451	75,727	2,350,663	391,481	10,810,322
Additions	15,000	15,000	41,610	21,143	62,753	77,753	78,229	414,425	0	570,407
(Disposals)	0	0	0	0	0	0	0	(110,386)	0	(110,386)
Revaluation increments/ (decrements) transferred to revaluation surplus	(6,554)	(6,554)	(28,587)	150,874	122,287	115,733	0	20,902	(281,492)	(144,857)
Revaluation (loss)/ reversals transferred to profit or loss	0	0	0	0	0	0	0	(20,902)	0	(20,902)
Depreciation (expense)	0	0	(12,630)	(101,182)	(113,812)	(113,812)	(35,951)	(380,246)	0	(530,009)
Carrying amount at 30 June 2017	834,000	834,000	895,393	6,342,732	7,238,125	8,072,125	118,005	2,274,456	109,989	10,574,575
Additions	0	0	0	639,893	639,893	639,893	13,033	554,016	34,692	1,241,634
(Disposals)	0	0	0	0	0	0	0	(158,877)	0	(158,877)
Depreciation (expense)	0	0	(12,631)	(105,104)	(117,735)	(117,735)	(29,773)	(404,117)	0	(551,625)
Carrying amount at 30 June 2018	834,000	834,000	882,762	6,877,521	7,760,283	8,594,283	101,265	2,265,478	144,681	11,105,707

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	Level 2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	2017	Price per hectare / market borrowing rate
Buildings - non-specialised	Level 2	Sales comparison approach	Independent registered valuer	2017	Improvements to land using construction costs and current condition, residual values and remaining useful life assessments inputs
Buildings - specialised	Level 3	Improvements to land valued using cost approach using depreciated replacement cost (Gross Valuation Method)	Independent registered valuer	2017	Improvements to land using construction costs and current condition, residual values and remaining useful life assessments inputs
Furniture and equipment					
	Level 3	Market approach using recent observable market data for similar assets (Gross valuation method)	Management Valuation	2016	Purchase costs and current condition, residual values and remaining useful life assessments inputs
Plant and equipment					
Mobile Plant	Level 2	Market approach using recent observable market data for similar assets (Gross valuation method)	Independent registered valuer	2016	Market price per item
Other Plant	Level 3	Market approach using recent observable market data for similar assets (Gross valuation method)	Management Valuation	2016	Purchase costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using either level 2 or level 3 inputs.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

10 (a). INFRASTRUCTURE

	2018	2017
	\$	\$
Infrastructure - Roads		
- Independent valuation 2016 - level 3	0	71,110,352
- Independent valuation 2018 - level 3	87,888,969	0
- Additions after valuation - cost	0	11,142,068
Less: accumulated depreciation	(27,173,142)	(24,179,616)
	<u>60,715,827</u>	<u>58,072,804</u>
Infrastructure - Other		
- Independent valuation 2016 - level 3	0	5,045,000
- Independent valuation 2018 - level 3	4,811,148	0
Less: accumulated depreciation	0	(128,408)
	<u>4,811,148</u>	<u>4,916,592</u>
Total infrastructure	<u>65,526,975</u>	<u>62,989,396</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

10. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Roads \$	Other \$	Total Infrastructure \$
Balance at 1 July 2016	48,265,494	5,045,000	53,310,494
Additions	11,129,327	0	11,129,327
(Disposals)	0	0	0
(Decrements) Transferred to revaluation Surplus	12,742	0	12,742
Depreciation (Expense)	(1,334,759)	(128,408)	(1,463,167)
Carrying amount at 30 June 2017	58,072,804	4,916,592	62,989,396
Additions	2,406,626	31,081	2,437,707
(Disposals)	0	0	0
(Decrements) Transferred to revaluation Surplus	1,723,885	(8,118)	1,715,767
Depreciation (Expense)	(1,487,488)	(128,407)	(1,615,895)
Carrying amount at 30 June 2018	60,715,827	4,811,148	65,526,975

10. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last	Inputs Used
Roads	Level 3	Cost approach using depreciated replacement cost (Gross Valuation Method)	Independent registered valuer	2018	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other	Level 3	Cost approach using depreciated replacement cost (Gross Valuation Method)	Independent registered valuer	2018	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework.

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

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

Land under control

In accordance with Local Government (Financial Management) Regulation 16(a)(ii), the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

11. FIXED ASSETS (Continued)

(a) Disposals of Assets

The following assets were disposed of during the year.

	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment								
Transport								
P56 1984 Howard Porter Semi Trailer	22,165	5,000	0	(17,165)	22,000	0	0	(22,000)
P37 CAT 140M Grader	136,712	165,000	28,288	0	206,466	130,000	0	(76,466)
Transport	158,877	170,000	28,288	(17,165)	228,466	130,000	0	(98,466)

(b) Depreciation

	2018	2017
	\$	\$
Buildings - non-specialised	12,631	12,630
Buildings - specialised	105,104	101,182
Furniture and equipment	29,773	35,951
Plant and equipment	404,117	380,246
Infrastructure - Roads	1,487,488	1,334,759
Infrastructure - Other	128,407	128,408
	2,167,520	1,993,176

11. FIXED ASSETS (Continued)

(b) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Depreciation rates

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 - 50 Yrs
Furniture and equipment	1 - 5 yrs
Plant and equipment	5 - 15 yrs
Sealed roads and streets formation pavement seal	Not depreciated 35 yrs 15 yrs
Gravel roads formation pavement	Not depreciated 20 yrs
Formed roads (unsealed) formation	Not depreciated
Footpaths - slab	40 yrs

Depreciation (Continued)

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 estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

12. REVALUATION SURPLUS

	2018			2018			2017			2017		
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation	Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation	Total	Closing Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Land	293,272	0	0	0	293,272	299,826	0	0	(6,554)	(6,554)	293,272	
Buildings	122,287	0	0	0	122,287	0	122,287	0	122,287	122,287	122,287	
Plant & Reserve	258,841	0	0	0	258,841	226,407	32,434	0	32,434	32,434	258,841	
Roads Infrastructure	37,474,471	1,723,885	0	1,723,885	39,198,356	37,461,728	12,743	0	12,743	12,743	37,474,471	
Other Infrastructure	490,627	0	(8,118)	(8,118)	482,509	490,627	0	0	0	0	490,627	
	38,639,498	1,723,885	(8,118)	1,715,767	40,355,265	38,478,588	167,464	(6,554)	160,910	160,910	38,639,498	

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Retentions held Gascoyne River Bridge Project	
Accrued interest on debentures	
Accrued Wages & Superannuation	
Employee cleaning costs	

	2018	2017
	\$	\$
	610,193	204,180
	64,627	176,810
	12,729	13,330
	13,423	12,250
	700	700
	701,672	407,270

SIGNIFICANT ACCOUNTING POLICIES

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

Trade and other payables (Continued)

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.

14. SHORT-TERM BORROWINGS

Unsecured

Bank overdraft	
Represented by:	
Unrestricted – Municipal bank overdraft	

	1,620,168	17
	1,620,168	17
	1,620,168	17

15. INFORMATION ON BORROWINGS

(a) Repayments - Borrowings

Particulars	Principal 1 July 2017 \$	New Loans \$	Principal Repayments		Principal 30 June 2018		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
Housing			\$	\$	\$	\$	\$	\$
Loan 29 Staff Housing	0	355,000	15,360	15,347	339,640	339,653	9,122	5,307
Economic services								
Loan 28 Tourism Precinct	598,426		37,372	37,372	561,054	561,054	29,215	29,696
	598,426	355,000	52,732	52,719	900,694	900,707	38,337	35,003

The Shire did not have any self supporting loans as at the reporting date
All loan repayments were financed by general purpose revenue
All other loan repayments were financed by general purpose revenue

Borrowings

	2018	2017
	\$	\$
Current	70,691	37,372
Non-current	830,003	561,053
	<u>900,694</u>	<u>598,425</u>

15. INFORMATION ON BORROWINGS (Continued)

(b) New Borrowings - 2017/18

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate %	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
WATC Debenture #29 - 2 x Staff Homes	\$ 355,000	\$ 355,000	WATC	Debenture	10	\$ 58,341	2.99%	\$ 355,000	\$ 355,000	\$ 0
	355,000	355,000				58,341		355,000	355,000	0

(c) Unspent Borrowings

The Shire did not have any unspent borrowings as at 30 June 2018.

(d) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2018	2017
Bank overdraft limit	\$ 3,700,000	\$ 3,700,000
WANDRRA overdraft at balance date	(1,620,168)	(16)
Credit card limit	10,000	10,000
Credit card balance at balance date	(9,144)	(1,119)
Total amount of credit unused	2,080,688	3,708,865

Loan facilities

Loan facilities - current

Loan facilities - non-current

Total facilities in use at balance date

Unused loan facilities at balance date

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

is recognised in profit or loss.

Borrowing costs

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

16. PROVISIONS

Opening balance at 1 July 2017

Current provisions
Non-current provisions

Additional provision

Balance at 30 June 2018

Comprises

Current
Non-current

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2017			
Current provisions	68,168	14,308	82,476
Non-current provisions	0	71,699	71,699
	68,168	86,007	154,175
Additional provision	21,628	48,120	69,748
Balance at 30 June 2018	89,796	134,127	223,923
Comprises			
Current	89,796	82,065	171,861
Non-current	0	52,062	52,062
	89,796	134,127	223,923

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations 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 statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate

Other long-term employee benefits (Continued)

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 its 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.

Provisions

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

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

17. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Cash and cash equivalents	3,923,069	1,799,922	4,729,135
Bank overdraft	(1,620,168)	0	(17)
	<u>2,302,901</u>	<u>1,799,922</u>	<u>4,729,118</u>

Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	278,360	(1,633,862)	3,300,986
Non-cash flows in Net result:			
Depreciation	2,167,520	2,012,150	1,993,176
(Profit)/loss on sale of asset	(11,123)	98,466	19,478
Loss on revaluation of fixed assets	0	0	49,550
Reversal of loss on revaluation of fixed assets	0	0	20,902
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(2,014,353)	0	(115,225)
(Increase)/decrease in inventories	(3,699)	0	134,609
Increase/(decrease) in payables	406,585	249,774	(914,292)
Increase/(decrease) in employee provisions	69,748	7,347	(40,501)
Grants contributions for the development of assets	(1,176,936)	(1,241,392)	(1,493,639)
Net cash from operating activities	<u>(283,898)</u>	<u>(507,517)</u>	<u>2,955,044</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2018	2017
	\$	\$
Governance	3,212,159	1,199,487
General purpose funding	2,321,950	3,433,544
Health	1,745	2,094
Education and welfare	654,371	656,972
Housing	1,763,901	1,236,437
Community amenities	123,821	149,878
Recreation and culture	1,049,280	1,012,521
Transport	64,011,708	61,400,098
Economic services	7,096,010	6,639,908
Other property and services	2,674,661	2,897,970
	82,909,606	78,628,909

19. CONTINGENT LIABILITIES

The Shire is not aware of any contingent liabilities at this time.

20. CAPITAL COMMITMENTS

(a) Capital Expenditure Commitments

The Shire did not have any future capital expenditure commitments as at the reporting date.

(a) Operating Lease Commitments

The Shire did not have any future operating lease commitments at the reporting date.

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

21. JOINT VENTURE ARRANGEMENTS

The Shire does not have any Joint Venture arrangements as at the reporting date.

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 22 for a description of the equity method of accounting.

Interests in joint arrangements (Continued)

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

22. INVESTMENTS IN ASSOCIATES

The Shire does not have any investments in associates as at the reporting date.

SIGNIFICANT ACCOUNTING POLICIES

Investment in associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment in associates (Continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

23. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the president.

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Meeting Fees	74,675	72,500	74,675
President's allowance	19,570	19,000	19,570
Deputy President's allowance	4,893	4,750	4,893
Travelling expenses	32,342	23,230	20,412
Telecommunications allowance	24,500	24,499	24,500
	155,980	143,979	144,050

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2018	2017
	\$	\$
Short-term employee benefits	578,591	491,619
Post-employment benefits	81,558	115,850
Other long-term benefits	13,697	7,766
Termination benefits	0	0
	673,846	615,235

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Transactions with related parties

Transactions between related parties, and the Shire are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

	2018	2017
	\$	\$
Associated companies/individuals:		
Sale of goods and services	0	0
Purchase of goods and services	218,625	222,400
Amounts outstanding from related parties:		
Trade and other receivables	0	0
Loans to associated entities	0	0
Loans to key management personnel	0	0
Amounts payable to related parties:		
Trade and other payables	16,410	0
Loans from associated entities	0	0

23. RELATED PARTY TRANSACTIONS (Cont)

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement

24. MAJOR LAND TRANSACTIONS

The Shire did not participate in any major land transactions during the 2017/2018 financial year.

25. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not participate in any trading undertakings or major trading undertakings during the 2017/2018 financial year.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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26. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance ⁽¹⁾ 1/07/16	Received ⁽²⁾ 2016/17	Expended ⁽³⁾ 2016/17	Closing Balance ⁽¹⁾ 30/06/17	Received ⁽²⁾ 2017/18	Expended ⁽³⁾ 2017/18	Closing Balance 30/06/18
	\$	\$	\$	\$	\$	\$	\$
Governance							
Structural Reform	20,000	0	20,000	40,000	0	(40,000)	0
Recreation and culture							
Museum Development	11,000	0	(11,000)	0	0	0	0
DLGSC - Resurface tennis court	0	0	0	0	12,445	(12,445)	0
Lotterywest - Pavilion Shade sail	0	0	0	0	20,000	0	20,000
Lotterywest - ANZAC Memorial	0	0	0	0	25,000	(25,000)	0
DVA - ANZAC Memorial	0	0	0	0	3,636	(3,636)	0
Transport							
Roads to Recovery	21,379	0	(21,379)	0	868,271	(829,341)	38,930
Royalties for Regions - Bridge Grant	9,044,772	0	(8,271,689)	773,083	0	(764,736)	8,347
Regional Road Group Project Grants	0	0	0	0	437,520	(437,520)	0
MRWA Indigenous Access RRG Grant	0	0	0	0	204,500	(204,500)	0
FAGS Special Project / Indigenous Access	0	0	0	0	100,000	(100,000)	0
Roads to Recovery Indigenous Access	0	0	0	0	100,000	(100,000)	0
Economic services							
GDC - Kennedy Range Loop Road	0	50,000	0	50,000	0	(50,000)	0
GDC - Paraburdo Rd Realignment	0	148,500	(124,788)	23,712	121,500	(149,512)	(4,300)
GDC - Tourist Rest Areas	0	0	0	0	37,880	(37,880)	0
Total	9,097,151	198,500	(8,408,856)	886,795	1,930,752	(2,754,570)	62,977

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

27. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Value	Rate Revenue	Interim Rates	Back Rates	Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential general rate / general rate											
Gross rental valuations											
GRV - Gascoyne Junction	0.0815	20	151,366	12,336	0	0	12,336	12,336	0	0	12,336
Unimproved valuations											
UV - Pastoral	0.0374	27	1,886,492	54,310	0	0	54,310	54,310	0	0	54,310
UV - Mining	0.1393	103	1,452,139	308,669	(45,053)	5,770	269,386	314,216	0	0	314,216
Sub-Total		150	3,489,997	375,315	(45,053)	5,770	336,032	380,862	0	0	380,862
Minimum payment											
Minimum	\$										
Gross rental valuations											
GRV - Gascoyne Junction	185	4	1,795	740	0	0	740	740	0	0	740
Unimproved valuations											
UV - Pastoral	200	12	23,895	2,400	0	0	2,400	2,400			2,400
UV - Mining	420	59	75,037	24,780	0	0	24,780	24,780			24,780
Sub-Total		75	100,727	27,920	0	0	27,920	27,920	0	0	27,920
Discounts/concessions (refer note 27(d))		225	3,590,724	403,235	(45,053)	5,770	363,952	408,782	0	0	408,782
Total amount raised from general rate											
Specified Area Rate (refer note 27(b))							363,952				408,782
Ex-gratia rates							0				0
Rates Written-off							1,425				1,400
Totals							228				410,182
							365,605				

Discounts/concessions (refer note 27(d))

Total amount raised from general rate

Specified Area Rate (refer note 27(b))

Ex-gratia rates

Rates Written-off

Totals

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

27. RATING INFORMATION (Continued)

(b) Specified Area Rate

The Shire did not impose any Specified Area Rates during the 2017/2018 financial year.

(c) Service Charges

The Shire did not impose any Service Charges during the 2017/2018 financial year.

(d) Discounts, Incentives, Concessions, & Write-offs

The Shire did not grant any Discounts, Waivers, or Concessions during the 2017/2018 financial year.

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan	Instalment Plan	Unpaid Rates
		Admin Charge	Interest Rate	Interest Rate
		\$	%	%
Option One				
Single full payment	12-Oct-17	0		11.00%
Option Two				
First instalment	12-Oct-17	0	5.50%	11.00%
Second instalment	12-Dec-17	5	5.50%	11.00%
Third instalment	12-Feb-18	5	5.50%	11.00%
Fourth instalment	12-Apr-18	5	5.50%	11.00%
			2018	2018
			\$	\$
Interest on unpaid rates			8,894	4,500
Interest on instalment plan			243	500
Charges on instalment plan			215	2,000
			9,352	7,000

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28. NET CURRENT ASSETS

Composition of net current assets

	2018 2018 Carried Forward)	2018 (1 July 2017 Brought Forward)	2017 (30 June 2017 Carried Forward)
	\$	\$	\$
Surplus/(Deficit) 1 July 17 brought forward	2,244,178	3,242,126	3,254,126
CURRENT ASSETS			
Cash and cash equivalents			
Unrestricted	2,405,265	2,535,288	3,422,083
Restricted	1,517,804	2,193,847	1,307,052
Receivables			
Control Account: Rates Debtors	38,943	48,780	48,780
Control Account: Trade Debtors	1,178,443	131,519	131,519
GST receivable	1,284	250	250
Provisions: Bad & Doubtful Debts	(59,282)	(37,319)	(37,319)
WANDRRA	998,195	0	
Inventories			
Fuel and materials	87,799	84,100	84,100
Land for Sale - Current Asset	12,000	12,000	12,000
Fuel Roadhouse	0	0	12,000
LESS: CURRENT LIABILITIES			
Trade and other payables			
Sundry creditors	(610,193)	(204,180)	(204,180)
Retentions held Gascoyne River Bridge Project	(64,627)	(176,810)	(176,810)
Accrued interest on debentures	(12,729)	(13,330)	(13,330)
Accrued Wages & Superannuation	(13,423)	(12,250)	(12,250)
Employee cleaning costs	(700)	(700)	(700)
Bank Overdraft	(1,620,168)	(17)	(17)
Current portion of long term borrowings	(70,691)	(37,372)	(37,372)
Provisions			
Provision for annual leave	(89,796)	(68,168)	(68,168)
Provision for long service leave	(82,065)	(14,308)	(14,308)
Unadjusted net current assets	3,616,059	4,441,330	4,453,330
Adjustments			
Less: Reserves - restricted cash	(1,517,803)	(1,307,052)	(1,307,052)
Land for Sale - Current Asset	(12,000)	(12,000)	(12,000)
Add: Secured by floating charge	70,691	37,372	37,372
Add: Cash Backed Reserve - Current Leave Prov'n	87,231	82,476	82,476
Adjusted net current assets - surplus/(deficit)	2,244,178	3,242,126	3,254,126

Difference

The \$12,000 difference between the 30 June 2017 carried forward surplus and 1 July 2018 brought forward surplus relates to Fuel Roadhouse which was incorrectly recorded in the 30 June 2017 calculation.

29. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2018	2017	2018	2017
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	3,923,069	4,729,135	3,923,069	4,729,135
Receivables	2,157,583	143,230	2,157,583	143,230
	6,080,652	4,872,365	6,080,652	4,872,365
Financial liabilities				
Payables	701,672	407,270	701,672	407,287
Borrowings	900,694	598,425	900,694	598,425
Short term borrowings	1,620,168	17	1,620,168	17
	3,222,534	1,005,712	3,222,534	1,005,729

Fair value is determined as follows:

Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.

Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

Financial assets at fair value through profit and loss, available for sale financial assets - based on quoted market prices at the reporting date or independent valuation.

29. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

Financial assets at fair value through profit and loss

Available-for-sale financial assets - none held by the Shire

Held-to-maturity investments - none held by the Shire

The Shire's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash portfolio. Council has an Investment Policy and the Policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or factors affecting similar instruments traded in a market.

Cash is subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by Local Government (Financial Management) Regulation 19C.

	2018	2017
Impact of a 1% ⁽¹⁾ movement in interest rates on cash	\$	\$
- Equity	39,231	47,291
- Statement of Comprehensive Income	39,231	47,291

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements

29. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

The Shire's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire's credit risk at balance date was:

	2018	2017
	%	%
Percentage of rates and annual charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of other receivables		
- Current	95%	99%
- Overdue	5%	1%

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

29. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of the Shire's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
<u>2018</u>	\$	\$	\$	\$	\$
Payables	701,672	0	0	701,672	701,672
Borrowings	70,691	400,426	429,577	900,694	900,694
Bank Overdraft	1,620,168	0	0	1,620,168	1,620,168
	<u>2,392,531</u>	<u>400,426</u>	<u>429,577</u>	<u>3,222,534</u>	<u>3,222,534</u>
<u>2017</u>					
Payables	407,270	0	0	407,270	407,270
Borrowings	37,372	169,558	391,496	598,426	598,425
Bank Overdraft	17	0	0	17	17
	<u>444,659</u>	<u>169,558</u>	<u>391,496</u>	<u>1,005,713</u>	<u>1,005,712</u>

29. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and borrowings (Continued)

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

<u>Year ended 30 June 2018</u>	<u><1 year</u>	<u>>1<2 years</u>	<u>>2<3 years</u>	<u>>3<4 years</u>	<u>>4<5 years</u>	<u>>5 years</u>	<u>Total</u>	<u>Weighted Average Effective Interest Rate</u>
	\$	\$	\$	\$	\$	\$	\$	%
Borrowings								
Fixed rate								
Debentures	70,691	73,642	76,723	79,942	83,304	516,392	900,694	4.27%
Weighted average Effective interest rate	4.27%	4.27%	4.27%	4.27%	4.27%	4.27%		
<u>Year ended 30 June 2017</u>								
Borrowings								
Fixed rate								
Debentures	37,372	39,279	41,283	43,390	45,605	391,496	598,425	5.04%
Weighted average Effective interest rate	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%		

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

30. TRUST FUNDS

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

	1 July 2017	Amounts Received	Amounts Paid	30 June 2018
	\$	\$	\$	\$
Community Fund	461	0	0	461
Bond - Tourism Precinct	75,127	6,640	0	81,767
Election Deposits	80	0	(80)	0
	<u>75,668</u>			<u>82,228</u>

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

31. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE PERIODS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable (1)	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.
(ii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend on the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.
(iii) AASB 16 Leases	February 2016	1 January 2019	Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability into the statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position when AASB 16 is adopted. Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

31. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE PERIODS (Continued)

Title	Issued / Compiled	Applicable (1)	Impact
(iv) AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p>

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

Adoption of New and Revised Accounting Standard

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

(i) AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities	1 January 2017
(ii) AASB 2016-7 Amendments to Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities	1 January 2017

32. SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of 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.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) 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.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets such as roads, drains, public buildings and the like, no annual assessment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

33. ACTIVITIES/PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	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	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Provide a range of appropriate services via the Community Resource Centre.
HOUSING	Maintain staff housing to facilitate attraction and retention of staff in this remote area.	Provide housing for staff.
COMMUNITY AMENITIES	To provide services required by the community.	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	To establish and effectively manage infrastructure and resources which will help the social well-being of the community.	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	Facilitate safe, effective and efficient transport options for the community.	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	To help promote the shire and its economic well-being.	Tourism and area promotion. Building Control.
OTHER PROPERTY AND SERVICES	To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

34. FINANCIAL RATIOS

	2018	2017	2016
Current ratio	1.88	6.24	1.32
Asset sustainability ratio	0.70	0.78	1.41
Debt service cover ratio	11.65	57.67	(9.30)
Operating surplus ratio	(1.33)	2.46	(1.93)
Own source revenue coverage ratio	0.05	0.15	0.24
Asset consumption ratio	0.76	0.58	0.68
Asset renewal funding ratio	0.75	0.73	0.29

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$



Anderson Munro & Wyllie

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AUDITORS AND REGISTERED SMSF AUDITORS

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INDEPENDENT AUDIT REPORT TO THE ELECTORS OF THE SHIRE OF UPPER GASCOYNE

Opinion

We have audited the financial report of Shire of Upper Gascoyne for the year ended 30 June 2018. The financial report comprises the Statement by Chief Executive Officer, Statements of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report of the Shire of Upper Gascoyne is in accordance with the requirements of the *Local Government Act 1995*, including:

- a) giving a true and fair view of the Shire of Upper Gascoyne's financial position as at 30 June 2018 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Shire of Upper Gascoyne in accordance with auditor independence requirements of the *Local Government Act 1995* and the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Statutory Compliance

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- a) We did not during the course of the audit, become aware of any other instances where the Council did not comply with the requirements of the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.
- b) There were no material or significant adverse trends in financial position or financial management practices revealed during the course of our audit.
- c) We have obtained all necessary information and explanations in relation to our audit.
- d) Our audit procedures were all satisfactorily completed.
- e) In relation to the Supplementary Ratio Information presented at page 56 of this report, we have reviewed the calculations as presented and in our opinion these are:
 - i). Based on verifiable information; and
 - ii). Reasonable assumptions.

Information Other than the Financial Report and Auditor's Report Thereon

Those charged with governance are responsible for the other information. The other information comprises the information included in the Annual Report for the year ended 30 June 2018, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Responsibilities of Council, and Those Charged with Governance for the Financial Report

The Council is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Local Government Act 1995 and Regulations*, and is appropriate to meet the needs of the electors. Council's responsibility also includes such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Council is responsible for assessing the Shire of Upper Gascoyne's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council either intend to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Shire of Upper Gascoyne's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Council.
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire of Upper Gascoyne's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Shire of Upper Gascoyne's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dated the 20th day of November 2018 in Perth, Western Australia

ANDERSON MUNRO & WYLLIE

ANDERSON MUNRO & WYLLIE
Chartered Accountants

BILLY-JOE THOMAS
Director

APPENDIX 5

(Correspondence from Hastings requesting use/testing of Shire roads)

3 July 2019

Mr John McCleary
Chief Executive Officer
Shire of Upper Gascoyne
Lot 4 Scott St,
Gascoyne Junction, WA, 6705

via email: ceo@uppergascoyne.wa.gov.au

Dear John,

Hastings would like to formally update the council with respect to its work determining a suitable logistics route to the Yangibana Project site.

At the Hastings - Upper Gascoyne Shire workshop in March this year, Hastings presented its position with regards to its preference of using shire road/s to the east connecting with Meekatharra, rather than the western Ullawarra Road via Gascoyne Junction.

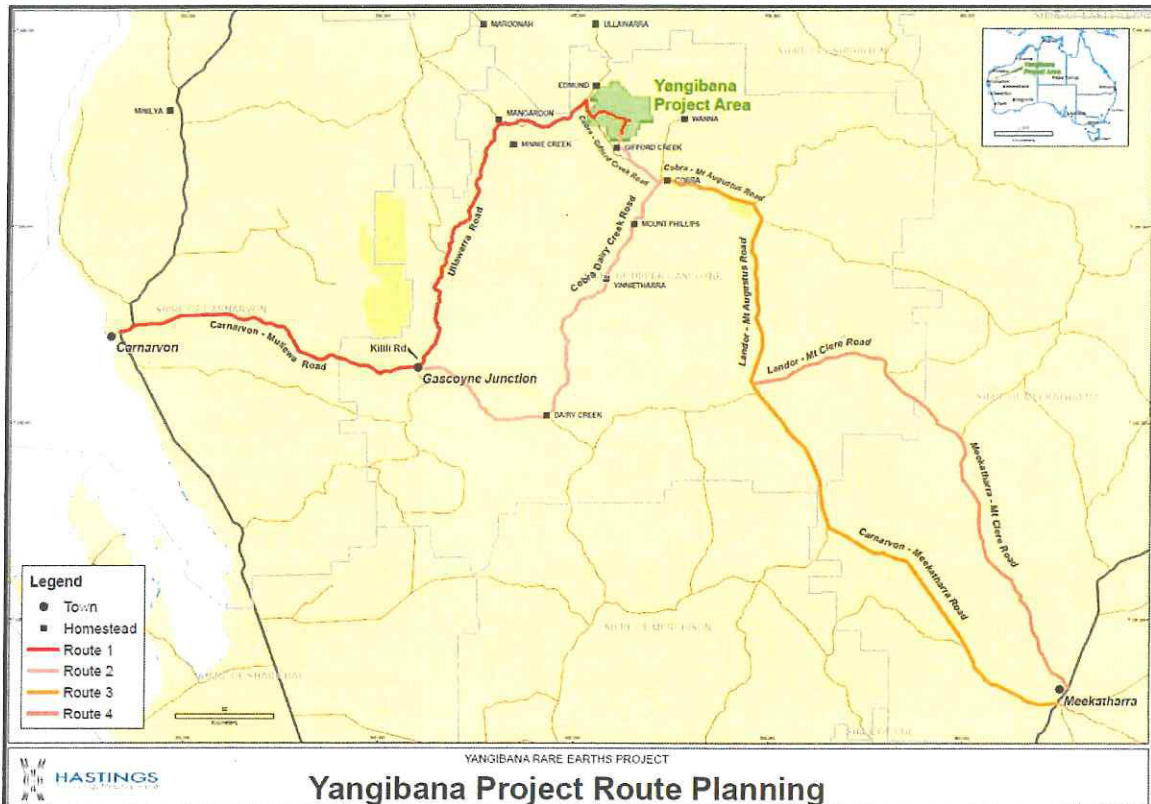
Since then Hastings has formally met with both the CEO and President of the Shire of Meekatharra. At that meeting it was indicated to Hastings that a suitable access road into the Shire of Upper Gascoyne would be via the Ashburton Downs – Meekatharra road which turns into the Woodlands - Mt Augustus road in your shire.

Hastings has assessed this road and it is clear that there are very long distances of soft sandy materials resulting in poorly constructed roads which are completely unsuitable for long term regular heavy traffic.

Hastings has therefore formally written to the Shire of Meekatharra requesting access to the Meekatharra – Carnarvon road which turns into the Landor - Mt Augustus road within the Shire of Upper Gascoyne, as is noted as route 3 and parts of route 2 and 1 on the figure below.

Hastings intends to enter additional formal discussions with the Shire of Meekatharra over the coming weeks to finalise all their road access requirements.

Therefore, Hastings is writing to inform the Shire of Upper Gascoyne of its proposal to utilise the Landor – Mt Augustus – Cobra road to Cobra, then the Cobra – Gifford Creek road to the project area and is therefore seeking formal approval for access from the Shire of Upper Gascoyne.



Hastings would like to enter discussions with the Shire of Upper Gascoyne to finalise and formalise an agreement which would include all necessary steps in reaching this outcome.

Hastings also intends to formally apply to main roads for this route for their records and/or assessment, as per instructions from main roads.

In order for Hastings to understand its requirements and responsibilities with respect to ongoing maintenance and repairs of the road, Hastings would like to request access to the road in order to complete a series of falling weight deflectometer material strength tests.

The Falling Weight Deflectometer is the world standard dynamic plate bearing test for the non-destructive testing of the structural capacity of flexible pavements and the key to unlocking issues with different material types. An understanding of, and data of the material types is seen as an essential first step towards formalising access.

Yours sincerely

ANDREW REID

Chief Operating Officer