



AGENDA

24th of June 2020

ORDINARY COUNCIL MEETING

Notice is hereby given that an ordinary meeting
of Council is to be held on Wednesday 24th June 2020
at the Gascoyne Junction Council Chambers,
commencing at 8:30am.



John McCleary, JP
CHIEF EXECUTIVE OFFICER

DISCLAIMER

Disclaimer

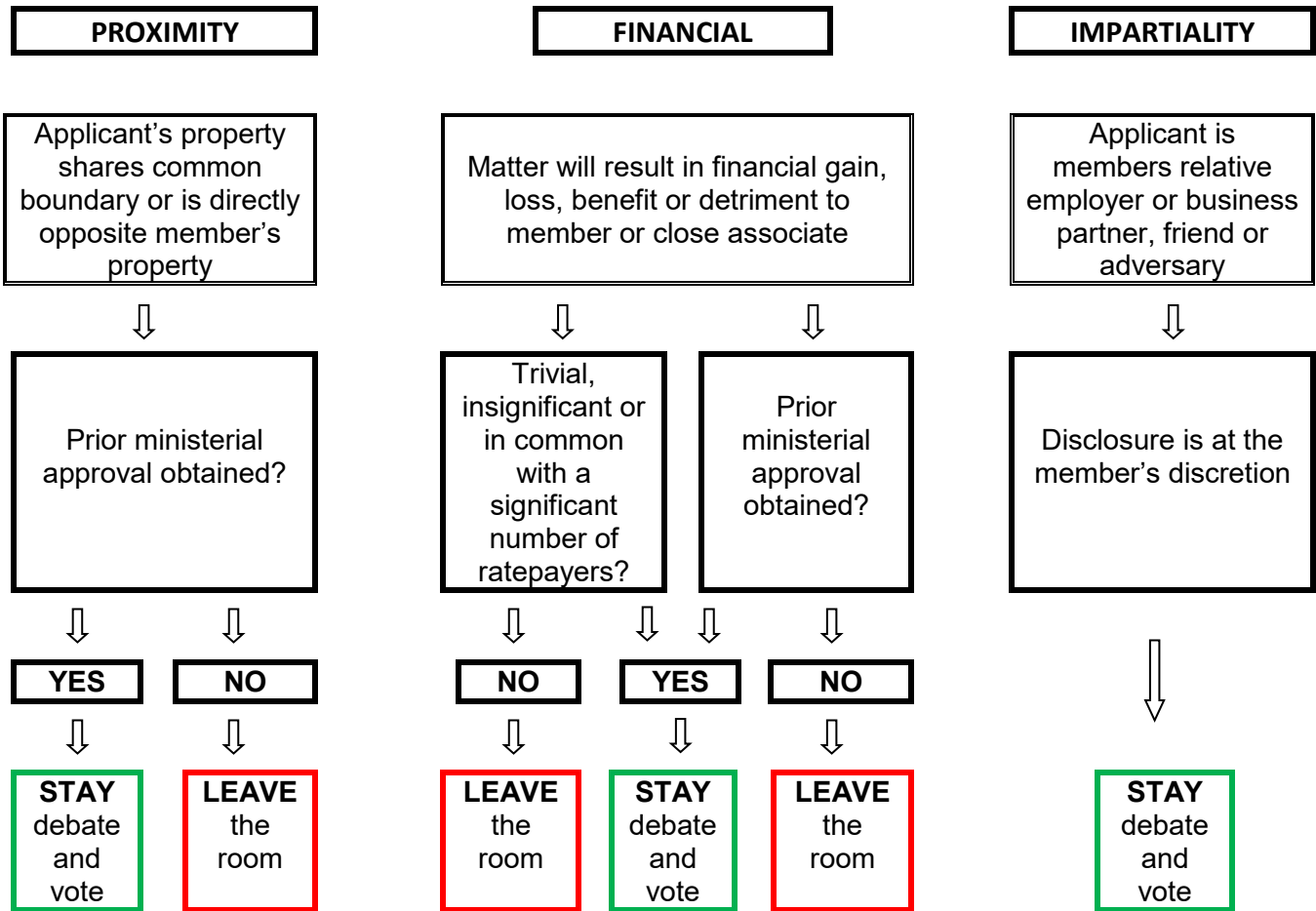
The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how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

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

No responsibility whatsoever is implied or accepted by the Shire of Upper Gascoyne for any act, omission, statement or intimation occurring during the Council/Committee meetings or during formal/informal conversations with staff. The Shire of Upper Gascoyne disclaims any liability for any loss whatsoever and however caused arising out of reliance by any person or legal entity on any such act, omission, statement or intimation. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broader disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Upper Gascoyne during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Upper Gascoyne. The Shire of Upper Gascoyne warns that anyone who has an application lodged with the Shire of Upper Gascoyne must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attached to the decision made by the Shire of Upper Gascoyne in respect of the application.

* Declaring an Interest



Local Government Act 1995 - Extract

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

- (1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest:
- (a) in a written notice given to the CEO before the meeting; or (b) at the meeting immediately before the matter is discussed. (Penalties apply).
- (2) It is a defence to a prosecution under this section if the member proves that he or she did not know:
- (a) that he or she had an interest in the matter; or (b) that the matter in which he or she had an interest would be discussed at the meeting.
- (3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

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

- (1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.
- (2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.
- (3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

5.71 - Employees to disclose interests relating to delegated functions.

- If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:
- (a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply).

'Local Government (Administration) Regulations 1996 - Extract

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

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



SHIRE OF UPPER GASCOYNE
MINUTES FOR THE ORDINARY MEETING OF COUNCIL HELD AT GASCOYNE JUNCTION
SHIRE OFFICES ON WEDNESDAY 24th of June 2020

Table of Contents

<u>1.</u>	DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS	4
<u>2.</u>	APOLOGIES AND APPROVED LEAVE OF ABSENCE:	4
<u>3.</u>	APPLICATION FOR LEAVE OF ABSENCE	4
<u>4.</u>	PUBLIC QUESTION TIME	4
<u>5.</u>	DISCLOSURE OF INTEREST	5
<u>6.</u>	PETITIONS/DEPUTATIONS/PRESENTATIONS	5
<u>7.</u>	ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION	5
<u>8.</u>	MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS	5
<u>9.</u>	CONFIRMATION OF MINUTES FROM PREVIOUS MEETING	5
<u>10.</u>	REPORTS OF OFFICERS	6
	10.1 MANAGER OF FINANCE AND CORPORATE SERVICES REPORT	6
	10.2 MANAGER OF WORKS REPORT	8
	10.3 CEO REPORT	10
	10.4 ACCOUNTS AND STATEMENT OF ACCOUNTS	12
	10.5 MONTHLY FINANCIAL STATEMENT	14
	10.6 DISPOSAL OF LAND TO GJ REMOTE COMMUNITY SCHOOL	16
	10.7 ADOPTION OF FEES AND CHARGES – TOURISM MERCH AND SOUV	17
	10.8 TRANSFER FROM PLANT RESERVE	20
<u>11.</u>	MATTERS BEHIND CLOSED DOORS	22
	11.1 JUNCTION PUB AND TOURIST PARK SOLAR PROJECT	22
<u>12.</u>	MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	23
<u>13.</u>	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION	23
<u>14.</u>	ELECTED MEMBERS REPORT	23
<u>15.</u>	STATUS OF COUNCIL RESOLUTIONS	23
<u>16.</u>	MEETING CLOSURE	23



**AGENDA FOR THE ORDINARY MEETING
OF COUNCIL HELD AT SHIRE OF UPPER GASCOYNE COUNCIL CHAMBERS
ON WEDNESDAY 24th OF JUNE 2020**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The President welcomed those present and declared the meeting open at _____am

2. APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

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

Staff

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

Visitors

Josh Kirk	Greenfield Technical Services ()
Nigel Goode	Greenfield Technical Services ()
Tym Duncanson	Gascoyne Development Commission

2.2 Absentees

Nil

2.3 Leave of Absence previously approved

Nil

3. APPLICATION FOR LEAVE OF ABSENCE

Nil

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

Nil

5. DISCLOSURE OF INTEREST

Nil

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

7. ANNOUNCEMENTS BY THE PERSON PRESCIDING WITHOUT DISCUSSION

Nil

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

Nil

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

9.1 Ordinary Meeting of Council held on 27th of May 2020.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Resolution No. 01062020

MOVED:

SECONDED:

That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 27th of May 2020 be confirmed as a true and correct record of proceedings.

CARRIED: 0/0

10. REPORTS OF OFFICERS

10.1 Manager of Finance & Corporate Services Report

May has been a busy period for the Corporate Services team with staff adding the final touches to the Shire's care packages and getting them ready to be delivered to all that live within our immediate and extended community.

We have been receiving great feedback from those who have already received their care packages, including expressions of gratitude and excitement. People have been pleasantly surprised with the mix of goodies contained in their care packages from the fruit and veg produce, to the cook books, craft kits for kids and games for the family to enjoy.

The packs were also a way for the shire to highlight some very important information around the many services and resources available to families and individuals, who may be struggling during these challenging times of COVID-19. As the hub of our community, the Shire plays a critical role in ensuring that everyone in our region feels safe and supported – we recognise the importance of letting our community know that they are not alone and we are here to help.

We hope that by providing this information in our care packages, it will help to inform residents based locally and remotely that services such as assistance from Helping Minds, financial counselling from Family Support Services, welfare support and job seeking advice from Human Services (Centrelink) is available to everyone if you need it.



Completed care packages ready for delivery



Community Resource Centre - Monthly Income Report

Printed at: 15/06/20

SHIRE OF UPPER GASCOYNE

Page No : 1

General Ledger Detail Trial Balance

(fmGLTrialBalance)

Options : Year 19/20.From Month 11.To Month 11.By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOff	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
	CRC INCO 10841310	Commission Centrelink : CRC	-5,103.73	0.00	-5,103.73
	CRC INCO 10841330	Transport Commission: CRC	-664.44	-20.40	-684.84
	CRC INCO 10841340	Postal Agency Commission: CRC	-6,581.46	-675.42	-7,256.88
	CRC INCO 10841360	Income from Events Held	-1,074.50	0.00	-1,074.50
	CRC INCO 10841380	Postal Agency Sales	-510.76	-164.32	-675.08
	CRC INCO 10841390	Sales: Books/Maps/Souvenirs/Sundries	-1,349.31	-36.32	-1,385.63
	CRC INCO 10841500	Grant: CRC Operating	-96,000.00	0.00	-96,000.00
	CRC INCO 10842600	CRC Income Misc.	-318.05	-3.73	-321.78
Total	CRC INCOME		<u>-111,602.25</u>	<u>-900.19</u>	<u>-112,502.44</u>
Total for division	GEN		<u>-111,602.25</u>	<u>-900.19</u>	<u>-112,502.44</u>
Grand Total			<u>-111,602.25</u>	<u>-900.19</u>	<u>-112,502.44</u>

Community Resource Centre - Monthly Customer Service Stats

Customer Services and Enquiries	2019.2020 TOTAL	2018.2019 TOTAL	May 2020	May 2019	May Difference	Year to Date Difference
Aus. Government Info/Roads	1,123	4,511	34	331	-297	-3,388
Government Access Point	13	46	0	1	-1	-33
Department of Human Services	34	106	0	10	-10	-72
Department of Transport	58	85	2	12	-10	-27
Computer/Internet Access	25	34	0	6	-6	-9
Faxes	0	10	0	2	-2	-10
General Tourism Information	228	155	4	25	-21	73
Phonebook Purchases	0	5	0	1	-1	-5
Community Seminars	1	0	0	0	0	1
Gassy Gossip yearly subscription	3	1	0	0	0	2
Training/Courses	4	0	0	0	0	4
Hot Office Bookings	4	13	0	2	-2	-9
Library	30	62	2	6	-4	-32
Video Conference/Telehealth	4	5	0	1	-1	-1
Book Sales	45	73	0	5	-5	-28
Photocopying/Printing/Scanning/Emailing	22	19	0	1	-1	3
Laminating/Binding	2	0	0	0	0	2
CRC Merchandise Sales	237	374	5	63	-58	-137
Community Events	9	10	0	1	-1	-1
Gassy Gossip Advertisement	30	9	2	1	1	21
Total Customer Service Enquiries	1,872	5,518	49	468	-419	-3,646

The Shire recently received their area promotion merchandise and is excited about getting all this great new stock on the CRC shelves for sale! The timing of it could not have been better as we are starting to see a steady flow of visitors to the region. This is an opportune time to begin our marketing campaign and staff have been working hard to get the stock displayed on shelves and online.



Staff showcasing some of the t-shirts in our new merchandise



From the catchy slogans on t-shirts, to stubby holders and bumper stickers!

On a sad note, Robyn from the CRC will be leaving us at the end of June as she has made the decision to retire. Robyn has been working for the Shire of Upper Gascoyne since 2012 starting as a plant operator and then moving into the CRC as a Customer Service Officer and then as the Coordinator. We would like to thank Robyn for her 8 years of service and wish her all the very best in her retirement – you will be greatly missed.



10.2 Manager of Works and Services Report

General:

The colder weather has slowed down the weeds and garden duties and has given the town crew a chance to concentrate on relocating the gardening and town maintenance equipment and materials into their new shed.

We have been busy replacing the water storage tanks for the tourist park due to both tanks splitting due to tree roots. While the tanks were being replaced it was discovered there were numerous leaks within the tourist precinct that required a plumber to rectify.



Setting up new storage in the gardeners shed

The works crew participated in some training on the use of the fire truck. Warren Hatt delivered the training and briefed the crew on the proper the fire- fighting equipment including filling from a hydrant or water body. Invites were sent out to members of the community to join the Gascoyne Junction Volunteer Bush Fire Brigade, unfortunately there was very little feedback. Training for this has been pushed back until mid-July so we can find more volunteers and await DFES to update their training packages.



The works and town crew conducting fire truck training

Sa, John and myself have been busy working on the 2020/21 budget and works programs. Through hard work and a bit of luck we will receive substantial additional funding through various sources. While this will increase our work load it is a great opportunity for our shire. Additional funding has been earmarked for projects and includes:

- State Black Spot \$177,157.00 – Blast and lower hill near Burringurrah
- Federal Black Spot \$242,000.00 – Blast and lower hill near Cobra
- Commonwealth Boost (Covid19 response) \$624,873.00 – Repair JTP seal and insulate/ clad pavilion.
- HVSP \$2,828,684.00 Reconstruct and seal 15km on Dalgety Landor Rd. Reconstruct and seal 5km C'von Mullewa Rd. (combined with DFRAWA repairs).
- Building Better Regions Fund \$2,398,500 - construct the Gascoyne Visitors Stop

Maintenance Graders:

Thomas is working his way between Landor and the Meekatharra boundary before he heads south to Glenburgh. He has repaired the 12km damaged section south of the Landor Meekatharra turnoff. Ian is working on the C'von Mullewa road between town and the Diary Creek turnoff. We have put a watercart and roller with him to repair blowouts between the Pells range and Daurie Creek area. Ian will then work towards the Murchison Boundary. Greg Watters has completed the Landor to Meekatharra boundary section.

Roger Davies was engaged to assist in maintenance grading after rain and remove two grids and reconstruct four grid approaches on the C'von Mullewa road.

Construction Crew:

Our 19/20 capital works program has been completed. The crew have demobilised equipment to Mount Augustus. We intend to start the 20/21 works program blasting the Cobra Hill and then onto the Burringurrah Hill project. I have sent out RFQ's for the drilling and blasting and hope to engage a contractor by the end of July. We are still working on the works program for the remainder of that financial year.

In the meantime Dameon will maintenance grade the Woodlands road while Leeson and Frank will work in the depot on utilising the new racking and storage.

Equipment:

I have sent out RFQ's to replace some of our light vehicles in preparation for the new financial year. After talking to vehicle suppliers there appears to be a shortage in supply of vehicles and new model releases have been pushed back to later in the year.

We have taken the downtime in construction works for Max to carry out repairs and maintenance on plant that is not in use. This includes replacing suspension components in side tippers, hoses and blocks on our pad foot roller and new storage boxes and bolting down of equipment on the service.

10.3 CEO Report

This month has been busy, as always, with a number of projects receiving grant funding. We were successful through the Building Better Regions Fund where we were granted \$2,398,500 to construct the Gascoyne Visitors Stop. We have been advised that the Shire will receive \$25.64M through the Disaster Recovery Funding Arrangements Western Australia (DRFAWA previously WANDRRA). I have applied to DEFES to get a 20% upfront payment totalling \$4,927,053 to assist the Shire with our cash flow. As per Council resolution 16032020 I have appointed Greenfield Technical Services, who are preferred suppliers under the WALGA Preferred Suppliers List, as the Superintendent and Supervisors of AGRN 908 for an estimated cost of \$2,154,100.

It appears that it may be possible to use the monies spent on the reinstatement works under AGRN 908 as the Shires Contribution toward the Heavy Vehicle Safety and Productivity Package (HVSP). The grant was \$2,828,684.00 and this requires a dollar for dollar contribution. Thought was given as to the Shire doing the reinstatement works but we will have a very busy schedule to get through the R2R, Blackspot Project and RRG Projects, as such, it may be better to use a contractor to carry out the reinstatement works of the identified section of works associated with the HVSP works.

On the 10th of June Jarrod and I went out to Burringurrah to open up the new bitumen seal in front of the Police Station. Our fantastic constabulary, staff and members of the Burringurrah Community were in attendance and we were provided with a meal. Sheryl is absolutely delighted as the dust from the gravel road has been mitigated.

On a personal note, I went to Perth to receive further treatment and see the specialist. My oncologist is very happy with my progress and has scheduled further tests for August and if these continue to show that I am clear I will be taken off the treatment and see how I respond. On the way down I attended the offices of Greenfield Technical Services and was present when the tenders for the Junction Roadhouse Solar System were opened, as required.

It appears that we have not been successful in our application to the Grants Commission to have Burringurrah recognised as a community and the Commission has decided not to move the Shire from cost region 16 to cost region 19 under the Asset Preservation Model. Although disappointing the Commission has taken on board our recommendations in relation to the disability factors currently used in the Asset Preservation Model and these will be reviewed holistically as a sector wide review.

On Thursday the 18th of June I had a meeting with Tamara Sweeney from the WACHS in the attempt to get the Doctors to recommence their regular appointments in Gascoyne Junction. We had five representatives in attendance in addition to myself and Peter Windie. I am quite optimistic that a Doctors service will be reinstated as they collectively recognise that as a community we have been largely disregarded.

It is with regret that I can inform that Robyn Perry has submitted her notice, which I have accepted, Robyn will officially finish on the 15th of June 2020. Robyn has been with the Shire for the past eight years, we wish her well in her retirement and hope she gets to spend her time doing the things she is most passionate about. I have advertised locally for a Customer Service Officer to replace Robyn, this position will not be easy to fill given we will not be offering a house as part of the package.

I have been busy working on the 2020/21 Budget, we will have an extremely busy year in front of us with a multitude of projects that will need to be delivered, in addition to our normal workload. I am attempting to find the best methods of delivery in order to not place our staff under stress but at the same time gets the projects delivered on the ground.

I have made the decision to appoint Mr Sean Walker to the position as the Town Maintenance Officer. Sean is a qualified electrician and has worked for us as a casual. We are very confident that Sean will be a great asset to the Shire and to our community. In addition Sean is very comfortable in our community and will seamlessly fit in.

Grants

Submitted	Close Date	Project	Grant	Provider	Grant Amount	Project Cost	Result
22/10/2019	12/11/2019	Gascoyne Junction airport runway reseal	Remote Airstrip Upgrade Program	Federal – Dept. Infrastructure, Transport, Cities & regional Development	\$65,453	\$130,907	Successful
06/12/2019	11/12/2019	2021 Country Music Festival & Gymkhana	2020-21 Regional Events Scheme	Tourism WA	\$40,000	\$131,500	Unsuccessful
18/12/2019	20/12/2019	Gascoyne Visitors Stop	Building Better Regions Fund	Federal Dept. of Infrastructure	\$2,398,500	\$2,583,500	Successful

OFFICERS RECOMMENDATION / COUNCIL RESOLUTION – 02062020

MOVED:

SECONDED:

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

CARRIED: 0/0

10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS

APPLICANT:

Shire of Upper Gascoyne

DISCLOSURE OF INTEREST:

None

AUTHOR:

Sa Toomalatai – Manager of Finance & Corporate Serv.

DATE:

10 June 2020

Matters for Consideration:

To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday 27th of May 2020 as attached – see [Appendix 1](#)

Comments:

The list of accounts are for the month of May 2020.

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:

2019/20 Budget

Strategic Implications:

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

Risk:

Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:

Nil

Officer’s Recommendation:

Voting requirement: Simple Majority

That Council endorse the payments for the period 1st of May to the 31st of May 2020 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42.

<i>Municipal Fund Bank EFTs (12034-12150)</i>	<i>\$1,985,606.17</i>
<i>Payroll</i>	<i>\$ 99,769.17</i>
<i>BPAY/Direct Debit</i>	<i>\$ 14,403.90</i>
TOTAL	\$2,099,779.24

Council Decision:03062020

MOVED: **SECONDED:**

CARRIED: 0/0

10.5 MONTHLY FINANCIAL STATEMENT

APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	None
AUTHOR:	Sa Toomalatai – Manager of Finance & Corporate Serv.
DATE:	10 June 2020

Matters for consideration:

The Statement of Financial Activity for the periods of May 2020, 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 May 2020.

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.																	
Risk:																	
<table border="1"> <thead> <tr> <th>Risk</th> <th>Risk Likelihood (based on history and with existing controls)</th> <th>Risk Impact / Consequence</th> <th>Risk Rating (Prior to Treatment or Control)</th> <th>Principal Risk</th> <th>Risk Action Plan (Controls or Treatment proposed)</th> </tr> </thead> <tbody> <tr> <td>Not meeting Statutory Compliance</td> <td>Rare (1)</td> <td>Moderate (3)</td> <td>Low (1-4)</td> <td>Failure to meet Statutory, Regulatory or Compliance Requirements</td> <td>Accept Officer Recommendation</td> </tr> </tbody> </table>						Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)	Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)												
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation												
Consultation:																	
Nil																	
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 of May 2020.</i>																	
Council Decision: 04062020																	
MOVED: SECONDED: CARRIED: 0/0																	

10.6 DISPOSAL OF LAND TO GASCOYNE JUNCTION REMOTE SCHOOL

APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	John McCleary – Chief Executive Officer
DATE:	16 June 2020
Matters for Consideration:	
To determine if the Council has the appetite to dispose of land adjacent to the Gascoyne Junction Remote Community School.	
Background:	
The Gascoyne Junction Remote Community School has requested that the Shire sell or otherwise dispose of the land that identified in Appendix 3 . It is my understanding that the School would like this land so they can increase their storage capacity.	
Comments:	
<p>From what I can gather the land identified is a portion of the old Police Station Land. In order for the School to take possession of the land they would need to subdivide this off the Police Station Lot and then do a vacant lot amalgamation with their parcel of land. I am not sure if this can be done due to the size of the land parcel, in any event there would be a reasonable cost as the land would need to be surveyed and then the necessary paperwork would need to be submitted.</p> <p>If costs prove prohibitive we could do a peppercorn lease to the school for the use of the land, again there would be a cost in getting a legal lease drawn up, it is anticipated that this would cost around \$1,500 - \$2,000.</p>	
Statutory Environment:	
<p>Local Government Act 1995 – Section 3.58</p> <p>Local Government (Functions and General) Regulations 1996 – Reg 30 (2)</p> <p>(2) A disposition of land is an exempt disposition if—(c) the land is disposed of to—(i) the Crown in right of the State or the Commonwealth; or (ii) a department, agency, or instrumentality of the Crown in right of the State or the Commonwealth; or(iii) another local government or a regional local government.</p>	
Policy Implications:	
Nil	
Financial Implications:	
Nil	
Strategic Implications:	
Nil	
Risk:	

There is no risk associated with this request.	
Consultation:	
Chris Polakiewicz – Principal Gascoyne Junction Remote Community School	
Officer's Recommendation:	Voting requirement: Simple Majority
<p><i>That Council Authorises the CEO to dispose of the property as identified in the map shown in Appendix 3 to the Gascoyne Junction Remote Community School (Education Department) subject to: All costs associated with the disposition of the property incurred by both parties being paid by the Gascoyne Junction Community Remote School (Education Department); these include, but are not limited to, conveyancing, title deed searches, surveying, etc.</i></p>	
Council Decision: 05062020	
MOVED:	SECONDED:
CARRIED:	

10.7 ADOPTION OF FEES AND CHARGES – TOURISM MERCHANDISE AND SOUVENIRS	
APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	None
AUTHOR:	Sa Toomalatai Manager of Finance & Corporate Serv.
DATE:	17/06/2020
Matters for Consideration:	
To adopt the fees and charges set for the sale of the Shire's tourism merchandise and souvenirs.	
Comments:	
<p>To help maximise on Council's efforts to effectively market and promote the Gascoyne region, the shire has invested in the purchase of merchandise and souvenir stock that has been customised specifically to promote our region.</p> <p>This includes bumper stickers, stubby holders and t-shirts designed with local slogans and pictures of our iconic landmarks, the Kennedy Ranges and Mount Augustus.</p> <p>Our intent is to market and sell this stock as part of our tourism campaign and area promotion strategy. Staff hope that this will help to actively promote the Upper Gascoyne region to all that visit the area and provide them with a memorable keepsake as part of their time spent here.</p> <p>Refer to Appendix 4</p>	
Background:	
Section 6.16 to 6.19 of the Local Government Act, 1995 legislates the imposition of fees and	

charges for a local government. Section 6.19 of this Act requires a local government to advertise their intention to impose fees and charges that are not part of the annual budget.

As staff have received the new stock and are eager to retail the merchandise through the CRC, as well as online via the Shire's webpage, we are requesting Council to approve the proposed fees and charges schedule. Refer to [Appendix 5](#)

To better manage any potential influxes in pricing when purchasing merchandise and souvenirs in the future, the Manager of Finance and Corporate Services is recommending a two tier approach in the fee and charge applicable for any sales. This will allow a level of flexibility for the Shire to recover costs on the purchase of new stock. A line item will also be included to account for the recovery of postage and handling expenses.

Statutory Environment:	
-------------------------------	--

Local Government Act 1995

6.16. Imposition of fees and charges

- (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.

** Absolute majority required.*

- (2) A fee or charge may be imposed for the following —
 - (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;
 - (b) supplying a service or carrying out work at the request of a person;
 - (c) subject to section 5.94, providing information from local government records;
 - (d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;
 - (e) supplying goods;
 - (f) such other service as may be prescribed.
- (3) Fees and charges are to be imposed when adopting the annual budget but may be —
 - (a) imposed* during a financial year; and
 - (b) amended* from time to time during a financial year.

** Absolute majority required.*

6.17. Setting level of fees and charges

- (1) In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —
 - (a) the cost to the local government of providing the service or goods; and
 - (b) the importance of the service or goods to the community; and
 - (c) the price at which the service or goods could be provided by an alternative provider.
- (2) A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.
- (3) The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —

- (a) under section 5.96; or
 - (b) under section 6.16(2)(d); or
 - (c) prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.
- (4) Regulations may —
- (a) prohibit the imposition of a fee or charge in prescribed circumstances; or
 - (b) limit the amount of a fee or charge in prescribed circumstances.

6.19. Local government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

- (a) its intention to do so; and
- (b) the date from which it is proposed the fees or charges will be imposed.

Policy Implications:

Nil

Financial Implications:

Delay in receiving revenue from sales of new stock.

Strategic Implications:

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

Risk:

Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:

General discussions have taken place at the officer and management level regarding the designs and type of products the shire would use to showcase the logo’s and pictures of local landmarks. During the final stages of design, these were also shared with the Council in March 2020.

Overall the design concept was well received and the general consensus was to proceed with

finalisation of the Shire's new tourism stock.

Officer's Recommendation:

Voting requirement: Absolute Majority

1. That Council pursuant to sections 6.16, 6.17 and 6.19 of the Local Government Act 1995 :
 - (a) Adopt the fees and charges outlined in [Appendix 5](#) for the sale of merchandise and souvenirs.
 - (b) Implements the fee effective 1st July 2020
 - (c) Publicly advertises its intention to introduce the new fees and charges, and the date from which it will take effect.

Council Decision: 06062020

MOVED:

SECONDED:

CARRIED:

10.8 TRANSFER FROM PLANT RESERVE ACCOUNT

APPLICANT:

Shire of Upper Gascoyne

DISCLOSURE OF INTEREST:

Nil

AUTHOR:

John McCleary – Chief Executive Officer

DATE:

18 June 2020

Matters for Consideration:

To authorise the CEO to transfer monies from the plant reserve account into the municipal account to purchase a second hand rubbish truck as detailed in [Appendix 6](#).

Background:

As part of the 20/21 Budget deliberations, I originally allocated \$100,000 to purchase a Rubbish Truck. As we have further developed the budget I have reduced this amount to \$50,000 in the hope that we could find a rubbish truck for this amount.

Comments:

As chance goes, Jarrod and I did a search and we found the ideal rubbish truck within our price range. We contacted the dealer and were advised that an offer had been put on the vehicle, obviously we were disappointed as further searches failed to find a vehicle of a comparable standard. I asked Jarrod to give the dealer a further call and advise that we would be interested if the offer fell through and to our surprise he advised that the deal had fallen over due to COVID 19.

Given that this was a very good deal for our Shire I contacted The Shire President and the Vice President to see if they would support taking the money from the reserve account and purchase the vehicle now rather than wait until we adopt the budget (August 2020) and take the risk of missing out, both were in support of this course of action. The vehicle has only travelled

32,240kms and was previously used by the Diamantina Shire Council. The Shire were contacted and they advised that there was no issues with the truck.

The cost of the purchase is \$36,000 inclusive of GST and we will need to have it transported from Toowoomba to Gascoyne Junction, indicative transport costs are approximately \$6k - \$7k. As such it is proposed to transfer \$45,000 from our Plant Reserve Account into our Municipal Account to make the purchase.

We currently have a balance of \$396,001 in the Plant Reserve Account, if we transfer \$45k into the municipal account we will have a balance of \$351,001. It is intended that the \$45,000 taken is replaced in the 2020/21 as part of the budget transfers.

Statutory Environment:

Local Government Act 1995 – section 6.11

Policy Implications:

Nil

Financial Implications:

20/21 Budget

Strategic Implications:

General Garbage collection is captured under the Environmental and Social pillars of the Strategic Community Plan.

Risk:

Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:

Nil

Officer's Recommendation:

Voting requirement: Simple Majority

That Council authorise the CEO to transfer \$45,000 from the Plant Reserve into the Municipal Account to purchase a rubbish truck.

Council Decision: 07062020

MOVED:

SECONDED:

CARRIED:

11. MATTERS BEHIND CLOSED DOORS

Council Decision 08062020

MOVED: CR

SECONDED: CR

That Council go behind closed doors to discuss confidential items.

CARRIED:

11.1 JUNCTION PUB AND TOURIST PARK SOLAR PROJECT

Council Decision 09062020

MOVED: CR

SECONDED: CR

CARRIED:

Council Decision 10062020

MOVED: CR

SECONDED: CR

That Council come out from behind closed doors.

CARRIED:

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 D. Hammarquist

- 14.2 Councillor G. Watters
- 14.3 Councillor J. Caunt
- 14.4 Councillor B. Walker
- 14.5 Councillor H. McTaggart
- 14.6 Councillor A. McKeough
- 14.7 Councillor R. Hoseason-Smith

15. STATUS OF COUNCIL MEETING 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
16032020	Appoint contractor for 3 AGRN Events	I have received a quote from Greenfields Technical Services (WALGA Preferred Supplier) and I have appointed them as the Superintendent and Supervisor of AGRN 908.	Close	CEO
05052020	National Redress Scheme	All the required documentation has been supplied.	Close	CEO/ SCSO
06052020	Budget Amendments	These have been entered in the system	Close	MFCS
07052020	Policy 4.3	Amendments to Policy 4.3 made to incorporate prescription safety glasses.	Close	SCSO

16. MEETING CLOSURE

The Shire President closed the meeting at ____pm.

APPENDIX 1

(List of Accounts Paid for May 2020)

Date: 02/06/2020
Time: 11:03:58AM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
ABCO PRODUCTS PTY LTD					
EFT12034	01/05/2020	MAXIGUARD MED SILICONE HALF MASK RESPIRATOR	1		1,317.28
INV 540098	22/04/2020	MAXIGUARD MED SILICONE HALF MASK RESPIRATOR	1	1,317.28	
Bidgemia Cattle Company Pty Ltd					
EFT12035	01/05/2020	drop deck float hire 19/20	1		1,250.00
INV 0023	20/04/2020	drop deck float hire 19/20	1	1,250.00	
Child Support Agency					
EFT12036	01/05/2020	Payroll deductions	1		362.83
INV DEDUCTIO	29/04/2020	Payroll deductions		362.83	
Diesel and Dust Mechanical Pty Ltd					
EFT12037	01/05/2020	Mechanical labour hire and services 2019/20 - P36	1		3,583.73
INV 00000174	21/04/2020	Mechanical labour hire and services 2019/20 - P76	1	635.73	
INV 00000173	21/04/2020	Mechanical labour hire and services 2019/20 - P36	1	1,655.50	
INV 00000181	21/04/2020	Mechanical labour hire and services 2019/20 - P58	1	363.00	
INV 00000183	24/04/2020	Mechanical labour hire and services 2019/20 - GU506	1	929.50	
Junction Contracting Services					
EFT12038	01/05/2020	Water cart hire- C3343 Landor Mount Augustus Rd	1		40,755.00
INV 1578	16/04/2020	Water cart hire- C3343 Landor Mount Augustus Rd	1	38,115.00	
INV 1579	21/04/2020	Front end loader hire (\$300/day)	1	2,640.00	
Paul D Kearney - Carpenter & Joiner					
EFT12039	01/05/2020	Install new fence Lot 23 Gregory Street	1		5,170.00
INV 25	18/04/2020	Install new fence Lot 23 Gregory Street	1	5,170.00	
Landgate					
EFT12040	01/05/2020	Standing Purchase Order for 2019/2020 Financial Period for the 04/02/2020 to 13/03/2020	1		104.00
INV 354505-100	27/02/2020	Standing Purchase Order for 2019/2020 Financial Period for the 14/01/2020 - 03/02/2020	1	48.00	
INV 355211-100	24/03/2020	Standing Purchase Order for 2019/2020 Financial Period for the 04/02/2020 to 13/03/2020	1	56.00	
Outback Floral Designs					
EFT12041	01/05/2020	3x Wreaths for Anzac Day	1		300.00
INV IV00000001	22/04/2020	3x Wreaths for Anzac Day	1	300.00	
Walga					
EFT12042	01/05/2020	Conflicts of Interest eLearning - Greg Watters	1		1,755.00
INV I3081768	20/04/2020	Conflicts of Interest eLearning - Greg Watters	1	195.00	
INV I3081769	20/04/2020	Meeting Procedures eLearning - Greg Watters	1	195.00	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Walga					
INV I3081767	20/04/2020	Understanding Local Government eLearning - Greg Watters	1	195.00	
INV I3081766	20/04/2020	Meeting Procedures eLearning - Don Hammarquist	1	195.00	
INV I3081765	20/04/2020	Conflicts of interest eLearning - Don Hammarquist	1	195.00	
INV I3081764	20/04/2020	Understanding Local Government eLearning - Don Hammarquist	1	195.00	
INV I3081770	20/04/2020	Understanding Local Government eLearning - Jim Caunt	1	195.00	
INV I3081772	20/04/2020	Meeting Procedures eLearning - Jim Caunt	1	195.00	
INV I3081771	20/04/2020	Conflicts of Interests eLearning - Jim Caunt	1	195.00	
Westrac Pty Ltd					
EFT12043	01/05/2020	208L 3E-9478 TDTO 50 transmission oil	1		910.90
INV PI 4461856	09/04/2020	208L 3E-9478 TDTO 50 transmission oil	1	910.90	
Rock On					
EFT12044	01/05/2020	Craft Sales for the period 01/02/2020 - 30/04/2020	1		17.00
INV CRAFT-FEE30/04/2020		Craft Sales for the period 01/02/2020 - 30/04/2020	1	17.00	
Blanche Maree Walker					
EFT12045	01/05/2020	Craft sales for the period 01/02/2020 - 30/04/2020	1		12.00
INV CRAFT-FEE30/04/2020		Craft sales for the period 01/02/2020 - 30/04/2020	1	12.00	
Nella's Preserves					
EFT12046	01/05/2020	Craft sales for period 01/02/2020 - 30/04/2020	1		33.00
INV CRAFT-FEE30/04/2020		Craft sales for period 01/02/2020 - 30/04/2020	1	33.00	
Gregory James Watters					
EFT12047	01/05/2020	Councillor Meeting fee and allowances for the Month of APRIL 2020	1		1,650.25
INV COUNCIL-/29/04/2020		Councillor Meeting fee and allowances for the Month of APRIL 2020	1	1,650.25	
Leanne Alys Mckeough					
EFT12048	01/05/2020	Councillor Meeting Fee and Allowances for month of APRIL 2020	1		1,064.17
INV COUNCIL-/29/04/2020		Councillor Meeting Fee and Allowances for month of APRIL 2020	1	1,064.17	
Blanche Maree Walker					
EFT12049	01/05/2020	Councillor Meeting Fee and Allowances for month of APRIL 2020	1		1,064.17
INV COUNCIL-/29/04/2020		Councillor Meeting Fee and Allowances for month of APRIL 2020	1	1,064.17	
Jw & Jp Caunt					
EFT12050	01/05/2020	Councillor Meeting Fee and Allowances for month of APRIL 2020	1		1,561.02
INV COUNCIL-/29/04/2020		Councillor Meeting Fee and Allowances for month of APRIL 2020	1	1,561.02	
Donald Raymond Hammarquist					
EFT12051	01/05/2020	Councillor Meeting fee and allowances for the Month of APRIL 2020	1		4,076.70

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Donald Raymond Hammarquist					
INV COUNCIL-/29/04/2020		Councillor Meeting fee and allowances for the Month of APRIL 2020	1	4,076.70	
Hamish McTaggart					
EFT12052	01/05/2020	Councillor Meeting Fee and Allowances for month of APRIL 2020	1		1,083.97
INV COUNCIL-/29/04/2020		Councillor Meeting Fee and Allowances for month of APRIL 2020	1	1,083.97	
Ray Hoseason-Smith					
EFT12053	01/05/2020	Councillor Meeting Fee and Allowances for month of APRIL 2020	1		1,064.17
INV COUNCIL-/29/04/2020		Councillor Meeting Fee and Allowances for month of APRIL 2020	1	1,064.17	
Department of Transport (AGENT CHARGES)					
EFT12054	01/05/2020	Standing Purchase Order for Licence Agreement A9760424 V14 Cost varies based on transactions completed at CRC	1		44.05
INV 17064	29/04/2020	Standing Purchase Order for Licence Agreement A9760424 V14 Cost varies based on transactions completed at CRC	1	44.05	
Commonwealth Mastercard					
EFT12055	04/05/2020	SPOT Yearly Subscription P100, P106 and P87	1		1,623.67
INV 00045815	01/04/2020	replacement oven door	1	189.15	
INV FSHOP939403/04/2020		2019-2021 Council Photo and Plaque to suit frame	1	74.00	
INV 06/04/2020 06/04/2020		SPOT Yearly Subscription P100, P106 and P87	1	1,270.03	
INV 09/04/2020 09/04/2020		Optus USB Mobile Recharge for CEO	1	89.00	
INV 1723346585-12/04/2020		iCloud 50GB Storage Plan May 2020	1	1.49	
Dust Up Projects					
EFT12056	07/05/2020	Standing Order cost for Freight - Deliveries made between April and June 2020	1		2,272.35
INV 1475	30/04/2020	Standing Order cost for Freight - Deliveries made between April and June 2020	1	2,272.35	
Ray Trigwell					
EFT12057	07/05/2020	Contract dogging for 2019/20. - 29 days 1st April to 1st May 2020	1		13,637.25
INV 01/05/2020 01/05/2020		Contract dogging for 2019/20. - 29 days 1st April to 1st May 2020	1	13,637.25	
Toyworld					
EFT12058	07/05/2020	Board Games valued at \$30each or in a \$30Bundle	1		1,534.99
INV I000000045:06/05/2020		Board Games valued at \$30each or in a \$30Bundle	1	1,534.99	
Australia Post					
EFT12059	07/05/2020	Freight and Postage for period - April 2020	1		5.28
INV 1009567567 03/05/2020		Freight and Postage for period - April 2020	1	5.28	
Carnarvon Menswear					
EFT12060	07/05/2020	Uniform Order Nat Rogers	1		495.60
INV 7015	05/05/2020	Uniform Order Nat Rogers	1	495.60	
Boc Limited					
EFT12061	07/05/2020	Quarterly Container Service Charge for Oxygen Bottle Medical C Size	1		40.29

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Boc Limited					
INV 4025437811	28/04/2020	Quarterly Container Service Charge for Oxygen Bottle Medical C Size	1	40.29	
Bt Equipment Pty Ltd T/as Tutt Byant Equipment					
EFT12062	07/05/2020	1 05762241 SWITCH PUSH BUTTON 1 EA 97 . 7 0	1		327.18
		2 05762304 FRONT ELEMENT SWITCH 1 EA 45 . 0 99			
		3 05762300 FASTENING FLANGE 1 EA 23 . 7 9			
		4 05762302 SWITCH,N.OPEN 2 EA 29 . 3 2			
		5 05762301 SWITCH,N.CLOSED 1 EA 38 . 3 5			
		6 05581168 OPEN ASSISTS 1 EA 63 . 1 8			
INV 008460947	20/04/2020	1 05762241 SWITCH PUSH BUTTON 1 EA 97 . 7 0	1	327.18	
		2 05762304 FRONT ELEMENT SWITCH 1 EA 45 . 0 99			
		3 05762300 FASTENING FLANGE 1 EA 23 . 7 9			
		4 05762302 SWITCH,N.OPEN 2 EA 29 . 3 2			
		5 05762301 SWITCH,N.CLOSED 1 EA 38 . 3 5			
		6 05581168 OPEN ASSISTS 1 EA 63 . 1 8			
Carnarvon Auto Servicing & Towing					
EFT12063	07/05/2020	275/70R22.5 SAILUN trailer tyre	1		7,923.40
INV 00020479	16/04/2020	275/70R22.5 SAILUN trailer tyre	1	4,041.40	
INV 00020554	01/05/2020	General Grabber X3 245/70R17 tyre	1	3,882.00	
CS Legal					
EFT12064	07/05/2020	Debt Collection services provided in January 2020 for case against Lighthouse Ridge Pty Ltd.	1		1,430.00
INV 027371	31/01/2020		1	1,210.00	
INV 028344	01/05/2020	Service fees for further debt recovery action taken against Lighthouse Ridge Pty Ltd (rates debtor).	1	220.00	
Diesel and Dust Mechanical Pty Ltd					
EFT12065	07/05/2020	Mechanical labour hire and services 2019/20 - P85	1		5,714.10
INV 00000185	27/04/2020	Mechanical labour hire and services 2019/20 - Fuel Bowser Glenburgh	1	203.50	
INV 00000184	27/04/2020	Mechanical labour hire and services 2019/20 - GU506	1	889.35	
INV 00000193	04/05/2020	Mechanical labour hire and services 2019/20 - P36	1	1,028.50	
INV 00000190	04/05/2020	Mechanical labour hire and services 2019/20 - P85	1	1,104.79	
INV 00000192	04/05/2020	Mechanical labour hire and services 2019/20 - P83	1	636.43	
INV 00000191	04/05/2020	Mechanical labour hire and services 2019/20 - P103	1	907.93	
INV 00000194	04/05/2020	Mechanical labour hire and services 2019/20 - P95	1	943.60	
Gascoyne Earthmoving					
EFT12066	07/05/2020	PUSH UP GRAVEL- 26000m3 Landor Mt Aug Rd	1		29,380.89
INV 809	21/04/2020	PUSH UP GRAVEL- 26000m3 Landor Mt Aug Rd	1	29,380.89	
Geraldton Fuel Company T/as Refuel Australia					
EFT12067	07/05/2020	Fuel Cars Purchases	1		620.09
INV 30/04/2020	30/04/2020	Fuel Cars Purchases	1	620.09	
Autopro					

Date: 02/06/2020
Time: 11:03:58AM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
PAGE: 5

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Autopro					
EFT12068	07/05/2020	U1LMF BATTERY	1		105.45
INV 2017218	14/04/2020	U1LMF BATTERY	1	105.45	
Junction Contracting Services					
EFT12069	07/05/2020	Water cart hire- C3343 Landor Mount Augustus Rd for 20th to 29th April 2020	1		35,392.50
INV 1580	30/04/2020	Water cart hire- C3343 Landor Mount Augustus Rd for 20th to 29th April 2020	1	35,392.50	
Paul D Kearney - Carpenter & Joiner					
EFT12070	07/05/2020	supply and install concrete pads and footings for workshop racking and erect racking	1		13,647.70
INV 25	07/05/2020	supply and install concrete pads and footings for workshop racking and erect racking	1	13,647.70	
Lifestyle Australia Pty Ltd					
EFT12071	07/05/2020	Assorted T-Shirts for CRC	1		11,159.50
INV 146240	24/04/2020	Assorted Stubby Holders and Stickers for CRC	1	4,312.00	
INV 146239	24/04/2020	Assorted T-Shirts for CRC	1	6,847.50	
MAJOR MOTORS PTY LTD					
EFT12072	07/05/2020	left hand mirror assembly	1		275.29
INV 898541	05/05/2020	left hand mirror assembly	1	275.29	
Perfect Computer Solutions Pty Ltd					
EFT12073	07/05/2020	2019/20 IT Consulting Services for April 2020	1		255.00
INV 25558	30/04/2020	2019/20 IT Consulting Services for April 2020	1	255.00	
Philip Swain					
EFT12074	07/05/2020	2019/20 Contract EHO costs	1		6,477.00
INV 200402	27/04/2020	2019/20 Contract EHO costs	1	6,477.00	
RepcO Pty Ltd					
EFT12075	07/05/2020	6x aerosols CRC lubricant pack	1		304.03
INV 4610472395	17/03/2020	6x aerosols CRC lubricant pack	1	304.03	
Toll Transport Pty Ltd					
EFT12076	07/05/2020	Freight for period 13th - 18th April 2020	1		761.50
INV 0934-MWB	12/04/2020	Freight for 6th and 7th April 2020	1	114.00	
INV 0935-MWB	19/04/2020	Freight for period 13th - 18th April 2020	1	647.50	
Tropics Hardware					
EFT12077	07/05/2020	Fencing materials as per quote#2740 foor fence Lot 23 and 21 Gregory street	1		6,235.71
INV 474454	15/04/2020	Fencing materials as per quote#2740 foor fence Lot 23 and 21 Gregory street	1	6,235.71	
Westrac Pty Ltd					
EFT12078	07/05/2020	1535710 extreme duty battery	1		1,075.65
INV PI 4475511	15/04/2020	1535710 extreme duty battery	1	1,075.65	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Horizon Power (non-energy)					
EFT12079	07/05/2020	Standing purchase order for prepaid power at Woodgamia Community for resale through the CRC	1		925.00
INV RPDDDB004	30/04/2020	Standing purchase order for prepaid power at Woodgamia Community for resale through the CRC	1	925.00	
Telstra Corporation Ltd					
EFT12080	07/05/2020	Phone Charges for April 2020	1		1,599.03
INV K 688 317 3	09/04/2020	Phone Charges for April 2020	1	819.46	
INV 20/04/2020	20/04/2020	Phone usage for April 2020	1	779.57	
Quadrio Earthmoving Pty Ltd					
EFT12081	11/05/2020	Supply of plant and operators for flood damage repairs (RFT 01 19-20 AGRN863)	1		400,687.56
INV 00010949	04/05/2020	Supply of plant and operators for flood damage repairs (RFT 01 19-20 AGRN863)	1	400,687.56	
Greenfield Technical Services					
EFT12082	11/05/2020	WANDRRA AGN 821 - Supertendent & Supervision Services per RFQ 05 2018.19	1		9,630.50
INV 1442	04/05/2020	WANDRRA AGN 821 - Supertendent & Supervision Services per RFQ 05 2018.19	1	9,630.50	
Department of Transport (AGENT CHARGES)					
EFT12083	12/05/2020	Standing Purchase Order for Licence Agreement A9760424 V14 Cost varies based on transactions completed at CRC - For transaction done on the 08/05/2020	1		468.95
INV 17088	08/05/2020	Standing Purchase Order for Licence Agreement A9760424 V14 Cost varies based on transactions completed at CRC - For transaction done on the 08/05/2020	1	468.95	
Greenfield Technical Services					
EFT12084	15/05/2020	Engineering and Consultancy services for the Landor homestead realignment project	1		15,477.00
INV 1413	27/04/2020	Engineering and Consultancy services for the Landor homestead realignment project	1	13,475.00	
INV 1430	27/04/2020	Consutlancy and Engineering design upgrade of Gascoyne R crossing (Landor) floodway	1	2,002.00	
Afgri Equipment					
EFT12085	15/05/2020	Z355E mower with catcher and blower with optional Seat slide kit, Premium handlebar kit and service kit	1		8,984.01
INV 1865965	30/04/2020	Parts Sales correction for invoice 1865965 on the 19/09/2019	1	0.01	
INV 1926409	07/05/2020	Z355E mower with catcher and blower with optional Seat slide kit, Premium handlebar kit and service kit	1	8,984.00	
Toyworld					
EFT12086	15/05/2020	\$20 Toy World Voucher for winner of the Easter colouring in competition	1		20.00
INV I000000045	11/05/2020	\$20 Toy World Voucher for winner of the Easter colouring in competition	1	20.00	
ABCO PRODUCTS PTY LTD					
EFT12087	15/05/2020	PUREGIENE SOVEREIGN 2 PLY 400 SHEET T/ISSUE (CTN 48)	1		3,445.18
INV 533780	07/04/2020	Cleaning Supplies to cover COVID-19	1	825.88	
INV 535501	09/04/2020	Cleaning Supplies	1	341.01	
INV 546961	06/05/2020	PUREGIENE SOVEREIGN 2 PLY 400 SHEET T/ISSUE (CTN 48)	1	1,363.91	
INV 547834	07/05/2020	Hand Sanitiser Gel	1	681.18	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
ABCO PRODUCTS PTY LTD					
INV 549362	12/05/2020	Puregiene Sanitiser Gel Refill 1L (CTN 6) and Freight	1	233.20	
Simon Joseph Adamson					
EFT12088	15/05/2020	Perform Dogging Duties at \$427.50 / Day Plus Gst As Per Contract - 22 Days April/May	1		10,345.50
INV 13/05/2020	13/05/2020	Perform Dogging Duties at \$427.50 / Day Plus Gst As Per Contract - 22 Days April/May	1	10,345.50	
AIT Specialists Pty Ltd					
EFT12089	15/05/2020	Monthly Fee for determination of Fuel Tax Credits 2019/2020	1		890.56
INV 11719	04/05/2020	Monthly Fee for determination of Fuel Tax Credits 2019/2020	1	890.56	
Bennalong Wa Pty Ltd					
EFT12090	15/05/2020	Standing Po Freight for Period May 2020	1		759.00
INV 8143	09/05/2020	Standing Po Freight for Period May 2020	1	759.00	
Carnarvon Timber & Hardware					
EFT12091	15/05/2020	6x white Sikaflex 6xWhite Wet Area/Exterior silicone	1		382.50
INV 10649221	04/05/2020	6x white Sikaflex 6xWhite Wet Area/Exterior silicone	1	382.50	
Carnarvon Auto Servicing & Towing					
EFT12092	15/05/2020	General Grabber X3 245/75R16 tyre incl balance, fitting and disposal	1		1,251.70
INV 00020543	30/04/2020	General Grabber X3 245/75R16 tyre incl balance, fitting and disposal	1	434.70	
INV 00020540	30/04/2020	General Grabber X3 245/75R16 tyre incl balance, fitting and disposal	1	817.00	
Child Support Agency					
EFT12093	15/05/2020	Payroll deductions	1		362.83
INV DEDUCTIO	13/05/2020	Payroll deductions		362.83	
Diesel and Dust Mechanical Pty Ltd					
EFT12094	15/05/2020	Mechanical labour hire and services 2019/20 - P38	1		4,290.45
INV 00000204	09/05/2020	Mechanical labour hire and services 2019/20 - P27	1	294.25	
INV 00000203	09/05/2020	Mechanical labour hire and services 2019/20 - P58	1	518.38	
INV 00000202	09/05/2020	Mechanical labour hire and services 2019/20 - P36	1	385.00	
INV 00000199	09/05/2020	Mechanical labour hire and services 2019/20 - P77	1	314.75	
INV 00000198	09/05/2020	Mechanical labour hire and services 2019/20 - P38	1	2,071.37	
INV 00000195	09/05/2020	Mechanical labour hire and services 2019/20 - P83	1	706.70	
Department of Primary Industries and Regional Development					
EFT12095	15/05/2020	Refund of double payment for COVID-19 Grant	1		16,500.00
INV 52711	06/05/2020	Refund of double payment for COVID-19 Grant	1	16,500.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT12096	15/05/2020	budgeted fuel and oil purchases for 19/20	1		11,151.23

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Geraldton Fuel Company T/as Refuel Australia					
INV 01471294	04/05/2020	budgeted fuel and oil purchases for 19/20	1	3,564.56	
INV 01471286	04/05/2020	budgeted fuel and oil purchases for 19/20	1	1,613.85	
INV 01471284	04/05/2020	budgeted fuel and oil purchases for 19/20	1	3,550.47	
INV 01471311	05/05/2020	budgeted fuel and oil purchases for 19/20	1	807.45	
INV 01471312	05/05/2020		1	1,614.90	
Autopro					
EFT12097	15/05/2020	DIN77MF battery	1		1,528.90
INV 2017585	22/04/2020	DIN77MF battery	1	1,528.90	
Independent Fuel Solutions Pty Ltd					
EFT12098	15/05/2020	Delivery to Landor Mount Augustus rd camps on 24/04/2020 P79 camp 2000L diesel P54 camp 2000L diesel P53 camp 2000L diesel P51 camp 2000L diesel	1		9,717.38
INV INV-2511	23/04/2020	Delivery to Landor Mount Augustus rd camps on 24/04/2020 P79 camp 2000L diesel P54 camp 2000L diesel P53 camp 2000L diesel P51 camp 2000L diesel	1	9,717.38	
Junction Contracting Services					
EFT12099	15/05/2020	Water cart hire- C3343 Landor Mount Augustus Rd	1		35,755.50
INV 1582	27/05/2020	Water cart hire- C3343 Landor Mount Augustus Rd	1	35,755.50	
Paul D Kearney - Carpenter & Joiner					
EFT12100	15/05/2020	rReppair sunken pavers to 52 Hatch street	1		3,640.00
INV 26	07/05/2020	rReppair sunken pavers to 52 Hatch street	1	3,640.00	
Mason Ledger					
EFT12101	15/05/2020	Review existing Shire of Upper Gascoyne employment contracts and prepare two (award compliant) new employment contract templates for permanent and casual staff. Services provided between 6th and 30th April 2020.	1		4,445.10
INV 123	04/05/2020		1	4,445.10	
Perfect Computer Solutions Pty Ltd					
EFT12102	15/05/2020	2019/20 IT Consulting Services	1		3,767.50
INV 25592	08/05/2020	2019/20 IT Consulting Services	1	3,300.00	
INV 25579	08/05/2020	2019/20 IT Consulting Services	1	467.50	
Toll Transport Pty Ltd					
EFT12103	15/05/2020	FREIGHT FOR PERIOD 20TH - 23RD APRIL 2020	1		102.05
INV 0936-MWB:26/04/2020		FREIGHT FOR PERIOD 20TH - 23RD APRIL 2020	1	102.05	
Tropics Hardware					
EFT12104	15/05/2020	DCF897N 3/4" IMPACT WRENCH	1		2,960.00

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Tropics Hardware					
INV 475985	29/04/2020	DCF897N ¾" IMPACT WRENCH	1	2,960.00	
Greenfield Technical Services					
EFT12105	15/05/2020	Provision of Project Management for AGRN863 as per Council Decision 07092019	1		52,847.30
INV 1446	06/05/2020	Provision of Project Management for AGRN863 as per Council Decision 07092019	1	25,548.05	
INV 1448	08/05/2020	Provision of Project Management for AGRN863 as per Council Decision 07092019	1	27,299.25	
Them Earth Moving					
EFT12106	15/05/2020	Supply of plant and operators for flood damage repairs (RFT01 19-20 - AGRN863)	1		313,911.40
INV 0000558	07/05/2020	Supply of plant and operators for flood damage repairs (RFT01 19-20 - AGRN863)	1	313,911.40	
Department of Transport (AGENT CHARGES)					
EFT12107	14/05/2020	Standing Purchase Order for Licence Agreement A9760424 V14 Cost varies based on transactions completed at CRC	1		121.90
INV 17090	12/05/2020	Standing Purchase Order for Licence Agreement A9760424 V14 Cost varies based on transactions completed at CRC	1	121.90	
Activ8me					
EFT12108	15/05/2020	Standing PO for Finance Manger Internet	1		69.95
INV 2110021	03/05/2020	Standing PO for Finance Manger Internet	1	69.95	
Activ8me					
EFT12109	19/05/2020	Standing PO for Works Supervisor Internet	1		129.95
INV 2113693	05/05/2020	Standing PO for Works Supervisor Internet	1	129.95	
Greenfield Technical Services					
EFT12110	20/05/2020	Provision of Project Management for AGRN863 as per Council Decision 07092019	1		37,895.00
INV 1457	11/05/2020	Provision of Project Management for AGRN863 as per Council Decision 07092019	1	24,491.50	
INV 1458	12/05/2020	Provision of Project Management for AGRN863 as per Council Decision 07092019	1	13,403.50	
Quadrio Earthmoving Pty Ltd					
EFT12111	20/05/2020	Supply of plant and operators for flood damage repairs (RFT 01 19-20 AGRN863)	1		396,321.11
INV 00010953	18/05/2020	Supply of plant and operators for flood damage repairs (RFT 01 19-20 AGRN863)	1	396,321.11	
Them Earth Moving					
EFT12112	20/05/2020	Supply of plant and operators for flood damage repairs (RFT01 19-20 - AGRN863)	1		242,782.10
INV 0000559	19/05/2020	Supply of plant and operators for flood damage repairs (RFT01 19-20 - AGRN863)	1	242,782.10	
Rsm Australia Pty Ltd					
EFT12113	21/05/2020	Contract Accountant Services for period 01/07/2018 - 30/06/2021 FOR MONTH OF: May 2020	1		8,097.03
INV 290025266	18/05/2020	Contract Accountant Services for period 01/07/2018 - 30/06/2021 FOR MONTH OF: May 2020	1	8,097.03	
Carnarvon Glass & Window Tint (Novus)					
EFT12114	21/05/2020	replace front window glass x2 incl. travel to site	1		1,225.50
INV 80905807	15/05/2020	replace front window glass x2 incl. travel to site	1	1,225.50	
Diesel and Dust Mechanical Pty Ltd					

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Diesel and Dust Mechanical Pty Ltd					
EFT12115	21/05/2020	Mechanical labour hire and services 2019/20 - P36	1		2,989.87
INV 00000206	19/05/2020	Mechanical labour hire and services 2019/20 - P36	1	1,111.00	
INV 00000207	19/05/2020	Mechanical labour hire and services 2019/20 - P104	1	719.64	
INV 00000210	19/05/2020	Mechanical labour hire and services 2019/20 - P87	1	248.88	
INV 00000205	19/05/2020	Mechanical labour hire and services 2019/20 - P95	1	910.35	
Geraldton Ag Services					
EFT12116	21/05/2020	K24 fuel metre and air diaphragm pump	1		2,678.12
INV 267029	18/05/2020	K24 fuel metre and air diaphragm pump	1	2,678.12	
Paul D Kearney - Carpenter & Joiner					
EFT12117	21/05/2020	Replace kitchen cupboard door and kickboard	1		1,540.00
INV 28	15/05/2020	Replace kitchen cupboard door and kickboard	1	1,540.00	
Landgate					
EFT12118	21/05/2020	RURAL UV GENERAL REVALUATION SCHEDULE FOR 2019/2020 (VALUATIONS EFFECTIVE 1ST JULY 2019).	1		730.74
INV 355930-100(04/05/2020			1	730.74	
R & L Couriers					
EFT12119	21/05/2020	Freight for period 1st - 30th April 2020	1		242.00
INV 00011395	30/04/2020	Freight for period 1st - 30th April 2020	1	242.00	
Tropics Hardware					
EFT12120	21/05/2020	Pallet racking and shelving as per quote#2744 NON Heavy Duty Galv Cantiliver Racking 3048mm High x 4.5m Heavy Duty Galv Cantiliver Racking 3048mm High x 15m long Heavy Duty Galv Outdoor Pallet Racking 2438mm High 3810mm Beams Indoor Pallet Racking 3048mm various beams as per drawing Workbench 2438mm x 900mm 28 metres L Shaped Shelving 2000 high	1		21,800.00
INV 476494	04/05/2020	Pallet racking and shelving as per quote#2744 NON Heavy Duty Galv Cantiliver Racking 3048mm High x 4.5m Heavy Duty Galv Cantiliver Racking 3048mm High x 15m long Heavy Duty Galv Outdoor Pallet Racking 2438mm High 3810mm Beams Indoor Pallet Racking 3048mm various beams as per drawing Workbench 2438mm x 900mm 28 metres L Shaped Shelving 2000 high	1	21,800.00	
Walga					
EFT12121	21/05/2020	Serving on Council - Jim Caunt	1		585.00
INV I3082239	13/05/2020	Serving on Council - Jim Caunt	1	195.00	
INV I3082241	13/05/2020	Serving on Council - Don Hammarquist	1	195.00	
INV I3082240	13/05/2020	Serving on Council - Greg Watters	1	195.00	
West Australian Newspapers Ltd					

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
West Australian Newspapers Ltd					
EFT12122	21/05/2020	Change of Council Meeting Dates/Location for April & May Meetings	1		159.62
INV 1019950920	30/04/2020	Change of Council Meeting Dates/Location for April & May Meetings	1	159.62	
Westrac Pty Ltd					
EFT12123	21/05/2020	l/h windscreen front windscreen	1		2,158.01
INV PI 4570671	11/05/2020	l/h windscreen front windscreen	1	618.96	
INV PI 4575308	12/05/2020	l/h windscreen front windscreen	1	1,458.97	
INV PI 4575309	12/05/2020	l/h windscreen front windscreen	1	27.28	
INV PI 4575310	12/05/2020	l/h windscreen front windscreen	1	52.80	
Department of Transport (AGENT CHARGES)					
EFT12124	21/05/2020	Standing Purchase Order for Licence Agreement A9760424 V14 Cost varies based on transactions completed at CRC	1		839.40
INV 17103	19/05/2020	Standing Purchase Order for Licence Agreement A9760424 V14 Cost varies based on transactions completed at CRC	1	839.40	
Activ8me					
EFT12125	22/05/2020	Standing PO for CEO House Internet	1		129.95
INV 2119591	08/05/2020	Standing PO for CEO House Internet	1	129.95	
Horizon Power					
EFT12126	27/05/2020	Standing Purchase Order for 2018/2019 - Street Lighting for Month of April 2020	1		251.59
INV 21 005 9882	04/05/2020	Standing Purchase Order for 2018/2019 - Street Lighting for Month of April 2020	1	251.59	
Pivotel Satellite Pty Ltd					
EFT12127	27/05/2020	Satellite Phone Charges for the month of May 2020	1		969.77
INV 2842706	15/05/2020	Satellite Phone Charges for the month of May 2020	1	860.71	
INV 2840831	15/05/2020	Satellite phone for Works Supervisor for period of May 2020	1	22.98	
INV 2842706	15/05/2020	Satellite Phone Charges reversal due to incorrect amount	1	-860.71	
INV 2842706	15/05/2020	Satellite Phone Charges for the month of May 2020	1	946.79	
Telstra Corporation Ltd					
EFT12128	27/05/2020	Phone Usage for May 2020	1		839.99
INV K140 473 2C09	05/2020	Phone Usage for May 2020	1	839.99	
Water Corporation					
EFT12129	27/05/2020	Water Usage & Service Charge for Period 10/03/2020 - 11/05/2020	1		10,113.64
INV 23/07/2019	23/07/2019	Credit for lot 69 updated system to vacant land	1	-44.78	
INV 0129	13/03/2020	REVERSAL of Credit 0129	1	44.78	
INV 12/05/2020	12/05/2020	Water Usage & Service Charge for Period 10/03/2020 - 11/05/2020	1	10,113.64	
Greenfield Technical Services					
EFT12130	27/05/2020	Provision of Project Management for AGRN863 as per Council Decision 07092019	1		53,660.75

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Greenfield Technical Services					
INV 1475	19/05/2020	Provision of Project Management for AGRN863 as per Council Decision 07092019	1	21,924.65	
INV 1476	19/05/2020	Provision of Project Management for AGRN863 as per Council Decision 07092019	1	31,736.10	
Gregory James Watters					
EFT12131	28/05/2020	Monthly meeting fee for Councillor G. Watters for financial year 2019/2020.	1		1,650.25
INV COUNCIL	27/05/2020	Monthly meeting fee for Councillor G. Watters for financial year 2019/2020.	1	1,650.25	
Leanne Alys Mckeough					
EFT12132	28/05/2020	Monthly meeting fee for Councillor L. McKeogh for financial year 2019/2020.	1		1,262.17
INV COUNCIL	27/05/2020	Monthly meeting fee for Councillor L. McKeogh for financial year 2019/2020.	1	1,262.17	
Blanche Maree Walker					
EFT12133	28/05/2020	Monthly meeting fee for Councillor B. Walker for financial year 2019/2020.	1		1,064.17
INV COUNCIL	27/05/2020	Monthly meeting fee for Councillor B. Walker for financial year 2019/2020.	1	1,064.17	
Jw & Jp Caunt					
EFT12134	28/05/2020	Monthly meeting fee for Councillor J. Caunt for financial year 2019/2020.	1		1,561.02
INV COUNCIL	27/05/2020	Monthly meeting fee for Councillor J. Caunt for financial year 2019/2020.	1	1,561.02	
Donald Raymond Hammarquist					
EFT12135	28/05/2020	Monthly meeting fee for Councillor D. Hammarquist for financial year 2019/2020.	1		4,076.70
INV COUNCIL	27/05/2020	Monthly meeting fee for Councillor D. Hammarquist for financial year 2019/2020.	1	4,076.70	
Hamish McTaggart					
EFT12136	28/05/2020	Monthly meeting fee for Councillor H. McTaggart for financial year 2019/2020.	1		1,083.97
INV COUNCIL	27/05/2020	Monthly meeting fee for Councillor H. McTaggart for financial year 2019/2020.	1	1,083.97	
Ray Hoseason-Smith					
EFT12137	28/05/2020	Monthly meeting fee for Councillor R. Hoseason-Smith for financial year 2019/2020.	1		1,279.99
INV COUNCIL	27/05/2020	Monthly meeting fee for Councillor R. Hoseason-Smith for financial year 2019/2020.	1	1,279.99	
Activ8me					
EFT12138	27/05/2020	Standing PO for Office Internet	1		129.95
INV 2128804	13/05/2020	Standing PO for Office Internet	1	129.95	
Dust Up Projects					
EFT12139	29/05/2020	Standing Order cost for Freight - Deliveries made between April and June 2020	1		935.90
INV 1488	20/05/2020	Standing Order cost for Freight - Deliveries made between April and June 2020	1	935.90	
Fire & Safety Services Company					
EFT12140	29/05/2020	Quarterly Fire Extinguisher and Hose inspections	1		544.50
INV 264978	13/05/2020	Quarterly Fire Extinguisher and Hose inspections	1	544.50	
Australian Flag Makers					
EFT12141	29/05/2020	Shire Upper Gascoyne Custom Flag Restock	1		1,648.44

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Australian Flag Makers					
INV 33318	23/05/2020	Shire Upper Gascoyne Custom Flag Restock	1	1,648.44	
Carnarvon Menswear					
EFT12142	29/05/2020	Uniform for Ian Golding	1		239.80
INV 7016	05/05/2020	Uniform for Ian Golding	1	239.80	
Canine Control A Division Of Trepheene Pty Ltd					
EFT12143	29/05/2020	Standing Order for animal control as per contract - 60 months commencing 01/07/2016 to 30/06/2020	1		1,980.00
INV 2704	20/05/2020	Standing Order for animal control as per contract - 60 months commencing 01/07/2016 to 30/06/2020	1	1,980.00	
Child Support Agency					
EFT12144	29/05/2020	Payroll deductions	1		362.83
INV DEDUCTIO	27/05/2020	Payroll deductions		362.83	
Danny Smith					
EFT12145	29/05/2020	Used spider truck/trailer 22.5 inch steel rims	1		650.00
INV 001 INV000	01/05/2020		1	650.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT12146	29/05/2020	budgeted fuel and oil purchases for 19/20	1		14,719.00
INV 01481764	20/05/2020	budgeted fuel and oil purchases for 19/20	1	3,253.56	
INV 01481755	20/05/2020	budgeted fuel and oil purchases for 19/20	1	606.60	
INV 01481765	21/05/2020	budgeted fuel and oil purchases for 19/20	1	3,272.73	
INV 01481772	21/05/2020	budgeted fuel and oil purchases for 19/20	1	2,704.75	
INV 01481771	21/05/2020	budgeted fuel and oil purchases for 19/20	1	1,664.10	
INV 01481770	21/05/2020	budgeted fuel and oil purchases for 19/20	1	554.70	
INV 01481766	21/05/2020	budgeted fuel and oil purchases for 19/20	1	2,662.56	
Autopro					
EFT12147	29/05/2020	Kinchrome 50L air compressor	1		1,144.30
INV 2018032	04/05/2020	Kinchrome 50L air compressor	1	1,144.30	
Landgate					
EFT12148	29/05/2020	ANNUAL CONSOLIDATED MINING TENEMENT ROLL FOR 2020/2021	1		1,470.25
INV 356401-100	19/05/2020		1	1,470.25	
Roger Davies Contracting					
EFT12149	29/05/2020	Grader hire (wet)- maintenance grading	1		33,264.00
INV 0171	24/05/2020	Grader hire (wet)- maintenance grading	1	33,264.00	
Westrac Pty Ltd					
EFT12150	29/05/2020	replace front engine seal	1		6,488.15

Date: 02/06/2020
 Time: 11:03:58AM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
 PAGE: 14

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Westrac Pty Ltd					
INV PI 4543552	04/05/2020	3608640 Control, Heater/Air con 3780785 LINKAGE, VALVE Y 3662809 ABSORBER, SHOCK ABSORBER AIR SUSPENSION CAB 3780794 VALVE HEIGHT CONTROL 2x ABSORBER, SHOCK ABSORBER 3648843	1	409.11	
INV PI 4543551	04/05/2020	3608640 Control, Heater/Air con 3780785 LINKAGE, VALVE Y 3662809 ABSORBER, SHOCK ABSORBER AIR SUSPENSION CAB 3780794 VALVE HEIGHT CONTROL 2x ABSORBER, SHOCK ABSORBER 3648843	1	830.52	
INV PI 4549370	05/05/2020	3608640 Control, Heater/Air con 3780785 LINKAGE, VALVE Y 3662809 ABSORBER, SHOCK ABSORBER AIR SUSPENSION CAB 3780794 VALVE HEIGHT CONTROL 2x ABSORBER, SHOCK ABSORBER 3648843	1	14.77	
INV PI 4549371	05/05/2020	2x ABSORBER, SHOCK ABSORBER 3648843	1	102.73	
INV SI 1483801	06/05/2020	replace front engine seal	1	2,953.02	
INV SI 1483977	07/05/2020	Warranty work travel only- hydraulic pilot solenoid failure	1	2,178.00	
SUPER DIRECTIONS FUND					
DD8532.1	13/05/2020	Superannuation contributions	1		238.26
INV SUPER	13/05/2020	Superannuation contributions	1	238.26	
Wa Super					
DD8532.2	13/05/2020	Payroll deductions	1		5,294.48
INV DEDUCTIO	13/05/2020	Payroll deductions	1	300.00	
INV SUPER	13/05/2020	Superannuation contributions	1	4,164.92	
INV DEDUCTIO	13/05/2020	Payroll deductions	1	829.56	
CBH Sunsuper					
DD8532.3	13/05/2020	Superannuation contributions	1		418.27
INV DEDUCTIO	13/05/2020	Payroll deductions	1	144.23	
INV SUPER	13/05/2020	Superannuation contributions	1	274.04	
My North Super					
DD8532.4	13/05/2020	Superannuation contributions	1		341.63
INV SUPER	13/05/2020	Superannuation contributions	1	341.63	
SUNSUPER					
DD8532.5	13/05/2020	Superannuation contributions	1		144.23
INV SUPER	13/05/2020	Superannuation contributions	1	144.23	
Australian Super					
DD8532.6	13/05/2020	Superannuation contributions	1		121.76

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Australian Super					
INV SUPER	13/05/2020	Superannuation contributions	1	121.76	
AMP Flexible Super					
DD8532.7	13/05/2020	Superannuation contributions	1		542.30
INV SUPER	13/05/2020	Superannuation contributions	1	542.30	
SUPER DIRECTIONS FUND					
DD8561.1	27/05/2020	Superannuation contributions	1		238.26
INV SUPER	27/05/2020	Superannuation contributions	1	238.26	
Wa Super					
DD8561.2	27/05/2020	Superannuation contributions	1		5,337.23
INV DEDUCTIO	27/05/2020	Payroll deductions	1	829.56	
INV DEDUCTIO	27/05/2020	Payroll deductions	1	300.00	
INV SUPER	27/05/2020	Superannuation contributions	1	4,207.67	
CBH Sunsuper					
DD8561.3	27/05/2020	Superannuation contributions	1		418.27
INV DEDUCTIO	27/05/2020	Payroll deductions	1	144.23	
INV SUPER	27/05/2020	Superannuation contributions	1	274.04	
My North Super					
DD8561.4	27/05/2020	Superannuation contributions	1		341.64
INV SUPER	27/05/2020	Superannuation contributions	1	341.64	
SUNSUPER					
DD8561.5	27/05/2020	Superannuation contributions	1		144.23
INV SUPER	27/05/2020	Superannuation contributions	1	144.23	
Australian Super					
DD8561.6	27/05/2020	Superannuation contributions	1		135.68
INV SUPER	27/05/2020	Superannuation contributions	1	135.68	
AMP Flexible Super					
DD8561.7	27/05/2020	Superannuation contributions	1		542.30
INV SUPER	27/05/2020	Superannuation contributions	1	542.30	
MLC Masterkey Super					
DD8561.8	27/05/2020	Superannuation contributions	1		72.68
INV SUPER	27/05/2020	Superannuation contributions	1	72.68	
HOSTPLUS					
DD8561.9	27/05/2020	Superannuation contributions	1		72.68
INV SUPER	27/05/2020	Superannuation contributions	1	72.68	

Date: 02/06/2020
Time: 11:03:58AM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
PAGE: 16

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
---------------------------	-------------	-------------------------------------	----------------------	-----------------------	---------------

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	14,403.90
EFT	1,985,606.17

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	2,000,010.07
TOTAL		2,000,010.07
TOTAL CREDIT NOTES		0.00
TOTAL PAYMENTS LESS CREDIT NOTES		2,000,010.07

APPENDIX 2

(Monthly Financial Statement)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 May 2020

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61 (0) 8 9920 7400

F +61 (0) 8 9920 7450

www.rsm.com.au

Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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



Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 11th June 2020

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2020
CONTENTS PAGE

General

Note

Compilation Report

Contents Page

Executive Summary

Financial Statements

Statement of Comprehensive Income by Nature or Type

Statement of Comprehensive Income by Program

Rate Setting Statement

Statement of Capital Acquisitions and Funding

Notes to the Statement of Financial Activity

Significant Accounting Policies Note 1

Explanation of Material Variances Note 2

Net Current Funding Position Note 3

Cash and Investments Note 4

Trust Fund Note 5

Receivables Note 6

Cash Backed Reserves Note 7

Capital Disposals Note 8

Capital Acquisitions Note 9

Rating Information Note 10

Information on Borrowings Note 11

Grants and Contributions Note 12

Budget Amendments Note 13

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2020
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on pages 6 and 7 showing a surplus as at 31 May 2020 of \$2,920,764

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Carnarvon Mullewa / Bitumen / Reconstruction	100%	943,683	943,681	943,683
Indigenous Access Roads Landor / Mt Augustus	84%	630,000	629,999	532,293
R2R Ullawarra Construction	103%	548,497	548,497	565,913
Flood Damage Reconstruction	52%	21,628,217	19,862,655	11,295,670
	56%	23,750,397	21,984,832	13,337,560
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	187%	2,314,773	2,300,942	4,331,261
Non-operating Grants, Subsidies and Contributions	95%	1,842,380	1,915,106	1,757,390
	146%	4,157,153	4,216,048	6,088,650
Rates Levied	111%	350,851	366,877	389,943

% - Compares current YTD actuals to the Annual Budget

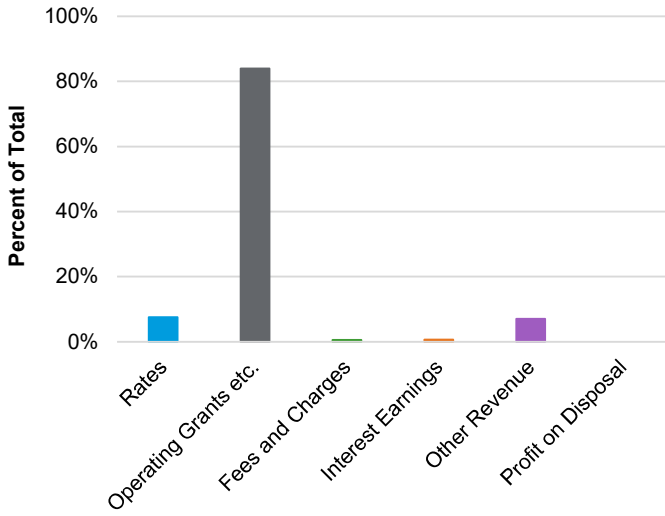
Financial Position

Account	Difference to Prior Year %	Current Year 31 May 20 \$	Prior Year 31 May 19 \$
Adjusted Net Current Assets	737%	2,920,764	396,106
Cash and Equivalent - Unrestricted	546%	3,680,086	674,563
Cash and Equivalent - Restricted	84%	1,412,273	1,674,051
Receivables - Rates	131%	60,547	46,120
Receivables - Other	48%	293,080	616,008
Payables	122%	1,290,154	1,055,991

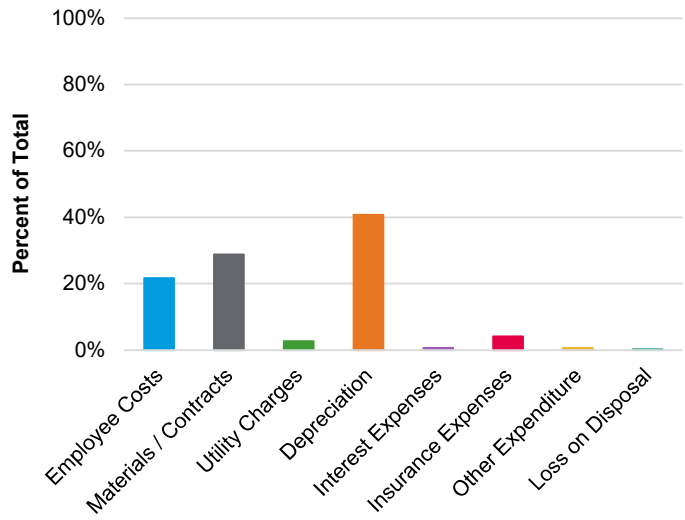
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2020
SUMMARY GRAPHS - OPERATING

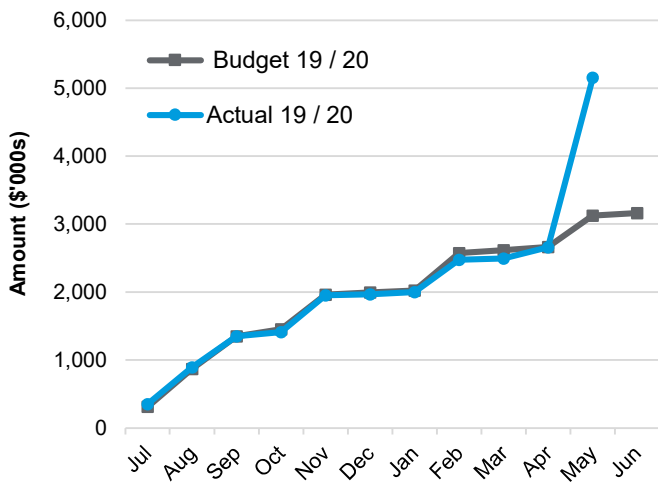
Operating Income (exc. Flood Damage)



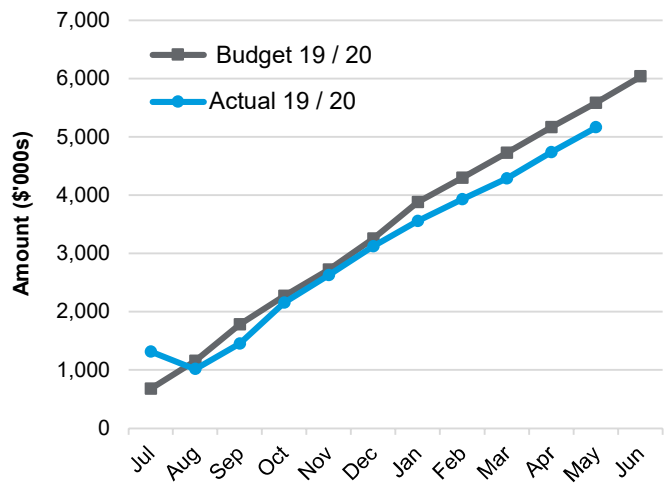
Operating Expenditure (exc. Flood Damage)



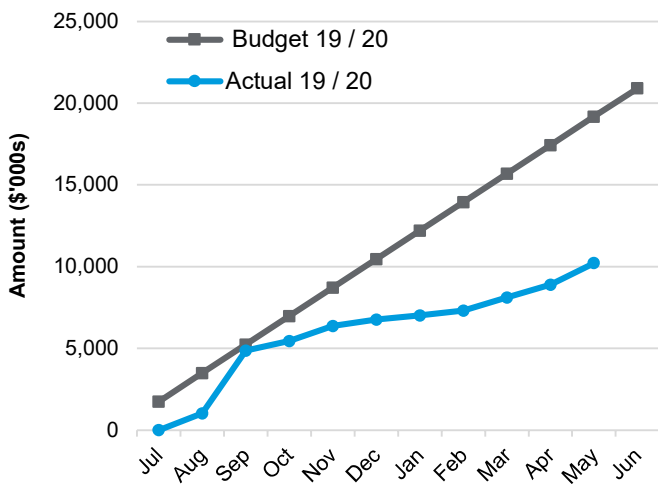
Operating Revenues (exc. Flood Damage)



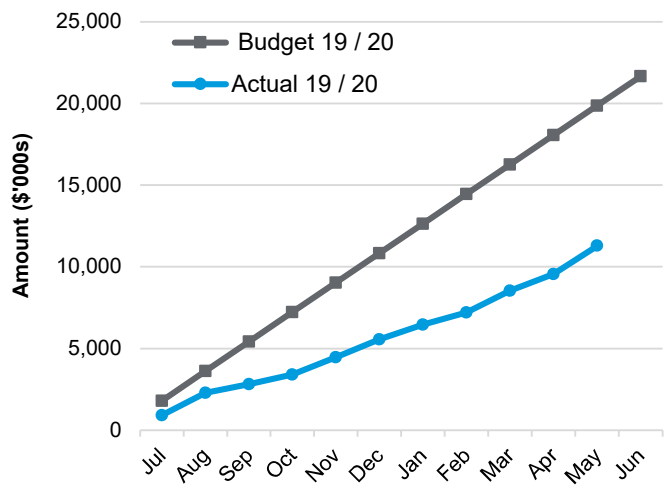
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue

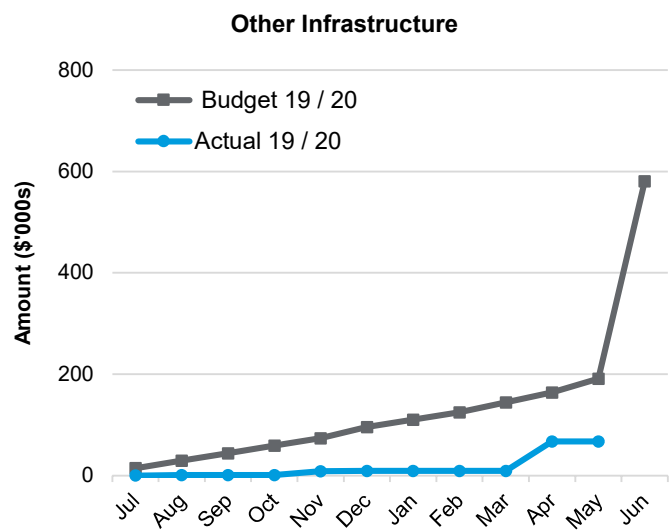
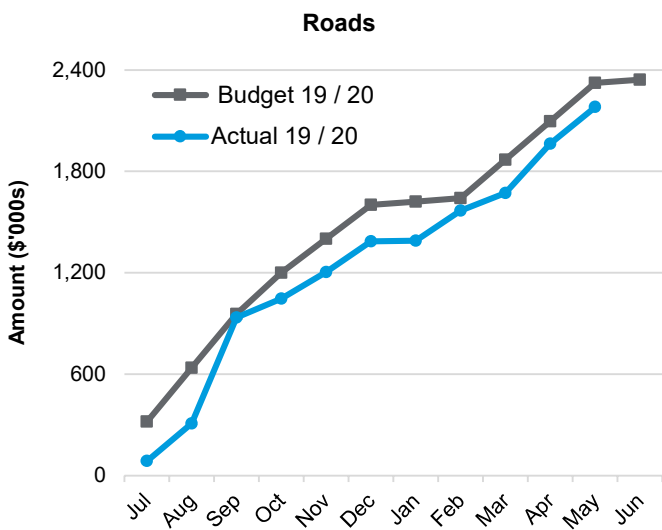
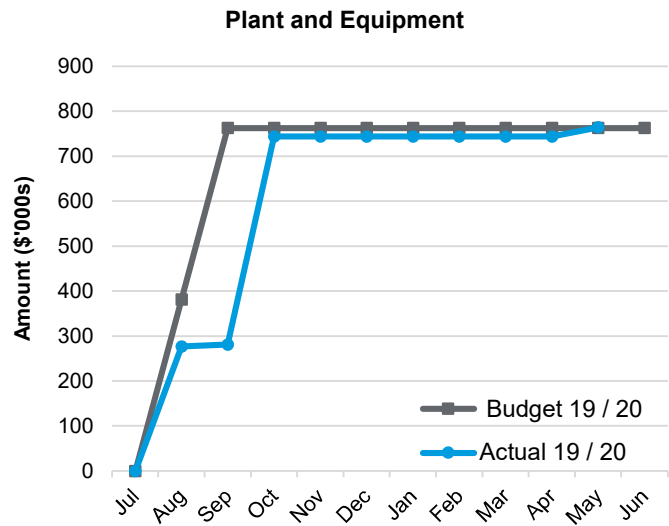
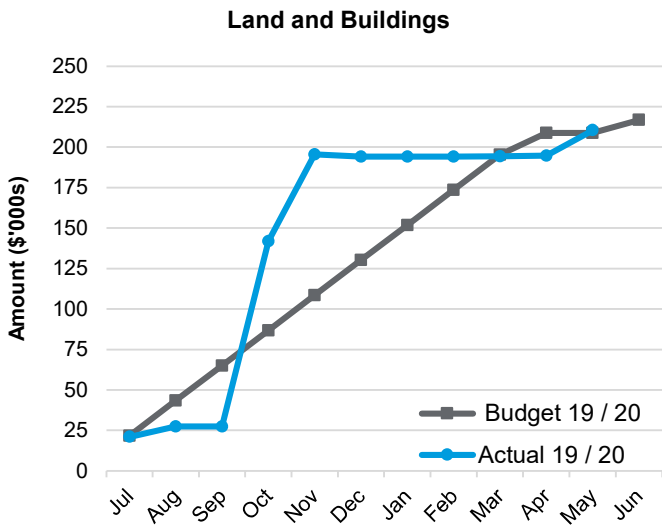
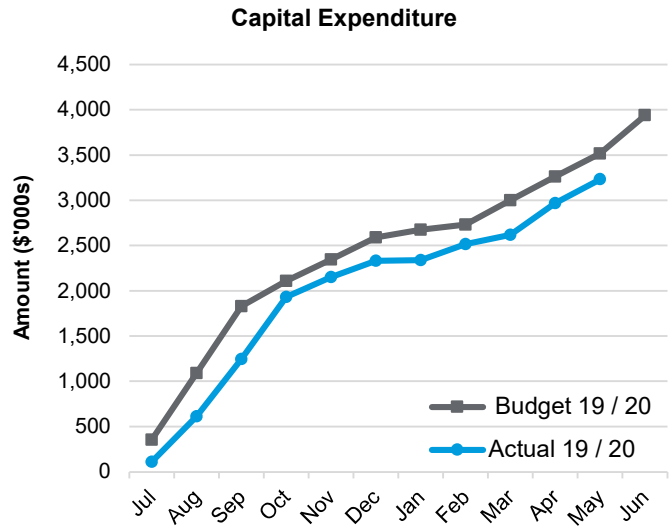
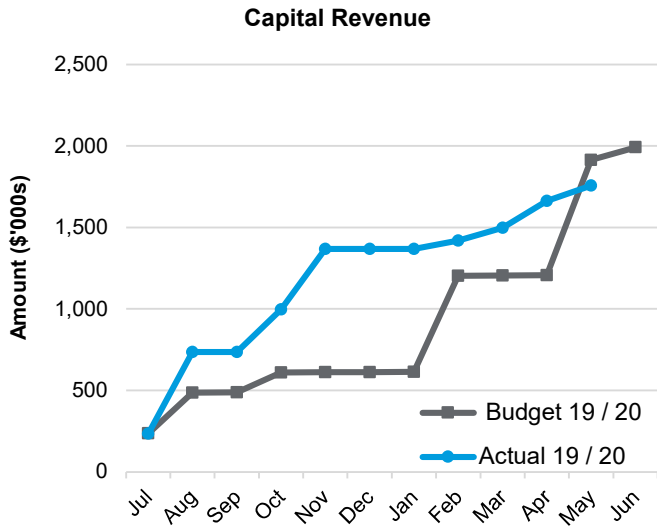


Flood Damage Expenses



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

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2020
SUMMARY GRAPHS - CAPITAL



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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 May 2020

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Rates	10	367,586	366,877	389,943	23,066	6%
Grants, Subsidies and Contributions	12(a)	2,315,773	2,300,942	4,331,261	2,030,319	88%
Fees and Charges		38,602	33,978	32,652	(1,326)	(4%)
Interest Earnings		34,686	32,009	34,518	2,509	8%
Other Revenue		358,855	343,826	366,034	22,208	6%
		3,115,502	3,077,632	5,154,407		
Expenses						
Employee Costs		(1,083,258)	(996,369)	(1,119,219)	(122,850)	(12%)
Materials and Contracts		(2,092,808)	(1,961,371)	(1,487,662)	473,709	24%
Utility Charges		(162,935)	(149,281)	(142,034)	7,247	5%
Depreciation on Non-current Assets		(2,335,131)	(2,140,161)	(2,106,176)	33,985	2%
Interest Expenses		(60,860)	(56,145)	(37,882)	18,263	33%
Insurance Expenses		(220,983)	(219,137)	(213,682)	5,456	2%
Other Expenditure		(74,173)	(55,187)	(37,406)	17,781	32%
		(6,030,148)	(5,577,651)	(5,144,061)		
Other Income and Expenses						
Grants, Subsidies and Contributions	12(b)	1,992,380	1,915,106	1,757,390	(157,716)	(8%)
Profit on Disposal of Assets	8	46,940	46,940	-	(46,940)	(100%)
(Loss) on Disposal of Assets	8	(5,000)	(5,000)	(18,469)	(13,469)	(269%)
		2,034,320	1,957,046	1,738,921		
Flood Damage						
Reimbursements	12(c)	20,920,063	19,176,718	10,225,785	(8,950,933)	(47%)
Employee Costs		-	-	(38,407)	(38,407)	
Materials and Contracts		(21,668,289)	(19,862,655)	(11,257,263)	8,605,392	43%
		(748,226)	(685,937)	(1,069,885)		
Net Result		(1,628,552)	(1,228,910)	679,383		

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

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 May 2020
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		131,000	120,087	127,261	7,174	6%
General Purpose Funding		1,776,850	1,773,040	3,229,970	1,456,930	82%
Law, Order and Public Safety		149,538	148,901	154,857	5,956	4%
Health		1,000	913	-	(913)	(100%)
Education and Welfare		139,800	129,879	137,527	7,648	6%
Community Amenities		4,400	4,400	4,200	(200)	(5%)
Recreation and Culture		16,100	12,301	11,316	(985)	(8%)
Transport		804,653	804,404	1,346,119	541,715	67%
Economic Services		26,700	24,442	83,203	58,761	240%
Other Property and Services		65,460	59,265	59,955	690	1%
		3,115,500	3,077,632	5,154,407		
Expenses						
Governance		(546,340)	(509,654)	(449,911)	59,743	12%
General Purpose Funding		(180,259)	(164,849)	(139,129)	25,720	16%
Law, Order and Public Safety		(391,067)	(349,956)	(343,940)	6,016	2%
Health		(24,253)	(22,187)	(22,969)	(782)	(4%)
Education and Welfare		(301,633)	(274,322)	(240,898)	33,424	12%
Housing		(459,267)	(423,096)	(351,833)	71,263	17%
Community Amenities		(119,378)	(109,330)	(101,333)	7,997	7%
Recreation and Culture		(261,820)	(240,767)	(232,777)	7,990	3%
Transport		(3,218,257)	(2,972,590)	(2,790,596)	181,994	6%
Economic Services		(348,488)	(319,449)	(305,587)	13,862	4%
Other Property and Services		(179,386)	(191,451)	(165,088)	26,363	14%
		(6,030,148)	(5,577,651)	(5,144,061)		
Other Income and Expenses						
Grants, Subsidies and Contributions	12(b)	1,992,380	1,915,106	1,757,390	(157,716)	(8%)
Profit on Disposal of Assets	8	46,940	46,940	-	(46,940)	(100%)
(Loss) on Disposal of Assets	8	(5,000)	(5,000)	(18,469)	(13,469)	(269%)
		2,034,320	1,957,046	1,738,921		
Flood Damage - Transport						
Reimbursements	12(c)	20,920,063	19,176,718	10,225,785	(8,950,933)	47%
Employee Costs		-	-	(38,407)	(38,407)	
Materials and Contracts		(21,668,289)	(19,862,655)	(11,257,263)	8,605,392	43%
		(748,226)	(685,937)	(1,069,885)		
Net Result						
		(1,628,553)	(1,228,910)	679,383		

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

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 May 2020
RATE SETTING STATEMENT

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	2,983,680	2,983,680	2,983,680		
Revenue from Operating Activities						
Governance		131,000	120,087	127,261	7,174	6%
General Purpose Funding		1,409,264	1,406,163	2,840,026	1,433,863	102%
Law, Order and Public Safety		149,538	148,901	154,857	5,956	4%
Health		1,000	913	-	(913)	(100%)
Education and Welfare		139,800	129,879	137,527	7,648	6%
Community Amenities		4,400	4,400	4,200	(200)	(5%)
Recreation and Culture		16,100	12,301	11,316	(985)	(8%)
Transport		21,771,656	20,028,062	11,571,904	(8,456,158)	(42%)
Economic Services		26,700	24,442	83,203	58,761	240%
Other Property and Services		65,460	59,265	59,955	690	1%
		23,714,918	21,934,413	14,990,249		
Expenditure from Operating Activities						
Governance		(546,340)	(509,654)	(449,911)	59,743	12%
General Purpose Funding		(180,259)	(164,849)	(139,129)	25,720	16%
Law, Order and Public Safety		(391,067)	(349,956)	(343,940)	6,016	2%
Health		(24,253)	(22,187)	(22,969)	(782)	(4%)
Education and Welfare		(301,633)	(274,322)	(240,898)	33,424	12%
Housing		(459,267)	(423,096)	(351,833)	71,263	17%
Community Amenities		(119,378)	(109,330)	(101,333)	7,997	7%
Recreation and Culture		(261,820)	(240,767)	(232,777)	7,990	3%
Transport		(24,891,546)	(22,840,245)	(14,104,734)	8,735,511	38%
Economic Services		(348,488)	(319,449)	(305,587)	13,862	4%
Other Property and Services		(179,386)	(191,451)	(165,088)	26,363	14%
		(27,703,437)	(25,445,306)	(16,458,200)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		2,335,131	2,140,161	2,106,176		
(Profit) / Loss on Asset Disposal		(41,940)	(41,940)	18,469		
Carrying Value of Land Sold		-	-	2,500		
Employee Provision Reserve		962	-	1,023		
		(1,694,366)	(1,412,672)	660,217		
Investing Activities						
Grants, Subsidies and Contributions	12(b)	1,992,380	1,915,106	1,757,390	(157,716)	(8%)
Proceeds from Disposal of Assets	8	175,000	175,000	172,455	(2,545)	(1%)
Land and Buildings	9(a)	(216,867)	(208,858)	(210,534)	(1,676)	(1%)
Plant and Equipment	9(b)	(763,237)	(763,237)	(764,639)	(1,402)	(0%)
Furniture and Equipment	9(c)	(37,139)	(28,639)	(8,651)	19,988	70%
Infrastructure Assets - Roads	9(d)	(2,342,180)	(2,323,796)	(2,180,852)	142,944	6%
Infrastructure Assets - Other	9(e)	(581,027)	(190,933)	(67,223)	123,710	65%
		(1,773,070)	(1,425,357)	(1,302,056)		
Financing Activities						
Transfer from Reserves	7	780,000	-	480,000	480,000	
Transfer to Reserves	7	(591,438)	-	(217,379)	(217,379)	
Repayment of Debentures	11	(73,642)	-	(73,642)	(73,642)	
		114,920	-	188,980		
Surplus / (Deficit) before Rates						
Total Amount raised from Rates		(368,836)	145,650	2,530,821		
		367,586	366,877	389,943	23,066	(6%)
Closing Surplus / (Deficit)	3	(1,250)	512,527	2,920,764		

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

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 31 May 2020
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	216,867	210,534	(6,333)
Plant and Equipment	9(b)	763,237	764,639	1,402
Furniture and Equipment	9(c)	37,139	8,651	(28,488)
Infrastructure Assets - Roads	9(d)	2,342,180	2,180,852	(161,328)
Infrastructure Assets - Other	9(e)	581,027	67,223	(513,804)
Total Capital Expenditure		<u>3,940,450</u>	<u>3,231,900</u>	(708,550)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		1,992,380	1,757,390	(234,990)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		225,000	222,455	(2,545)
Council Contribution - Reserves		480,000	480,000	-
Council Contribution - Operations		1,243,070	772,056	(471,015)
Total Capital Acquisitions Funding		<u>3,940,450</u>	<u>3,231,900</u>	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Upper Gascoyne for the 2019/20 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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

Actual and Budget comparatives are presented in year to date format unless otherwise stated. The Adopted Budget is used in the report until superseded by the Budget Review.

Preparation

Prepared by: Glenn Boyes
Reviewed by: Travis Bate
Date prepared: 11 Jun 20

(a) Basis of Preparation

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

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Rates, Grants, Donations and Other Contributions

Revenue from rates, grants, donations and other contributions are recognised when; the Shire gains control over the related assets, the assets can be measured reliably, it is probable that economic benefits associated with the transaction will flow to Shire, and specific criteria relating to the type of revenue, as noted below, have been satisfied.

Conditional Grants, Subsidies and Contributions

Revenue subject to conditions or obligations are recognised as above unless the conditions or obligations were not fully performed as at the reporting date. Revenue held at reporting date by the Shire, and are subject to discharging the required conditions or obligations, are recognised as liabilities.

Rate Revenue

The Shire gains control over rate revenue at the earlier of the rating period or the receipt of rates.

(e) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST where applicable.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(f) Cash and Cash Equivalents

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

(g) Financial Instruments

Initial Recognition and Measurement

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial Assets

Financial assets are divided into the following categories which are described in further detail below:

- (i) Loans and Receivables;
- (ii) Financial Assets at Fair Value Through Profit or Loss;
- (iii) Available-for-sale Financial Assets; and
- (iv) Held-to-maturity Investments.

Financial assets are assigned to the different categories on initial recognition, depending on the characteristics of the instrument and its purpose. A financial instrument's category is relevant to the way it is measured and whether any resulting income and expenses are recognised in profit or loss or in other comprehensive income.

All income and expenses relating to financial assets are recognised in the statement of comprehensive income under the heading 'Comprehensive Income / Expense'.

(i) Loans and Receivables

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

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Financial Instruments (Continued)

(ii) Financial Assets at Fair Value Through Profit or Loss (FVTPL)

Financial assets at fair value through profit or loss include financial assets:

- acquired principally for the purpose of selling in the near future;
- designated by the entity to be carried at fair value through profit or loss upon initial recognition; or
- which are derivatives not qualifying for hedge accounting.

Term deposits with maturities greater than three months from initial recognition are classified as FVTPL instruments.

(iii) Available-for-sale Financial Assets

Available-for-sale financial assets are non-derivative financial assets that do not qualify for inclusion in any of the other categories of financial assets or which have been designated in this category.

(iv) Held-to-maturity Investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity. Investments are classified as held-to-maturity if it is the intention of the Shire's management to hold them until maturity.

Held-to-maturity investments are subsequently measured at amortised cost using the effective interest method, with revenue recognised on an effective yield basis. In addition, if there is objective evidence that the investment has been impaired, the financial asset is measured at the present value of estimated cash flows. Any changes to the carrying amount of the investment are recognised in the statement of comprehensive income.

Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities depending on the purpose for which the liability was acquired.

The Shire's financial liabilities include borrowings, trade and other payables (including finance lease liabilities), which are measured at amortised cost using the effective interest rate method. Further information is provided in Note 1(k).

Impairment of Financial Assets

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

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

Impairment of loans and receivables are reduced through the use of an allowance account, all other impairment losses on financial assets at amortised cost are taken directly to the asset. Subsequent recoveries of amounts previously written off are credited against other expenses in the statement of comprehensive income. Further information is provided in Note 1(n).

De-recognition of Financial Instruments

Financial assets are de-recognised when the Shire no longer holds the rights to receive cash flows from the asset, or no longer has any significant involvement in the risks and benefits associated with it.

Financial liabilities are de-recognised when the related obligations are discharged, expired, or cancelled. Any difference between the carrying value of the liability and the consideration paid, including non-cash amounts, is recognised in the

(h) Inventories

General

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

Land Held for Resale

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets

Initial recognition of an asset is recognised at cost where the fair value of the asset, at the date of acquisition, is equal to or greater than \$5,000.

Subsequent Measurement

All asset classes are measured using the revaluation model. All asset classes are revalued at least every three years and no more than five years.

Impairment of Non-financial Assets

At the end of each annual reporting period the Shire determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists the recoverable amount of the asset is estimated. Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in the statement of comprehensive income.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(j) Depreciation of Non-current Assets

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

Asset	Years
Buildings	10 to 50 years
Furniture and equipment	1 to 20 years
Plant and equipment	1 to 25 years
Other infrastructure	5 to 50 years
Sealed roads and streets	
formation	not depreciated
pavement	20 years
seal	20 years
bituminous seals	20 years
asphalt surfaces	25 years
Unsealed pavement	15 years
Gravel Roads	
formation	not depreciated
pavement	20 years
gravel sheet	12 years
Formed subgrade	not depreciated
Unformed subgrade	not depreciated
Killili Bridge	100 years
Footpaths - slab	40 years
Drainage	40 years

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

Land Under Local Government Control

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets (Continued)

Land Under Local Government Control (Continued)

Asset not to be included in the financial report include Crown Land managed by the Shire which is a public thoroughfare, and Crown land or land owned by another person which is managed or controlled by the Shire, except if it is a golf course, showground, racecourse, or any other sporting or recreational facility of State or regional significance. Therefore assets, such as land under roads, purchased after 01 July 2008 do not form part of the financial statements.

Assets required to be included under Regulation 16 include a structure or any other improvement on the land referred to above, and an easement granted to the Shire over any land.

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

(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. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

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

(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

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Non-operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Interest Expenses

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

Other Expenditure

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)
(q) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Provide housing for staff.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 May 20		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
General Purpose Funding	3,229,970	1,773,040	82%	1,456,930	22,576 (3,679) 1,435,034 1,726 1,273	Rates income tracking ahead of budget due to interim mining ratings. Timing difference - delay in recovering costs for Rates debt collection. Will be updated for June 2020. Advanced F.A.G. payment received in May 2020 for the 2020/21 financial year. Timing difference - interest on reserves due to deposit maturities. Minor differences.
Governance	127,261	120,087	6%	7,174	(851) 8,024 -	Timing difference - slightly less than anticipated income received at this period end. Insurance reimbursements - CEO salary continuity. Minor differences.
Law, Order, Public Safety	154,857	148,901	4%	5,956	(2,000) 3,304 4,850 (198)	DFES - Less than anticipated income received at this period end. DFES - Emergency Service Grant Payment tracking ahead of budget. Increase in income received from the CRBA for contribution towards Dogging Program. Minor differences.
Health	-	913	(100%)	(913)	(913)	Minor differences - less than anticipated income in Health Inspection Fees.
Education and Welfare	137,527	129,879	6%	7,648	(1,053) 775 8,000 (73)	Timing difference - less than anticipated income received for DoT commission at this period end. Xmas function income received more than budgeted. CRC Operating Grant - received more than budgeted. Minor differences.
Housing	-	-	0%	-	-	N/A
Community Amenities	4,200	4,400	(5%)	(200)	(200)	Minor differences - less than anticipated income received for Rubbish Disposal fees.
Recreation and Culture	11,316	12,301	(8%)	(985)	(534) (451) -	Less income received year to date, than budgeted for Oval Revenue. Less income received year to date, than budgeted for Pavilion Revenue. Minor differences.
Transport	11,571,904	20,028,062	(42%)	(8,456,158)	576,625 (46,167) (8,950,933) 5,152 (46,938) 4,319 1,784	Advanced F.A.G. payment received in May 2020 for the 2020/21 financial year. Hastings reimbursements less than budgeted with only \$108k received. WANDRRA Timing differences. Additional private works completed. Trade in of plant & equipment less than budgeted. Sale of P91 Toyota D/Cab & P68 CAT Grader. Income received for the sale of Steig Tractor - old plant item. Minor difference - income received for sale of machinery and minor increase in Direct Grant.
Economic Services	83,203	24,442	240%	58,761	(1,081) 57,935 424 1,484	Inventory sales tracking under budget. Provision for Tourist Precinct rental outgoings - no write off yet raised. Profit from sale of land lot 53 Hatch. Minor differences.
Other Property and Services	59,955	59,265	1%	690	720 (30)	Diesel Fuel Rebate tracking slightly under budget year to date. Minor differences.
Total Revenues	15,380,192	22,301,290	(31%)	(6,921,098)		

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

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

	31 May 20 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$ Favourable / (Unfavourable)	Components of Variance \$	Explanation
General Purpose Funding	(139,129)	(164,849)	16%	25,720	8,918 6,174 8,358 2,270	Debt collection costs tracking under budget. Overdraft interest tracking under budget due to 50% advanced fags and WANDRRA advances. Accrual adjustment on WATC interest. Minor differences.
Governance	(449,911)	(509,654)	12%	59,743	7,793 132 4,576 2,022 20,000 2,910 (14,412) (339) 540 1,361 10,877 5,808 2,936 17,922 (566) (675) 13,538 (18,178) 3,761 (264)	Conferences expenses tracking under budget. Election costs less than budgeted. No legal expenses incurred for council for 2019/20. Subscriptions and publications tracking under budget. Timing only - Integrated planning review was done in May 2020, just waiting to finalise. Other Council travel expenses tracking under budget. Admin wages tracking over budget - two CEO payments however one is covered by salary continuance payments. Minor variance only - slight increase due to the December 2019 FBT payment. Admin insurances tracking under budget. Admin super tracking over budget - two CEO payments. Training travel admin tracking under budget. Staff recruitment/resignation costs tracking under budget. Admin printing and consumables under budget. Consultants admin tracking under budget - Emergency management plan works not yet done. Freight and Postage costs slightly tracking over budget. Audit costs slightly tracking over budget. Depreciation tracking under budget. Admin costs redistributed (overheads) tracking over budget. Motor Vehicle operating costs tracking under budget for CEO vehicle. Minor differences.
Law, Order, Public Safety	(343,940)	(349,956)	2%	6,016	1,015 2,780 446 (898) 584 2,089	Fire control costs tracking under budget. Other fire controls expenses under budget. Animal Control costs tracking slightly under budget. Dogging program costs tracking slightly over budget as at year to date. Wild pig tracking under budget. Minor differences.
Health	(22,969)	(22,187)	(4%)	(782)	(927) 1,767 (1,840) 217	Health Inspection Costs tracking slightly over budget. Community medical expenses tracking under budget. Mosquito Fogger expenses tracking over budget. Minor differences.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

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

	31 May 20 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
Education and Welfare	(240,898)	(274,322)	12%	33,424	5,297 2,569 2,286 3,753 4,731 1,647 1,254 7,620 4,268	CRC wages/super tracking under budget. CRC utilities tracking under budget. CRC Freight and Postage tracking under budget. CRC building operating costs tracking under budget. CRC printing and consumables tracking under budget. Costs of books for resale via CRC under budget. CRC Community Events labour costs tracking under budget. Project costs for COVID-19 Awareness and Initiatives tracking under budget at this period end. Minor differences.
Housing	(351,833)	(423,096)	17%	71,263	3,837 52,384 7,792 3,470 3,780	Timing difference only - garden maintenance at staff housing under budget at this period end. Timing difference only - staff housing repairs and maintenance tracking under budget. Timing difference only - staff utilities and insurances tracking under budget. Interest on Housing Loan #29. Minor differences.
Community Amenities	(101,333)	(109,330)	7%	7,997	4,565 1,849 (424) 2,007	No sewerage pumping costs incurred yet. Public toilet renovations not done. Tree lopping - timing difference expenditure spread across yearly budget. Minor differences.
Recreation & Culture	(232,777)	(240,767)	3%	7,990	2,118 1,026 (13,209) 3,700 12,458 1,897	Purchase of minor equipment for Pavilion tracking under budget. Depreciation for Pavilion tracking under budget at this period end. Budget allocation only - depreciation posted for items at Tourist Park. No budget here for 19/20. Oval maintenance tracking under budget at this period end. Community donations tracking under budget. Minor differences.
Transport	(14,104,734)	(22,840,245)	38%	8,735,511	178,619 (3,950) (12,547) 17,142 10,403 16,456 (22,797) 8,566,985 (13,469) (169) (1,164)	Country road maintenance tracking under budget. Street maintenance - Timing variance only, with bulk of budgeted works done at start of year. Depot operating costs tracking over budget due to increase in staff and plant costs allocated here during downtime period for pending flood damage road works. The outside crew used this time to complete a cyclone clean up of the depot yard, and prepare for the new shed being Timing difference only - transport consulting expenses tracking under budget. Timing difference only - Workshop equipment purchase tracking under budget. Hastings expenses - \$145k incurred on \$162k budget. Only \$108k recovered. Road depreciation over budget - year to date budget variance only. WANDRRA Timing differences. Losses on asset disposals over budget. Anticipated a profit on sale of Toyota D/Cab and Grader, but loss was made instead. Airstrip Operating Costs tracking over budget due to additional maintenance works, purchase of materials and inspections undertaken for re-seal program. Minor differences.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

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

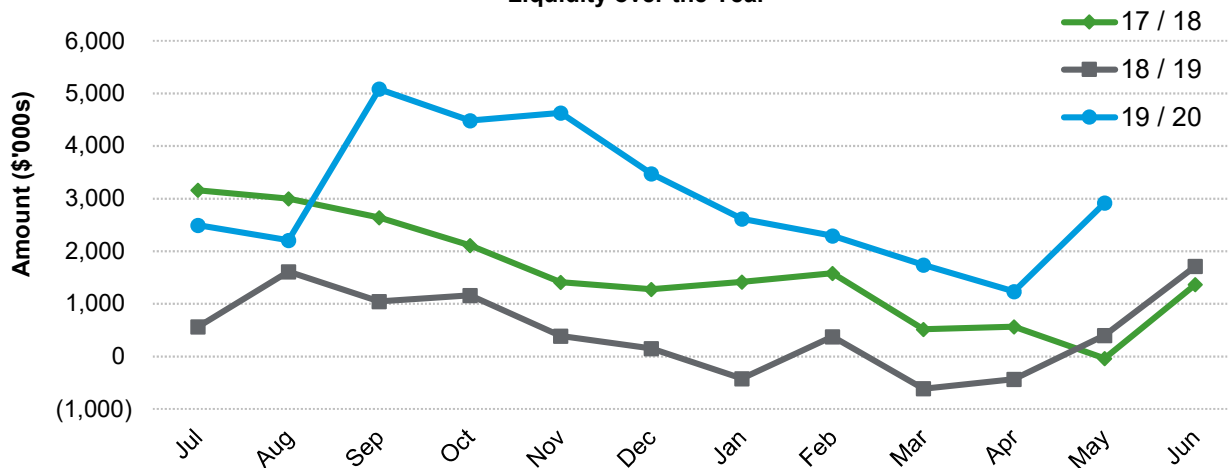
	31 May 20 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
Economic Services	(305,587)	(319,449)	4%	13,862	3,006 (837) 8,678 (1,653) 4,669	Tourism promotion costs under budget. Timing variance - Gascoyne Junction/Meekatharra seal studies over budget. Cost of sales tracking under budget. Tourist Precinct costs tracking over budget. Minor differences.
Other Property and Services	(165,088)	(191,451)	14%	26,363	25,430 9,251 (18,230) 4,121 3,407 11,180 (300) (46,620) 27,617 (24,386) (3,106) 2,606 25,821 (2,774) 3,588 8,757	Supervision wages under budget. Works super tracking under budget - lower take up of matching sal sac super. Allocated leave pay for Works staff over budget - budget variation required. Works OSH - under budget. Training travel works expenses tracking under budget. Timing - EOY Wages accruals. Automatic Plant Recovery Costs for the Works Manager vehicle tracking slightly over budget. Allocated payroll overheads tracking under budget. Allocated plant depreciation tracking under budget. Allocated plant operating costs tracking under budget. Camping costs tracking over budget. Tyres and tubes over budget. Parts and repairs under budget. Note significant costs to be incurred during summer shutdown. Timing - Fuel and oil for road maintenance plant (costs spread across yearly budget). Timing - Works ground tools stock/parts tracking under budget (costs spread across yearly budget). Minor differences.
Total Expenses	(16,370,236)	(25,445,306)	36%	8,987,107		

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 May 20 \$	Prior Year Closing 30 Jun 19 \$	This Time Last Year 31 May 19 \$
Current Assets				
Cash Unrestricted	4	3,680,086	1,585,457	674,563
Cash Restricted	4	1,412,273	1,674,894	1,674,051
Receivables - Rates	6(a)	60,547	48,059	46,120
Receivables - Other	6(b)	293,080	191,916	616,008
Interest / ATO Receivable		208,572	529	166,833
Provision for Doubtful Debts		(73,007)	(73,007)	(59,282)
Accrued Income		-	2,018,205	-
Inventories		146,456	144,245	111,518
Total Current Assets		5,728,006	5,590,297.96	3,229,810
Current Liabilities				
Sundry Creditors		(559,471)	(126,948)	(37,478)
Rates Received in Advance	6(a)	(4,897)	(2,840)	-
Deposits and Bonds		(56,881)	(65,928)	(66,174)
GST Payable		(12,130)	-	(56,295)
PAYG Withholding Tax		(26,180)	-	(38,156)
Loan Liability		-	(73,642)	-
Accrued Expenses		-	(614,302)	-
Accrued Salaries and Wages		(5,544)	(13,368)	(13,325)
Overdraft	4	(625,050)	-	(844,563)
Total Payables		(1,290,154)	(897,027)	(1,055,991)
Provisions		(187,367)	(187,367)	(171,861)
Total Current Liabilities		(1,477,521)	(1,084,394.04)	(1,227,852)
Less: Cash Reserves	7	(1,412,273)	(1,674,894)	(1,674,051)
Less: Land Held for Resale		(7,500)	(10,000)	(20,785)
Add: Loan Principal (Current)		-	73,642	-
Add: Employee Leave Reserve	7	90,051	89,028	88,983
Net Funding Position		2,920,764	2,983,680	396,106

Liquidity over the Year



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
Cash and Cash Equivalents							
Cash on Hand	900			900	N/A	0.00	N/A
Municipal Fund	10,838			10,838	CBA	0.00	N/A
Online Saver	3,668,348			3,668,348	CBA	0.55	N/A
SUG Reserve Account		759,341		759,341	CBA	0.15	N/A
SUG Trust Fund			-	-	CBA	0.00	N/A
WANDRRA Overdraft	(625,050)			(625,050)	CBA	7.53	N/A
Fixed Term Deposit		652,932		652,932	CBA	0.45	09 Jun 20
Financial Assets at Amortised Cost							
Fixed Term Deposit				-			
Total Cash and Financial Assets	3,055,036	1,412,273	-	4,467,309			

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

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

Description	Opening Balance 01 Jul 19 \$	Amount Received \$	Amount Paid \$	Closing Balance 31 May 20 \$
	-	-	-	-
Total Funds in Trust	-	-	-	-

Comments / Notes

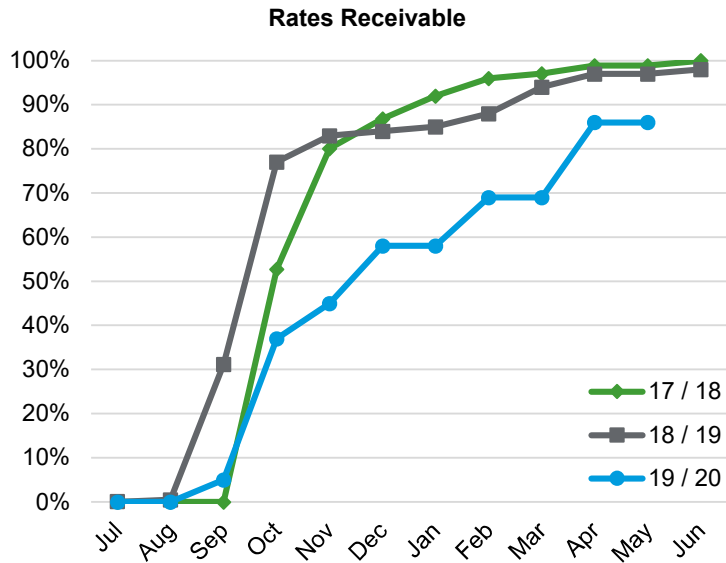
No Funds held in Trust at Reporting Date

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

6. RECEIVABLES

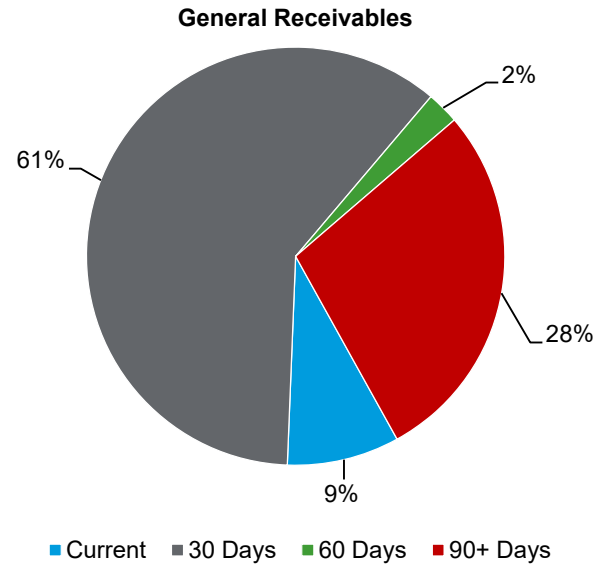
(a) Rates Receivable	31 May 20
	\$
Rates Receivables	60,547
Rates Received in Advance	<u>(4,897)</u>
Total Rates Receivable Outstanding	<u>55,649</u>

Closing Balances - Prior Year	45,219
Rates Levied this Year	389,943
Closing Balances - Current Month	<u>(60,547)</u>
Total Rates Collected to Date	<u>374,616</u>
<i>Percentage Collected</i>	<i>86%</i>



Comments / Notes

(b) General Receivables	31 May 20
	\$
Current	25,503
30 Days	177,450
60 Days	7,413
90+ Days	82,714
Total General Receivables Outstanding	<u>293,080</u>



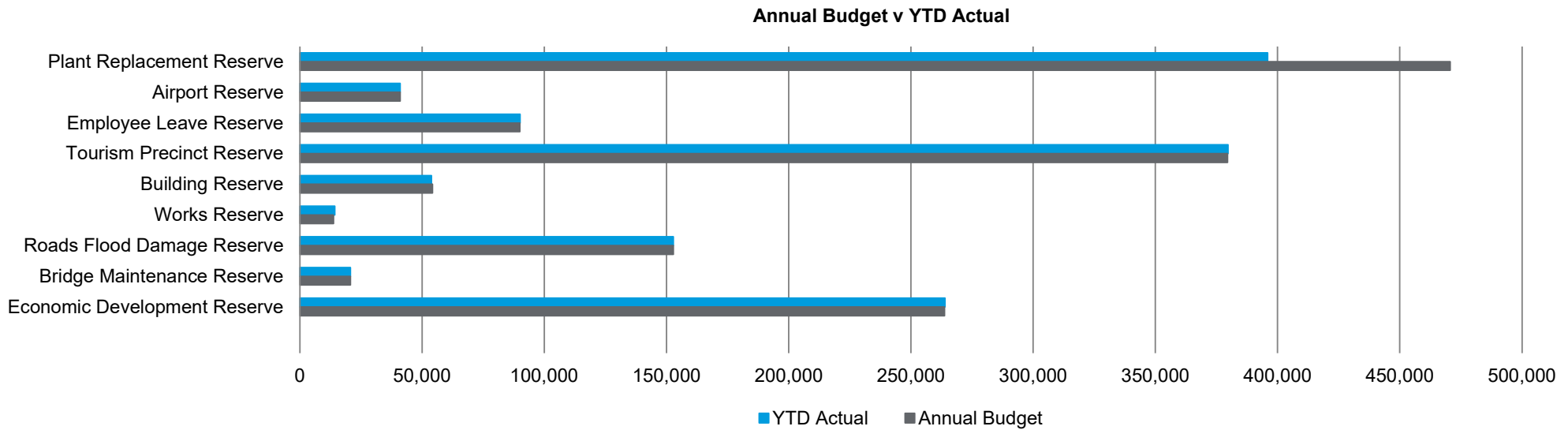
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual				
	Balance 01 Jul 19 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 20 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 May 20 \$
Plant Replacement Reserve	744,656	(480,000)	6,640	199,360	470,656	(480,000)	6,345	125,000	396,001
Airport Reserve	40,539	-	440	-	40,979	-	466	-	41,005
Employee Leave Reserve	89,028	-	962	-	89,990	-	1,023	-	90,051
Tourism Precinct Reserve	375,475	(300,000)	4,062	300,000	379,537	-	4,316	-	379,790
Building Reserve	53,705	-	582	-	54,287	-	159	-	53,863
Works Reserve	13,598	-	147	-	13,745	-	615	-	14,213
Roads Flood Damage Reserve	76,545	-	1,202	75,000	152,747	-	1,222	75,000	152,766
Bridge Maintenance Reserve	20,412	-	220	-	20,632	-	235	-	20,647
Economic Development Reserve	260,936	-	2,823	-	263,759	-	2,999	-	263,935
Total Cash Backed Reserves	1,674,894	(780,000)	17,078	574,360	1,486,332	(480,000)	17,379	200,000	1,412,273



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
CAT140M Grader	96,618	120,000	23,382	-
Utility (Toyota) Dual Cab Landcruiser	31,442	55,000	23,558	-
Utility (Toyota) Super Cab Hilux	5,000	-	-	(5,000)
Total Disposal of Assets	133,060	175,000	46,940	(5,000)
Total Profit or (Loss)				41,940

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
CAT140M Grader	144,986	127,000	-	(17,986)
Utility (Toyota) Dual Cab Landcruiser	45,937	45,455	-	(483)
Utility (Toyota) Super Cab Hilux	-	-	-	-
Total Disposal of Assets	190,923	172,455	-	(18,469)
Total Profit or (Loss)				(18,469)

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 May 2020

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget	YTD Budget	New / Upgrade	YTD Actual Renewal	Total	YTD Variance
	\$	\$	\$	\$	\$	\$
Housing						
Staff Housing	21,567	13,567		13,567	13,567	(0)
Transport						
Depot Infrastructure - Machinery Shed	156,800	156,791	156,279	-	156,279	512
Depot Infrastructure - Maintenance Shed	38,500	38,500	40,688	-	40,688	(2,188)
Total Land and Buildings	216,867	208,858	196,967	13,567	210,534	(1,676)

(b) Plant and Equipment

	Annual Budget	YTD Budget	New / Upgrade	YTD Actual Renewal	Total	YTD Variance
	\$	\$	\$	\$	\$	\$
Transport						
Replacement Grader	466,809	466,809	-	462,309	462,309	4,500
Multi-tyre Roller	169,294	169,294	-	169,294	169,294	(0)
Ford Ranger Utility	64,948	64,948	-	64,948	64,948	0
Single Cab Ranger	47,186	47,186	-	47,186	47,186	(0)
Generator 8KVA	-	-	-	12,735	12,735	(12,735)
Ride-on Mower	9,000	9,000	-	8,167	8,167	833
Refrigeration Unit	6,000	6,000	-	-	-	6,000
Total Plant and Equipment	763,237	763,237	-	764,639	764,639	(1,402)

(c) Furniture and Equipment

	Annual Budget	YTD Budget	New / Upgrade	YTD Actual Renewal	Total	YTD Variance
	\$	\$	\$	\$	\$	\$
Governance						
Computer Server	28,639	28,639	-	-	-	28,639
Recreation and Culture						
Pavilion Coolroom Unit	8,500	-	-	8,651	8,651	(8,651)
Total Furniture and Equipment	37,139	28,639	-	8,651	8,651	19,988

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads

	Annual Budget	YTD Budget	New / Upgrade	YTD Actual Renewal	Total	YTD Variance
	\$	\$	\$	\$	\$	\$
Transport						
Carnarvon Mullewa / Bitumen / Reconstruction	943,683	943,681	-	943,683	943,683	(2)
Indigenous Access Roads Landor / Mt Augustus	630,000	629,999	-	532,293	532,293	97,706
R2R Ullawarra Construction	548,497	548,497	-	565,913	565,913	(17,416)
Grids	100,000	91,641	-	83,593	83,593	8,048
Signage 19 / 20	120,000	109,978	-	55,369	55,369	54,609
Signage 18 / 19	-	-	-	-	-	-
Total Infrastructure - Roads	2,342,180	2,323,796	-	2,180,852	2,180,852	142,944

(d) Other Infrastructure

	Annual Budget	YTD Budget	New / Upgrade	YTD Actual Renewal	Total	YTD Variance
	\$	\$	\$	\$	\$	\$
Recreation and Culture						
Pavilion Infrastructure	176,417	161,722	58,680	-	58,680	103,042
Pavilion Lighting	19,000	14,250	-	-	-	14,250
Tennis Court Lighting	10,000	5,000	-	-	-	5,000
Cricket Pitch	5,610	2,805	-	-	-	2,805
Entry Statements into Town	-	-	1,388	-	1,388	(1,388)
Economic Services						
Tourist Precinct Solar Project	370,000	7,156	7,156	-	7,156	-
Total Infrastructure - Other	581,027	190,933	67,223	-	67,223	123,710
Total Capital Expenditure	3,940,450	3,515,463	264,190	2,967,710	3,231,900	283,563

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 May 2020

10. RATING INFORMATION

	Rateable Value	Valuation	Number of Properties	Annual Budget Revenue	Rate Revenue	Interim Rates	Back Rates	YTD Actual Revenue
	\$	\$	#	\$	\$	\$	\$	\$
General Rates								
GRV Town	151,366	0.0872	20	13,205	12,847	-	-	12,847
UV Rural	1,452,139	0.0469	26	68,054	68,054	-	-	68,054
UV Mining	1,806,951	0.1393	91	262,882	262,882	8,441	-	271,324
Total General Rates				344,142	343,783	8,441	-	352,225
Minimum Rates								
GRV Town	1,045	200	3	800	800	-	-	800
UV Rural	23,895	412	12	4,944	4,944	-	-	4,944
UV Mining	77,724	450	61	27,900	27,900	-	-	27,900
Total Minimum Rates				33,644	33,644	-	-	33,644
Total General and Minimum Rates				377,786	377,427	8,441	-	385,869
Other Rate Revenue								
Rates Write-off				(20,000)				(174)
Interim and Back Rates				8,441				-
Facilities Fees (Ex Gratia)				1,484				2,884
Total Rate Revenue				367,711				388,578
Administration Charges								
Interest Write-off				(1,000)				-
Administration Charges				875				1,365
Total Funds Raised from Rates				367,586				389,943

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 May 2020

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 19 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Housing								
Loan 29 Staff Housing	308,228	-	32,358	32,358	275,870	275,870	5,504	8,976
Economic Services								
Loan 28 Tourism Precinct	521,774	-	41,284	41,284	480,490	480,490	17,426	25,784
Total Repayments*	830,002	-	73,642	73,642	756,360	756,360	22,930	34,760

(b) New Debentures

	Amount Borrowed \$	Institution	Loan Type	Term Years	Interest and Charges \$	Interest Rate %	Amount Used \$	Amount Unspent \$
					-		-	-

Comments / Notes

* - All debenture repayments were financed by general purpose revenue
 WATC - Western Australia Treasury Corporation
 No new debentures are expected to be raised this year.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	1,369,578	1,369,578	2,804,612
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	2,541	1,905	5,209
Dogging Program Income	Dep. of Agriculture	135,000	135,000	139,850
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	96,000	88,000	96,000
CRC Misc Small Operating		1,000	1,000	1,000
Transport				
Roads Commission Grants	Government of WA	424,654	424,654	1,001,279
MRWA RRG Direct Grant	MRWA	222,000	222,000	223,786
Other Property and Services				
Diesel Fuel Rebate	ATO	65,000	58,805	59,525
Total Operating Grants, Subsidies and Contributions		2,315,773	2,300,942	4,331,261

(b) Non-operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Recreation and Culture				
Cricket Pitch	Cricket Australia	2,805	2,103	2,805
Transport				
Footpath / Curbing Revitalisation	Dep. of Transport	18,776	17,204	18,776
Grant Roads to Recovery	RTR	588,057	588,057	808,067
Landor / Mt Augustus Access Road	RTR	630,000	630,000	250,000
Carnarvon Mullewa Bitumen	RRG	602,742	602,742	602,742
Economic Services				
Tourist Precinct Solar Project	RGS	150,000	75,000	75,000
Total Non-Operating Grants, Subsidies and Contributions		1,992,380	1,915,106	1,757,390
Total Grants, Subsidies and Contributions		4,308,153	4,216,048	6,088,650

(c) Flood Damage Reimbursements

Transport				
Reimbursements		20,920,063	19,176,718	10,225,785
Total Flood Damage Reimbursements		20,920,063	19,176,718	10,225,785

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

13. BUDGET AMENDMENTS

GL	Description	Council Resolution	Non Cash Adjustment \$	Increase Cash \$	Decrease in Cash \$	Running Balance \$
Operating Income						-
	Opening Surplus	Budget Review	(17,877)			(17,877)
041098	Sundry Income: Admin	CD 06112019		13,639		(4,238)
031205	Interim Rates	Budget Review		4,000		(238)
033001	Grants - FAGS General	Budget Review			(28,259)	(28,497)
041100	Insurance Reimbursements	Budget Review		100,000		71,503
084143	Christmas Function Income	Budget Review		4,000		75,503
121500	Grants - FAGS Roads	Budget Review			(13,059)	62,444
121535	Hastings Reimbursements	Budget Review		35,000		97,444
084256	Comm. Grant for COVID-19	CD 08042020		15,000		112,444
031105	Rates: UV Mining	CD 06052020		11,174		123,618
031151	Rates: GRV General Minimum	CD 06052020		200		123,818
031155	Rates: UV Mining Minimum	CD 06052020		450		124,268
031205	Rates: UV Mining Interim	CD 06052020		4,441		128,709
031251	Facilities Fees (Ex Gratia)	CD 06052020		84		128,793
031253	Instalment Admin Charges	CD 06052020		385		129,178
031254	Rates: Instalment Interest	CD 06052020		2,034		131,212
031255	Rates: Penalty Interest	CD 06052020		1,024		132,236
033004	Interest on Reserve Accounts	CD 06052020		1,324		133,560
041098	Sundry Income: Admin	CD 06052020		18,361		151,921
041100	Insurance Reimbursements	CD 06052020			(2,000)	149,921
084160	CRC Misc Small Operating	CD 06052020		1,000		150,921
112208	Caravan Park - Fee Income	CD 06052020		600		151,521
124020	Hire Revenue: P & E	CD 06052020		255		151,776
141053	Other Income / Reimbursements	CD 06052020		205		151,981
Operating Expenses						
032105	Overdraft Interest	Budget Review		45,000		196,981
032107	Interest on Loan #28	Budget Review		15,499		212,480
041002	Conference	Budget Review		10,000		222,480
041003	Elections	Budget Review		2,500		224,980
041006	Web Site Cost	Budget Review		4,000		228,980
041050	Admin Wages	Budget Review			(75,000)	153,980
041058	Staff Recruitment Costs	Budget Review			(10,000)	143,980
041063	Advertising	Budget Review			(1,500)	142,480
041067	Consultants - Admin	Budget Review			(3,000)	139,480
041069	Freight	Budget Review			(4,000)	135,480
052012	Dogging - Other	Budget Review			(12,000)	123,480
056012	Wild Pig	Budget Review		8,000		131,480
073010	Community Medical Expend	Budget Review		2,500		133,980
084142	Community Events Shire Labour	Budget Review			(4,000)	129,980
084144	Christmas Function Expenses	Budget Review			(9,000)	120,980
091026	Staff Housing R&M	Budget Review		20,000		140,980
101050	Public Toilet Upgrade	Budget Review		20,000		160,980
111165	Equipment Mtce Parks/Gardens	Budget Review		5,000		165,980
012273	Street Maintenance Town	Budget Review			(5,000)	160,980
121061	Depot Maintenance	Budget Review			(5,000)	155,980
121064	Works Freight Cost	Budget Review		4,000		159,980
121081	Workshop Equipment	Budget Review			(40,000)	119,980
121516	Water Resource Development	Budget Review		27,580		147,560
121530	Hastings Expenses	Budget Review			(42,000)	105,560
124200	April 2019 FD Reconstruct	Budget Review			(40,072)	65,488
126010	Airstrip Operating Expense	Budget Review			(2,000)	63,488

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

13. BUDGET AMENDMENTS (Continued)

GL	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
Operating Expenses (Continued)						
130150	Kennedy Loop Road	Budget Review		10,000		73,488
130153	GJ / Meeka Studies	Budget Review		20,000		93,488
132201	Storage Costs for Retic Pipeline	Budget Review			(900)	92,588
141025	Insurances	Budget Review			(4,000)	88,588
141029	Travel / Training	Budget Review		5,000		93,588
142002	Tyres	Budget Review			(10,000)	83,588
142003	Parts and Repairs	Budget Review		10,000		93,588
142005	Fuel and Oils	Budget Review		10,000		103,588
142006	Ground Engaging Tools	Budget Review			(10,000)	93,588
142003	Parts & Repairs	Budget Review		72,092		165,680
002022	Allocated Plant Operating Costs	Budget Review	(72,092)			93,588
002026	Allocated Plant Depreciation	Budget Review	(35,864)			57,724
002021	Allocated Payroll Overheads	Budget Review	13,325			71,049
084601	Comm. Costs for COVID-19	CD 08042020			(15,000)	56,049
041008	Insurances: Council Members	CD 06052020		5,315		61,364
041052	Insurances: Admin	CD 06052020		11,468		72,832
041067	Consultants: Admin	CD 06052020			(18,500)	54,332
051002	Insurances: Fire Control	CD 06052020			(1,282)	53,050
051003	Salaries / Super ES	CD 06052020		15,587		68,637
084109	Minor Equipment	CD 06052020			(1,650)	66,987
084115	CRC Building	CD 06052020			(6,338)	60,648
084120	Insurances: CRC	CD 06052020			(272)	60,376
091025	Staff Housing Garden	CD 06052020			(7,952)	52,424
091026	Staff Housing R & M	CD 06052020			(49,459)	2,965
091130	Lot 17 Insurance & Utilities	CD 06052020			(5,846)	(2,882)
091140	Lot 19 Insurance & Utilities	CD 06052020		133		(2,749)
091150	Lot 21 Insurance & Utilities	CD 06052020			(2,495)	(5,244)
091160	Lot 39 Insurance & Utilities	CD 06052020			(1,408)	(6,652)
091170	Lot 40 Insurance & Utilities	CD 06052020			(3,747)	(10,399)
091180	Lot 6 Insurance & Utilities	CD 06052020			(86)	(10,485)
091190	Lot 45 Insurance & Utilities	CD 06052020			(124)	(10,609)
092120	Lot 48 Insurance & Utilities	CD 06052020			(467)	(11,076)
092130	Lot 49 Insurance & Utilities	CD 06052020			(682)	(11,758)
092150	Lot 23 Insurance & Utilities	CD 06052020			(818)	(12,576)
111145	Pavilion Operating Costs	CD 06052020			(2,926)	(15,502)
111146	Pavilion Major Repairs	CD 06052020			(900)	(16,402)
012272	Road Maintenance - Country	CD 06052020			(15,000)	(31,402)
121062	Consulting Transport	CD 06052020			(15,000)	(46,402)
121510	Grid Maintenance	CD 06052020		8,000		(38,402)
126010	Airstrip Operating Costs	CD 06052020			(4,196)	(42,598)
130115	Tourism Promotion	CD 06052020			(5,000)	(47,598)
124015	Insurances: Plant Operation	CD 06052020		2,694		(44,904)
141025	Insurances: Works Staff	CD 06052020			(5)	(44,909)
141029	Travel/Training/Medicals	CD 06052020		7,663		(37,246)
141031	Relocation Costs	CD 06052020		7,000		(30,246)
141034	Phone / Satellite / Licences	CD 06052020			(5,000)	(35,246)
142002	Tyres & Tubes	CD 06052020			(15,000)	(50,246)
142003	Parts & Repairs	CD 06052020			(67,669)	(117,915)
MM1262	Mazda 2018 BT50	CD 06052020			(26,363)	(144,278)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2020

13. BUDGET AMENDMENTS (Continued)

GL	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
Capital Income						
122909	Ind. Access Landor/Augustus	CD 05102019		60,000		(84,278)
122907	RRG Carnarvon Mullewa	CD 06102019		17,550		(66,728)
116101	Cricket Pitch Grant	Budget Review		2,805		(63,923)
122909	Ind. Access Landor/Augustus	Budget Review		120,000		56,077
132200	Regional Grant Scheme	CD 06052020		150,000		206,077
Capital Expenses						
012284	Ind. Access Landor/Augustus	CD 05102019		150,000		356,077
012284	Landor Mt Augustus Realign	CD 05102019			(210,000)	146,077
012284	Carnarvon Mullewa Bitumen	CD 06102019		58,919		204,996
012284	Ullawarra Road	CD 06102019			(78,042)	126,954
041800	Furniture and Equipment	CD 06112019			(13,639)	113,315
041800	Furniture and Equipment	Budget Review			(15,000)	98,315
094300	Bitumen China Town	Budget Review		15,000		113,315
111186	Cricket pitch	Budget Review			(5,610)	107,705
111186	Tennis Court Lights	Budget Review			(10,000)	97,705
111186	Entry Statements	Budget Review		25,000		122,705
111186	War Memorial Structure	Budget Review		35,000		157,705
111801	Pavilion Upgrade	Budget Review			(40,000)	117,705
111801	BBQ's and Seating	Budget Review		10,000		127,705
111801	Pavilion Upgrade	Budget Review			(19,000)	108,705
012284	Carnarvon Mullewa Bitumen	Budget Review			(120,000)	(11,295)
128020	Plant and Equipment	Budget Review			(27,237)	(38,532)
128031	Machinery Shed	Budget Review			(25,500)	(64,032)
128031	Garden Shed	Budget Review			(3,658)	(67,690)
128031	Machinery Shed	Budget Review			(18,000)	(85,690)
128031	Garden Shed	Budget Review			(4,000)	(89,690)
132302	Tourist Precinct Solar Project	Budget Review		80,000		(9,690)
132300	Town Water Retic Project	Budget Review		900		(8,790)
094300	Staff Housing	CD 06052020			(21,567)	(30,357)
CF2160	Pavilion Coolroom Unit	CD 06052020			(8,500)	(38,857)
111186	Solar Pump Town Water Supply			169,999	-	131,142
128031	Depot Infrastructure	CD 06052020		20,858		152,000
132302	Tourist Precinct Solar Project	CD 06052020			(150,000)	2,000
232601	Plant Replacement Reserve	Budget Review			(2,000)	-
	Transfer to Reserves - Interest	CD 06052020	(1,250)			(1,250)
Total Budget Amendments			(113,758)	1,478,238	(1,365,730)	(1,250)

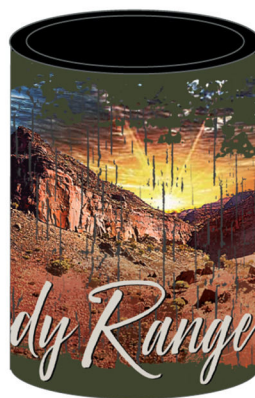
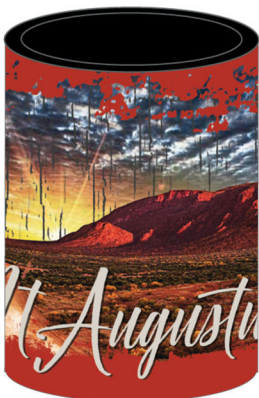
APPENDIX 3

(Map)



APPENDIX 4

(Merchandise)



APPENDIX 5

**(Proposed new Fees and Charges for the sale of Tourism
Merchandise and Souvenirs for the Shire of Upper Gascoyne)**

Proposed new Fees and Charges for the sale of Tourism Merchandise and Souvenirs for the Shire of Upper Gascoyne

<u>Community Resource Centre Tourism Charges</u>			
Fees and Charges Description	Section	Relevant Act	Comments
Retail Prices - Merchandise and Souvenirs (mark-up fees) -			
Retail Prices - Option 1 (includes online sales) *Prices indicated include GST	Community Resource Centre	Loc.Gov.1995	5% to 150% mark-up range on merchandise/souvenirs for retail at the Shire of Upper Gascoyne CRC.
Retail Prices - Option 2 (includes online sales) *Prices indicated include GST	Community Resource Centre	Loc.Gov.1995	Prices as marked on merchandise/souvenirs for retail at the Shire of Upper Gascoyne CRC.
Postage and Handling (includes online sales) *Prices indicated include GST	Community Resource Centre	Loc.Gov.1995	At Calculated Cost - Determined by weight of goods purchased and shipping method used.

APPENDIX 6

(Rubbish Truck)

2007 Isuzu NPR Garbage Compactors

\$38,980 (INC. GST)



Photos (15)



Price: \$35,436

Year Built: 2007

KMs: 32,240Km

Application(s): Garbage Compactors

Suspension: Spring

Stock Number: SN-706698

Dealer License: 1900419

Price Note: \$35,436 + GST = \$38,980 AUD

Condition: Used

Make, Model: Isuzu, NPR

Type: Medium Rigid

Ad Reference: 1234083

Location: Toowoomba, Queensland

Last Modified: 17/06/2020 1:46:26 PM

Just Traded In

2007 Isuzu NPR 400 Mini Compactor. 150hp Turbo Engine

6 Speed ATM Gearbox, 4x2, Spring Suspension, Dual Control, In Cab Operation

32,240 kms, GVM-7,500kg Location Toowoomba QLD

Price \$ 38,980.00 inc GST

AS IS WHERE IS

Contact: Bob Yalden 0407 640 380

Brian Boyce 0400 958 125

Luke Mill 0429 787 688

Finance Quote: Michelle 0419 491 101

EngineModel: Diesel