



# AGENDA

28<sup>th</sup> of August 2019

## ORDINARY COUNCIL MEETING

Ordinary meeting  
of Council to be held on Wednesday 28<sup>th</sup> of August 2019  
at the Gascoyne Junction Shire Offices commencing at 8.40am



## DISCLAIMER

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

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

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

A handwritten signature in black ink, appearing to read "John McCleary", is positioned above the printed name.

**John McCleary, JP**  
**CHIEF EXECUTIVE OFFICER**

**SHIRE OF UPPER GASCOYNE**  
**AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT GASCOYNE JUNCTION**  
**SHIRE OFFICES ON WEDNESDAY 28<sup>th</sup> of August 2019 AT 8.40am**

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

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

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

2.1 Councillors

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

Staff

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

Visitors

Josh Kirk	Greenfields Technical Services
Nigel Sercombe	Department of

2.2 Absentees

Cr. R.J. Collins

2.3 Leave of Absence previously approved

Nil

**3. APPLICATION FOR LEAVE OF ABSENCE**

**4. PUBLIC QUESTION TIME**

4.1 Questions on Notice

Nil

4.2 Questions without Notice

**5. DISCLOSURE OF INTEREST**

John McCleary (CEO) – Item No 10.8 & 11.1

**6. PETITIONS/DEPUTATIONS/PRESENTATIONS**

Josh Kirk – Greenfields Technical Services

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

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

11.1 CEO APPLICATION FOR SPECIAL LEAVE

11.2 APPOINTMENT OF AN ACTING CHIEF EXECUTIVE OFFICER

11.3 CEO RECOGNITION OF SERVICE

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

**9.1** Ordinary Meeting of Council held on 17<sup>th</sup> of July 2019.

**OFFICER RECOMMENDATION / COUNCIL RESOLUTION**

**Resolution No. 01082019**

**MOVED: CR**

**SECONDED: CR**

That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 17<sup>th</sup> of July 2019 and the Audit Committee Minutes for the meeting held on the 28<sup>th</sup> of August 2019 be confirmed as a true and correct record of proceedings.

**CARRIED:**

## 10. REPORTS OF OFFICERS

### 10.1 CRC Report



Printed at: 12/08/19

Page No: 1

SHIRE OF UPPER GASCOYNE

#### General Ledger Detail Trial Balance

(fmGLTrialBalance)

Options: Year 19/20, From Month 01, To Month 01, By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING), 1 GENERAL FUND

RespOf	Account	Description	Opening Bal	Movement	Balance
Division:	GEN				
CRC INC	10841310	Commission Centrelink : CRC	0.00	-5,103.73	-5,103.73
CRC INC	10841330	Transport Commission: CRC	0.00	-77.37	-77.37
CRC INC	10841340	Postal Agency Commission: CRC	0.00	-726.73	-726.73
CRC INC	10841360	Income from Events Held	0.00	105.00	105.00
CRC INC	10841380	Postal Agency Sales	0.00	-73.11	-73.11
CRC INC	10841390	Sales: Books/Maps/Souvenirs/Sundries	0.00	-402.22	-402.22
CRC INC	10842600	CRC Income Misc.	0.00	-135.74	-135.74
Total	CRC INCOME		<u>0.00</u>	<u>-6,413.90</u>	<u>-6,413.90</u>
Total for division	GEN		<u>0.00</u>	<u>-6,413.90</u>	<u>-6,413.90</u>
Grand Total			<u>0.00</u>	<u>-6,413.90</u>	<u>-6,413.90</u>

	2019.2020 TOTAL	2018.2019 TOTAL	Jul-19	Jul-18	Difference
Aus Government Info/Roads	438	4391	438	189	249
Government Access Point	3	46	3	2	1
Department of Human Services	8	104	8	5	3
Department of Transport	5	83	5	7	-2
Computer/Internet Access	4	33	4	3	1
Faxes	0	10	0	2	-2
General Tourism Information	86	148	86	26	60
Phonebook Purchases	0	5	0	0	0
Community Seminars	0	0	0	0	0
Gassy Gossip yearly subscription	2	1	2	1	1
Training/Courses	0	0	0	0	0
Hot Office Bookings	2	13	2	1	1
Library	3	61	3	15	-12
Video Conference	1	5	1	1	0
Book Sales	26	73	26	16	10
Photocopying/Printing/Scanning/Emailing	4	19	4	5	-1
Laminating/Binding	0	0	0	0	0
CRC Merchandise Sales	89	359	89	55	34
Community Events	1	10	1	1	0
Gassy Gossip Advertisement	0	9	0	3	-3

## **SCHOOL VISIT**

On Friday 2 August, the kindy to Year One students from Gascoyne Junction Remote Community School came over to visit the CRC, Museum and Council office. As part of their visit we made up show bags for students and gave the group small talks on our daily tasks and showed them what is available at the CRC to borrow when they visit with their parents, before they continued on their excursion to the Roadhouse for an ice-cream.

## **MULTICULTURAL DAY**

Students and staff at Gascoyne Junction Remote Community School are organising a community event, to celebrate cultures around the world. As part of the school curriculum, students are learning about how people live in other parts of the world, where they live, what food they eat, their music, arts etc.

The Multicultural Day community event will be held on Friday, September 6th at the Junction Roadhouse and Tourist Park, between the times of 10:00a.m and 2:00p.m. The event will consist of activities, displays, music, cultural games and more. A Multicultural Lunch will be provided at 12:30p.m. At a cost of \$10.00 for adults and \$5.00 for children. The Multicultural Day is open to everyone.

## **DEPARTMENT OF HUMAN SERVICES**

Vicki Callow from the Remote Service Team Service Officer from Geraldton visited the CRC on the Tuesday 6 August to assist any clients that need help with problems they may be having using the new equipment and updates and renewals of cards needed for personal documents.

## **DEPARTMENT OF TRANSPORT**

Tuesday 13 August, Rae and Karen from the Department of Transport Remote Licencing Team from Geraldton visited the CRC. They were here from 11:00pm to 1pm for any assistance needed by community

members regarding registrations and driver's licence renewals, vehicle transfers and driving assessments etc., before continuing on to the Burringurrah Community.

## 10.2 Manager of Works and Services Report

### General

It is hard to believe we are at the end of August already, the Junction races are over and the Landor races are in sight. Once again the shire donated the use of our one of our graders, fire truck and rubbish truck to assist with the Junction races. This year, the Landor Race Club will also take us up on the offer to use the rubbish truck and I plan to have a grader in the area to lend a hand if called upon. These two events are a credit to the organisers and define our district.

Blanche and I enjoyed a few weeks off to attend Jox and Anna's wedding in Germany. It was an awesome wedding and an honour to attend. Our time in Europe was a whirl wind and great chance to see how the other side of the world live. But it wasn't long before we were back home and to back to reality. Turns out 'jetlag' is actually a thing... a hangover without the party!

While I was away Dave kept an eye on things as we prepared for the Carnarvon Mullewa bitumen project.

Good news, we are finalists in the 2019 Tidy Towns Western Australia competition under the General Appearance category. We are up against Bunbury, Esperance, Exmouth, Shire of Manjimup, and Nullagine. Fingers crossed we have a well-deserved win.

The new street signs featuring a life like bull shape are installed and the main street banner poles are in. There has been some good feedback regarding the signs and they have added some colour to town. The street banners are being produced and should arrive soon.



Figure 1: New style street signs.

Northern Goldfields have completed the repair works on the Edmund/Cobra Gifford Creek roads. Once again NGE did a great job and our roads are back in the original state. While up there signing off on their

work I did a road inspection on Ullawarra and Cobra Dairy Creek roads. Ullawarra road has clearly seen a lot of traffic since are repairs in May, this might indicate a pretty good tourist season.

It is with the greatest sadness that we have learnt of John's latest battle in his fight with melanoma. John you are not alone in this, as always we are a team through the good times and the pus and pain. I am immensely proud of the way John has tackled this beast head on, he has tirelessly worked the whole way through and he is not giving up. I am not alone when I say that we are right behind John on this one. John's contribution to this community is outstanding and can be seen everywhere.

### **Maintenance graders**

Ian Golding has been working along the Carey Downs road before moving onto the Gilroyd Rd. Once grading is completed there he will work his way towards Glenburgh, Dalgety and Landor. Ian is doing a good job and has slotted right in with the crew.

Both Thomas and Dameon are working on the bitumen project until October, as such we only have one maintenance grader at the moment. So, I have enlisted the help of a grader from Quadrio to grade the Landor Meeka and Landor Mt Augustus roads to the race track in time for the races. I have also asked Midwest Contracting to grade from Gascoyne Junction to the Kennedy range access road.

### **Construction Crew**

As mentioned, work is well under way on the bitumen project 30km's east of town. To date we have reconstructed 6kms of existing subgrade and began carting in the new base course. At the time of writing, Polycom will be onsite to assist in the application of the stabilising additive and we will begin laying in the base course pavement. We have utilised the WALGA Preferred Supplier portal to seek quotes for the supply and delivery of bitumen services which will ready for application by mid-October. We are pushing hard to complete construction works so we can seal the entire 6km length. Once the seal is complete we will tidy up the batters and drains and remove the detour.



**Figure 2: Flood ways boxed out and Sub grade ready for new base course**

### **Equipment**



The new CAT multi tyred roller arrived on the 14<sup>th</sup> August and was put straight to work. The new machine was welcomed by the crew and will prove to be an important asset to the team. The new Ford Ranger space cab has also made an appearance and managed to make the trip from Perth unscathed with John McCleary as the pilot. The new grader is still on track to arrive at the end of October.



**Figure 3: New CAT multi roller and Ford Ranger**

### **10.3 CEO Report**

The month of July / August has been a roller coaster to say the very least, I have experienced the highs and lows of life in general. As previously advised, my Oncologist has advised that I have 6 months to live as the treatment for the Melanoma did not work. That being said I sought a second opinion from another Oncologist and have been advised that in his opinion there are alternative treatments available that I should avail myself too. Far from me to argue I have decided that it is better to go down fighting than to just roll over and accept my fate. Unfortunately it will mean that I will need to leave Gascoyne Junction so I am closer to the hospital and my family whilst I fight this curse. If all goes well then at some time I can return to work. At the time of writing this I will be in Perth on Thursday the 21<sup>st</sup> and Friday the 22<sup>nd</sup> I am planning to come home on the Friday but will need to wait for the new Oncologist's direction, unfortunately this could mean that I miss this meeting, if that's the case I do apologise.

I have appointed Mr Ian Fitzgerald to the Acting CEO's position, pending Council authorisation, Ian brings a wealth of Local Government knowledge to the position and I am sure he will add value to our organisation. Ian is a past CEO for the Shires of Ravensthorpe and Sandstone, he has experience being in the bush and the vagrancies of such. Ian has had good experience with the WANDRRA process so will be in position to react if we get further events.

Councillors Caunt, McKeough and myself attended the WALGA convention in Perth, this was an eye opener for Councillor Caunt; he was dead on his digital vote key pad. It was great to see Alys take centre stage when she was awarded her Diploma in Local Government, this is a great achievement for her personally and for our Shire. I managed to meet with representatives from DPIRD and the Department of Water, I raised the Kennedy Loop Road and alternative water supply issues with them. I also had the opportunity to meet with the Minister for Local Government and gave him the benefit of my thoughts on what he could do as the Minister to improve the Local Government sector.

We had Jarrod away for two weeks where he was off sunning himself in Germany, Sweden and Italy. Sean and Cherie drew the short straw and looked after Dustin and Bridie. Obviously this was a well-deserved break for Jarrod and Blanche, it is very important to have a balance between work life and personal life otherwise burn out occurs and this can cause problems.

Have been busy preparing various grant applications for submission. We have just about got the airstrip reseal application ready, the RED grant is taking shape (Tourist Park Solar Power) and the BBRF (Old Caravan Park redevelopment) is also moving along. We have submitted two projects under the Black Spot program, only the Shire of Exmouth and the Shire of Upper Gascoyne have made applications under this program despite all four Local Governments having two projects each that were identified in the recent Safety Audit that was provided by Main Roads. We have now signed off on WANDRRA # 4 for a total of \$11.1M; this is slightly down on our original estimate due to some revision requested by Ernie Reynolds from Main Roads.

I am advised that Robbro and Red Dust have now completed their works with the WANDRRA # 2 works with only Quadrio left to complete their contracted works. Once Quadrio have completed this they will move onto the WANDRRA # 3 works. We are now in a position where we can go to the market and seek tenders for the works and project management for WANDRRA # 4. It is my advice that we only run a maximum of two contractors at any one time as running three contractors at the same time causes cash flow concern.

We are still working with Hastings to establish a transport route; at this stage it is proposed for the Shire to undertake testing on the Meekatharra to Landor and Landor to Gifford Creek sections of road. It is my understanding that Hastings have had another meeting with Hastings however I am not privy to the outcomes of this discussion as Roy is currently away on holiday for the next six weeks. However; I have no issue with doing the testing on our roads on the basis that Hastings makes payment to us up front prior to any works being undertaken.

As you are all aware Council elections are fast approaching, for those Councillors that are going to renominate please work with Amanda to ensure that you undertake the pre-requisite training and prepare a profile. Also check that you are on the roll.

We have received our Interim Audit Management Letter from the Auditor General, we had a couple of small areas requiring some attention however in the overall context of this new auditing approach we did remarkably well, credit needs to go to Peter Hutchinson and my overall team, again we are punching well above our weight, the Auditors did comment to me that the standard and quality of our books was of the highest order.

I have received notification from Councillor Ross Collins that he may not be able to attend the next two Council Meetings and that he would not be seeking to re-nominate for the upcoming Council Elections. It is hoped that Ross can attend this meeting; however, in the event he does not make it I would like to offer my most sincere thanks for his contribution to the Council and also the support he has provided me apart from the "Captain Obvious" comments.

On a staffing front we have lost the services of Mathew Holland (CESM) and he has been replaced by Mr Warren Hatt.

## Status of Grants

### Grants

We are currently getting grants ready under the BBRF for the caravan park redevelopment, solar for the Junction Tourist Park (RED's) and airstrip reseal (Remote Airstrip Upgrade Program (RAU) grant)

Submitted	Close Date	Project	Grant	Provider	Grant Amount	Project Cost	Result
14/032019	16/03/2018	Expression of Interest Wild Dog Control	Communities Environmental Plan	Federal – Dept of the Environment	\$20,000	\$245,000	<b>Pending</b>

**OFFICERS RECOMMENDATION / COUNCIL RESOLUTION - 02082019****MOVED: CR****SECONDED: CR**

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

**CARRIED:****10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS**

APPLICANT: Shire of Upper Gascoyne

DISCLOSURE OF INTEREST: None

AUTHOR: Peter Hutchinson – Finance Manager

DATE: 19 August 2019

**Matters for Consideration:**

To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 28<sup>th</sup> of August 2019 as attached – see [Appendix 1](#)

**Comments:**

The list of accounts is for the month of July 2019.

**Background:**

The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.

**Statutory Environment:**

Local Government (Financial Management Regulations) 1996

**13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
  - (a) the payee's name; and
  - (b) the amount of the payment; and
  - (c) the date of the payment; and
  - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
  - (a) for each account which requires council authorisation in that month —
    - (i) the payee's name; and
    - (ii) the amount of the payment; and

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

**Policy Implications:**

Nil

**Financial Implications:**

2019/20 Budget

**Strategic Implications:**

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

**Consultation:**

Nil

**Officer’s Recommendation:**

**Voting requirement:** Simple Majority

*That Council endorse the payments for the period 1<sup>st</sup> of July 2019 through to the 31<sup>st</sup> of July 2019 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42.*

<i>Municipal Fund Bank EFTs (10846 to 10973)</i>	<i>\$2,113,042.67</i>
<i>Payroll</i>	<i>\$104,469.99</i>
<i>BPAY/Direct Debit</i>	<i>\$16,430.43</i>
<b>Total</b>	<b>\$2,233,943.09</b>

**Council Decision:03082019**

**MOVED:**

**SECONDED:**

**CARRIED:**

## 10.5 MONTHLY FINANCIAL STATEMENT

APPLICANT: Shire of Upper Gascoyne

DISCLOSURE OF INTEREST: None

AUTHOR: Peter Hutchinson – Finance Manager

DATE: 19 August 2019

### **Matters for consideration:**

The Statement of Financial Activity for the period ended 31<sup>st</sup> of July 2019, include the following reports:

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

see [Appendix 2](#)

### **Comments:**

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

### **Background:**

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

### **Statutory Environment:**

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

### **Policy Implications:**

Nil

### **Financial Implications:**

Nil

### **Strategic Implications:**

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

<b>Consultation:</b>	
Nil	
<b>Officer's Recommendation:</b>	<b>Voting requirement:</b> Simple Majority
That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period ended the 31 <sup>st</sup> of July 2019.	
<b>Council Decision: 04082019</b>	
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED:</b>	

<b>10.6 2019/20 ANNUAL BUDGET</b>							
APPLICANT:	Shire of Upper Gascoyne						
DISCLOSURE OF INTEREST:	Nil						
AUTHOR:	John McCleary – Chief Executive Officer						
DATE:	19 August 2019						
<b>Matters for Consideration:</b>							
The 2019/20 Annual Budget is presented for Council's formal adoption as presented in <a href="#">Appendix 3</a> .							
<b>Background:</b>							
Council has discussed the 2019/20- Draft Annual Budget at the ordinary meeting of Council held in May and July 2019.							
<b>Comments:</b>							
<p>The annual budget is the principal management tool which is used during the financial year to monitor financial performance and provide sound reporting to Council through the monthly Financial Activity Statements and the Annual Statement of Accounts.</p> <p>I am confident that this annual budget will be a strong management tool for Shire operations during the coming financial year.</p> <p>Differential Rates were discussed at the ordinary meeting of Council held in June 2018 and have been submitted for approval by the Minister. The differential rates have now been approved by the Minister.</p> <p><b>Rate in the Dollar</b></p> <table> <tr> <td>Gross Rental Valuation – Residential/Industrial/Commercial</td> <td>8.7241 cents in the dollar</td> </tr> <tr> <td>Unimproved Valuation – Rural</td> <td>4.6865 cents in the dollar</td> </tr> <tr> <td>Unimproved Valuation – Mining Tenements</td> <td>13.9300 cents in the dollar</td> </tr> </table> <p>Minimum Rates</p>		Gross Rental Valuation – Residential/Industrial/Commercial	8.7241 cents in the dollar	Unimproved Valuation – Rural	4.6865 cents in the dollar	Unimproved Valuation – Mining Tenements	13.9300 cents in the dollar
Gross Rental Valuation – Residential/Industrial/Commercial	8.7241 cents in the dollar						
Unimproved Valuation – Rural	4.6865 cents in the dollar						
Unimproved Valuation – Mining Tenements	13.9300 cents in the dollar						

Gross Rental Valuation – General	Minimum \$200.00
Unimproved Valuation – Rural	Minimum \$412.00
Unimproved Valuation – Mining Tenement	Minimum \$450.00

**Statutory Environment:**

Local Government Act 1995

**Policy Implications:**

Nil

**Financial Implications:**

The annual budget sets the details and parameters for income and expenditure for the financial year. These rates have been discussed with council and advertised as required.

**Strategic Implications:**

The Budget has been developed in accordance with the Shire’s Community Strategic Plan.

The budget will allow Council to work towards the projects identified in the Forward Capital Works Plan as well as continuing to provide a high level of services and facilities to our community and visitors to our community.

**Consultation:**

Council  
Contract Accountant – RSM  
Shire Staff

**Officers Recommendation**

**Voting Requirement: Various**

**Voting Requirement: Absolute Majority**

**MOVED: CR**

**SECONDED: CR**

**Part A – Adoption of 2019-20 Annual Budget**

That pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, Council adopts the 2019-2020 Statutory Budget as attached at [Appendix 3](#)

**CARRIED:**

**Voting Requirement: Absolute Majority**

**MOVED: CR**

**SECONDED: CR**

**Part B - Imposition of General and Minimum Rates, Instalment Payment Arrangements, Charges and Interest.**

Pursuant to section 6.45 of the Local Government Act 1995, that the rates and charges specified hereunder and in the attached budget document be imposed on all rateable property within the district of the Shire of Upper Gascoyne for the 2019-2020 financial period.

**Rate in the Dollar**

Gross Rental Valuation – Residential/Industrial/Commercial	8.7141 cents in the dollar
Unimproved Valuation – Rural	4.6865 cents in the dollar

*Unimproved Valuation – Mining Tenements*

*13.9300 cents in the dollar*

**Minimum Rates**

*Gross Rental Valuation – General*

*Minimum \$200.00*

*Unimproved Valuation – Rural*

*Minimum \$412.00*

*Unimproved Valuation – Mining Tenement*

*Minimum \$450.00*

*Pursuant to section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996 Council adopts a charge of \$15 for the four instalment option.*

*Pursuant to section 6.45 of the Local Government Act 1995 and regulation 68 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 5.5% where the ratepayer has elected to pay rates and service charges through an instalment option.*

*Pursuant to section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominates the following due dates for payment in full and by instalments:*

- *1st instalment & Full payment due*                      *17 October 2019*
- *2nd instalment due*                                              *17 December 2019*
- *3rd instalment due*                                              *17 February 2020*
- *4th instalment due*                                              *17 April 2020*

*Pursuant to section 6.51(1) and subject to section 6.51(4) of the Local Government Act 1995 and regulation 70 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 11% to be imposed on all outstanding rates and services charges and costs of proceedings to recover such charges that remain unpaid after 18 October 2018 or in the case of instalment options, on all outstanding rate amounts after the due date for payment of the instalment.*

**CARRIED:**

**Voting Requirement: *Simple Majority***

**MOVED: CR**

**SECONDED: CR**

**Part C – Material Variance Reporting for 2019-2020**

*In accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2019-2020 for reporting material variances shall be 10% or \$25,000, whichever is the greater.*

**CARRIED:**

**Council Decision 05082019**

**MOVED:**

**SECONDED:**

**CARRIED:**



**10.7 INCREASE PURCHASE ORDER FOR WANDRRA WORKS (QUADRIO CONTRACT)**

APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Peter Hutchinson – Finance Manager
DATE:	12 August 2019
<b>Matters for Consideration:</b>	
Increase the cost of the works package for Quadrio Earthmoving for WANDRRA #2 (AGN 781) works. Originally awarded per Request For Tender RFT 03 17-18.	
<b>Background:</b>	
At the May 2018 meeting council made the following decision regarding the appointment of contractors to carry out WANDRRA works per AGN 781.	
<p><b>“Item No: 03052018</b></p> <p><b>Confidential Item 11.2 – APPOINT CONTRACTORS TO CARRY OUT WANDRRA WORKS</b></p> <p><b>MOVED: CR G. WATTERS                      SECONDED: CR B. WALKER</b></p> <p>That Council:</p> <p>1. Instruct the Shire CEO to confirm in writing with Red Dust Holdings, Robbro and Quadrio Earthmoving that the nominated plant, equipment and resources within each tender are available to commence works in accordance with the Shire’s planned flood damage reinstatement work schedule;</p> <p>2. Instruct the Shire CEO to confirm in writing with Red Dust Holdings, Robbro and Quadrio Earthmoving what the Local Content is; inclusive of what plant, machinery, services and labour that these Local Suppliers are going to provide; and</p> <p>3. On the basis that each of the three contractors listed above confirms that the nominated plant, equipment and resources are available in accordance with the works schedule and that the Local Content is satisfactory to Council, then it is recommended to award RFT 03 17-18 as follows:</p> <p>I.        Work package 1 (east) to Quadrio Earthmoving for the estimated total cost of \$4,854,200.00+GST,</p> <p>II.       Work package 2 (north) to Red Dust Holdings for the estimated total cost of \$5,352,955.00+GST, and</p> <p>III.      Work package 3 (south) to Robbro for the estimated total cost of \$5,275,061.00+GST.</p> <p><b>CARRIED 4/0”</b></p> <p>Advice has been received from Josh Kirk of Greenfields who are the Shire appointed project managers the cost of Work package 1 for Quadrio Earthmoving is likely to exceed the original estimate by \$515,769.22+GST. This will bring the total package costs to \$5,369,969.22+GST.</p>	
<b>Comments:</b>	
Increasing Quadrio Earthmoving Purchase Order will not result in exceeding the WANDRRA	

budget for package 3 or the total budget for the AGN 781 program.

Advice from Greenfields is this situation has occurred purely a function of how the tenders were evaluated. All contractors were evaluated on the same number of working days, an average number of days for the construction works was selected. Since Quadrio's hourly rates were less than other contractors, the total estimated cost of their tender (and subsequent contract) was less than the total amount of money allocated to package 3 AGN 781.

**Statutory Environment:**

Local Government (Functions and General) Regulations 21A states;

**“Varying a contract for the supply of goods or services**

If a local government has entered into a contract for the supply of goods or services with a successful tenderer, the contract must not be varied unless —

(a) the variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or

(b) the variation is a renewal or extension of the term of the contract as described in regulation 11(2)(j)”.

In this instance the scope of the contract has not changed i.e. the same roads and SLK's are being repaired but the costs estimates have increased.

**Policy Implications:**

Nil

**Financial Implications:**

Nil – The additional costs will be reimbursed by WANDRRA.

**Strategic Implications:**

Nil

**Consultation:**

WALGA Procurement Services  
Josh Kirk – Greenfield Technical Services

**Officer's Recommendation:**

**Voting requirement: Simple Majority**

*That council:*

- 1. Approve the variation in Works Package 1 (east) awarded to Quadrio Earthmoving per RFT 03 2018 from \$4,854,200.00+GST to \$5,369,969.22 and*
- 2. Authorise the CEO to issue Quadrio Earthmoving with a Purchase Order for the varied amount of \$515,769.22+GST.*

**Council Decision 06082019**

**MOVED:**

**SECONDED:**

**CARRIED:**

**10.8 WALGA PREFERRED SUPPLIER ARRANGEMENT FOR THE 2019/20 BITUMEN SEALING WORKS.**

APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Jarrold walker – Works Manager
DATE:	13 August 2019
<b>Matters for Consideration:</b>	
<p>Authorise CEO to award contract to the successful tenderer for the supply and delivery of bitumen seal for Regional Road Group project on Carnarvon Mullewa road.</p>	
<b>Background:</b>	
<p>The Shire of Upper Gascoyne have nominated a 5-6km section of the Carnarvon Mullewa to be reconstructed with a new bitumen seal. This project is funded by Regional Road Group and will be completed between August and November 2019.</p> <p>The cost to supply and deliver the bitumen seal is expected to exceed \$150,000 and as per section 2.7 of our purchasing policy we are required to conduct a public tender process or WALGA Preferred Supplier undertaking.</p> <p>As such we will conduct an eQuote through the WALGA Preferred Supplier portal rather than go to public tender.</p>	
<b>Comments:</b>	
<p>An eQuote undertaking allows us to seek tenders directly from selected suppliers with a written scope and specification without going to public tender. This process is easier and quicker as we do not need to adopt a selection criteria prior to seeking quotes.</p>	
<b>Statutory Environment:</b>	
<p>Shire of Upper Gascoyne Purchasing Policy Section 2.7</p> <p>Local Government Act 1995</p> <p>Local Government (Functions &amp; General) Regulations 1996</p> <p>Reg. 14 (2a) If a local government —</p> <p>(a) is required to invite a tender; or</p> <p>(b) not being required to invite a tender, decides to invite a tender, the local government must, before tenders are publicly invited, <u>determine in writing the criteria for deciding which tender should be accepted.</u></p>	
<b>Policy Implications:</b>	
<p>Nil</p>	
<b>Financial Implications:</b>	
<p>Nil</p>	
<b>Strategic Implications:</b>	
<p>Nil</p>	

<b>Consultation:</b>	
Nil	
<b>Officer's Recommendation:</b>	<b>Voting requirement: Simple Majority</b>
That Council authorise the CEO to award a contract and issue a purchase order to the company that offers the 'best value for money' as submitted through the WALGA 'eQuotes' portal.	
<b>Council Decision 07082019</b>	
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED:</b>	

<b>10.9 RELOCATION EXPENSES FOR THE CEO</b>	
APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	John McCleary – CEO
AUTHOR:	John McCleary – CEO
DATE:	19 August 2019
<b>Matters for Consideration:</b>	
To approve the costs associated with the relocation of the CEO.	
<b>Background:</b>	
As Council are aware I need to relocate back to Bunbury to be closer to the major hospitals whilst I am getting treatment for Cancer.	
<b>Comments:</b>	
<p>We have secured the services of an Acting CEO who will reside in my Gascoyne Junction home. I have made provision to leave the house mostly furnished so that the ACEO is self-sufficient without any extra cost to the Shire.</p> <p>However, given the nature of this disease I cannot guarantee that I will return to work so I must take the more personal items back to my Brunswick House as it will be too much for my wife to organise if I don't make it through this. If I do recover I will bring it all back at my own expense.</p> <p>I have received a quote from Affordable Removalists for the sum of \$4,500 to come to Gascoyne Junction and deliver the items to my Brunswick Home. Experience tells me that this is a very good price.</p> <p>There is provision in the budget for staff relocation expenses – account 041058 (\$7,500) however, this was more for moving new staff to the area than for moving a staff member out. As such I am seeking Council endorsement for this to occur given my circumstances.</p>	

<b>Statutory Environment:</b>	
Nil	
<b>Policy Implications:</b>	
Nil	
<b>Financial Implications:</b>	
2019/20 Budget	
<b>Strategic Implications:</b>	
Nil	
<b>Consultation:</b>	
Councillors – via email	
<b>Officer's Recommendation:</b>	<b>Voting requirement: Simple Majority</b>
<i>That Council endorse the removal costs for the CEO (\$4,500) and that the costs are to be allocated to account 041058.</i>	
<b>Council Decision 08082019</b>	
<b>MOVED:</b>	<b>SECONDED:</b>
<b>CARRIED:</b>	

<b>10.10 ASSET PRESERVATION MODEL</b>	
APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	John McCleary
DATE:	19 August 2019
<b>Matters for Consideration:</b>	
To request the Minister for Local Government and/or the WA Grants Commission to place the Shire of Upper Gascoyne into a cost centre that reflects the geological / topographical and hydrological aspects of the Shire of Upper Gascoyne.	
<b>Background:</b>	
As part of my strategic review of income streams that pertain to the Shire of Upper Gascoyne I examined the Asset Preservation Model (APM). This particular model has a direct impact on the Federal Assistance Grant and the Roads 2 Recovery Grant allocations. The APM is a very complex and difficult to understand model; however, an examination has revealed some	

anomalies that we can attempt to change. The model was established in 1991-92 for the purpose of distributing road funds.

The National Principle relating to the allocation of the identified road component of the financial assistance grants under section 12 of the Commonwealth Local Government (Financial Assistance) Act 1995 is as follows:

*“The identified road component of the financial assistance grants should be allocated to local governing bodies as far as practicable on the basis of the relative needs of each local governing body for roads expenditure and to preserve its road assets. In assessing road needs, relevant considerations include length, type and usage of roads in each local governing area.”*

The following additional policies, developed in consultation with the National Office of Local Government, are also applied.

1. *Seven percent of the funds will be reserved for special projects: two-thirds for bridges and one-third for roads serving Aboriginal Communities.*
2. *The remaining 93 per cent of funds will be distributed according to Asset Preservation Needs as determined by the Western Australian Model.*
3. *The Asset Preservation Needs will be adjusted to provide for minimum standards as determined by the Western Australian model.*
4. *All roads that are the responsibility of local government will be used in assessing asset preservation needs.*

The Commission pays special attention to road costs because the reliability of the Asset Preservation Model depends on realistic unit costs and work standards.

The State was divided into 21 regions to properly reflect the main cost differences within the State. These regions are defined in Appendix 2. They were identified using the Commission's disability factors, which take into account the effect of location, climate and terrain; and a report Environmental Regions of Australia which divided the State into regions based on climate, landform, lithology, soils etc.

The Shire of Upper Gascoyne are included in Region 16 which includes the following Shires:

Cue  
Laverton  
Leonora  
Meekatharra  
Menzies  
Mount Magnet  
Murchison  
Ngaanyatjarraku  
Sandstone  
Upper Gascoyne  
Wiluna  
Yalgoo

**Comments:**

After reviewing / comparing the above local governments and their geological, topographical and hydrological similarities with the Shire of Upper Gascoyne it is considered that these other Local Governments do not share the same or similar characteristics that the Shire of Upper

Gascoyne demonstrate.

It is considered that the Shire of Upper Gascoyne shares similar characteristics to the Shires of Ashburton and East Pilbara. The Shire of East Pilbara have the Nullagine and Fortescue Rivers as well as the Ophthelia Ranges. The Shire of Ashburton have the Ashburton, Cane, Robe Rivers and the Hammersley, Collier, Capricorn and Chichester Ranges. We share the same types of country that are undulating due to the various ranges and river system that run through the Shire, including the Kennedy, Centipede, Minnierra, Walburgh, Kenneth Ranges, Mount Augustus national park and the Lyons, Wooramel and Gascoyne Rivers. The Shires have similar issues with limited access to gravel and water supplies as well as the climate being very similar. The cost for the supply of goods and services are similar as well as the costs associated with the employment of staff.

As such it is considered appropriate that the Shire belong to a region that comprises of Shires that share similar characteristics, in this case we should be placed into Region 19 with the Shire of East Pilbara and the Shire of Ashburton.

It is imperative that the SUG are placed into a group of Shires that share similar characteristics as it is these characteristics that influence the cost of preservation our road assets.

**Statutory Environment:**

Nil

**Policy Implications:**

Nil

**Financial Implications:**

Nil

**Strategic Implications:**

Nil

**Consultation:**

WA Grants Commission  
WALGA  
Various L/Gvt CEO's

**Officer's Recommendation:**

**Voting requirement: Simple Majority**

*That Council support the CEO to write to the Minister of Local Government and the WA Grants Commission seeking to have the Shire of Upper Gascoyne removed from cost centre region 16 and be placed into cost centre region 19.*

**Council Decision 09082019**

**MOVED:**

**SECONDED:**

**CARRIED:**

**11. MATTERS BEHIND CLOSED DOORS**

***Council Decision 10082019***

**MOVED: CR**

**SECONDED: CR**

That Council go behind closed doors to discuss confidential items.

**CARRIED:**

- 11.1 CEO APPLICATION FOR SPECIAL LEAVE
- 11.2 APPOINTMENT OF AN ACTING CHIEF EXECUTIVE OFFICER
- 11.3 CEO RECOGNITION OF SERVICE

***Council Decision 13082019***

**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 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
- 15. STATUS OF COUNCIL RESOLUTIONS



<b>Resolution N°</b>	<b>Subject</b>	<b>Status</b>	<b>Open / Close</b>	<b>Responsible Officer</b>
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
09072019	Hastings	Letter sent to Hastings and the Minutes sent to the Shire of Meekatharra	Close	CEO
11072019	Capital Purchases	PO's Issued for the Purchase of capital items identified in the resolution	Close	CEO / MWS
12072019	Doggers Contracts	Contracts signed.	Close	TMS

## 16. MEETING CLOSURE

The President thanked those present for attending the meeting and declared the meeting closed at \_\_\_pm.

# **APPENDIX 1**

**(List of Accounts Paid for July 2019)**

Date: 01/08/2019  
Time: 12:27:27PM

SHIRE OF UPPER GASCOYNE

USER: Finance  
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Quadrio Earthmoving Pty Ltd</b>					
EFT10846	02/07/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1		288,219.25
INV 00010834	01/07/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1	288,219.25	
<b>Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS)</b>					
EFT10847	01/07/2019	XPOS Phone Card Sales on 1/07/2019	1		28.80
INV 16182	01/07/2019	XPOS Phone Card Sales on 1/07/2019	1	28.80	
<b>Greenfield Technical Services</b>					
EFT10848	02/07/2019	Coordinate geotechnical testing and recomendation to SUG for Pells bitumen seal project	1		4,180.00
INV 1110	01/07/2019	Coordinate geotechnical testing and recomendation to SUG for Pells bitumen seal project	1	4,180.00	
<b>Dust Up Projects</b>					
EFT10849	02/07/2019	FREIGHT FOR THE PERIOD 15/06/2019 - 30/06/2019	1		1,202.95
INV 1036	28/06/2019	ADMIN FREIGHT FOR THE PERIOD 15/06/2019 - 30/06/2019, PARTS FREIGHT FOR THE PERIOD 15/06/2019 - 30/06/2019, WORKS FREIGHT FOR THE PERIOD 15/06/2019 - 30/06/2019, WORKS FREIGHT FOR THE PERIOD 15/06/2019 - 30/06/2019	1	1,202.95	
<b>Blacktop Materials Engineering Pty Ltd</b>					
EFT10850	02/07/2019	conduct soil samples - Mongers Pit with 0.5% and 1% cement	1		990.00
INV 00011410	27/06/2019	conduct soil samples - Mongers Pit with 0.5% and 1% cement	1	990.00	
<b>Boc Limited</b>					
EFT10851	02/07/2019	Quarterly Container Service Charge for Oxygen Industrial G Size	1		175.47
INV 4022929286	28/06/2019	Quarterly Container Service Charge for Oxygen Industrial G Size, Quarterly Container Service Charge for Dissolved Acetylene E Size, Quarterly Container Service Charge for Dissolved Acetylene G Size	1	175.47	
<b>Carnarvon Timber &amp; Hardware</b>					
EFT10852	02/07/2019	1x pallet of rapid set	1		965.43
INV 10609037	27/06/2019	1x pallet of rapid set, 5pce hook set	1	612.81	
INV 10609097	28/06/2019	Taps and General plumbing gear as per Email, Large Fisrt Aid Kits, Safety Glasses and Ear Protection As Per Email	1	352.62	
<b>Carey Downs Station</b>					
EFT10853	02/07/2019	Accomodation/catering for operator 4-6th April	1		385.00
INV 0010	30/06/2019	Accomodation/catering for operator 4-6th April	1	385.00	
<b>Carnarvon Medical Centre</b>					
EFT10854	02/07/2019	Cherie Walker - Pre-employment Medical	1		297.00
INV 102369KAI	02/05/2019	Cherie Walker - Pre-employment Medical	1	297.00	
<b>2082 Albany Highway Pty Ltd T/A - Gascoyne Junction Pub &amp; Toruist Park</b>					
EFT10855	02/07/2019	Catering for National Road Safety Quiz Night	1		4,787.00

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>2082 Albany Highway Pty Ltd T/A - Gascoyne Junction</b>					
<b>Pub &amp; Toruist Park</b>					
INV 7390	03/05/2019	Alys McKeough – Checking in on 25th March and checking out 27th March, Greg Watters – Checking in 24th March and checking out 27th March, Ross Collins – Checking in 24th March and checking out on 27th March	1	560.00	
INV 270319	19/05/2019	Morning Tea for 15 People for 27/03/2019, Lunch for 10 People for 27/03/2019	1	451.00	
INV 240419	19/05/2019	Catering for Council Meeting 24/04/2019	1	392.00	
INV 130219	19/05/2019	Catering for Council Meeting 13/02/2019	1	436.00	
INV 250319	19/05/2019	Meals for Road Inspections 24th - 26th March 2019	1	456.00	
INV 7542	19/05/2019	Accommodation 25th & 26th April 2019 - - Philip Swain	1	480.00	
INV 190319	19/05/2019	Farewell Function for Michael Emin	1	400.00	
INV 100519	19/05/2019	Catering for National Road Safety Quiz Night, \$25 - Gift Vouchers for Prizes for Nationa Road Safety Quiz Night, \$50 - Gift Vouchers for Prizes for Nationa Road Safety Quiz Night, \$100 - Gift Vouchers for Prizes for Nationa Road Safety Quiz Night	1	985.00	
INV 300619	30/06/2019	Lunch for 10-12 Council Members, Morning Tea for Councillors 15 people, Morning Tea for Biggest Morning Tea 15 people	1	627.00	
<b>Autopro</b>					
EFT10856	02/07/2019	V belt 13A1255	1		73.86
INV 2004329	28/06/2019	V belt 13A1255	1	73.86	
<b>Horizon Power (non-energy)</b>					
EFT10857	02/07/2019	Purchase of \$1000 worth of Pre-Paid Power for resale at CRC	1		925.00
INV RPDDDB003	25/06/2019	Purchase of \$1000 worth of Pre-Paid Power for resale at CRC, Discount of 7.5% (Reseller discount)	1	925.00	
<b>Hot Toner</b>					
EFT10858	02/07/2019	Generic cartridge for Ricoh SP3510DN printer	1		89.00
INV IN1321521	25/03/2019	Generic cartridge for Ricoh SP3510DN printer	1	89.00	
<b>Jaylon Industries Pty Ltd</b>					
EFT10859	02/07/2019	44.5x44.5m 0.5mm LLDPE dam liner	1		11,214.50
INV 86320	27/06/2019	44.5x44.5m 0.5mm LLDPE dam liner	1	11,214.50	
<b>Mt Augustus Tourist Park</b>					
EFT10860	02/07/2019	Lunch food and refreshment for 14 people WALGA June Zone Meeting	1		892.00
INV 201945WAI	21/06/2019	Lunch food and refreshment for 14 people WALGA June Zone Meeting, , Afternoon Tea 14 people WALGA June Zone Meeting, , Dinner for 9 people WALGA June Zone Meeting, , Breakfast for 8 people WALGA June Zone Meeting,	1	892.00	
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT10861	02/07/2019	2018/19 IT Consulting services	1		85.00
INV 24777	27/06/2019	2018/19 IT Consulting services for June 2019, 2018/19 IT Consulting services for June 2019	1	85.00	
<b>Shire Of Carnarvon</b>					
EFT10862	02/07/2019	Contribution to the community emergency services manager for 2018/19	1		13,865.86

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Shire Of Carnarvon</b>					
INV 44550	25/06/2019	Contribution to the community emergency services manager for 2018/19 , 2018-03 as per shire agreement register	1	13,865.86	
<b>Westrac Pty Ltd</b>					
EFT10863	02/07/2019	replace airconditioner fan motor	1		1,790.00
INV SI 1423437	27/06/2019	replace airconditioner fan motor	1	1,790.00	
<b>Greenfield Technical Services</b>					
EFT10864	03/07/2019	WANDRRA AGN781 Superintendent & Supervision Services	1		17,113.80
INV 1107	27/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	17,113.80	
<b>Red Dust Holdings</b>					
EFT10865	03/07/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1		135,665.20
INV 00003086	03/07/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1	135,665.20	
<b>Commonwealth Mastercard</b>					
EFT10866	02/07/2019	SPOT Device Subscriptions for Dogger	1		1,204.65
INV 04/06/19	04/06/2019	White Card for Frank Drayton	1	45.00	
INV 1000000010	07/06/2019	SPOT Device Subscriptions for Doggers	1	364.24	
INV 10059	10/06/2019	Photos for OAM Presentation	1	120.00	
INV STATEMEN	14/06/2019	Monthly DroneDeploy Subscriptions 13/06/19 - 13/07/19	1	221.26	
INV 377724	19/06/2019	PA Powered Speaker	1	199.00	
INV B64415	21/06/2019	AlcoQuant Breathalyser Calibration	1	114.40	
INV HA-89WFW	25/06/2019	Accommodation for John McCleary for WALGA conference August 2019 Payment one.	1	140.75	
<b>Simon Adamson</b>					
EFT10867	04/07/2019	Contract Dogger for financial year 2018/2019 - 15th to 21st June 2019	1		2,760.00
INV 20190622	22/06/2019	Contract Dogger for financial year 2018/2019 - 15th - 22nd June 6 days, Contract Dogger for financial year 2018/2019 - 15th - 22nd June 6 days Tyre reimbursement	1	2,760.00	
<b>Junction Contracting Services</b>					
EFT10868	04/07/2019	supply 24 concrete grid approach slabs	1		16,896.00
INV 00001522	24/06/2019	supply 24 concrete grid approach slabs	1	16,896.00	
<b>Toll Transport Pty Ltd</b>					
EFT10869	04/07/2019	FREIGHT TO 30/06/2019	1		3,623.86
INV 0899-MWB	30/06/2019	Parts Freight 8975278387 Breathalyser, Parts Freight 8971466337 Jaylon Industries, SignageFreight 2401001183475 Jason Signmakers, SignageFreight 8985853796 Sunny Signs	1	3,623.86	
<b>Greenfield Technical Services</b>					
EFT10870	04/07/2019	WANDRRA AGN781 Superintendent & Supervision Services	1		66,443.85
INV 1113	02/07/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	20,040.35	
INV 1112	02/07/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	21,611.70	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Greenfield Technical Services</b>					
INV 1115	03/07/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	24,791.80	
<b>Robbro Road Construction</b>					
EFT10871	04/07/2019	WANDRRA #2 (AGN781) contracting works per RFT 03 17/18	1		129,934.75
INV 2879	03/07/2019	WANDRRA #2 (AGN781) contracting works per RFT 03 17/18, WANDRRA #2 (AGN781) contracting works per RFT 03 17/18, WANDRRA #2 (AGN781) contracting works per RFT 03 17/18, WANDRRA #2 (AGN781) contracting works per RFT 03 17/18	1	129,934.75	
<b>Department of Transport (AGENT CHARGES)</b>					
EFT10872	03/07/2019	Transport Transactions collected on 01/07/2019	1		27.70
INV 01/07/2019	03/07/2019	Transport Transactions collected on 01/07/2019	1	27.70	
<b>Department of Transport (AGENT CHARGES)</b>					
EFT10873	04/07/2019	Transport Transactions collected on 02/07/2019 - 16189, 16190	1		533.45
INV 02/07/2019	02/07/2019	Transport Transactions collected on 02/07/2019 - 16189, 16190	1	533.45	
<b>Rock On</b>					
EFT10874	08/07/2019	CRAFT SALES JUNE 19 - Reference# 16122, 16140, 16159	1		24.00
INV CRAFT SAI30/06/2019		CRAFT SALES JUNE 19 - Reference# 16122, 16140, 16159	1	24.00	
<b>Isolated Childrens' Parents Association</b>					
EFT10875	08/07/2019	CRAFT SALES JUNE 19 - Reference# 16126	1		20.00
INV CRAFT SAI30/06/2019		CRAFT SALES JUNE 19 - Reference# 16126	1	20.00	
<b>Junction Race Club</b>					
EFT10876	08/07/2019	CRAFT SALES JUNE 19 - Reference# 16159	1		10.00
INV CRAFT SAI30/06/2019		CRAFT SALES JUNE 19 - Reference# 16159	1	10.00	
<b>Nella's Preserves</b>					
EFT10877	08/07/2019	CRAFT SALES JUNE 19 - Reference#16138, 16146, 16177	1		22.00
INV CRAFT SAI30/06/2019		CRAFT SALES JUNE 19 - Reference#16138, 16146, 16177	1	22.00	
<b>Carnarvon Growers Association Inc</b>					
EFT10878	08/07/2019	Pump for weed Sprayer	1		240.44
INV 339440	17/06/2019	Pump for weed Sprayer	1	240.44	
<b>Junction Race Club</b>					
EFT10879	08/07/2019	2019 Platinum Sponsorship for Junction Race Club	1		6,000.00
INV 86	02/07/2019	2019 Platinum Sponsorship for Junction Race Club, 2019 Donation for the Junction Races Gymkhana	1	6,000.00	
<b>Landgate</b>					
EFT10880	08/07/2019	Standing Purchase Order for 2018/2019 Financial Period for Month of June	1		46.80
INV 349232	26/06/2019	Mining Tenements Chargable , Schedule No. M2019/6, Dated 03/06/2019 to 24/06/2019	1	46.80	
<b>Shire Of Carnarvon</b>					
EFT10881	08/07/2019	RIIWS201D Basic Worksite Traffic management Course RIIWS302D (inc RIICOM201D Communicate in the Workplace) Flights and Accomodation for trainer	1		1,610.34

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Shire Of Carnarvon</b>					
INV 44557	28/06/2019	RIIWHS201D Basic Worksite Traffic management Course, RIIWHS302D (inc RIICOM201D Communicate in the Workplace), Flights and Accomodation for trainer	1	1,610.34	
<b>Sunny Sign Company Pty Ltd</b>					
EFT10882	08/07/2019	Street name/directional bull image signage 300x1800x3mm	1		6,248.00
INV 413110	03/07/2019	Street name/directional bull image signage 300x1800x3mm, Street name/directional bull image signage, Street name/directional bull image signage	1	6,248.00	
<b>Telstra Corporation Ltd</b>					
EFT10883	08/07/2019	CEO Mobile Phone - Calls and Data 0417 107 446	1		1,506.07
INV T311 - 20/06/2019	20/06/2019	CEO Mobile Phone - Calls and Data 0417 107 446, Shire Office - Internet 0417 094 300, Works Supervisor - Calls and Data 0437 168 892, Town Foreman - Calls and Data 0409 636 940	1	824.55	
INV T311 - 28/06/2019	28/06/2019	Satellite Phone Charges for 0147144097 - Frank Drayton for Month of June 2019, Satellite Phone Charges for 0147150811 - John McCleary for Month of June 2019, Satellite Phone Charges for 0147151936 - Dameon Whitby for Month of June 2019, Satellite Phone Charges for 0147142926 - Michael Emin for Month of June 2019, Satellite Phone Charges for 0147165864 - Thomas Fletcher for Month of June 2019, Satellite Phone Charges for 0147152896 - Leeson Dorey for Month of June 2019	1	681.52	
<b>Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS)</b>					
EFT10884	08/07/2019	XPOS Phone Card Sales on 1st, 2nd, 3rd and 4th July	1		115.20
INV 08/07/2019	08/07/2019	XPOS Phone Card Sales on 1st, 2nd, 3rd and 4th July	1	115.20	
<b>Robbro Road Construction</b>					
EFT10885	10/07/2019	WANDRRA #2 (AGN781) contracting works per RFT 03 17/18	1		103,504.50
INV 2880	10/07/2019	WANDRRA #2 (AGN781) contracting works per RFT 03 17/18, WANDRRA #2 (AGN781) contracting works per RFT 03 17/18	1	103,504.50	
<b>Carnarvon Timber &amp; Hardware</b>					
EFT10886	11/07/2019	Taps and General plumbing gear as per Email	1		82.34
INV 10609702	02/07/2019	Taps and General plumbing gear as per Email	1	73.20	
INV 10609749	02/07/2019	Taps and General plumbing gear as per Email	1	4.46	
INV 10609744	02/07/2019	Taps and General plumbing gear as per Email	1	4.68	
<b>Carnarvon Electrics</b>					
EFT10887	11/07/2019	Install new Element in Oven Test and Repairs to TV Reception	1		3,335.20
INV 9060	04/07/2019	Inspect Dish washer at Pub Kitchen and repair if posible, Install 1 x Double GPO for fridge at Micks old unit'No. 18 Hatch St	1	1,622.50	
INV 9060	04/07/2019	Install new Element in Oven, Test and Repairs to TV Reception, Test and Repairs to TV Reception, Repair Damaged Cable	1	1,712.70	
<b>Carnarvon Auto Servicing &amp; Towing</b>					
EFT10888	11/07/2019	2x 17.5-25 ADVANCE grader tyre, o'ring and mounting 1 x 825R15 18ply trailer tyre	1		4,781.00
INV 0016825	02/07/2019	2x 17.5-25 ADVANCE grader tyre, o'ring and mounting, 1 x 825R15 18ply trailer tyre, 2x 17.5-25 ADVANCE grader tyre, o'ring and mounting, 1 x 825R15 18ply trailer tyre	1	4,781.00	
<b>Elders Ltd</b>					
EFT10889	11/07/2019	40mm NB Med Galv Capped post 2400mm	1		2,533.69

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Elders Ltd</b>					
INV EE 70846	04/07/2019	40mm NB Med Galv Capped post 2400mm	1	2,129.60	
INV EE 70845	04/07/2019	ratchet tie down 50mm x9m 2.5T, 3m gate with brooker hinges, yellow cap star post	1	404.09	
<b>Grants Empire</b>					
EFT10890	11/07/2019	Shire of Upper Gascoyne Visitors Stop - Review and amend	1		396.00
INV 00001807	05/07/2019	Shire of Upper Gascoyne Visitors Stop - Review and amend Business Case, Shire of Upper Gascoyne Visitors Stop - Review and amend BBRF Application then submit R4 Application then submit R4 Application (inclusive of letters of support and other supporting material)	1	396.00	
<b>IT Vision</b>					
EFT10891	11/07/2019	2019/20 Annual License Fees	1		21,422.78
INV 31676	01/07/2019	2019/20 Annual License Fees	1	21,422.78	
<b>Jarrold Lachlan Walker</b>					
EFT10892	11/07/2019	Building/Gardening materials for 19 Gregory Street maintenance	1		166.86
INV 08/07/2019	08/07/2019	Building/Gardening materials for 19 Gregory Street maintenance, Building/Gardening materials for 19 Gregory Street maintenance	1	166.86	
<b>OFFICEWORKS</b>					
EFT10894	11/07/2019	J.Burrows A4 Presentation Folder Black JBPROSFBK	1		211.90
INV 43748564	02/07/2019	J.Burrows A4 Presentation Folder Black, JBPROSFBK, Cumberland A4 Heavy Weight Gusseted Sheet Protectors 10 Pack, CUSP3138G, VARTA High Energy 9V Alkaline Batteries 12 Pack, VA49224111	1	149.90	
INV 43789810	05/07/2019	Cumberland A4 Heavy Weight Gusseted Sheet Protectors 10 Pack, CUSP3138G	1	62.00	
<b>Ramm Software Pty Ltd</b>					
EFT10895	11/07/2019	Annual subscription RAMM for 2017/18	1		6,965.45
INV 15989	01/07/2019	Annual subscription for RAMM Software for 2018/19, Annual subscription for RAMM Pocket Software for 2018/19	1	8,016.05	
<b>Junction Contracting Services</b>					
EFT10896	11/07/2019	Install fuel tank and bund at Minnie Creek	1		5,280.00
INV 00001523	24/06/2019	Install fuel tank and bund at Minnie Creek	1	5,280.00	
<b>Quadrio Earthmoving Pty Ltd</b>					
EFT10897	11/07/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1		242,484.00
INV 00010840	11/07/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18, WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1	242,484.00	
<b>AIT Specialists Pty Ltd</b>					
EFT10898	15/07/2019	Monthly Fee for determination of Fuel Tax Credits 1st June to 30th June 2019	1		454.41
INV 11410	03/07/2019	Monthly Fee for determination of Fuel Tax Credits 1st June to 30th June 2019	1	454.41	
<b>Australia Post</b>					
EFT10899	15/07/2019	Australia Post outgoing mail and agency supplies for 01/06/2019 - 30/06/2019	1		526.68
INV 1008701894	03/07/2019	Australia Post outgoing mail and agency supplies for 01/06/2019 - 30/06/2019, Australia Post outgoing mail and agency supplies for 01/06/2019 - 30/06/2019	1	526.68	



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<b>Blackwoods Atkins</b>					
EFT10900	15/07/2019	001 03293209 TEE BRASS H.W. BSPP 3/4 20MM 6.46 1 EACH \$6.46 \$0.65	1		540.72
		002 00942293 NIPPLE BRASS HEXAGONAL BSPP#27 3/4 20MM 3.27 2 EACH \$6.54 \$0.65			
		003 03314706 SOCKET BRASS RED H.W. HEX BSPP 3/4X3/8 4.58 1 EACH \$4.58 \$0.46			
		004 04889156 REEL HOSE AIR STD 12MM ID X 15M SA400 235.45 1 EACH \$235.45 \$23.55			
		005 02869256 PLUG HI-COUPLER STL NITTO 30PH 3/8 HOSE 5.27 5 EACH \$26.35 \$2.64			
		006 02869353 PLUG HI-COUPLER STL NITTO 30PM 3/8BSPTM 5.27 5 EACH \$26.35 \$2.64			
		007 02869455 SOCKET HI-COUP STL NITTO 30SF 3/8BSPTF 13.78 5 EACH \$68.90 \$6.89			
		008 04751867 HOSE PVC BLUE AIRLINE 10MM 156.00 2 COIL \$312.00 \$31.20			
		009 01013155 LOUVRED PANEL DEXION SGL SIDED 914MM 49.74 2 EACH \$99.48 \$9.95			
		010 00942437 BIN PLASTIC DEXION (P10) RED 3.67 10 EACH \$36.70 \$3.67			
INV PE0864TK	01/07/2019	001 03293209 TEE BRASS H.W. BSPP 3/4 20MM 6.46 1 EACH \$6.46 \$0.65, 002 00942293 NIPPLE BRASS HEXAGONAL BSPP#27 3/4 20MM 3.27 2 EACH \$6.54 \$0.65, 005 02869256 PLUG HI-COUPLER STL NITTO 30PH 3/8 HOSE 5.27 5 EACH \$26.35 \$2.64, 006 02869353 PLUG HI-COUPLER STL NITTO 30PM 3/8BSPTM 5.27 5 EACH \$26.35 \$2.64, 007 02869455 SOCKET HI-COUP STL NITTO 30SF 3/8BSPTF 13.78 5 EACH \$68.90 \$6.89, 008 04751867 HOSE PVC BLUE AIRLINE 10MM 156.00 2 COIL \$312.00 \$31.20,	1	148.07	
INV PE0865TK	02/07/2019	004 04889156 REEL HOSE AIR STD 12MM ID X 15M SA400 235.45 1 EACH \$235.45 \$23.55, 009 01013155 LOUVRED PANEL DEXION SGL SIDED 914MM 49.74 2 EACH \$99.48 \$9.95, 010 00942437 BIN PLASTIC DEXION (P10) RED 3.67 10 EACH \$36.70 \$3.67	1	392.65	
<b>Child Support Agency</b>					
EFT10901	15/07/2019	Payroll deductions	1		355.09
INV DEDUCTIO	10/07/2019	Payroll Deduction for Nathaniel John Rogers 10/07/2019		355.09	
<b>Everywhere Travel</b>					
EFT10902	15/07/2019	Flights and accommodation for Ryan Johnson to perform server upgrade	1		1,230.78
INV I000014703	03/07/2019	Flight difference for Jim and Jenny Caunt	1	19.78	
INV I000014778	11/07/2019	Flights and accommodation for Ryan Johnson to perform server upgrade	1	1,211.00	
<b>Sunny Sign Company Pty Ltd</b>					
EFT10903	15/07/2019	Street name/directional bull image signage 300x1800x3mm	1		7,177.50
INV 413371	08/07/2019	80mm Galv banner poles and banners	1	7,177.50	
<b>Woolworths Limited</b>					
EFT10904	15/07/2019	Supplies for Australia's Biggest Morning Tea	1		480.75
INV 36034578	27/05/2019	Re-stock of freezer for various meetings., Re-stock of freezer for various meetings. GST Free	1	199.15	
INV 36850918	24/06/2019	Supplies for Australia's Biggest Morning Tea, Supplies for Council Meetings, Supplies for Council Meetings - GST FREE	1	281.60	



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<b>Geraldton Fuel Company T/as Refuel Australia</b>					
INV 31/05/19	31/05/2019	Fuel Card Purchases May 2019, Fuel Card Purchases May 2019, Fuel Card Purchases May 2019, Fuel Card Purchases May 2019, Fuel Card Purchases May 2019	1	490.50	
<b>Junction Contracting Services</b>					
EFT10914	19/07/2019	supply 24 2mx2.5m concrete approach slabs	1		4,620.00
INV 00001528	09/07/2019	install concrete approach slabs at grid on Minnie Creek road	1	4,620.00	
<b>LGIS BROKING</b>					
EFT10915	19/07/2019	Motor Vehicle Policy 63 4011603 VFT Renewal	1		65,757.44
INV 062-204961	01/07/2019	Salary Continuance Insurance Policy Number 63-2215318-ZAH, Salary Continuance Insurance Policy Number 63-2215318-ZAH	1	3,930.98	
INV 062-204939	01/07/2019	Cyber Liability Insurance Policy Number Various	1	1,100.00	
INV 062-204959	01/07/2019	Personal Accident and Sickness Insurance Policy Number TBA, Personal Accident and Sickness Insurance Policy Number TBA	1	3,209.21	
INV 062-204951	01/07/2019	Marine Cargo Policy M1M032560CAN Renewal	1	825.00	



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<b>LGIS</b>					
INV 100-134971	05/07/2019	Crime Insurance Policy Number 05CH005846	1	1,522.08	

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<b>LGIS</b>					
INV 100-134973	05/07/2019	Shire Office Property Insurance Policy Number 00083, Works Depot Property Insurance Policy Number 00083, Works Depot Yard Various Equipment Items Property Insurance Policy Number 00083, Works Depot Signage Shed Property Insurance Policy Number 00083, Works Depot - Store Property Insurance Policy Number 00083, Works Depot - Garage Property Insurance Policy Number 00083, Works Depot - Fencing Property Insurance Policy Number 00083, Works Depot - Water Tank Property Insurance Policy Number 00083, Works Depot - Wash Down Bay Property Insurance Policy Number 00083, Works Depot - Loading Ramp Property Insurance Policy Number 00083, Museum Building Property Insurance Policy Number 00083, Old Police Building Property Insurance Policy Number 00083, Poly Tank 32,000 Litre Property Insurance Policy Number 00083, Public Toilets Property Insurance Policy Number 00083, Dwelling Property Insurance Policy Number 00083, Dwelling & Carport & Swimming Pool Lot 17 Gregory Street Property Insurance Policy Number 00083, Dwelling & Carport & Swimming Pool Lot 19 Gregory Street Property Insurance Policy Number 00083, Dwelling & Shed Lot 21 Gregory Street Property Insurance Policy Number 00083, Dwelling & Shed Lot 40 Gregory Street Property Insurance Policy Number 00083, Dwelling & Shed Lot 39 Gregory Street Property Insurance Policy Number 00083, Dwelling & Shed Lot 45 Gregory Street Property Insurance Policy Number 00083, Dwelling, Prefabricated 3-Bedroom Lot 49 Hatch Street Property Insurance Policy Number 00083, Dwelling, Prefabricated Dupex Lot 48 Hatch Street Property Insurance Policy Number 00083, Dwelling, Prefabricated 4-man Camp Caravan Park Property Insurance Policy Number 00083, Dwelling, Prefabricated 4-man Camp Caravan Park Property Insurance Policy Number 00083, Camp Kitchen and Laundry Caravan Park Property Insurance Policy Number 00083, Federation Park - Pavillion Gregory Street Property Insurance Policy Number 00083, Federation Park - Detatched Garage Gregory Street Property Insurance Policy Number 00083, Federation Park - Reticulation Gregory Street Property Insurance Policy Number 00083, Federation Park - Picnic Table Gregory Street Property Insurance Policy Number 00083, Federation Park - Water Tank Gregory Street Property Insurance Policy Number 00083, Federation Park - BBQ Gregory Street Property Insurance Policy Number 00083, Federation Park - Pizza Oven Gregory Street Property Insurance Policy Number 00083, Federation Park - Gazebo Gregory Street Property Insurance Policy Number 00083, Federation Park - AFL Goal Posts Gregory Street Property Insurance Policy Number 00083, Federation Park - Flood Light (Pedestrain) Gregory Street Property Insurance Policy Number 00083, Federation Park - Water Tanks 3 x 9,000 litres Gregory Street Property Insurance Policy Number 00083, Federation Park - Water Tanks 4 x 32,000,000 litres Gregory Street Property Insurance Policy Number 00083, Federation Park - Tennis Court Gregory Street Property Insurance Policy Number 00083, Federation Park - Flood Lights (Tennis Court) Gregory Street Property Insurance Policy Number 00083, Federation Park - Shelter Gregory Street Property Insurance Policy Number 00083, Federation Park - Fencing Gregory Street Property Insurance Policy Number 00083, Tourist information Bay x 2 Property Insurance Policy Number 00083, Airstrip sealed surface Pimbee Road Property Insurance Policy Number 00083, Airstrip fence and grid Pimbee Road Property Insurance Policy Number 00083, Airstrip automated lighting system and shed Pimbee Road Property Insurance Policy Number 00083, Airstrip communications Hut Pimbee Road Property Insurance Policy Number 00083,	1	59,221.15	

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<b>LGIS</b>					
		Airstrip Windsock Pimbee Road Property Insurance Policy Number 00083, Airstrip PAL System Pimbee Road Property Insurance Policy Number 00083, Demountable Fence Sections Property Insurance Policy Number 00083, Fuel Tank and Stand incl. 4,500 litres diesel Gifford Creek Station Property Insurance Policy Number 00083, Fuel Tank and Stand incl. 2,500 litres diesel Glenburgh Station Property Insurance Policy Number 00083, Fuel Tank and Stand incl. 4,500 litres diesel Landor Station Property Insurance Policy Number 00083, Fuel Tank and Stand incl. 4,500 litres diesel Mt Augustus Station Property Insurance Policy Number 00083, Community Resource Centre Building Property Insurance Policy Number 00083, Ex Nursing Post (Depot Crib Room) Property Insurance Policy Number 00083, Ex Nursing Post Shelter (DFES Shed) Property Insurance Policy Number 00083, Yarning Spot - Tourist Information Bay Property Insurance Policy Number 00083, Administration - Communication Ariel Property Insurance Policy Number 00083, Administration - Water Tank Property Insurance Policy Number 00083, Administration - Reticulation Property Insurance Policy Number 00083, Administration - Bollard Lighting Property Insurance Policy Number 00083, Administration - Flood Lighting (in ground) Property Insurance Policy Number 00083, Administration - Flood Lighting (above ground) Property Insurance Policy Number 00083, Townsite fencing steel mesh Property Insurance Policy Number 00083, Tavern Roadhouse Property Insurance Policy Number 00083, Fuel Facility per Griffin Valuation P&E March 2016 Property Insurance Policy Number 00083, Caravan Park Building - Managers Residence Property Insurance Policy Number 00083, Caravan Park Building - Back Packers Property Insurance Policy Number 00083, Caravan Park Building - Camp Kitchen Property Insurance Policy Number 00083, Caravan Park Building - Ablution Block/Laundry Property Insurance Policy Number 00083, Caravan Park Building - 1 bedroom Cabin - Thomas Property Insurance Policy Number 00083, Caravan Park Building - 2 bedroom Cabin - Gascoyne Property Insurance Policy Number 00083, Caravan Park Building - 2 bedroom Cabin - Gascoyne Property Insurance Policy Number 00083, Caravan Park Building - 1 bedroom Cabin - Daurie Property Insurance Policy Number 00083, Caravan Park Building - 4 Ensuits Property Insurance Policy Number 00083, Camp Trailer Contents (GU971/2) P50 Property Insurance Policy Number 00083, Accommodation Unit (GU971/2) P50 Property Insurance Policy Number 00083, Ablution Unit (GU971/2) P50 Property Insurance Policy Number 00083, Fuel in Trailer Tank: 4,000 it (GU971/2) P50 Property Insurance Policy Number 00083, Camp Trailer Contents (GU981) P52 Property Insurance Policy Number 00083, Accommodation Unit (GU981) P52 Property Insurance Policy Number 00083, Fuel in Trailer Tank it(GU981) P52 Property Insurance Policy Number 00083, Camp Trailer Contents (GU982) P53 Property Insurance Policy Number 00083, Accommodation Unit (GU982) P53 Property Insurance Policy Number 00083, Fuel in Trailer Tank 4,000 IT (GU982) P53 Property Insurance Policy Number 00083, Camp Trailer Contents (GU983) P54 Property Insurance Policy Number 00083, Accommodation Unit (GU983) P54 Property Insurance Policy Number 00083, Fuel in Trailer Tank: 4,000 it (GU983) P54 Property Insurance Policy Number 00083, Camp Trailer Contents (GU1004/5) P58 Property Insurance Policy Number 00083, Fuel in Trailer Tank: 4,000 IT (GU1004/5) P58 Property Insurance Policy Number 00083, Camp Trailer Contents (GU1037) P79 Property Insurance Policy Number 00083, Accommodation Unit (GU1037) P79 Property Insurance Policy			

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>LGIS</b>					
		Number 00083, Fuel in Trailer Tank: 4,000 IT (GU1037) P79 Property Insurance Policy Number 00083, Reticulation Property Insurance Policy Number 00083, Tank 14,000 Litre Poly water x 4 tank with pump Property Insurance Policy Number 00083, Swimming Pool 5 x 12 metre in ground pool Property Insurance Policy Number 00083, Pool Fencing - Palisade Property Insurance Policy Number 00083, Steel Boundary Fencing Property Insurance Policy Number 00083, Pool Shade Shelter Property Insurance Policy Number 00083, Play Equipment Shade Shelter Property Insurance Policy Number 00083, Ruberised Soft fall Property Insurance Policy Number 00083, Caravan Bays Property Insurance Policy Number 00083, Lighting Property Insurance Policy Number 00083, Fire Main Property Insurance Policy Number 00083, Shade Shelter - Playground Property Insurance Policy Number 00083, Roads and Hardstand including kirbing and drainage Property Insurance Policy Number 00083, Diesel driven 200Kva stand by generator Property Insurance Policy Number 00083, Modular House Redgate Property Insurance Policy Number 00083, Modular House Redgate Property Insurance Policy Number 00083, Electric and solar operated town bore Property Insurance Policy Number 00083, Pavillion Gym Property Insurance Policy Number 00083, Pavillion Donga (4 berth accomodation) Property Insurance Policy Number 00083, Pavillion Donga (craft room) Property Insurance Policy Number 00083, Depot Sea container (Records Room) Property Insurance Policy Number 00083, Pavillion Donga Shade Structure Property Insurance Policy Number 00083, Intergrated play equipment Property Insurance Policy Number 00083, Climbing Spider Property Insurance Policy Number 00083, Triple doughnut swing set Property Insurance Policy Number 00083, Intergrated play equipment Property Insurance Policy Number 00083, Intergrated play equipment - 2 Play Areas Property Insurance Policy Number 00083, Gascoyne River Bridge Property Insurance Policy Number 00083, Miscellaneous Structures and Equipment Property Insurance Policy Number 00083, Loss of Gross Revenue &/or Rent \$25,000 per annum Property Insurance Policy Number 00083, Additional Increased Cost of Working Property Insurance Policy Number 00083, Indemnity Period (minimum 12 months) Property Insurance Policy Number 00083, Indemnity Period (minimum 12 months) Property Insurance Policy Number 00083			
INV 100-134969	05/07/2019	Insurance Fire Control Policy Number 000083	1	1,650.00	
INV 100-134975	05/07/2019	Liability Insurance Policy Number 000083, Liability Insurance Policy Number 000083, Liability Insurance Policy Number 000083, Liability Insurance Policy Number 000083	1	9,125.18	
INV 100-134977	05/07/2019	Workcare Insurance Policy Number 000081, Workcare Insurance Policy Number 000081, Workcare Insurance Policy Number 000081	1	14,532.93	
<b>Toll Transport Pty Ltd</b>					
EFT10917	19/07/2019	35% Standing Order for Works Freight	1		1,187.81
INV 0900-MWB:07/07/2019		40% Standing Order for Parts Freight - 6687510285663 Blackwoods, 40% Standing Order for Parts Freight - 6687510286353 Blackwoods, Standing Order for Signs Freight - 2401001209253 Jason Signmaking	1	112.08	
INV 0901-MWB:14/07/2019		40% Standing Order for Parts Freight - 1432750004983 Tutt Bryant, 40% Standing Order for Parts Freight - 6687510289018 Blackwoods, 40% Standing Order for Parts Freight - 8769210448273 Westrac, 10% Standing Order for CRC Freight	1	1,075.73	



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<b>Walga</b>					
EFT10918	19/07/2019	WALGA Association Membership for 2019/2020	1		11,018.02
INV I3077306	17/07/2019	WALGA Association Membership for 2019/2020, WALGA Procurement Services 2019/2020	1	11,018.02	
<b>Greenfield Technical Services</b>					
EFT10919	19/07/2019	WANDRRA AGN781 Superintendent & Supervision Services	1		43,417.00
INV 1123	30/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	8,657.00	
INV 1122	30/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	9,853.25	
INV 1121	30/06/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	8,041.00	
INV 1132	10/07/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	16,865.75	
<b>Onward Drilling Pty Ltd</b>					
EFT10920	19/07/2019	Construct and develop water bores for AGRN781 as per contract (RFT 03 2018-19)	1		28,831.00
INV 20	16/07/2019	Drill new water bore for WANDRRA works AGRN781	1	4,169.00	
INV 21	16/07/2019	Construct and develop water bores for AGRN781 as per contract (RFT 03 2018-19)	1	24,662.00	
<b>Red Dust Holdings</b>					
EFT10921	19/07/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1		37,430.25
INV 00003094	19/07/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1	37,430.25	
<b>Gregory James Watters</b>					
EFT10922	22/07/2019	Councillor Meeting Fee for JULY 2019	1		1,650.25
INV COUNCIL	17/07/2019	Councillor Meeting Fee for Month, Travel Allowance for Council Meeting for Month, IT Allowance for Council Meeting for Month	1	1,650.25	
<b>Alys McKeough</b>					
EFT10923	22/07/2019	Councillor Meeting Fee for JULY 2019	1		1,262.17
INV COUNCIL	17/07/2019	Councillor Meeting Fee for Month, Travel Allowance for Council Meeting for Month, IT Allowance for Month	1	1,262.17	
<b>Blanche Maree Walker</b>					
EFT10924	22/07/2019	Councillor Meeting Fee for JULY 2019	1		1,064.17
INV COUNCIL	16/07/2019	Councillor Meeting Fee for Month, , IT Allowance for Council Meeting for Month, , IT Allowance for Council Meeting for Month,	1	1,064.17	
<b>Jw &amp; Jp Caunt</b>					
EFT10925	22/07/2019	Councillor Meeting Fee for JULY 2019	1		1,719.42
INV COUNCIL	17/07/2019	Councillor Meeting Fee for Month, , Travel Allowance for Council Meeting for Month, , IT Allowance for Council Meeting for Month, , Deputy President Allowance for Month	1	1,719.42	
<b>Ross John Collins (jr)</b>					
EFT10926	22/07/2019	Councillor Meeting Fee for JULY 2019	1		1,281.97
INV COUNCIL	17/07/2019	Councillor Meeting Fee for Month, Travel Allowance for Council Meeting for Month, IT Allowance for Month	1	1,281.97	
<b>Donald Raymond Hammarquist</b>					
EFT10927	22/07/2019	Councillor Meeting Fee for JULY 2019	1		4,076.70

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<b>Donald Raymond Hammarquist</b>					
INV COUNCIL	17/07/2019	Councillor Meeting Fee for Month, , Travel Allowance for Council Meeting for Month, , IT Allowance for Council Meeting for Month, , President Allowance for Month,	1	4,076.70	
<b>HAMISH MCTAGGART</b>					
EFT10928	22/07/2019	Councillor Meeting Fee for JULY 2019	1		1,083.97
INV COUNCIL	17/07/2019	Councillor Meeting Fee for Month, IT Allowance for Month, IT Allowance for Month	1	1,083.97	
<b>Carnarvon Betta Home Living</b>					
EFT10929	22/07/2019	Beko 450L Bottom Mount Refrigerator - 759432 for Unit 2 Lot 48 Hatch	1		2,985.00
INV 3571000059	11/07/2019	Beko 450L Bottom Mount Refrigerator - 759432 for Unit 2 Lot 48 Hatch, TCL 55" 4K Ultra HD Smart LED LCD TV - 725928 for Unit 1 & 2 Lot 48 Hatch, 1X SHARP COMPACT MICROWAVE OVEN - 656377 for Unit 1 Lot 48 Hatch, 1X Dishlex Dishwasher Freestanding - 641580 for Lot 45 Gregory Street	1	2,985.00	
<b>Grants Empire</b>					
EFT10930	22/07/2019	Junction Tourist Park Solar Project - RED Application Payment 1 of 2	1		1,056.00
INV 00001809	18/07/2019	Junction Tourist Park Solar Project - RED Application Payment 1 of 2	1	1,056.00	
<b>Toll Transport Pty Ltd</b>					
EFT10931	22/07/2019	Freight for period 29/03/2019 - 16/04/2019	1		907.27
INV 0881	22/02/2019	Con note:1432750004671 - Tutt Bryant 18/02/2019, Con note:8931266496 - Weathersafe 18/02/2019, Con note:8984596670 - Peter Palmer - 19/02/2019, Con note:8771150003562 - Westrac 20/02/2019, Con note:89653186111 - Bunnings 22/02/2019	1	224.93	
INV 0889	19/04/2019	Con note:8984539844 - 04/04/2019 - Art, Con note:8985624051 - 09/04/2019 - LIRS manual handling fee for invoice 1251346	1	46.51	
INV 0890	26/04/2019	Con note: 8769210417937 - Westrac Perth 29/03/2019, Con note: 8963917571 - PCS 01/04/2019, Con note: 89826962682 - WA Flags 02/04/2019, Con note: 2401000959319 - Westrac 10/04/2019, Con note: 8771150003674 - Westrac 16/04/2019	1	635.83	
<b>Greenfield Technical Services</b>					
EFT10932	22/07/2019	WANDRRA AGN781 Superintendent & Supervision Services	1		68,745.05
INV 1139	19/07/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	24,034.45	
INV 1140	21/07/2019	WANDRRA AGN781 Superintendent & Supervision Services	1	44,710.60	
<b>Red Dust Holdings</b>					
EFT10933	22/07/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1		366,857.15
INV 00003095	22/07/2019	WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18, WANDRRA #2 (AGN781) Contract works per tender RFT 03-17/18	1	366,857.15	
<b>Pivotel Satellite Pty Ltd</b>					
EFT10934	22/07/2019	Satelite phone for Works Supervisor for period of June 2019	1		20.45
INV 2667751	15/07/2019	Satelite phone for Works Supervisor for period of June 2019	1	20.45	
<b>Telstra Corporation Ltd</b>					
EFT10935	22/07/2019	Phone Usage and Service Charge for June 2019 Shire Office Totals \$397.91 CRC Totals \$82.00 Staff Housing Totals \$223.26 Parks and Recs Total \$34.95	1		738.12

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Telstra Corporation Ltd</b>					
INV P847 405	02/09/2019	0899430509 - Office Phone, 08 9943 0625 EFTPOS, , 08 9943 0880 Office phone, , 08 9943 0988 Office phone, , 08 9943 0507 Faxline, , 08 9943 0650 Fax Stream, , 0476 829 559 CEO iPad, , 0476 829 559 CEO iPadDiscount Office, , 0476 829 559 CEO iPadDiscount Office, , 08 9943 0557 CRC - Transport Dial Up, , 0458 074 228 CRC WiFi, , 08 9943 0516 Lot 45 Gregory St, , 08 9943 0560 Duplex Nth, , 08 9943 0640 CEO Home, , 08 9943 0840 Lot 21 Gregory St, , 08 9943 0972 Works home, , 5534663360 Small Business User - Works, , Pavilion Operating Costs GEN	1	738.12	
EFT10936	23/07/2019	<b>Activ8me</b> Standing PO for Shire Office Internet for Period 08/07/2019 - 07/08/2019	1		129.95
INV 1580930	08/07/2019	Standing PO for CEO House Internet for Period 08/07/2019 - 07/08/2019	1	129.95	
<b>Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS)</b>					
EFT10937	23/07/2019	XPOS Phone Card Sales on 17th and 18th July 2019	1		57.60
INV 17/07/2019	22/07/2019	XPOS Phone Card Sales on 17th and 18th July 2019	1	57.60	
<b>Wa Treasury Corporation</b>					
EFT10938	23/07/2019	Government Gurantee Fee Invoice for period ending 30 June 2019	1		2,857.92
INV 30/06/2019	30/06/2019	Government Gurantee Fee Invoice for period ending 30 June 2019	1	2,857.92	
<b>Dust Up Projects</b>					
EFT10939	24/07/2019	Freight for Period 1/07/2019 - 14/07/2019	1		1,548.65
INV 1060	14/07/2019	35% Share of Standing Purchase Order for Works Freight, 40% Share of Standing Purchase Order for Parts and Repairs Freight, 10% Share of Standing Purchase Order for CRC Freight, 15% Share of Standing Purchase Order for Admin Freight	1	1,548.65	
<b>Carnarvon Menswear</b>					
EFT10940	24/07/2019	K13820 5/112s Pants	1		909.70
INV 2870	14/07/2019	K13820 5/112s Pants, K54870 5/XL Yellow/Navy Long Sleeve Shirts, Name and logo on shirts, Steel Blue Boots 1/size 10 Black, Workhorse WC LS Taped Shirt Yellow/Navy / XL, Bisley LS Hi-Vis Polo Yellow/Navy / XL	1	909.70	
<b>Canine Control A Division Of Trephleene Pty Ltd</b>					
EFT10941	24/07/2019	Standing Order for animal control as per contract - 60 months	1		1,980.00
INV 2283	15/07/2019	Standing Order for animal control as per contract - 60 months	1	1,980.00	
<b>Grants Empire</b>					
EFT10942	24/07/2019	Development of remote airstrip upgrade program grant application payment 1 of 2	1		1,320.00
INV 00001810	20/07/2019	Development of remote airstrip upgrade program grant application payment 1 of 2	1	1,320.00	
<b>Junction Contracting Services</b>					
EFT10943	24/07/2019	labour hire- roller driver Ullawarra Rd	1		742.50
INV 00001527	09/07/2019	labour hire- roller driver Ullawarra Rd	1	742.50	
<b>Sunny Sign Company Pty Ltd</b>					
EFT10944	24/07/2019	rough surface multi messages frames and boards as per TGS19027-001	1		1,183.60

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Sunny Sign Company Pty Ltd</b>					
INV 414391	22/07/2019	rough surface multi messages frames and boards as per TGS19027-001	1	1,183.60	
<b>A and H Trading (Frameshop)</b>					
EFT10945	24/07/2019	x3 Custom Frames for OAM Presentation Evening	1		1,107.00
INV FSHOP1305	16/07/2019	x3 Custom Frames for OAM Presentation Evening	1	1,107.00	
<b>Department of Transport (AGENT CHARGES)</b>					
EFT10946	24/07/2019	Transport Transactions Collected on 22/07/2019	1		55.60
INV 16252	22/07/2019	Transport Transactions Collected on 22/07/2019	1	55.60	
<b>Carnarvon Cleaners Pty Ltd</b>					
EFT10947	29/07/2019	Heavy Carpet Cleaning for Lot 17 and 19 Gregory Street	1		290.00
INV 00009141	22/07/2019	Heavy Carpet Cleaning for Lot 17 Gregory Street, Heavy Carpet Cleaning for Lot 19 Gregory Street	1	290.00	
<b>MI Communications</b>					
EFT10948	29/07/2019	H3AA1101 USB Adaptors and portable mag auxiliary antenna	1		1,031.91
INV 60242	16/07/2019	H3AA1101 USB Adaptor \$249.25 ex gst, PAA0601 Aerial Magnetic Base \$188.25 ex gst	1	1,031.91	
<b>Simon Adamson</b>					
EFT10949	29/07/2019	Dogging Contractor Service for 22 days 1st-4th July 2019 and 7th-24th July 2019	1		11,418.00
INV 20190630	30/06/2019	Ammunition allowance for 2018/2019 Financial Period	1	330.00	
INV 20190724	24/07/2019	Perform Dogging Duties at \$427.50 / Day Plus Gst, As Per Contract - Dogging Contractor Service for 22 days 1st-4th July 2019 and 7th-24th July 2019	1	10,345.50	
INV 20190724B	24/07/2019	Perform Dogging Duties at \$427.50 / Day Plus Gst, As Per Contract Dogging Contractor Training at Station Leases Jimba Jimba Station 07/07/2019, Perform Dogging Duties at \$427.50 / Day Plus Gst, As Per Contract Dogging Contractor Training at Station Leases Dalgetiy Downs Station 09/07/2019, Perform Dogging Duties at \$427.50 / Day Plus Gst, As Per Contract Dogging Contractor Training at Station Leases Dairy Creek Station 23/07/2019	1	742.50	
<b>Carnarvon Menswear</b>					
EFT10950	29/07/2019	Mens Polo Shirts Oceania Design embroidered with Shire Logo MEDIUM	1		905.75
INV 2882	16/07/2019	1 White, 1 Navy, 1 Black and 1 French Blue Mens Polo Shirts Oceania Design embroidered with Shire Logo, MEDIUM, 1 White, 1 Navy, 1 Black and 1 French Blue, Womens Polo Shirts Oceania Design embroidered with Shire Logo, Size 12, 2 White, 2 Navy, 2 Black and 2 French Blue, Womens Polo Shirts Oceania Design embroidered with Shire Logo, Size 14, 1 White, 1 Navy, 1 Black and 1 French Blue, K44543 Workcool 2 Women's Hi-Vis Spliced Shirt Long Sleeve with Shire Logo - Name ALI, Size 14, K43390 Women's Stretch Jeans, Size 10, K43820 Women's Workcool 2 Pants, Size 10, K47000 Women's Workcool Shorts, Size 10, S628LS Ladies Short Sleeve - Midnight Blue with Shire logo size 12	1	905.75	
<b>Bt Equipment Pty Ltd T/as Tutt Byant Equipment</b>					
EFT10951	29/07/2019	new joystick/control arm	1		3,053.17
INV 008456484	05/07/2019	new joystick/control arm	1	3,053.17	

**Carnarvon Auto Servicing & Towing**

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Carnarvon Auto Servicing &amp; Towing</b>					
EFT10952	29/07/2019	4x new 7.5R16 tyres and fitting	1		1,482.50
INV T0016963	17/07/2019	4x new 7.5R16 tyres and fitting, 1x repair tyre and fitting	1	1,482.50	
<b>Child Support Agency</b>					
EFT10953	29/07/2019	Payroll deductions	1		355.09
INV DEDUCTIO24/07/2019		Payroll Deduction for Nathaniel John Rogers 24/07/2019		355.09	
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT10954	29/07/2019	budgeted fuel and oil purchases for 19/20 - 6506 litres into tank at mt Augustus	1		15,902.09
INV 01274619	18/07/2019	budgeted fuel and oil purchases for 19/20 - 4278 litres into depot tank	1	6,308.34	
INV 01274616	18/07/2019	budgeted fuel and oil purchases for 19/20 - 6506 litres into tank at mt Augustus	1	9,593.75	
<b>Jason Signmakers</b>					
EFT10955	29/07/2019	Child crossing and school zone street signs.	1		209.88
INV 198355	02/07/2019	2x MR-WDP-3 (C) (children crossing), 1x MR-WDP-6 (C) (school zone ahead),	1	209.88	
<b>Tech Cloud Enterprises</b>					
EFT10956	29/07/2019	QUOTE: 1111 - Web Development Services:Custom web development	1		328.00
INV 1418	21/07/2019	QUOTE: 1111 - Web Development Services:Custom web development,	1	328.00	
<b>West Australian Newspapers Ltd</b>					
EFT10957	29/07/2019	Quote:4067806 - Advertisement for Northern Guardian 19/06/2019 (Change of September Meeting Dates)	1		199.53
INV 1019950920	30/06/2019	Quote:4067806 - Advertisement for Northern Guardian 19/06/2019 (Change of September Meeting Dates)	1	199.53	
<b>Westrac Pty Ltd</b>					
EFT10958	29/07/2019	8x 475-5473 TIP GENERAL (Bucket Tooth) \$73.11. ea 8x 220-9090 RETAINER \$25.80 ea	1		1,062.78
INV PI 3606912	03/07/2019	50x 2 1/4" 4F-7827 bolt,, 50x 2 1/4" 2J-3506 nut.	1	250.80	
INV PI 3614066	05/07/2019	8x 475-5473 TIP GENERAL (Bucket Tooth) \$73.11. ea, 8x 220-9090 RETAINER \$25.80 ea	1	811.98	
<b>Activ8me</b>					
EFT10959	26/07/2019	Standing PO for Shire Office Internet for period 13/07/2019 to 12/08/2019	1		129.95
INV 1589422	13/07/2019	Standing PO for Shire Office Internet for period 13/07/2019 to 12/08/2019	1	129.95	
<b>Water Corporation</b>					
EFT10960	29/07/2019	Water usage and Service Charges for period 13/05/2019 - 15/07/2019	1		9,938.73

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Water Corporation</b>					
INV 16/07/2019	16/07/2019	Water Usage & Service Charge - Lot 21 Gregory St - Admin Manager: Margaret, , Water Usage & Service Charge - Lot 40 Gregory St - Town Maint: Nat, , Water Usage & Service Charge - Lot 17 Gregory St - CEO: John, , Water Usage & Service Charge - Lot 23 Gregory St - Finance Manager: Peter, , Water Usage & Service Charge - Lot 56 Gregory St - Vacant Land: Jim Caunt, , Service Charge - Lot 69 Gregory - Old Caravan Park, , Water Usage & Service Charge - Sports Grounds, , Service Charge - Lot 48 Hatch St - Road Crew: Michael, , Service Charge - Lot 48 Hatch St - Road Crew: Warren, , Service Charges - Duplex Lot 49 - Road Crew: Dameon, , Service Charges - Duplex Lot 49 - Road Crew: Dameon, , Water Usage and Service Charge - Lot 52 Hatch - Finance Officer: Amanda, , Water Usage & Service Charge - Roadhouse (90%), , Water Usage & Service Charge - Lot 500 Scott St (10%), , Water Usage & Service Charge - Lot 6 Scott St - Town Crew: Mick Cragan, , Water Usage - Depot, , Water Usage & Service Charge - Lot 19 Gregory St - Works Supervisor: Jarrod, , Water Usage - Depot (50%), , Water Usage - Office (25%), , Water Usage - CRC (25%), , Water Usage & Service Charge - 1 Gregory St - Road Crew: Leeson, , Water Usage & Service Charge -Lot 45 Gregory St - Town Foreman: Lance,	1	9,938.73	
<b>Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS)</b>					
EFT10961	29/07/2019	XPOS Phone Card Sales on 25/07/2019	1		28.80
INV 16260	25/07/2019	XPOS Phone Card Sales on 25/07/2019	1	28.80	
<b>IT Vision User Group</b>					
EFT10962	30/07/2019	IT Vision User Group Subscription 01/07/2019 - 30/06/2020	1		748.00
INV 00000461	07/07/2019	IT Vision User Group Subscription 01/07/2019 - 30/06/2020	1	748.00	
<b>OFFICEWORKS</b>					
EFT10963	30/07/2019	Stationary Order as per Transaction number 161477536	1		221.58
INV 43984905	23/07/2019	Keji Coloured Pencils 12 Pack, KE12PKCP, Rexel Extract-It Staple Remover Pen, RER03001, Artline Flow 4 Colour Retractable Pen Assorted 3 Pack, AR188173, Marbig Reinforced A4 A-Z Tab Divider, AC35024, J.Burrows Corrugated Cups 236mL 600 Pack, JBPC8OZKT, J.Burrows Lids 237mL 100 Pack, JB8OZLIDS, Scrabble Fridge Magnets, SCFRDMAGNT	1	221.58	
<b>Quadrio Earthmoving Pty Ltd</b>					
EFT10964	30/07/2019	Temporary reinstatement works for WANDRRA #4 (AGN 863)	1		1,474.00
INV 00010846	29/07/2019	Temporary reinstatement works for WANDRRA #4 (AGN 863)	1	1,474.00	
<b>Sandy Meginns Motorecycles</b>					
EFT10965	30/07/2019	2 x Honda Whipper Snipper Heads	1		139.70
INV 1385	23/07/2019	2 x Honda Whipper Snipper Heads	1	139.70	
<b>Tropics Hardware</b>					
EFT10966	30/07/2019	Supply Fencing Materials	1		1,473.05
INV 449182	08/07/2019	Supply Fencing Materials	1	1,473.05	
<b>Westrac Pty Ltd</b>					
EFT10968	30/07/2019	50x cutting edges,	1		9,631.05

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<b>Westrac Pty Ltd</b>					
INV PI 3619469	07/07/2019	50x cutting edges, ,	1	1,926.21	
INV PI 3619468	08/07/2019	50x cutting edges, ,	1	7,704.84	
<b>Messages On Hold</b>					
EFT10969	30/07/2019	Provision for programming 26/07/2019 - 25/10/2019	1		264.99
INV INV293185	26/07/2019	Provision for programming, Provision for programming	1	264.99	
<b>Catwest</b>					
EFT10970	31/07/2019	Design and supply generic/site specific Traffic Mangement Plans-various locations	1		594.00
INV 00006717	10/07/2019	Design and supply generic/site specific Traffic Mangement Plans-various locations	1	594.00	
<b>Veronica's Cake</b>					
EFT10971	31/07/2019	40-50 Serve Cakes for 20th September 2019	1		300.00
INV 28	11/07/2019	40-50 Serve Cakes for 20th September 2019	1	300.00	
<b>Wheatbelt Steel Pty Ltd</b>					
EFT10972	31/07/2019	Initial payment on acceptance of shed quote	1		11,330.00
INV 101232	22/07/2019	Initial payment on acceptance of shed quote	1	11,330.00	
<b>Robbro Road Construction</b>					
EFT10973	31/07/2019	WANDRRA #2 (AGN781) contracting works per RFT 03 17/18	1		175,274.00
INV 2885	31/07/2019	WANDRRA #2 (AGN781) contracting works per RFT 03 17/18, WANDRRA #2 (AGN781) contracting works per RFT 03 17/18, WANDRRA #2 (AGN781) contracting works per RFT 03 17/18, WANDRRA #2 (AGN781) contracting works per RFT 03 17/18	1	175,274.00	
<b>SUPER DIRECTIONS FUND</b>					
DD7605.1	10/07/2019	Superannuation contributions	1		238.26
INV SUPER	10/07/2019	Super. for Nathaniel John Rogers 0819620 10/07/2019	1	238.26	
<b>Wa Super</b>					
DD7605.2	10/07/2019	Superannuation contributions	1		5,538.42
INV DEDUCTIO	10/07/2019	Payroll Deduction for Leeson Richard Dorey 10/07/2019, Payroll Deduction for Jarrod Lachlan Walker 10/07/2019, Payroll Deduction for Dameon Dwayne Whitby 10/07/2019	1	644.99	
INV DEDUCTIO	10/07/2019	Payroll Deduction for Thomas George Fletcher 10/07/2019	1	300.00	
INV DEDUCTIO	10/07/2019	Payroll Deduction for Peter John Hutchinson 10/07/2019	1	287.74	
INV SUPER	10/07/2019	Super. for Robyn May Perry 248627 10/07/2019, Super. for Leeson Richard Dorey 021481 10/07/2019, Super. for Leeson Richard Dorey 021481 10/07/2019, Super. for Thomas George Fletcher 025999 10/07/2019, Super. for Thomas George Fletcher 025999 10/07/2019, Super. for Jarrod Lachlan Walker 263069 10/07/2019, Super. for Jarrod Lachlan Walker 263069 10/07/2019, Super. for John Leslie McCleary 239825 10/07/2019, Super. for Dameon Dwayne Whitby 221749 10/07/2019, Super. for Dameon Dwayne Whitby 221749 10/07/2019, Super. for Peter John Hutchinson 258982 10/07/2019, Super. for Peter John Hutchinson 258982 10/07/2019, Super. for Francis Xavior Drayton 10027178 10/07/2019	1	4,305.69	

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<b>BT Business Super</b>					
DD7605.3	10/07/2019	Superannuation contributions	1		695.15
INV DEDUCTIO	10/07/2019	Payroll Deduction for David John Higgs 10/07/2019	1	173.08	
INV SUPER	10/07/2019	Super. for David John Higgs 6000012284127 10/07/2019, Super. for David John Higgs 6000012284127 10/07/2019, Super. for Rebecca Higgs 112558101 10/07/2019	1	522.07	
<b>CBH Sunsuper</b>					
DD7605.4	10/07/2019	Superannuation contributions	1		390.39
INV DEDUCTIO	10/07/2019	Payroll Deduction for Cherie Walker 10/07/2019	1	134.62	
INV SUPER	10/07/2019	Super. for Cherie Walker 902432443 10/07/2019	1	255.77	
<b>My North Super</b>					
DD7605.5	10/07/2019	Superannuation contributions	1		346.98
INV SUPER	10/07/2019	Super. for Amanda Jane Leighton 14679526 10/07/2019	1	346.98	
<b>Electricity Industry Superannuation Scheme</b>					
DD7605.6	10/07/2019	Superannuation contributions	1		146.30
INV SUPER	10/07/2019	Super. for Raymond Douglas Hoseason-Smith 999102 10/07/2019	1	146.30	
<b>SUNSUPER</b>					
DD7605.7	10/07/2019	Superannuation contributions	1		134.62
INV SUPER	10/07/2019	Super. for Cherie Walker 902432443 10/07/2019	1	134.62	
<b>Australian Super</b>					
DD7605.8	10/07/2019	Superannuation contributions	1		118.29
INV SUPER	10/07/2019	Super. for Alison Watson 702403355 10/07/2019	1	118.29	
<b>SUPER DIRECTIONS FUND</b>					
DD7664.1	24/07/2019	Superannuation contributions	1		238.26
INV SUPER	24/07/2019	Super. for Nathaniel John Rogers 0819620 24/07/2019	1	238.26	
<b>Wa Super</b>					
DD7664.2	24/07/2019	Superannuation contributions	1		5,719.92
INV DEDUCTIO	24/07/2019	Payroll Deduction for Leeson Richard Dorey 24/07/2019, Payroll Deduction for Jarrod Lachlan Walker 24/07/2019, Payroll Deduction for Dameon Dwayne Whitby 24/07/2019, Payroll Deduction for Ian Douglas Golding 24/07/2019	1	826.49	
INV DEDUCTIO	24/07/2019	Payroll Deduction for Thomas George Fletcher 24/07/2019	1	300.00	
INV DEDUCTIO	24/07/2019	Payroll Deduction for Peter John Hutchinson 24/07/2019	1	287.74	



Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Wa Super</b>					
INV SUPER	24/07/2019	Super. for Robyn May Perry 248627 24/07/2019, Super. for Leeson Richard Dorey 021481 24/07/2019, Super. for Leeson Richard Dorey 021481 24/07/2019, Super. for Thomas George Fletcher 025999 24/07/2019, Super. for Thomas George Fletcher 025999 24/07/2019, Super. for Jarrod Lachlan Walker 263069 24/07/2019, Super. for Jarrod Lachlan Walker 263069 24/07/2019, Super. for John Leslie McCleary 239825 24/07/2019, Super. for Dameon Dwayne Whitby 221749 24/07/2019, Super. for Dameon Dwayne Whitby 221749 24/07/2019, Super. for Peter John Hutchinson 258982 24/07/2019, Super. for Peter John Hutchinson 258982 24/07/2019, Super. for Francis Xavier Drayton 10027178 24/07/2019	1	4,305.69	
<b>BT Business Super</b>					
DD7664.3	24/07/2019	Superannuation contributions	1		1,387.37
INV DEDUCTIO	24/07/2019	Payroll Deduction for David John Higgs 24/07/2019	1	334.01	
INV SUPER	24/07/2019	Super. for David John Higgs 6000012284127 24/07/2019, Super. for David John Higgs 6000012284127 24/07/2019, Super. for Rebecca Higgs 112558101 24/07/2019, Super. for Rebecca Higgs 112558101 24/07/2019	1	1,053.36	
<b>CBH Sunsuper</b>					
DD7664.4	24/07/2019	Superannuation contributions	1		390.39
INV DEDUCTIO	24/07/2019	Payroll Deduction for Cherie Walker 24/07/2019	1	134.62	
INV SUPER	24/07/2019	Super. for Cherie Walker 902432443 24/07/2019	1	255.77	
<b>My North Super</b>					
DD7664.5	24/07/2019	Superannuation contributions	1		334.65
INV SUPER	24/07/2019	Super. for Amanda Jane Leighton 14679526 24/07/2019	1	334.65	
<b>SUNSUPER</b>					
DD7664.6	24/07/2019	Superannuation contributions	1		134.62
INV SUPER	24/07/2019	Super. for Cherie Walker 902432443 24/07/2019	1	134.62	
<b>Australian Super</b>					
DD7664.7	24/07/2019	Superannuation contributions	1		90.46
INV SUPER	24/07/2019	Super. for Alison Watson 702403355 24/07/2019	1	90.46	
<b>AMP Flexible Super</b>					
DD7664.8	24/07/2019	Superannuation contributions	1		526.35
INV SUPER	24/07/2019	Super. for Ian Douglas Golding 953593995 24/07/2019, Super. for Ian Douglas Golding 953593995 24/07/2019	1	526.35	

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

**TOTAL INVOICES BY PAYMENT TYPE**

Direct Debit / BPAY	16,430.43
EFT	2,113,042.67

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
1	MUNICIPAL FUND BANK	2,129,473.10
<b>TOTAL</b>		<b>2,129,473.10</b>
<b>TOTAL CREDIT NOTES</b>		<b>0.00</b>
<b>TOTAL PAYMENTS LESS CREDIT NOTES</b>		<b>2,129,473.10</b>

# **APPENDIX 2**

**(Monthly Financial Statement for July 2019)**



Shire of Upper Gascoyne

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

# SHIRE OF UPPER GASCOYNE

## MONTHLY FINANCIAL REPORT

**For the Month Ended 31 July 2019**

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Month Ended 31 July 2019**  
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RSM Australia Pty Ltd

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# Compilation Report

## To the Council

### Shire of Upper Gascoyne

#### Scope

We have compiled the accompanying special purpose financial statements.

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

#### The responsibility of the Shire

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

#### Our responsibility

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

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

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

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



Signed at GERALDTON

RSM Australia Pty Ltd  
Chartered Accountants

Date 07<sup>th</sup> Aug 2019

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

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

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

Liability limited by a scheme approved under Professional Standards Legislation

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Month Ended 31 July 2019**  
**EXECUTIVE SUMMARY**

**Report Purpose**

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

**Overview**

Summary reports and year to date graphs are provided on pages 3 - 4. Data is displayed as Year to Date (YTD) where applicable.

**Statement of Financial Activity by Reporting Program**

Is presented on page 5 and shows a surplus as at 31 July 2019 of \$2,118,327.

**Items of Significance**

The material variance adopted by the Shire of Upper Gascoyne for the 2019/20 year is \$25,000 or 10%, whichever is greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. The remaining items considered to be of material variance are disclosed in Note 2.

**Significant Revenue and Expenditure**

	Collected / Completed %	Annual Budget Budget <sup>+</sup> \$	YTD Budget \$	YTD Actual \$
<b>Significant Projects</b>				
Carnarvon Mullewa / Bitumen / Reconstruction	7%	1,002,602	-	68,298
Indigenous Access Roads Landor / Mt Augustus	0%	450,000	-	-
R2R Ullawarra Construction	0%	470,455	-	-
Flood Damage Reconstruction	7%	22,226,120	1,852,176	1,488,243
	6%	24,149,177	1,852,176	1,556,540
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	3%	23,924,854	2,033,586	801,768
Non-operating Grants, Subsidies and Contributions	14%	1,642,025	1,564	234,077
	4%	25,566,879	2,035,150	1,035,845
<b>Rates Levied</b>	0%	347,852	-	-

% - Compares current YTD actuals to the Annual Budget

<sup>+</sup> - As per draft budget at 6 August 2019, not yet adopted by Council

**Financial Position**

Account	Collected / Completed %	Current Year 31 Jul 2019 \$	Prior Year 31 Jul 2018 \$
Adjusted Net Current Assets	374%	2,118,327	566,054
Cash and Equivalent - Unrestricted	98%	1,284,047	1,316,788
Cash and Equivalent - Restricted	110%	1,678,537	1,521,744
Receivables - Rates	116%	45,472	39,347
Receivables - Other	10%	85,249	825,852
Payables	(25%)	(406,841)	1,629,560

% - Compares current YTD actuals to prior Year actuals

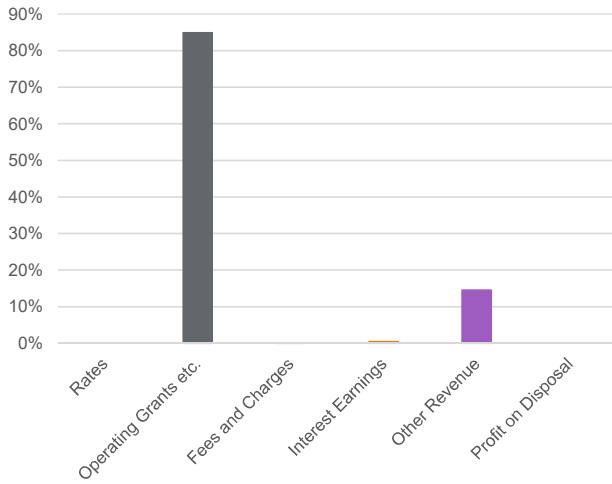
Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**Preparation**

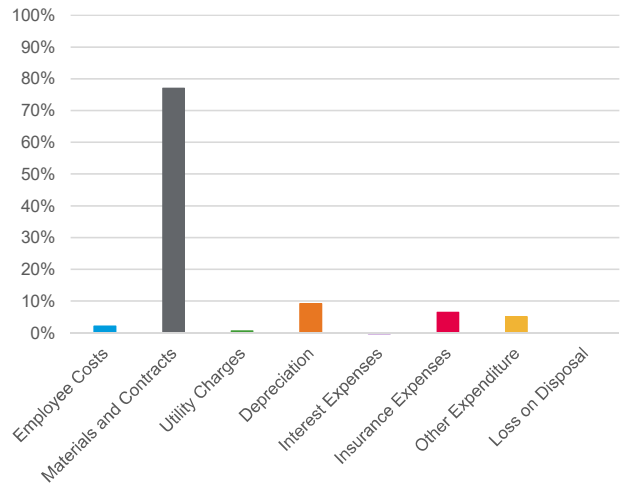
Prepared by: Glenn Boyes  
Reviewed by: Travis Bate  
Date prepared: 08-Aug-19

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
For the Month Ended 31 July 2019  
**SUMMARY GRAPHS**

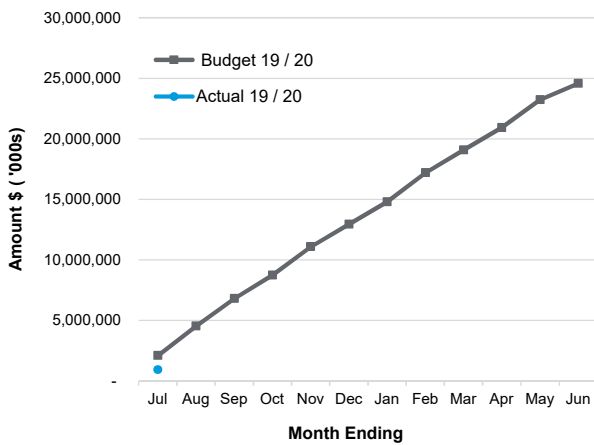
**Operating Income**



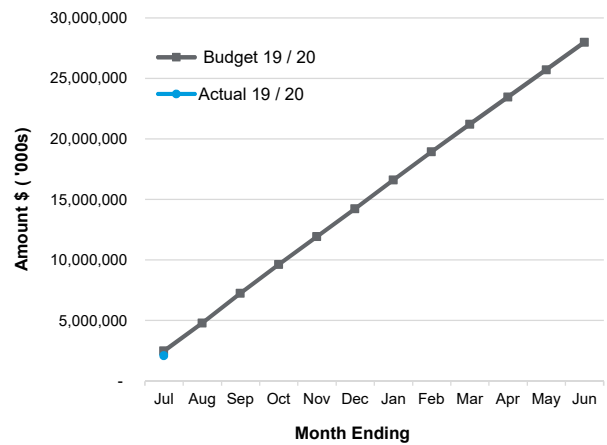
**Operating Expenditure**



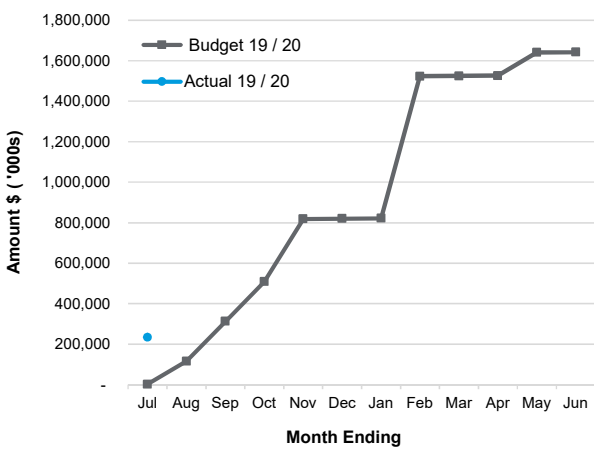
**Budget Operating Revenues -v- Actual (Refer Note 2)**



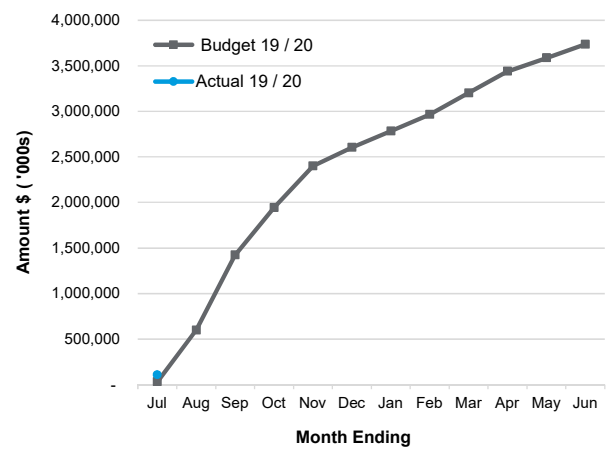
**Budget Operating Expenses -v- Actual (Refer Note 2)**



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



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



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



**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the Month Ended 31 July 2019**  
**REPORTING PROGRAM**

	Note	Annual Budget <sup>+</sup> \$	YTD Budget (a) \$	YTD Actual (b) \$	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
<b>Opening Funding Surplus / (Deficit)</b>	3	2,950,760	2,950,760	2,950,760			
<b>Revenue from Operating Activities</b>							
Governance		1,000	83	6,417	6,334	7631.02%	
General Purpose Funding - Rates	10	347,852	-	-	-		
General Purpose Funding - Other		1,432,141	2,894	4,679	1,785	61.67%	
Law, Order and Public Safety		149,538	-	-	-		
Health		1,000	83	-	(83)	(100.00%)	
Education and Welfare		119,800	14,655	8,187	(6,468)	(44.13%)	
Housing		-	-	-	-		
Community Amenities		5,040	420	-	(420)	(100.00%)	
Recreation and Culture		15,500	41	-	(41)	(100.00%)	
Transport		22,398,415	2,059,646	912,230	(1,147,416)	(55.71%)	▼
Economic Services		26,700	2,222	12,922	10,700	481.55%	
Other Property and Services		65,000	6,190	-	(6,190)	(100.00%)	
		<b>24,561,986</b>	<b>2,086,234</b>	<b>944,434</b>			
<b>Expenditure from Operating Activities</b>							
Governance		(539,251)	(116,677)	(63,095)	53,582	45.92%	▲
General Purpose Funding		(231,208)	(18,368)	(5,878)	12,490	68.00%	
Law, Order and Public Safety		(396,596)	(11,440)	(21,406)	(9,966)	(87.11%)	
Health		(26,753)	(2,224)	(865)	1,359	61.13%	
Education and Welfare		(255,822)	(22,900)	(19,708)	3,192	13.94%	
Housing		(391,765)	(38,880)	(40,417)	(1,537)	(3.95%)	
Community Amenities		(134,602)	(11,411)	(8,547)	2,864	25.10%	
Recreation and Culture		(253,443)	(23,759)	(24,572)	(813)	(3.42%)	
Transport		(25,360,760)	(2,190,207)	(1,825,375)	364,832	16.66%	▲
Economic Services		(363,038)	(30,247)	(33,990)	(3,743)	(12.38%)	
Other Property and Services		(46,843)	(27,445)	(49,266)	(21,821)	(79.51%)	
		<b>(28,000,083)</b>	<b>(2,493,558)</b>	<b>(2,093,118)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and Amortisation		2,335,131	194,851	191,919			
(Profit) / Loss on Asset Disposal	8	(41,939)	-	-			
Movement in Non-current Leave Reserve	7	890	74	194			
<b>Net Amount provided from Operating Activities</b>		<b>(1,144,015)</b>	<b>(212,399)</b>	<b>(956,571)</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	12	1,642,025	1,564	234,077	232,513	14866.56%	▲
Proceeds from Disposal of Assets	8	175,000	-	-	-		
Land and Buildings	9(a)	(180,000)	-	(21,075)	(21,075)		
Plant and Equipment	9(b)	(736,000)	(61,334)	-	61,334	100.00%	▲
Furniture and Equipment		-	-	-	-		
Infrastructure Assets - Roads	9(c)	(2,143,057)	(18,329)	(85,221)	(66,892)	(364.95%)	▼
Infrastructure Assets - Other	9(d)	(677,318)	(12,199)	-	12,199	100.00%	
<b>Net Amount provided from Investing Activities</b>		<b>(1,919,350)</b>	<b>(90,298)</b>	<b>127,782</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures	11	-	-	-	-		
Transfer from Reserves	7	780,000	-	-	-		
Repayment of Debentures	11	(73,642)	-	-	-		
Transfer to Reserves	7	(593,754)	(1,313)	(3,643)	(2,330)	(177.51%)	
<b>Net Amount provided from Financing Activities</b>		<b>112,604</b>	<b>(1,313)</b>	<b>(3,643)</b>			
<b>Closing Funding Surplus / (Deficit)</b>	3	-	<b>2,646,750</b>	<b>2,118,327</b>			

<sup>+</sup> - As per draft budget at 6 August 2019, not yet adopted by Council

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

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

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Month Ended 31 July 2019  
**NATURE OR TYPE**

	Note	Annual Budget <sup>+</sup> \$	YTD Budget (a) \$	YTD Actual (b) \$	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
<b>Opening Funding Surplus / (Deficit)</b>	3	2,950,760	2,950,760	<b>2,950,760</b>			
<b>Revenue from Operating Activities</b>							
Rates	10	347,852	-	-	-		
Operating Grants, Subsidies and Contributions	12	23,924,854	2,033,586	<b>801,768</b>	<b>(1,231,818)</b>	<b>(60.57%)</b>	▼
Fees and Charges		32,187	760	<b>50</b>	<b>(710)</b>	<b>(93.42%)</b>	
Interest Earnings		30,304	2,478	<b>4,679</b>	2,201	88.81%	
Other Revenue		180,850	49,410	<b>137,938</b>	88,528	179.17%	▲
Profit on Disposal of Assets	8	46,939	-	-	-		
		<b>24,562,986</b>	<b>2,086,234</b>	<b>944,434</b>			
<b>Expenditure from Operating Activities</b>							
Employee Costs		<b>(1,221,296)</b>	<b>(88,522)</b>	<b>(43,207)</b>	45,315	51.19%	▲
Materials and Contracts		<b>(23,868,918)</b>	<b>(2,081,191)</b>	<b>(1,612,188)</b>	469,003	22.54%	▲
Utility Charges		<b>(142,543)</b>	<b>(11,860)</b>	<b>(12,093)</b>	<b>(233)</b>	<b>(1.97%)</b>	
Depreciation on Non-current Assets		<b>(2,335,131)</b>	<b>(194,851)</b>	<b>(191,919)</b>	2,932	1.50%	
Interest Expenses		<b>(122,359)</b>	<b>(8,466)</b>	<b>6,567</b>	15,033	177.57%	
Insurance Expenses		<b>(232,562)</b>	<b>(104,690)</b>	<b>(134,247)</b>	<b>(29,557)</b>	<b>(28.23%)</b>	▼
Other Expenditure		<b>(73,273)</b>	<b>(3,978)</b>	<b>(106,031)</b>	<b>(102,053)</b>	<b>(2565.44%)</b>	▼
Loss on Disposal of Assets	8	<b>(5,000)</b>	-	-	-		
		<b>(28,001,083)</b>	<b>(2,493,558)</b>	<b>(2,093,118)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and Amortisation		2,335,131	194,851	<b>191,919</b>			
(Profit) / Loss on Asset Disposal	8	<b>(41,939)</b>	-	-			
Movement in Non-current Leave Reserve	7	890	74	<b>194</b>			
<b>Net Amount provided from Operating Activities</b>		<b>(1,144,015)</b>	<b>(212,399)</b>	<b>(956,571)</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	12	1,642,025	1,564	<b>234,077</b>	232,513	14866.56%	▲
Proceeds from Disposal of Assets	8	175,000	-	-	-		
Land and Buildings	9(a)	<b>(180,000)</b>	-	<b>(21,075)</b>	<b>(21,075)</b>		
Plant and Equipment	9(b)	<b>(736,000)</b>	<b>(61,334)</b>	-	61,334	100.00%	▲
Furniture and Equipment		-	-	-	-		
Infrastructure Assets - Roads	9(c)	<b>(2,143,057)</b>	<b>(18,329)</b>	<b>(85,221)</b>	<b>(66,892)</b>	<b>(364.95%)</b>	▼
Infrastructure Assets - Other	9(d)	<b>(677,318)</b>	<b>(12,199)</b>	-	12,199	100.00%	
<b>Net Amount provided from Investing Activities</b>		<b>(1,919,350)</b>	<b>(90,298)</b>	<b>127,782</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures	11	-	-	-	-		
Transfer from Reserves	7	780,000	-	-	-		
Repayment of Debentures	11	<b>(73,642)</b>	-	-	-		
Transfer to Reserves	7	<b>(593,754)</b>	<b>(1,313)</b>	<b>(3,643)</b>	<b>(2,330)</b>	<b>(177.51%)</b>	
<b>Net Amount provided from Financing Activities</b>		<b>112,604</b>	<b>(1,313)</b>	<b>(3,643)</b>			
<b>Closing Funding Surplus / (Deficit)</b>	3	-	<b>2,646,750</b>	<b>2,118,327</b>			

<sup>+</sup> - As per draft budget at 6 August 2019, not yet adopted by Council

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

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

SHIRE OF UPPER GASCOYNE  
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING  
For the Month Ended 31 July 2019  
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget <sup>†</sup> (d) \$	YTD Actual New / Upgrade (a) \$	YTD Actual Renewal (b) \$	YTD Actual Total (c) = (a) + (b) \$	Variance (d) - (c) \$
Land and Buildings	10(a)	180,000	21,075	-	21,075	(158,925)
Plant and Equipment	10(b)	736,000	-	-	-	(736,000)
Furniture and Equipment		-	-	-	-	-
Infrastructure Assets - Roads	10(c)	2,143,057	-	85,221	85,221	(2,057,836)
Infrastructure Assets - Other	10(d)	677,318	-	-	-	(677,318)
<b>Total Capital Expenditure</b>		<b>3,736,375</b>	<b>21,075</b>	<b>85,221</b>	<b>106,295</b>	<b>(3,630,079)</b>
<b>Capital Acquisitions Funded by:</b>						
Capital Grants and Contributions		1,642,025			-	
Borrowings		-			-	
Other (Disposals and C/Fwd)		225,000			-	
Council Contribution - From Reserves		780,000			-	
Council Contribution - Operations		1,089,350			106,295	
<b>Total Capital Acquisitions Funding</b>		<b>3,736,375</b>			<b>106,295</b>	

<sup>†</sup> - As per draft budget at 6 August 2019, not yet adopted by Council

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Month Ended 31 July 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

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

**Critical Accounting Estimates**

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

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

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 5.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

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

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**(g) Trade and Other Receivables**

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

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

**(h) Inventories**

**General**

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

**Land Held for Resale**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Month Ended 31 July 2019**

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

**(i) Fixed Assets**

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

**(j) Depreciation of Non-Current Assets**

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

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

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

**(k) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**(l) Employee Benefits**

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

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

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

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

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

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

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

**Borrowing Costs**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Month Ended 31 July 2019**

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

**(n) Provisions**

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

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

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

**SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Month Ended 31 July 2019**

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

**Depreciation on Non-current Assets**

Depreciation expense raised on all classes of assets.

**Interest Expenses**

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

**Other Expenditure**

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

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

Monitoring and control of health standards within the community.

**EDUCATION AND WELFARE**

Includes operations of the Community Resource Centre and the Pavilion.

**HOUSING**

Maintenance of staff accommodation.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

Tourism, pest control services and implementation of building controls.

**OTHER PROPERTY AND SERVICES**

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

SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Month Ended 31 July 2019

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 July 2019		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
					Favourable / (Unfavourable)	
General Purpose Funding	4,679	2,894	62%	1,785	2,331 (547)	Reserve interest - Timing of maturities. Minor items.
Governance	6,417	83	7631%	6,334	6,367 (33)	Insurance reimbursements Minor items.
Law, Order, Public Safety	-	-	0%	-	-	
Health	-	83	(100%)	(83)	(83)	Minor items.
Education and Welfare	8,187	14,655	(44%)	(6,468)	(8,000) 2,084 (552)	Timing issue - CRC operating grant income spread over year. Some xmas function income received early. Minor items.
Housing	-	-	0%	-	-	No housing income.
Community Amenities	-	420	(100%)	(420)	(420)	Minor items.
Recreation and Culture	-	41	(100%)	(41)	(41)	Minor items.
Transport	912,230	2,059,646	(56%)	(1,147,416)	(1,219,414) 69,049	WANDRRA Timing issues Hastings reimbursements - Timing issue \$120k over 3 months with \$109k raised in July 2019.
					2,949	Minor items.
Economic Services	12,922	2,222	482%	10,700	5,462 5,000 238	Timing issue - TP rent and outgoings provision not raised. Land on Hatch street sold. Minor items.
Other Property and Services	-	6,190	(100%)	(6,190)	(6,190)	Timing issue - diesel fuel rebates to be raised at report cut off.
<b>Revenues / Sources Total</b>	<b>944,434</b>	<b>2,086,234</b>	<b>(55%)</b>	<b>(1,141,799)</b>		





SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Month Ended 31 July 2019

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

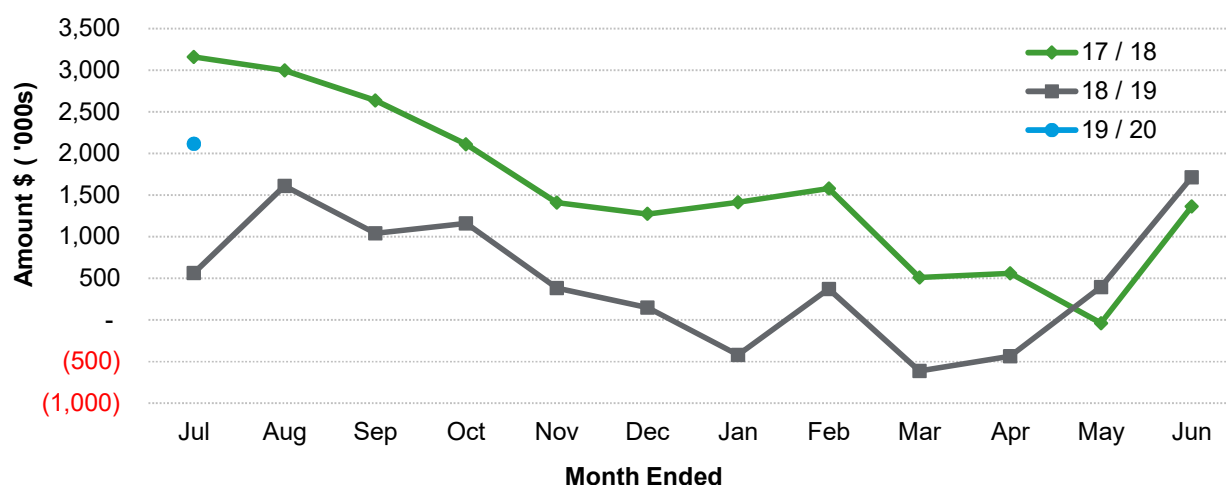
	31 July 2019		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
					Favourable / (Unfavourable)	
Community Amenities	(8,547)	(11,411)	25%	2,864	2,189 675	Public toilet operating costs - refurbishment works still to commence. Minor items.
Recreation & Culture	(24,572)	(23,759)	(3%)	(813)	(813)	Minor items.
Transport	(1,825,375)	(2,190,207)	17%	364,832	363,934 (18,992) (17,282)  20,000 (18,253) 40,000 (4,575)	WANDRRA Timing. Road maintenance works tracking above budget. Town street maintenance tracking above budget - Timing with new sign/banners done. Timing - Transport consulting still to be raised. Timing - Water bores tracking above budget. Hastings expenses still to be raised - Talis project management. Minor items.
Economic Services	(33,990)	(30,247)	(12%)	(3,743)	2,500 (9,584)  2,097 1,243	Timing - GJ/Meeka studies. Timing - TP Insurance recoveries. Insurances raised in 2 payments while recovered monthly. Timing - TP repairs and maintenance expenses. Minor items.
Other Property and Services	(49,266)	(27,445)	(80%)	(21,821)	(1,326) (6,919) (13,576)	Timing - works employee costs pools. Allocated plant depreciation. Plant operating cost pools.
<b>Expenses / Applications Total</b>	<b>(2,093,118)</b>	<b>(2,493,558)</b>	<b>16%</b>	<b>400,440</b>		

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Month Ended 31 July 2019

**3. NET CURRENT FUNDING POSITION**

	Note	Current Year and Month 31 Jul 2019 \$	Prior Year Closing Month 30 Jun 2019 \$	Prior Year and Month 31 Jul 2018 \$
<b>Current Assets</b>				
Cash Unrestricted	4	1,284,047	1,525,286	1,316,788
Cash Restricted	4	1,678,537	1,674,894	1,521,744
Trust Asset	5	59,718	59,717	-
Receivables - Rates	6(a)	45,472	45,219	39,347
Receivables - Other	6(b)	85,249	191,916	825,852
Interest / ATO Receivable		185,960	56	-
Provision for Doubtful Debts	6(a)	(59,282)	(59,282)	(59,282)
Accrued Income		-	1,369,768	-
Inventories		155,610	155,610	100,905
<b>Total Current Assets</b>		<b>3,435,311</b>	<b>4,963,183</b>	<b>3,745,354</b>
<b>Current Liabilities</b>				
Sundry Creditors		(106,098)	(125,531)	(223,724)
Deposits and Bonds		(6,482)	(6,211)	(74,501)
GST Payable		(35,952)	-	-
PAYG Withholding Tax		(27,168)	-	-
Loan Liability	11	(73,642)	(73,642)	(70,691)
Accrued Expenses		-	(11,829)	-
Accrued Salaries and Wages		(2,188)	(13,368)	(11,138)
Overdraft	4	718,088	(1,750)	(1,249,506)
Trust Liability	5	(59,718)	(59,717)	-
<b>Total Payables</b>		<b>406,841</b>	<b>(292,048)</b>	<b>(1,629,560)</b>
Provisions		(187,367)	(187,367)	(174,145)
<b>Total Current Liabilities</b>		<b>219,474</b>	<b>(479,415)</b>	<b>(1,803,705)</b>
Less: Cash Reserves	7	(1,678,537)	(1,674,894)	(1,521,744)
Less: Land Held for Resale		(20,785)	(20,785)	(12,000)
Add: Loan Principal (Current)	11	73,642	73,642	70,691
Add: Cash Backed Current Leave Reserve	7	89,222	89,028	87,458
<b>Net Funding Position - Surplus / (Deficit)</b>		<b>2,118,327</b>	<b>2,950,760</b>	<b>566,054</b>

**Liquidity over the Year**



Comments / Notes

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Month Ended 31 July 2019

4. CASH AND EQUIVALENTS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	Amount		Rate	Date
(a) Cash Deposits				\$		%	
Cash on Hand	900			900	N/A	0.00	N/A
Municipal Fund	99,482			99,482	CBA	0.00	N/A
Online Saver	1,183,664			1,183,664	CBA	0.70	N/A
SUG Reserve Account (At Call)*		819,512		819,512	CBA	0.90	N/A
SUG Trust Fund			59,718	59,718	CBA	0.00	N/A
WANDRRA Overdraft	718,088			718,088	CBA	0.00	N/A
<b>(b) Term Deposits</b>							
Fixed Term Deposit		144,406		144,406	CBA	1.97	03-Oct-19
Fixed Term Deposit		400,000		400,000	CBA	2.22	26-Aug-19
Fixed Term Deposit		314,619		314,619	CBA	1.66	03-Oct-19
<b>Total Cash and Equivalents</b>	<b>2,002,135</b>	<b>1,678,537</b>	<b>59,718</b>	<b>3,740,390</b>			

Comments / Notes

\* - Interest on At Call Deposit paid Quarterly

5. TRUST FUND

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

Description	Opening Balance 01 Jul 2019	Amount Received	Amount Paid	Closing Balance 31 Jul 2019
	\$	\$	\$	\$
Community Fund	462	-	-	462
Hastings Ullawarra Works	9,076	-	-	9,076
Tourism Precinct Bond	50,178	1	-	50,180
<b>Total Funds in Trust</b>	<b>59,717</b>	<b>1</b>	<b>-</b>	<b>59,718</b>

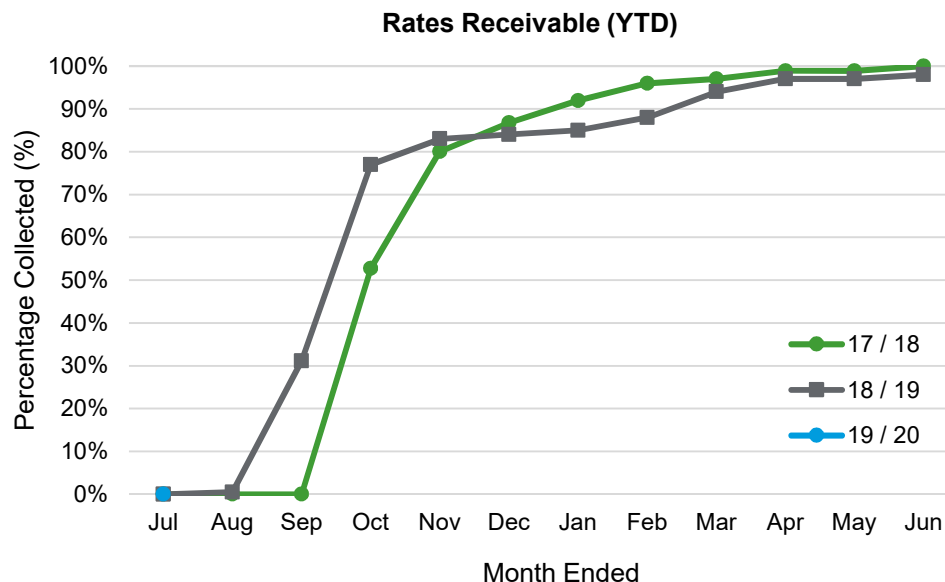
Comments / Notes

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Month Ended 31 July 2019**

**6. RECEIVABLES**

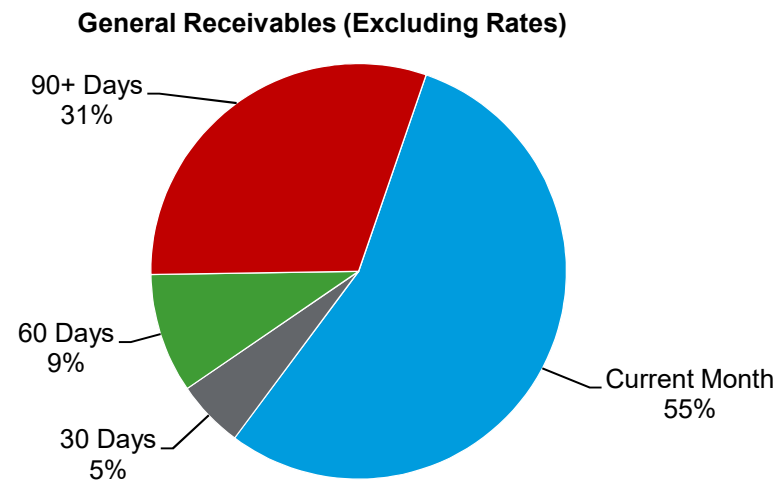
**(a) Rates Receivable**

	<b>31 Jul 2019</b>
	<b>\$</b>
Rates Receivables	45,472
Provision for Doubtful Debts	(29,445)
<b>Total Rates Receivable Outstanding</b>	<b>16,027</b>
Closing Balances - Prior Year	
Current Portion	(45,219)
Non-current Portion	-
Rates Revenue Raised this Year	(253)
Closing Balances - Current Month	
Current Portion	45,472
Non-current Portion	-
<b>Total Rates Collected to Date</b>	<b>-</b>
<i>Percentage Collected</i>	<i>0%</i>



**(b) General Receivables**

	<b>Total</b>
	<b>\$</b>
Current Month	46,800
30 Days	4,503
60 Days	7,929
90+ Days	26,017
<b>Total General Receivables Outstanding</b>	<b>85,249</b>
Provision for Doubtful Debts	(29,837)
<b>Total General Receivables Outstanding</b>	<b>55,412</b>



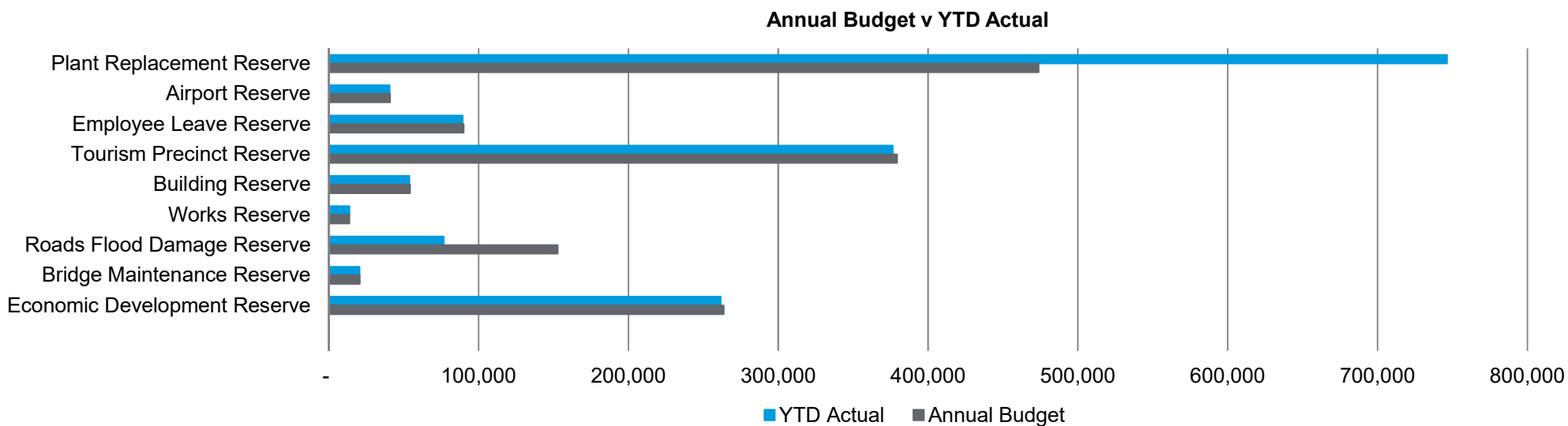
**Comments / Notes**

Amounts shown above include GST (where applicable)

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Month Ended 31 July 2019**

**7. CASH BACKED RESERVES**

Reserve Name	Annual Budget <sup>+</sup>				YTD Actual				
	Balance 01-Jul-19 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30-Jun-20 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31-Jul-19
Plant Replacement Reserve	744,656	(480,000)	6,070	203,000	473,726	-	1,620	-	746,276
Airport Reserve	40,539	-	405	-	40,944	-	88	-	40,627
Employee Leave Reserve	89,028	-	890	-	89,918	-	194	-	89,222
Tourism Precinct Reserve	375,475	(300,000)	3,759	300,000	379,234	-	817	-	376,292
Building Reserve	53,705	-	537	-	54,242	-	30	-	53,734
Works Reserve	13,598	-	136	-	13,734	-	117	-	13,715
Roads Flood Damage Reserve	76,545	-	1,140	75,000	152,685	-	167	-	76,711
Bridge Maintenance Reserve	20,412	-	204	-	20,616	-	44	-	20,456
Economic Development Reserve	260,936	-	2,612	-	263,548	-	568	-	261,504
<b>Total Cash Backed Reserves</b>	<b>1,674,894</b>	<b>(780,000)</b>	<b>15,754</b>	<b>578,000</b>	<b>1,488,648</b>	<b>-</b>	<b>3,643</b>	<b>-</b>	<b>1,678,537</b>



<sup>+</sup> - As per draft budget at 6 August 2019, not yet adopted by Council

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Month Ended 31 July 2019

8. DISPOSAL OF ASSETS

	Annual Budget <sup>+</sup>				YTD Actual			
	WDV \$	Proceeds \$	Profit \$	(Loss) \$	WDV \$	Proceeds \$	Profit \$	(Loss) \$
<b>Transport</b>								
<b>Plant and Equipment</b>								
CAT140M Grader	96,619	120,000	23,381	-	-	-	-	-
Utility (Toyota) Dual Cab Landcruiser	31,442	55,000	23,558	-	-	-	-	-
Utility (Toyota) Hilux	5,000	-	-	(5,000)	-	-	-	-
<b>Total Disposal of Assets</b>	<b>133,061</b>	<b>175,000</b>	<b>46,939</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>41,939</b>				<b>-</b>

Comments / Notes

<sup>+</sup> - As per draft budget at 6 August 2019, not yet adopted by Council

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Month Ended 31 July 2019

9. CAPITAL ACQUISITIONS

	Annual Budget <sup>+</sup> \$	YTD Budget \$	New / Upgrade \$	YTD Actual Renewal \$	Total \$	YTD Variance \$
<b>(a) Land and Buildings</b>						
<b>Housing</b>						
Staff Housing	15,000	-	1,473	-	1,473	(1,473)
	<b>15,000</b>	-	<b>1,473</b>	-	<b>1,473</b>	<b>(1,473)</b>
<b>Transport</b>						
Depot Infrastructure - Machinery Shed	130,000	-	19,602	-	19,602	(19,602)
Depot Infrastructure - Maintenance Shed	35,000	-	-	-	-	-
	<b>165,000</b>	-	<b>19,602</b>	-	<b>19,602</b>	<b>(19,602)</b>
<b>Total Land and Buildings</b>	<b>180,000</b>	-	<b>21,075</b>	-	<b>21,075</b>	<b>(21,075)</b>
<b>(b) Plant and Equipment</b>						
<b>Transport</b>						
Replacement Grader	455,000	37,917	-	-	-	37,917
Multi-tyre Roller	170,000	14,167	-	-	-	14,167
Ford Ranger Utility	61,000	5,083	-	-	-	5,083
Single Cab Ranger	50,000	4,167	-	-	-	4,167
	<b>736,000</b>	<b>61,334</b>	-	-	-	<b>61,334</b>
<b>Total Plant and Equipment</b>	<b>736,000</b>	<b>61,334</b>	-	-	-	<b>61,334</b>

<sup>+</sup> - As per draft budget at 6 August 2019, not yet adopted by Council



SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Month Ended 31 July 2019

9. CAPITAL ACQUISITIONS (Continued)

	Annual Budget <sup>+</sup> \$	YTD Budget \$	New / Upgrade \$	YTD Actual Renewal \$	Total \$	YTD Variance \$
<b>(c) Infrastructure - Roads</b>						
<b>Transport</b>						
Carnarvon Mullewa / Bitumen / Reconstruction	1,002,602	-	-	68,298	68,298	(68,298)
Indigenous Access Roads Landor / Mt Augustus	450,000	-	-	-	-	-
R2R Ullawarra Construction	470,455	-	-	-	-	-
Grids	100,000	8,331	-	15,450	15,450	(7,119)
Signage 19 / 20	120,000	9,998	-	1,366	1,366	8,632
Signage 18 / 19	-	-	-	107	107	(107)
	<b>2,143,057</b>	<b>18,329</b>	<b>-</b>	<b>85,221</b>	<b>85,221</b>	<b>(66,892)</b>
<b>Total Infrastructure - Roads</b>	<b>2,143,057</b>	<b>18,329</b>	<b>-</b>	<b>85,221</b>	<b>85,221</b>	<b>(66,892)</b>
<b>(d) Other Infrastructure</b>						
<b>Recreation and Culture</b>						
Pump Town Water Supply	170,000	-	-	-	-	-
Entry Statements into Town	25,000	-	-	-	-	-
War Memorial	35,000	-	-	-	-	-
Pavilion Infrastructure	136,418	11,366	-	-	-	11,366
BBQ's and Seating	10,000	833	-	-	-	833
	<b>376,418</b>	<b>12,199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,199</b>
<b>Economic Services</b>						
Tourist Precinct Solar Project	300,000	-	-	-	-	-
Town Water Retic Project	900	-	-	-	-	-
	<b>300,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Infrastructure - Other</b>	<b>677,318</b>	<b>12,199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,199</b>
<b>Total Capital Expenditure</b>	<b>3,736,375</b>	<b>91,862</b>	<b>21,075</b>	<b>85,221</b>	<b>106,295</b>	<b>(14,433)</b>

<sup>+</sup> - As per draft budget at 6 August 2019, not yet adopted by Council

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Month Ended 31 July 2019

10. RATING INFORMATION

	Rateable Value	Valuation	Number of Properties	Annual Budget <sup>+</sup> Revenue	Rate Revenue	YTD Actual Interim Rates	YTD Actual Back Rates	Total Revenue
	\$	\$	#	\$	\$	\$	\$	\$
<b>General Rates</b>								
GRV Town	151,366	0.0872	20	13,205	-	-	-	-
UV Rural	1,452,139	0.0469	26	68,054	-	-	-	-
UV Mining	1,806,951	0.1393	91	251,708	-	-	-	-
<b>Total General Rates</b>				<b>332,968</b>	-	-	-	-
<b>Minimum Rates</b>								
GRV Town	1,045	200.00	3	600	-	-	-	-
UV Rural	23,895	412.00	12	4,944	-	-	-	-
UV Mining	77,724	450.00	61	27,450	-	-	-	-
<b>Total Minimum Rates</b>				<b>32,994</b>	-	-	-	-
<b>Total General and Minimum Rates</b>				<b>365,962</b>	-	-	-	-
<b>Other Rate Revenue</b>								
Discounts / Concessions				-				-
Rates Written Off				(20,000)				-
Interim and Back Rates				-				-
Specified Area Rates				-				-
Facilities Fees (Ex Gratia)				1,400				-
<b>Total Rate Revenue</b>				<b>347,362</b>				-
<b>Administration Charges</b>								
Interest				-				-
Interest Written Off				(1,000)				-
Administration Charges				490				-
<b>Total Funds Raised from Rates</b>				<b>346,852</b>				-

Comments / Notes

<sup>+</sup> - As per draft budget at 6 August 2019, not yet adopted by Council

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Month Ended 31 July 2019

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 2019 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	Annual Budget <sup>+</sup> \$	YTD Actual \$	Annual Budget <sup>+</sup> \$	YTD Actual \$	Annual Budget <sup>+</sup> \$
<b>Housing</b>								
Loan 29 Staff Housing	308,228	-	-	32,358	308,228	275,870	(3,472)	8,976
<b>Economic Services</b>								
Loan 28 WATC	521,774	-	-	41,283	521,774	480,491	(8,358)	25,784
<b>Total Repayments*</b>	<b>830,003</b>	<b>-</b>	<b>-</b>	<b>73,642</b>	<b>830,003</b>	<b>756,361</b>	<b>(11,829)</b>	<b>34,760</b>

(b) New Debentures

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

Comments / Notes

<sup>+</sup> - As per draft budget at 6 August 2019, not yet adopted by Council

\* - 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 Month Ended 31 July 2019

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

Program / Details	Grant Provider	Annual Budget <sup>+</sup>		Total \$	YTD Budget \$	YTD Actual \$
		Operating \$	Non-operating \$			
<b>General Purpose Funding</b>						
General Commission Grants	Government of WA	1,397,837	-	1,397,837	-	-
<b>Law, Order and Public Safety</b>						
Grant (DFES) Operating	DFES	2,541	-	2,541	-	-
Dogging Program Income	Dep. of Agriculture	135,000	-	135,000	-	-
<b>Recreation and Culture</b>						
Pavilion Upgrades	Sports Australia	-	-	-	-	-
<b>Education and Welfare</b>						
CRC Operating Grant	Dep. of Regional Dev.	96,000	-	96,000	8,000	-
<b>Transport</b>						
Roads Commission Grants	Government of WA	437,713	-	437,713	-	-
MRWA RRG Direct Grant	MRWA	222,000	-	222,000	222,000	223,786
Flood Damage Repairs	WANDRRA	21,568,763	-	21,568,763	1,797,396	577,982
Footpath / Curbing Revitalisation	Dep. of Transport	-	18,776	18,776	1,564	-
Grant Roads to Recovery	R2R	-	588,057	588,057	-	-
Indigenous Access Roads Landor / Mt Augustus	R2R	-	450,000	450,000	-	-
Carnarvon Mullewa Bitumen	RRG	-	585,192	585,192	-	234,077
<b>Other Property and Services</b>						
Diesel Fuel Rebate	ATO	65,000	-	65,000	6,190	-
<b>Total Grants, Subsidies and Contributions</b>		<b>23,924,854</b>	<b>1,642,025</b>	<b>25,566,879</b>	<b>2,035,150</b>	<b>1,035,845</b>

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Month Ended 31 July 2019

13. BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
	Budget Adoption		Opening Surplus / (Deficit)				
	Adjustment to 1 July Opening Surplus		Opening Surplus / (Deficit)				
<b>Amended Budget Totals</b>				-	-	-	-

# **APPENDIX 3**

**(2019/20 Budget for Adoption)**



Shire of Upper Gascoyne

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# SHIRE OF UPPER GASCOYNE

## ANNUAL STATUTORY BUDGET

**2019 - 2020**

**SHIRE OF UPPER GASCOYNE**  
**ANNUAL STATUTORY BUDGET**  
**2019 - 2020**  
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**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**2019 - 2020**  
**BY NATURE OR TYPE**

		<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
		<b>19 / 20</b>	<b>Actual</b>	<b>18 / 19</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>				
Rates	2(a)	346,852	358,563	371,465
Operating Grants, Subsidies and Contributions	5(b)	23,276,153	21,086,899	19,500,558
Fees and Charges	5(d)	31,547	46,459	32,290
Interest Earnings	5(e)	30,304	45,285	48,832
Other Revenue	5(f)	180,850	1,923,966	170,107
		<u>23,865,706</u>	<u>23,461,172</u>	<u>20,123,252</u>
<b>Expenses</b>				
Employee Costs		(1,221,296)	(1,188,876)	(1,032,014)
Materials and Contracts		(23,276,015)	(19,694,881)	(19,211,998)
Utility Charges		(142,543)	(134,702)	(113,050)
Depreciation on Non-current Assets	6(a)	(2,335,130)	(2,334,038)	(2,326,141)
Interest Expenses	6(b)	(121,359)	(130,703)	(169,618)
Insurance Expenses		(232,563)	(227,591)	(216,371)
Other Expenditure		(73,273)	(63,824)	(188,610)
		<u>(27,402,179)</u>	<u>(23,774,615)</u>	<u>(23,257,802)</u>
Operating Surplus / (Deficit)		<u>(3,536,473)</u>	<u>(313,443)</u>	<u>(3,134,550)</u>
<b>Other Income</b>				
Non-operating Grants, Subsidies and Contributions	5(c)	1,642,025	1,296,496	1,293,495
Profit on Disposal of Assets	7	46,940	-	-
(Loss) on Disposal of Assets	7	(5,000)	(34,335)	(60,864)
<b>Net Result</b>		<u>(1,852,508)</u>	948,718	<u>(1,901,919)</u>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-current Assets		-	96,473	-
<b>Total Other Comprehensive Income</b>		<u>-</u>	<u>96,473</u>	<u>-</u>
<b>Total Comprehensive Income</b>		<u>(1,852,508)</u>	<u>1,045,191</u>	<u>(1,901,919)</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**2019 - 2020**  
**BY PROGRAM**

		<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
		<b>19 / 20</b>	<b>Actual</b>	<b>18 / 19</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>				
Governance		1,000	60,077	10,000
General Purpose Funding		1,779,993	3,258,306	1,672,442
Law, Order, Public Safety		149,538	198,761	183,331
Health		1,000	672	1,000
Education and Welfare		119,800	122,751	132,100
Housing		-	-	-
Community Amenities		4,400	3,960	4,200
Recreation and Culture		15,500	20,443	14,050
Transport		21,702,775	19,625,808	18,054,501
Economic Services		26,700	103,977	(12,572)
Other Property and Services		65,000	66,417	64,200
		<u>23,865,706</u>	<u>23,461,172</u>	<u>20,123,252</u>
<b>Expenses</b>				
Governance		(539,251)	(477,836)	(489,146)
General Purpose Funding		(231,208)	(239,438)	(281,766)
Law, Order, Public Safety		(396,596)	(430,489)	(416,562)
Health		(26,753)	(20,681)	(20,050)
Education and Welfare		(255,822)	(247,900)	(266,583)
Housing		(396,765)	(392,243)	(305,160)
Community Amenities		(134,602)	(115,508)	(104,426)
Recreation and Culture		(253,443)	(253,515)	(247,308)
Transport		(24,757,858)	(20,948,793)	(20,622,145)
Economic Services		(363,038)	(400,382)	(446,470)
Other Property and Services		(46,843)	(247,830)	(58,186)
		<u>(27,402,179)</u>	<u>(23,774,615)</u>	<u>(23,257,802)</u>
Operating Surplus / (Deficit)		<u>(3,536,473)</u>	<u>(313,443)</u>	<u>(3,134,550)</u>
<b>Other Income</b>				
Non-operating Grants, Subsidies and Contributions	5(c)	1,642,025	1,296,496	1,293,495
Profit on Disposal of Assets	7	46,940	-	-
(Loss) on Disposal of Assets	7	(5,000)	(34,335)	(60,864)
<b>Net Result</b>		<u>(1,852,508)</u>	<u>948,718</u>	<u>(1,901,919)</u>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-current Assets		-	96,473	-
<b>Total Other Comprehensive Income</b>		<u>-</u>	<u>96,473</u>	<u>-</u>
<b>Total Comprehensive Income</b>		<u>(1,852,508)</u>	<u>1,045,191</u>	<u>(1,901,919)</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF UPPER GASCOYNE**  
**ANNUAL STATUTORY BUDGET**  
**2019 - 2020**  
**STATEMENT OF CASH FLOWS**

		Budget 19 / 20 \$	Estimated Actual 18 / 19 \$	Budget 18 / 19 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		346,852	352,287	371,465
Operating Grants, Subsidies and Contributions		25,294,359	21,053,414	19,500,558
Fees and Charges		31,547	46,459	32,290
Interest Earnings		30,304	45,285	48,832
Other Revenue		180,850	1,925,667	170,107
		<u>25,883,912</u>	<u>23,423,112</u>	<u>20,123,252</u>
<b>Payments</b>				
Employee Costs		(1,221,296)	(1,198,664)	(1,015,956)
Materials and Contracts		(23,276,015)	(19,541,212)	(18,967,780)
Utility Charges		(142,543)	(134,702)	(113,050)
Interest Expenses		(121,359)	(131,603)	(169,618)
Insurance Expenses		(232,563)	(227,591)	(216,371)
Other Expenditure		(73,273)	(123,442)	(188,623)
		<u>(25,067,049)</u>	<u>(21,357,214)</u>	<u>(20,671,398)</u>
Net Cash provided by Operating Activities		<u>816,863</u>	<u>2,065,898</u>	<u>(548,146)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for Purchase of Property, Plant and Equipment	8(a)	(916,000)	(269,727)	(390,700)
Payments for Construction of Infrastructure	8(b)	(2,820,375)	(2,149,178)	(2,138,440)
Non-operating Grants, Subsidies and Contributions	5(c)	1,642,025	1,296,496	1,293,495
Proceeds from Sale of Fixed Assets	7	175,000	22,729	45,288
		<u>(1,919,350)</u>	<u>(1,099,680)</u>	<u>(1,190,357)</u>
Net Cash provided by Investing Activities		<u>(1,919,350)</u>	<u>(1,099,680)</u>	<u>(1,190,357)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of Long Term Borrowings	9(a)	(73,642)	(70,691)	(70,691)
Movement of Trust Funds to Municipal Account		-	59,718	-
		<u>(73,642)</u>	<u>(10,973)</u>	<u>(70,691)</u>
Net Cash provided by Financing Activities		<u>(73,642)</u>	<u>(10,973)</u>	<u>(70,691)</u>
<b>Net Increase / (Decrease) in Cash Held</b>		<b>(1,176,129)</b>	<b>955,245</b>	<b>(1,809,194)</b>
Cash at Beginning of Year		<u>3,258,146</u>	<u>2,302,901</u>	<u>3,923,069</u>
<b>Cash and Cash Equivalents at the End of the Year</b>		<u><u>2,082,017</u></u>	<u><u>3,258,146</u></u>	<u><u>2,113,875</u></u>

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

**SHIRE OF UPPER GASCOYNE**  
**ANNUAL STATUTORY BUDGET**  
**2019 - 2020**  
**RATE SETTING STATEMENT**

		Budget	Estimated	Budget
		19 / 20	18 / 19	18 / 19
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net Current Assets at Start of Financial Year - Surplus / (Deficit)</b>		3,001,557	2,244,178	2,244,178
<b>Revenue from Operating Activities (Excluding Rates)</b>				
Governance		1,000	60,077	10,000
General Purpose Funding		1,433,141	2,899,743	1,300,977
Law, Order, Public Safety		149,538	198,761	183,331
Health		1,000	672	1,000
Education and Welfare		119,800	122,751	132,100
Housing		-	-	-
Community Amenities		4,400	3,960	4,200
Recreation and Culture		15,500	20,443	14,050
Transport		21,749,715	19,625,808	18,054,501
Economic Services		26,700	103,977	(12,572)
Other Property and Services		65,000	66,417	64,200
		<u>23,565,794</u>	<u>23,102,609</u>	<u>19,751,787</u>
<b>Expenditure from Operating Activities</b>				
Governance		(539,251)	(477,836)	(489,146)
General Purpose Funding		(231,208)	(239,438)	(281,766)
Law, Order, Public Safety		(396,596)	(430,489)	(416,562)
Health		(26,753)	(20,681)	(20,050)
Education and Welfare		(255,822)	(247,900)	(266,583)
Housing		(396,765)	(392,243)	(305,160)
Community Amenities		(134,602)	(115,508)	(104,426)
Recreation and Culture		(253,443)	(253,515)	(247,308)
Transport		(24,762,858)	(20,983,128)	(20,668,297)
Economic Services		(363,038)	(400,382)	(461,182)
Other Property and Services		(46,843)	(247,830)	(58,186)
		<u>(27,407,179)</u>	<u>(23,808,950)</u>	<u>(23,318,666)</u>
<b>Excluded Non-cash Operating Activities</b>				
(Profit) on Disposal of Assets	7	(46,940)	-	-
Loss on Disposal of Assets	7	5,000	34,335	60,864
Movement in Land Held for Resale		-	(8,785)	-
Changes on Revaluation of Non-current Assets			96,473	
Movement in Employee Provision and Reserve		892	(23,443)	16,085
Depreciation and Amortisation on Assets	6(a)	2,335,130	2,334,038	2,326,141
		<u>2,294,082</u>	<u>2,432,618</u>	<u>2,403,090</u>
Net Amount provided from Operating Activities		<u>(1,547,303)</u>	<u>1,726,277</u>	<u>(1,163,789)</u>
<b>INVESTING ACTIVITIES</b>				
Non-operating Grants, Subsidies and Contributions	5(c)	1,642,025	1,296,496	1,293,495
Proceeds from Disposal of Assets	7	175,000	22,729	45,288
Land and Buildings	8(a)	(180,000)	(28,359)	(30,000)
Plant and Equipment	8(a)	(736,000)	(241,368)	(356,000)
Furniture and Equipment	8(a)	-	-	(4,700)
Infrastructure - Roads	8(b)	(2,143,058)	(2,038,591)	(2,013,564)
Infrastructure - Other	8(b)	(677,317)	(110,587)	(124,876)
		<u>(1,919,350)</u>	<u>(1,099,680)</u>	<u>(1,190,357)</u>
Net Amount provided from Investing Activities		<u>(1,919,350)</u>	<u>(1,099,680)</u>	<u>(1,190,357)</u>
<b>FINANCING ACTIVITIES</b>				
Repayment of Long Term Borrowings	9(a)	(73,642)	(70,691)	(70,691)
Proceeds from New Debentures		-	-	-
Transfers to Reserves (Restricted Assets)	10	(588,114)	(329,910)	(265,806)
Transfers from Reserves (Restricted Assets)	10	780,000	172,820	75,000
		<u>118,244</u>	<u>(227,781)</u>	<u>(261,497)</u>
Net Amount provided from Financing Activities		<u>118,244</u>	<u>(227,781)</u>	<u>(261,497)</u>
<b>Surplus / (Deficit) before General Rates</b>		<u>(346,852)</u>	<u>2,642,994</u>	<u>(371,465)</u>
Total Amount raised from General Rates	2(a)	346,852	358,563	371,465
<b>Net Current Assets at June 30 to C/Fwd - Surplus / (Deficit)</b>		<u>-</u>	<u>3,001,557</u>	<u>-</u>

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

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

**The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to this budget document.

**(b) 2018 / 2019 Actual Balances**

Balances shown in this budget as 2018 / 2019 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

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

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

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

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

**(f) Superannuation**

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(g) Cash and Cash Equivalents**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 12 - Net Current Assets.

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

**General**

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

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

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(j) Fixed Assets**

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

**Mandatory Requirement to Revalue Non-Current Assets**

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(j) Fixed Assets (Continued)**

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
  - (i) that are plant and equipment; and
  - (ii) that are -
    - (I) land and buildings; or
    - (II) infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, each asset class must be revalued in accordance with the established regulatory framework. The Shire revaluates each asset class in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

**Land Under Control**

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

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

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

**Initial Recognition and Measurement between Mandatory Revaluation Dates**

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

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

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

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(j) Fixed Assets (Continued)**

**Revaluation**

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

**Transitional Arrangement**

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the *Initial Recognition* section as detailed above.

Those assets carried at fair value will be carried in accordance with the *Revaluation Methodology* section as detailed above.

**Land Under Roads**

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

Effective as at 01 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 *Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 01 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

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

Consequently, any land under roads acquired on or after 01 July 2008 is not included as an asset of the Council.

**Depreciation**

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



**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(j) Fixed Assets (Continued)**

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	Not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	Not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	Not depreciated
pavement	50 years
Killilli Bridge	100 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**Capitalisation Threshold**

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(k) Fair Value of Assets and Liabilities**

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

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

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(k) Fair Value of Assets and Liabilities (Continued)**

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

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

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

**Fair Value Hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(k) Fair Value of Assets and Liabilities (Continued)**

**Income approach**

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

**Cost approach**

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

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

As detailed above, the mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets carried at a revalued amount to be revalued at least every three years.

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(l) Financial Instruments (Continued)**

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

*(i) Financial assets at fair value through profit and loss*

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

*(iv) Available-for-sale financial assets*

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

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

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

*(v) Financial liabilities*

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

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(l) Financial Instruments (Continued)**

**Impairment**

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

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

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

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

**Derecognition**

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

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

**(m) Impairment of Assets**

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

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

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

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(m) Impairment of Assets (Continued)**

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2019.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

**(n) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**(o) Employee Benefits**

**Short-Term Employee Benefits**

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(p) Borrowing Costs**

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

**(q) Provisions**

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

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

**(r) Leases**

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

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

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

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

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

**(s) Interests in Joint Arrangements**

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about joint ventures are set out in Note 16.

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(t) Current and Non-Current Classification**

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

**(u) Comparative Figures**

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

**(v) Budget Comparative Figures**

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

**(w) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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



**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

**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 AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**(x) Program Classifications**

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 ratepayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

Food quality and water control. Environmental Health Officer. Doctor Service.

**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 AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**2. OPERATING REVENUE**

**(a) Rate Revenue**

The following are the proposed Differential General Rates and Minimum Payments for the Shire of Upper Gascoyne for the 2019 / 2020 financial year

**(i) General Rates**

Rate Type	Rateable Value \$	Valuation \$	Number of Properties #	Budget 19/20 \$	Actual 18/19 \$
GRV Town	151,366	0.0872	20	13,205	12,821
UV Rural	1,452,139	0.0469	26	68,055	66,072
UV Mining	1,806,951	0.1393	91	251,708	253,777
<b>Total General Rate Revenue</b>				<b>332,968</b>	<b>332,670</b>

**Minimum Rates**

Rate Type	Rateable Value \$	Valuation \$	Number of Properties #	Budget 19/20 \$	Actual 18/19 \$
GRV Town	1,045	200	3	600	585
UV Rural	23,895	412	12	4,944	4,800
UV Mining	77,724	450	61	27,450	26,460
<b>Total Minimum Rate Revenue</b>				<b>32,994</b>	<b>31,845</b>

**Total General and Minimum Rates**

**365,962      364,515**

**Other Rate Revenue**

Discounts / Concessions	-	-		-	-
Rates Written Off				(20,000)	(6,490)
Interim and Back Rates				-	(1,494)
Specified Area Rates (Refer Note 3)				-	-
Facilities Fees (Ex Gratia)				1,400	2,800
<b>Total Rate Revenue</b>				<b>347,362</b>	<b>359,331</b>

**Administration Charges**

Interest Written Off				(1,000)	(1,258)
Administration Charges				490	490
<b>Total Funds Raised from Rates</b>				<b>346,852</b>	<b>358,563</b>

**(ii) Objectives and Reasons for Differential Rating**

In accordance with Section 6.36 of the *Local Government Act 1995*, the Shire of Upper Gascoyne is required to publish its Objects and Reasons for implementing Differential Rates.

The objective of Council's rates is to collect revenue on an equitable basis in order that services to ratepayers can be provided throughout the Shire. The rates are raised to achieve a balanced budget. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.33 of the *Local Government Act 1995* provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Upper Gascoyne. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Council to provide facilities, infrastructure and services to the entire community and visitors.

Council has considered the Key Values contained within the Rating Policy Differential Rates (s.6.33) March 2016 released by the Department of Local Government, Sport and Cultural Industries, being:

- (a) Objectivity
- (b) Fairness and Equity
- (c) Consistency
- (d) Transparency and Administrative Efficiency

A copy of the policy can be obtained from the Departments website.

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**2. OPERATING REVENUE (Continued)**

**(ii) Objectives and Reasons for Differential Rating (Continued)**

Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations. In particular the following actions have been undertaken:

- (1) Continuation of a 10/4 roster for the Road crews to reduce mobilisation costs.
- (2) Continuation of camping out on jobs for Road crews when more than 50km from town to reduce time spent traveling to jobs and increase the time spent working on the roads.
- (3) A continued focus by officers in leveraging council resources to attract grant funding.

**(iii) Differential General Rates**

The *Local Government Act 1995* determines that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties within the Shire of Upper Gascoyne and assigns a GRV. The current valuation is effective from 01 July 2015. Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning etc). In such instances Council recalculates the rates for the affected properties and issues interim rates notices.

**GRV - General**

Consists of properties predominately located within the Gascoyne Junction townsite boundaries with a predominant residential use and is valued by the Valuer General on a GRV basis. This category is considered by Council to be the base rate by which all other GRV rated properties are assessed. The properties were last assessed on the Valuer General on 1 July 2015. The rate reflects an adequate contribution to the rate burden on the Shire to deliver services, carry out maintenance of public facilities and infrastructure and to meet the objectives as set out in the Strategic Community Plan and other statutory requirements.

**GRV - General - Minimum Rates**

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of \$200 has been set for the GRV-General category. The minimum rate reflects an adequate contribution to the rate burden on the Shire to deliver services, carry out maintenance of public facilities and infrastructure and to meet the objectives as set out in the Strategic Community Plan and other statutory requirements.

The minimum rate for the GRV-General category is set to ensure that less than 50% of the properties in this category are on the minimum rate to ensure compliance with Section 6.35 of the *Local Government Act 1995*.

**(iv) Unimproved Value (UV)**

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis from 01 July of the current year. The rate in the dollar set for the UV-Rural category forms the basis for calculating all other UV differential rates.

**UV - Rural**

Consists of properties that are exclusively for pastoral/rural use and is considered to be the base rate by which all other UV rated properties are assessed.

This category has been rated to reflect an adequate contribution on the maintenance and renewal of the Shires extensive 1900km road network, and to provide other services such as vermin control. These properties have access to all other services and facilities provided by Council.

**UV - Rural - Minimum Rates**

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of \$412 has been set for the UV-Pastoral category.

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**2. OPERATING REVENUE (Continued)**

**(iv) Unimproved Value (Continued)**

The proposed minimum payment reflects an adequate contribution on the maintenance and renewal of the Shires' extensive 1900km road network, and to provide other services such as vermin control. These properties have access to all other services and facilities provided by Council.

The minimum rate for the UV-Rural category is set to ensure that less than 50% of the properties in this category are on the minimum rate to ensure compliance with Section 6.35 of the *Local Government Act 1995*.

**UV - Mining**

This category covers all Mining Leases, Exploration Licences, Prospecting Licences, Retention Licences, General Purpose Leases, Special Prospecting Leases for Gold and Miscellaneous Licences as defined under the *Mining Act 1978*.

Consists of properties that are used for mining, exploration or prospecting purposes. The Unimproved Value is supplied and updated by the Valuer General on both an annual basis from 1 July and a monthly basis thereafter for new tenement grants, deaths and other changes.

The reasons for this category is to reflect the impact on utilisation of rural infrastructure (comparative to Rural) by heavy transport and associated higher traffic volumes and heavy equipment on the shires extensive 1900km road network. The larger scale equipment and operations of mining result in the shires road network requiring additional on-going maintenance and renewal to service these users. Further, these properties have access to all other services and facilities provided by Council.

**UV - Mining - Minimum Rates**

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate of \$450 has been set for the UV-Mining category.

The reasons for this category is to reflect the impact on utilisation of rural infrastructure (comparative to Rural) by heavy transport and associated higher traffic volumes and heavy equipment on the shires extensive 1900km road network. The larger scale equipment and operations of mining result in the shires road network requiring additional on-going maintenance and renewal to service these users. Further, these properties have access to all other services and facilities provided by Council.

The minimum rate for the UV-Mining category is set to ensure that less than 50% of the properties in this category are on the minimum rate to ensure compliance with Section 6.35 of the *Local Government Act 1995*.

**(v) Rate Payment Discounts, Waivers and Concessions**

No Discounts, Waivers or Concessions in relation to Rates are proposed for 2019 / 2020

**3. SPECIFIED AREA RATE**

No Specified Area Rates will be levied in the 2019 / 2020 financial year

**4. SERVICE CHARGES**

No Service Charges will be imposed in the 2019 / 2020 financial year

SHIRE OF UPPER GASCOYNE  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2020

5. OPERATING REVENUE (Continued)

(b) Operating Grants	Budget 19 / 20 \$	Estimated Actual 18 / 19 \$	Budget 18 / 19 \$
General Purpose Funding	1,397,837	2,851,337	1,265,945
Law, Order, Public Safety	137,541	187,041	173,541
Education and Welfare	96,000	96,000	106,000
Transport	21,579,775	17,893,879	18,001,872
Economic Services	-	(6,057)	(110,000)
Other Property and Services	65,000	64,699	63,200
<b>Total Operating Grants</b>	<b>23,276,153</b>	<b>21,086,899</b>	<b>19,500,558</b>

(c) Non-Operating Grants	Budget 19 / 20 \$	Estimated Actual 18 / 19 \$	Budget 18 / 19 \$
Recreation and Culture	-	62,273	12,272
Transport	1,642,025	1,234,223	1,281,223
<b>Total Non-operating Grants</b>	<b>1,642,025</b>	<b>1,296,496</b>	<b>1,293,495</b>

(d) Fees and Charges	Budget 19 / 20 \$	Estimated Actual 18 / 19 \$	Budget 18 / 19 \$
<b>Program</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Governance	-	-	-
General Purpose Funding	-	100	-
Law, Order, Public Safety	8,047	8,101	9,790
Health	1,000	672	1,000
Education and Welfare	-	-	100
Housing	-	-	-
Community Amenities	4,400	3,960	4,200
Recreation and Culture	15,500	20,443	14,000
Transport	-	-	-
Economic Services	2,600	11,465	2,200
Other Property and Services	-	1,718	1,000
<b>Total Fees and Charges</b>	<b>31,547</b>	<b>46,459</b>	<b>32,290</b>

SHIRE OF UPPER GASCOYNE  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2020

5. OPERATING REVENUE (Continued)

(e) Interest Earnings

(i) Investments

	Budget 19 / 20	Estimated Actual 18 / 19	Budget 18 / 19
<b>Source of Revenue</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Interest on Reserves	15,754	29,167	28,832
Other Funds	10,000	10,699	15,000
Other Interest Revenue (Refer Note 5(e)(ii))	4,550	5,419	5,000
<b>Total Interest Earnings</b>	<b>30,304</b>	<b>45,285</b>	<b>48,832</b>

(ii) Interest Charges and Instalments

	Budget 19 / 20	Estimated Actual 18 / 19	Budget 18 / 19
<b>Source of Revenue</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Interest on Unpaid Rates	4,000	4,869	4,500
Interest on Instalments Plan	550	550	500
<b>Total Interest Charges</b>	<b>4,550</b>	<b>5,419</b>	<b>5,000</b>

	Admin Charge	Instalment Plan	Unpaid Rates
Interest and Instalment Charges are as follows:	<b>\$</b>	<b>%</b>	<b>%</b>
First Due Date	0	5.50%	11.0%
Second Instalment	5	5.50%	11.0%
Third Instalment	5	5.50%	11.0%
Fourth Instalment	5	5.50%	11.0%

Instalment dates are as follows:

First Due Date	17 Oct 2019
Second Instalment	17 Dec 2019
Third Instalment	17 Feb 2020
Fourth Instalment	17 Apr 2020

(f) Other Revenue

	Budget 19 / 20	Estimated Actual 18 / 19	Budget 18 / 19
<b>Source of Revenue</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Reimbursements	122,000	1,846,892	-
Other Revenue	58,850	77,074	170,107
<b>Total Other Revenue</b>	<b>180,850</b>	<b>1,923,966</b>	<b>170,107</b>

SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020

6. OPERATING EXPENSES

(a) Depreciation

	Budget 19 / 20	Actual 18 / 19	Budget 18 / 19
<b>By Program</b>	\$	\$	\$
Governance	47,900	53,518	48,000
Health	350	349	350
Education and Welfare	11,300	11,279	10,100
Housing	25,000	24,988	21,800
Community Amenities	4,950	4,904	8,400
Recreation and Culture	32,500	32,459	34,000
Transport	1,722,880	1,722,886	1,721,191
Economic Services	103,600	103,612	100,500
Other Property and Services	386,650	380,043	381,800
<b>Total Depreciation by Program</b>	<b>2,335,130</b>	<b>2,334,038</b>	<b>2,326,141</b>
<b>By Class</b>			
Land and Buildings	182,090	123,593	181,430
Furniture and Equipment	33,980	30,787	34,320
Plant and Equipment	395,450	408,330	392,700
Roads	1,642,880	1,642,881	1,643,291
Other Infrastructure	80,730	128,447	74,400
<b>Total Depreciation by Class</b>	<b>2,335,130</b>	<b>2,334,038</b>	<b>2,326,141</b>

(b) Interest Expense

	Budget 19 / 20	Actual 18 / 19	Budget 18 / 19
<b>Loan Description</b>	\$	\$	\$
Borrowings	50,259	36,811	39,618
Overdraft	71,100	93,892	130,000
<b>Total Interest Expense</b>	<b>121,359</b>	<b>130,703</b>	<b>169,618</b>
<b>Other Loan Expenses</b>			
WA Treasury Loan Guarantee Fee	6,100	8,961	4,205
<b>Total Loan Costs</b>	<b>127,459</b>	<b>139,664</b>	<b>173,823</b>

Refer to Note 9 for more information

(c) Auditor Remuneration

	Budget 19 / 20	Actual 18 / 19	Budget 18 / 19
<b>Service Provided</b>	\$	\$	\$
Audit Services	37,000	9,876	25,000
<b>Total Auditing Expense</b>	<b>37,000</b>	<b>9,876</b>	<b>25,000</b>

(d) Elected Members Remuneration

	Budget 19 / 20	Actual 18 / 19	Budget 18 / 19
<b>Fees, Expenses and Allowances Paid</b>	\$	\$	\$
Meeting Fees	74,662	74,675	72,500
President's Allowance	19,570	19,570	19,000
Deputy President's Allowance	4,893	4,893	4,700
Travelling Expenses	29,000	29,575	23,200
Telecommunications Allowance	24,500	24,500	24,500
<b>Total Elected Members Remuneration</b>	<b>152,625</b>	<b>153,213</b>	<b>143,900</b>

The above fees, expenses and allowances outline the payments to council members and/or the president



SHIRE OF UPPER GASCOYNE  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2020

7. DISPOSAL OF ASSETS

	Book Value Budget 19 / 20	Proceeds Budget 19 / 20	Profit Budget 19 / 20	(Loss) Budget 19 / 20	Profit / (Loss) Actual 18 / 19	Profit / (Loss) Budget 18 / 19
	\$	\$	\$	\$	\$	\$
<b>Program - Transport</b>						
<b>Class - Plant and Equipment</b>						
CAT140M Grader	96,618	120,000	23,382	-	-	-
Utility (Toyota) Dual Cab Landcruiser	31,442	55,000	23,558	-	-	-
Utility (Toyota) Hilux	5,000	-	-	(5,000)	-	-
<b>Total Profit or (Loss) on Disposal</b>	<b>133,060</b>	<b>175,000</b>	<b>46,940</b>	<b>(5,000)</b>	<b>(34,335)</b>	<b>(60,864)</b>
<b>Total Profit or (Loss) on Disposal of Assets</b>				<b>41,940</b>	<b>(34,335)</b>	<b>(60,864)</b>

8. CAPITAL EXPENDITURE

(a) PROPERTY, PLANT AND EQUIPMENT

	Land and Buildings 19 / 20	Furniture and Equipment 19 / 20	Plant and Equipment 19 / 20	Total Budget 19 / 20	Estimated Actual 18 / 19	Total Budget 18 / 19
	\$	\$	\$	\$	\$	\$
Governance	-	-	-	-	-	4,700
Housing	15,000	-	-	15,000	28,359	30,000
Transport	165,000	-	736,000	901,000	241,368	356,000
<b>Total Property, Plant and Equipment</b>	<b>180,000</b>	<b>-</b>	<b>736,000</b>	<b>916,000</b>	<b>269,727</b>	<b>390,700</b>

(b) INFRASTRUCTURE

	Road Infrastructure 19 / 20	Other Infrastructure 19 / 20	Total Budget 19 / 20	Estimated Actual 18 / 19	Total Budget 18 / 19
	\$	\$	\$	\$	\$
Recreation and Culture	-	376,417	376,417	101,462	80,276
Transport	2,143,058	-	2,143,058	2,038,591	2,013,564
Economic Services	-	300,900	300,900	9,125	44,600
<b>Total Infrastructure</b>	<b>2,143,058</b>	<b>677,317</b>	<b>2,820,375</b>	<b>2,149,178</b>	<b>2,138,440</b>

**Total Capital Expenditure**

**3,736,375**      **2,418,905**      **2,529,140**

SHIRE OF UPPER GASCOYNE  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2020

9. INFORMATION ON BORROWINGS

(a) Existing Debentures and Repayments	01 Jul 2019	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Budget 19 / 20	Actual 18 / 19	Budget 19 / 20	Actual 18 / 19	Budget 19 / 20	Actual 18 / 19
<b>Housing</b>	\$	\$	\$	\$	\$	\$	\$	\$
Loan 29 Staff Housing	308,228	-	32,358	31,412	275,870	308,228	8,976	9,579
<b>Economic Services</b>								
Loan 28 Tourism Precinct	521,774	-	41,284	39,279	480,490	521,774	41,283	27,232
<b>Total Balances</b>	<b>830,002</b>	<b>-</b>	<b>73,642</b>	<b>70,691</b>	<b>756,360</b>	<b>830,002</b>	<b>50,259</b>	<b>36,811</b>

Borrowings are financed through the Western Australian Treasury Corporation (WATC)

(b) New Debentures

No new borrowings are anticipated during the financial year to 30 June 2020.

(c) Unspent Debentures

The Shire had no unspent debentures as at 30 June 2019. It is not expected to have unspent debentures as at 30 June 2020.

(d) Overdraft Facility

The Shire holds an overdraft facility with the Commonwealth Bank for \$700,000. In addition, the Shire negotiated a further \$3,000,000 overdraft to assist with Flood Damage repairs resulting from WANDRRA events in February 2017, January 2018, June 2018, and April 2019.

Funding assistance for the flood damage events has been obtained through WANDRRA. The overdraft facility will be drawn down as required during the year to fund payables prior to reimbursement by WANDRRA. It is estimated that the average amount borrowed during the course of the year will be in the order of \$1.5 million.

SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020

10. CASH BACKED RESERVES

Reserve Name	Balance 01-Jul-18 \$	Actual Transfers from \$	Actual Interest Received \$	Actual Transfer to \$	Balance 30-Jun-19 \$	Balance 01-Jul-19 \$	Budget Transfers from \$	Budget Interest Received \$	Budget Transfer to \$	Balance 30-Jun-20 \$
Plant Replacement Reserve	434,806	-	9,107	300,743	744,656	744,656	(480,000)	6,051	197,360	468,067
Airport Reserve	62,371	(22,820)	988	-	40,539	40,539	-	408	-	40,947
Employee Leave Reserve	87,231	-	1,797	-	89,028	89,028	-	892	-	89,920
Tourism Precinct Reserve	367,898	-	7,577	-	375,475	375,475	(300,000)	3,765	300,000	379,240
Building Reserve	53,042	-	663	-	53,705	53,705	-	540	-	54,245
Works Reserve	72,456	(60,000)	1,142	-	13,598	13,598	-	136	-	13,734
Roads Flood Damage Reserve	75,000	-	1,545	-	76,545	76,545	-	1,141	75,000	152,686
Bridge Maintenance	20,000	-	412	-	20,412	20,412	-	204	-	20,616
Economic Development	345,000	(90,000)	5,936	-	260,936	260,936	-	2,617	-	263,553
<b>Total Reserves</b>	<b>1,517,804</b>	<b>(172,820)</b>	<b>29,167</b>	<b>300,743</b>	<b>1,674,894</b>	<b>1,674,894</b>	<b>(780,000)</b>	<b>15,754</b>	<b>572,360</b>	<b>1,483,008</b>

Objective of Reserves

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve Name	Depletion Date	Purpose of the Reserve
Plant Replacement Reserve	Refer to Note	to be used to be used for the purchase of major plant and also to fund major mechanical breakdowns
Airport Reserve	30-Jun-25	to fund the resealing of the Gascoyne Junction Airport
Employee Leave Reserve	Refer to Note	to be used to fund annual and long service leave requirements
Tourism Precinct Reserve	Refer to Note	to be used for future significant repairs or upgrades on an as required basis
Building Reserve	Refer to Note	to be used for new buildings, future repairs or upgrades on an as required basis (excluding the Tourism Precinct)
Works Reserve	Refer to Note	to be used to support funding of major infrastructure projects
Roads Flood Damage Reserve	Refer to Note	to be used towards the required Shire contribution for WANDRRA funding
Bridge Maintenance	Refer to Note	to be used for repairs and maintenance of Killili Bridge as required
Economic Development	Refer to Note	to set aside funds for economic development initiatives

Note - the reserves are not expected to be used within a set period and further transfers to the reserve accounts are expected as funds are utilised

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**11. NOTES TO THE STATEMENT OF CASH FLOWS**

The statement of cash flows includes cash and cash equivalents net of outstanding overdrafts. The estimated cash at reporting date is as follows:

	<b>Budget 19 / 20</b>	<b>Estimated Actual 18 / 19</b>	<b>Budget 18 / 19</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(a) Reconciliation of Cash</b>			
Cash - Unrestricted	600,759	1,585,002	405,265
Bank Overdraft	(1,750)	(1,750)	-
Cash - Restricted	1,483,008	1,674,894	1,708,610
<b>Total Cash on Hand</b>	<b><u>2,082,017</u></b>	<b><u>3,258,146</u></b>	<b><u>2,113,875</u></b>

The following include the cash balances restricted by regulation or other externally imposed requirement:

Plant Replacement Reserve	468,067	744,656	603,502
Airport Reserve	40,947	40,539	84,218
Employee Leave Reserve	89,920	89,028	88,977
Tourism Precinct Reserve	379,240	375,475	395,691
Building Reserve	54,245	53,705	70,016
Works Reserve	13,734	13,598	73,906
Roads Flood Damage Reserve	152,686	76,545	-
Bridge Maintenance	20,616	20,412	40,400
Economic Development	263,553	260,936	351,900
<b>Total Restricted Cash</b>	<b><u>1,483,008</u></b>	<b><u>1,674,894</u></b>	<b><u>1,708,610</u></b>

**(b) Reconciliation of Net Cash from Operating Activities to Net Result**

Net Result	(1,852,508)	1,045,191	(1,901,919)
Depreciation	2,335,130	2,334,038	2,326,141
(Profit) on Sale of Asset	(46,940)	-	-
Loss on Sale of Asset	5,000	34,335	60,864
(Increase) / Decrease in Receivables	2,018,206	(38,060)	-
(Increase) / Decrease in Inventories	-	(55,810)	-
Increase / (Decrease) in Payables	-	52,433	244,205
Increase / (Decrease) in Employee Provisions	-	(9,733)	16,058
Grants / Contributions for the Development of Assets	(1,642,025)	(1,296,496)	(1,293,495)
<b>Net Cash from Operating Activities</b>	<b><u>816,863</u></b>	<b><u>2,065,898</u></b>	<b><u>(548,146)</u></b>

**(c) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

Bank Overdraft Limit	3,700,000	3,700,000	3,700,000
Bank Overdraft at Balance Date	(1,750)	(1,750)	(1,620,168)
Credit Card Limit	10,000	10,000	10,000
Credit Card Balance at Balance Date	-	-	-
<b>Total Amount of Credit Unused</b>	<b><u>3,708,250</u></b>	<b><u>3,708,250</u></b>	<b><u>2,089,832</u></b>

**Loan Facilities**

Loan Facilities in use at Balance Date	756,360	830,002	475,002
Unused Loan Facilities at Balance Date	3,698,250	3,698,250	2,079,832

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**12. NET CURRENT ASSETS**

Composition of Estimated Net Current Asset Position		<b>Budget 19 / 20 \$</b>	<b>Estimated Actual 18 / 19 \$</b>
	<b>Note</b>		
<b>Current Assets</b>			
Cash - Unrestricted	11(a)	600,759	1,585,002
Cash - Restricted Reserves	10	1,483,008	1,674,894
Receivables		177,883	2,196,089
Inventories		155,610	155,610
<b>Total Current Assets</b>		<b>2,417,260</b>	<b>5,611,595</b>
<b>Current Liabilities</b>			
Trade and Other Payables		(754,552)	(754,552)
Bond Liabilities		(59,718)	(59,718)
Short and Long Term Borrowings		(75,392)	(75,392)
Provisions		(187,367)	(187,367)
<b>Total Current Liabilities</b>		<b>(1,077,029)</b>	<b>(1,077,029)</b>
<b>Net Current Funding Position</b>		<b>1,340,231</b>	<b>4,534,566</b>
Less: Cash - Restricted Reserves	10	(1,483,008)	(1,674,894)
Less: Land Held for Resale		(20,785)	(20,785)
Add: Current Portion of Debentures	9	73,642	73,642
Add: Liabilities Related to Restricted Assets	10	89,920	89,028
<b>Estimated Surplus / (Deficit) C/FWD</b>		<b>-</b>	<b>3,001,557</b>

The estimated surplus/(deficit) c/fwd in the 2018 / 2019 actual column represents the surplus/(deficit) carried forward as at 30 June 2019

The estimated surplus/(deficit) c/fwd in the 2019 / 2020 budget column represents the surplus/(deficit) carried forward as at 30 June 2020

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**13. TRUST FUNDS**

<b>Description</b>	<b>Opening Balance 01 Jul 19 \$</b>	<b>Estimated Amounts Received \$</b>	<b>Estimated Amounts Paid \$</b>	<b>Closing Balance 30 Jun 20 \$</b>
<b>Total Trust Funds</b>	<u>-</u>			<u>-</u>

The Shire has no control over the above funds which have not been included in the financial statements. During the year the funds will be transferred to the Municipal account and accounted for as stated in the Office of the Auditor General position paper dated 01 July 2019.

**14. MAJOR LAND TRANSACTIONS**

The Shire does not anticipate any major land transactions in the 2019 / 2020 financial year

**15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

The Shire does not anticipate any trading undertakings or major trading undertakings in the 2019 / 2020 financial year

**16. JOINT VENTURE ARRANGEMENTS**

The Shire is not involved or expected to be involved in any joint venture arrangements in the 2019 / 2020 financial year

**SHIRE OF UPPER GASCOYNE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2020**

**17. CHANGE IN ACCOUNTING POLICIES AND STANDARDS**

The AASB have issued new and/or amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The following section summarises the impact on the Shire where relevant.

**Accounting Standards**

Subject to AASB 1058 *Income for Not-for-Profit Entities* p. C3(b), the Shire has applied the Standard retrospectively with the cumulative effect of initial application recognised at 01 Jul 19 in accordance with p. C6 - C11. This requires the Shire to recognise the cumulative effect of initial application as an adjustment to the opening accumulated surplus balance. Under the transition requirements the comparatives have not been restated.

<b>Name of Accounting Standards</b>	<b>Effective Date of Adoption</b>	<b>Requirements</b>	<b>Impact</b>
AASB 1058 <i>Income for Not-for-Profit Entities</i>	01 Jul 19	This Standard supercedes AASB 1004 <i>Contributions</i> . Where a transaction gives rise to a liability or other performance obligation, or a contribution by owners related to an asset received, this Standard may be superceded by another Standard such as AASB 15 <i>Revenue from Contracts with Customers</i> .	The Shire has determined the adoption of AASB 1058 <i>Income for Not-for-Profit Entities</i> will have no material impact of the financial statements at 01 Jul 19.
		Upon initial recognition the Shire must consider whether other related amounts should be recognised, such as contributions by owners, revenue, revenue from contracts with customers, lease liabilities, financial instruments, or provisions.	The Shire had no pre-paid rates at reporting date or any income and expenses related to Volunteer Services
AASB 15 <i>Revenue from Contracts with Customers</i>	01 Jul 19	This Standard supercedes AASB 118 <i>Revenue</i> and requires the Shire to recognise revenue from a contract with a customer as a liability if certain conditions are met. The Shire will recognise the revenue from the contract once the required conditions are met as stated in the Standard.	<p style="text-align: right;">\$</p> <p>Accumulated Surplus 30 Jun 19 <span style="float: right;">(38,427,383)</span></p> <p>Adjustment Required at 01 Jul 19 Sports Australia Grant <span style="float: right;">50,000</span></p> <p>Accumulated Surplus 01 Jul 19 <span style="float: right;">(38,377,383)</span></p>
AASB 16 <i>Leases</i>	01 Jul 19	This Standard requires a lessee to recognise assets and liabilities for all leases with terms less than 12 months, unless the underlying asset has a low value. The lessee recognises a right-of-use asset representing the right to use the asset and a corresponding lease liability representing the obligation to make lease payments.	The Shire had no Lease contracts at reporting date, therefore, there is no impact from this Standard.



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

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# SHIRE OF UPPER GASCOYNE

## SUPPLEMENTARY BUDGET INFORMATION

**2019 - 2020**



**SHIRE OF UPPER GASCOYNE**  
**ANNUAL STATUTORY BUDGET**  
**2019 - 2020**  
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**SHIRE OF UPPER GASCOYNE**  
**ANNUAL STATUTORY BUDGET**  
**2019 - 2020**  
**FEES AND CHARGES**

**COMMUNITY RESOURCE CENTRE TOURISM CHARGES (Continued)**

	<b>Adopted Fee 19 / 20</b>	<b>GST Included*</b>
- Diesel	Average Cost price + 20%	*
- 45KG LPG Bottles	\$200.85	*
- Yearly Gassy Gossip Subscription Email	\$20.60	*
- Advertising in the Gassy Gossip - A4 full page	\$41.20	*
- A5 half page	\$25.75	*
- A6 quarter page	\$20.60	*
- Business card size	\$8.24	*

**HALL CHARGES**

	<b>Adopted Fee 19 / 20</b>	<b>GST Included*</b>
- Bond for Hall Hire - Event / function with alcohol	\$515.00	
- Bond for Hall Hire - Event / function without alcohol	\$309.00	
- Hall Hire - Private Function (with alcohol) <i>(Licensee responsible for liquor license)</i>	\$206.00	*
- Hall Hire - Private Function (without alcohol)	\$82.40	*
- Half day or less - 50% of full day hire fees - Bond applies		
- Community Use - Fundraising	No Charge	
- Additional Cleaning (per hour)	\$82.40	*
- Repair of Damage Caused during hire use <i>Hall hire includes hire of all chattels</i>	At Cost + 25%	*

**PLANT HIRE / PRIVATE WORKS**

**Plant Hire Charges Per Hour - NO DRY HIRE**

	<b>Adopted Fee 19 / 20</b>	<b>GST Included*</b>
- Cat 140M Grader	\$216.30	*
- Cat 916 Front End Loader	\$123.60	*
- Cat Vibrator Bomag Roller	\$206.00	*
- Prime Mover	\$158.62	*
- CAT 950G Wheel Loader	\$206.00	*
- Prime Mover with one trailer	\$195.70	*
- Case Skid Steer Loader	\$133.90	*
- Prime Mover with two trailers	\$226.60	*

**Equipment Hire**

- Concrete Mixer	\$51.50	*
- Compactor	\$51.50	*
- Drain Pump or Flexi Drive Pump	\$51.50	*
- Table	\$10.30	*
- Chair	\$2.58	*

**Labour Hire**

- Per man hour - ordinary hours	\$82.40	*
- Fuel Charges (Per Litre) (Diesel) by arrangement with the CEO	At Cost + 20%	
- Cleaning Charges Per Hour	At Cost + 25%	
- Repair Charges	At Cost + 25%	

*The CEO has the discretion to vary these rates on the basis that a minimum of full cost recovery is achieved*

**ANIMAL CONTROL**

S1: Dog Act 1976; Dog Regulations 2013

S2: Cat Act 2011; Cat Regulations 2012

	<b>Adopted Fee 19 / 20</b>	<b>GST Included*</b>
- Dog Registration - 1 Year Sterilized	\$20.00	
- Dog Registration - 3 Year Sterilized	\$42.50	
- Dog Registration - 1 Year Unsterilized	\$50.00	
- Dog Registration - Lifetime Unsterilized	\$250.00	
- Dog Registration - Lifetime Sterilized	\$100.00	
- Dog Registration - 3 Years Unsterilized	\$120.00	
- Cat Registration - 1 Year Sterilized	\$20.00	
- Cat Registration - 3 Year Sterilized	\$42.50	
- Cat Registration - 1 year unsterilized	\$50.00	
- Cat Registration - Lifetime	\$100.00	
- Cat Registration - 3 Year unsterilized	\$120.00	
- Pension Rebate	50% of fee	
- Bona fide Stock Dogs	25% of fee	

**SHIRE OF UPPER GASCOYNE**  
**ANNUAL STATUTORY BUDGET**  
**2019 - 2020**  
**FEES AND CHARGES**

**SANITATION CHARGES**

**Rubbish Charges (Annual Fees for Service)**

- Residential Sanitation service-one bin/one pick up per week
- Replacement Rubbish Bin

**Sanitation Charges - Waste site fees**

- Commercial - *by negotiation with the Shire*
- Asbestos products - per cubic metre or part there-of

**Rubbish Fee for all building/demolition licenses issued**

- For all building sizes - *by negotiation with the Shire*
- Special burial of asbestos per cubic meter

**Demolition**

- Permit to demolish a building per storey

**Adopted Fee**  
**19 / 20**

**GST**  
**Included\***

\$200.00  
\$150.00

\*

By Negotiation  
\$242.55

\*

By Negotiation  
\$242.55

\*

\*

**BUILDING RELATED CHARGES**

**Planning Charges**

*S3: Planning & Development Act 1995*

- (a) Development Application (Not more than \$50,000)
- (b) \$50,001 - \$500,000
- (c) \$500,000 - \$2.5M
- (d) \$2.5M - \$5M
- (e) \$5M - \$21.5M
- (f) >\$21.5M
- Determining a development application where the development has commenced or been carried out
- Issue of Written Planning Advice

**Adopted Fee**  
**19 / 20**

**GST**  
**Included\***

\$147.00

0.32% of development

\$1700 + 0.257% for every \$1 in excess of \$500,000

\$1761 + 0.206% for every \$1 in excess of \$2.5M

\$12633 + 0.123% for every \$1 in excess of 5M

\$34,196.00

\$294.00

\$73.00

**Home based business**

*S4: Town Planning Scheme 1*

- Application where the development has not commenced or been carried out
- Annual Renewal
- Determine an initial application for approval of a home occupation where the home occupation has commenced
- Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired

\$222.00

\$73.00

\$666.00

\$219.00

**Change of Use**

*S4: Town Planning Scheme 1*

- Determining an application for a change of use or for an a Iteration or extension or change of a non-conforming use
- Determining an application for a change of use or for an alteration or extension or change of a non-conforming use where the change or the alteration, extension or change has commenced or been carried out

\$295.00

\$885.00

**Building Permit Application Fee**

*S5: Building Act 2011*

*S6: Building & Construction Industry Training Levy Act 1990*

*S7: Building Services Levy Act 2011*

- Uncertified Building Permit Application - % of value 0.32% of the estimated value but not < \$105
- Certified Building Permit Application - % of value (Class 1 & 10) 0.19% of the estimated value but not < \$105
- Certified Building Permit Application - % of Value (Class 2 - 9) 0.09% of the estimated value but not < \$105
- Application for an occupancy permit for a completed building, temporary occupancy permit, variation to occupancy permit, replacement of an occupancy certificate or change of classification occupancy permit \$105.00
- Application for an occupancy permit for a building in respect of which unauthorised work has been done 0.18% of the estimated value but not < \$105
- Application for a building approval certificate for a building in respect of which unauthorised work has been done 0.38% of the estimated value but not < \$105
- Application to extend the time during which an occupancy permit or building approval certificate has effect \$105.00
- Building Services Levy - Building or Demolition Permit 0.137% of the value of the work where value >\$45000 or \$61.65 where < \$45001 \$105.00
- Occupancy permit or building approval certificate for approved building work under ss47, 49, 50 or 52 of the Building Act \$105.00
- Occupancy permit for unauthorised building work under s51(2) of the Building Act 0.18% of the value of the work but not less than \$105
- Building Approval Certificate for unauthorised building work under s51(2) of the Building Act 0.38% of the value of the work but not less than \$105
- Building Services Levee Administration Fee \$5.00
- BCITF construction under \$20,000 (Fees be paid directly to BCITF) \$0.00
- Construction over \$20,000 (Fees be paid directly to BCITF) cost x 0.2%
- Demolition under \$45,000 (Fees be paid directly to BCITF) \$42.50
- Demolition over \$45,000 (Fees be paid directly to BCITF) 0.9% of work value
- Minimum fee for certified or uncertified Building Permit \$105 + \$61.65

**SHIRE OF UPPER GASCOYNE**  
**ANNUAL STATUTORY BUDGET**  
**2019 - 2020**  
**FEES AND CHARGES**

**BUILDING RELATED CHARGES (Continued)**

**Provision of Sub-division Clearance**

*S3: Planning & Development Act 1995*

- Not more than 5 lots
- More than 5 lots not more than 195
- Reply to property settlement/zoning enquiry

<b>Adopted Fee</b>	<b>GST</b>
<b>19 / 20</b>	<b>Included*</b>
\$73 per lot	
\$67 per lot for first 5 lots & \$35 thereafter	
\$73.00	

**Liquor Licensing Approvals**

*S8: Liquor Control Act 1998*

- Section 40 Town Planning Approval
- Section 39 Health & Food Act Approval

\$100.00
\$100.00

**HEALTH RELATED CHARGES**

**Septic Tank Installation Permit**

*S9: Health Act 1911*

- Application fee - Administration
- Inspection fee
- Additional inspection fee
- Local Government Report

<b>Adopted Fee</b>	<b>GST</b>
<b>19 / 20</b>	<b>Included*</b>
\$118.00	
\$118.00	
\$118.00	
\$66.00	

**Food Business Fees**

*S10: Food Act 2008*

- Low Risk Annual Enforcement Agency Fee
- Medium Risk Annual Enforcement Agency Fee
- High Risk Annual Enforcement Agency Fee
- Notification of/Application for a Food Business
- Lodging House Fees

\$61.80
\$123.60
\$247.20
\$56.65
\$200.00

**Caravan Park Fees**

*Caravan & Camping Grounds Regulations*

- Minimum annual fee payable
- Licence Transfer Fee

\$200.00
\$100.00

**RATES**

*S12: Local Government Act 1995*

*Local Government (Financial Management Regulations) 1996*

**Rate Enquiries**

- Rate/Account Enquiry (simple)
- Rates/Zoning/Orders/requisitions (Complex)
- Rate Reports (printout - including rate info photocopies)

\$55.00	*
\$100.00	*
\$20.00	*

**Rate Interest**

- Days until interest applies from issue date - 35 days
- Interest on overdue rates & charges
- Interest on instalments

11.00%
5.50%

**Instalments - 4 Payments**

- Rubbish charge to be spread over all instalments
- Previous years rate and rubbish arrears not to be spread over instalments, but are payable in full with the first instalment
- Instalment option is not available until all arrears have been paid
- Instalment Administration charge (annual)
- Adhoc payment plan administration fee
- No discount is provided for early payment of rates
- No discount to apply on Waste Management Charges

\$15.00
\$24.00

**Debt Recovery**

- Days until interest applies from date charge is incurred - 35
- Chargeable costs
- Interest on costs

At cost
11.00%

**Definitions:**

- Per Hour means each hour or part thereof
- Per Day means each day or part thereof
- Per Half Day means to 12 noon

**OTHER CHARGES**

**Freedom of Information**

*Freedom of Information Act 1992 (WA)*

- Other statutory fees may apply - check with the FOI co-ordinator
- Staff Time
- Application Fee
- Non Personal application

<b>Adopted Fee</b>	<b>GST</b>
<b>19 / 20</b>	<b>Included*</b>
\$30 p/h	
\$30 - non refundable	
\$30.00	

**SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

	<b>Budget 19 / 20 \$</b>
<b>Operating Revenue</b>	
<b>General Purpose Funding</b>	
General Commission Grants FAGS General	1,397,837
<b>Law, Order, Public Safety</b>	
Grant (DFES) Operating	2,541
Dogging Program Income	135,000
<b>Education and Welfare</b>	
CRC Operating Grant	96,000
<b>Transport</b>	
Grants Commission - FAGS Roads	437,712
Main Roads WA	222,000
Grants WANDRRA FDR June 2018	20,920,063
<b>Other Property and Services</b>	
Diesel Rebate	65,000
<b>Total Operating Grants</b>	<b><u>23,276,153</u></b>
<b>Non-operating Revenue</b>	
<b>Transport</b>	
Grant Roads to Recovery	588,057
Indigenous Access Roads Landor / Mt Augustus	450,000
Footpath / Curbing Revitalisation	18,776
Carnarvon Mullewa Bitumen	585,192
<b>Total Non-operating Grants</b>	<b><u>1,642,025</u></b>

**SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
CAPITAL EXPENDITURE**

	<b>Budget 19 / 20 \$</b>
<b>Housing</b>	
Capital Improvements - Staff Housing	15,000
<b>Community Amenities</b>	
No Capital Expenses Budgeted	-
<b>Recreation and Culture</b>	
Solar Pump Town Water Supply	170,000
War Memorial	35,000
Entry Statements into Town	25,000
Pavilion Infrastructure	146,417
<b>Transport</b>	
Road Construction	2,143,058
Depot Infrastructure	165,000
Plant Purchases	736,000
<b>Economic Services</b>	
Solar Power for Tourist Park	300,000
Town Water Retic Project	900
<b>Other Property and Services</b>	
No Capital Expenses Budgeted	-
<b>Total Capital Expenditure</b>	<b>3,736,375</b>

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
CASH BACKED RESERVES

Reserve Name	Actual Balance 01-Jul-18	Transfers from	Interest Received	Transfer to	Actual Balance 30-Jun-19	Budget Balance 01-Jul-19	Transfers from	Interest Received	Transfer to	Budget Balance 30-Jun-20
<b>Plant Replacement Reserve</b>	434,806	-	-	-	-	744,656	(480,000)	-	-	-
Transfers from Reserve		-					(480,000)			
Interest Received			9,107					6,051		
Transfer to Reserves				300,743					197,360	
Closing Balance					744,656					468,067
<b>Airport Reserve</b>	62,371	(22,820)	-	-	40,539	40,539	-	408	-	40,947
Transfers from Reserve		(22,820)					-			
Interest Received			988					408		
Transfer to Reserves				-					-	
Closing Balance					40,539					40,947
<b>Employee Leave Reserve</b>	87,231	-	-	-	89,028	89,028	-	892	-	89,920
Transfers from Reserve		-					-			
Interest Received			1,797					892		
Transfer to Reserves				-					-	
Closing Balance					89,028					89,920
<b>Tourism Precinct Reserve</b>	367,898	-	-	-	375,475	375,475	(300,000)	3,765	300,000	379,240
Transfers from Reserve		-					(300,000)			
Interest Received			7,577					3,765		
Transfer to Reserves				-					300,000	
Closing Balance					375,475					379,240
<b>Building Reserve</b>	53,042	-	-	-	53,705	53,705	-	540	-	54,245
Transfers from Reserve		-					-			
Interest Received			663					540		
Transfer to Reserves				-					-	
Closing Balance					53,705					54,245
<b>Works Reserve</b>	72,456	(60,000)	-	-	13,598	13,598	-	136	-	13,734
Transfers from Reserve		(60,000)					-			
Interest Received			1,142					136		
Transfer to Reserves				-					-	
Closing Balance					13,598					13,734
<b>Roads Flood Damage Reserve</b>	75,000	-	-	-	76,545	76,545	-	1,141	75,000	152,686
Transfers from Reserve		-					-			
Interest Received			1,545					1,141		
Transfer to Reserves				-					75,000	
Closing Balance					76,545					152,686
<b>Bridge Maintenance</b>	20,000	-	-	-	20,412	20,412	-	204	-	20,616
Transfers from Reserve		-					-			
Interest Received			412					204		
Transfer to Reserves				-					-	
Closing Balance					20,412					20,616
<b>Economic Development</b>	345,000	(90,000)	-	-	260,936	260,936	-	2,617	-	263,553
Transfers from Reserve		(90,000)					-			
Interest Received			5,936					2,617		
Transfer to Reserves				-					-	
Closing Balance					260,936					263,553
<b>Total Reserves</b>	<b>1,517,804</b>	<b>(172,820)</b>	<b>29,167</b>	<b>300,743</b>	<b>1,674,894</b>	<b>1,674,894</b>	<b>(780,000)</b>	<b>15,754</b>	<b>572,360</b>	<b>1,483,008</b>



**SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
PROGRAM 03 - GENERAL PURPOSE FUNDING**

	<i>Details</i>	<b>Budget 19/20</b>	<b>Estimated Actual 18/19</b>	<b>Revised Budget 18/19</b>
<b>031 RATES REVENUE</b>				
<b>General Rates</b>				
031101	120 Rates: GRV General	(13,205)	(12,821)	(12,821)
031103	120 Rates: UV Rural	(68,054)	(66,072)	(66,072)
031105	120 Rates: UV Mining	(251,708)	(253,777)	(253,777)
031205	120 Rates: UV Mining Interim	-	1,630	-
031112	120 Rates: Back Rates	-	(135)	-
<b>Minimum Rate</b>				
031151	120 Rates: GRV Town Minimum	(600)	(585)	(780)
031153	120 Rates: UV Rural Minimum	(4,944)	(4,800)	(4,800)
031155	120 Rates: UV Mining Minimum	(27,450)	(26,460)	(26,880)
031351	120 Write-offs: Rates	20,000	6,490	-
031251	120 Facilities Fees (Ex Gratia)	(1,400)	(2,800)	(2,800)
<b>Total Rate Revenue</b>		<b>(347,362)</b>	<b>(359,331)</b>	<b>(367,930)</b>
<b>Other Rate Revenue</b>				
031351	Write-offs: Rates	-	-	14,000
031355	120 Write-offs: Penalty Interest	1,000	1,258	5,000
031253	120 Rates: Instalment Admin Charges	(490)	(490)	(700)
031254	110 Rates: Instalment Interest	(550)	(550)	(500)
031255	110 Rates: Penalty Interest	(4,000)	(4,869)	(4,500)
031256	160 Debt Collection Cost Recoups	(5,000)	(3,121)	(4,500)
<b>Total Other Rate Revenue</b>		<b>(9,040)</b>	<b>(7,773)</b>	<b>8,800</b>
<b>033 RATES REVENUE EXPENSES</b>				
<b>Rate Revenue Expenses</b>				
032101	370 Debt Collection Costs	15,000	3,166	15,000
032103	370 Valuation Costs	3,000	2,525	3,500
039999	850 Admin Overheads: Rates	100,825	103,661	97,754
<b>Total Rate Revenue Expenses</b>		<b>118,825</b>	<b>109,352</b>	<b>116,254</b>
<b>035 OTHER GENERAL PURPOSE FUNDING</b>				
<b>Operating Income</b>				
033001	130 Grants - FAGS General	(1,397,837)	(2,851,337)	(1,396,355)
033003	110 Interest on Investments	(10,000)	(10,699)	(15,000)
033004	110 Interest on Reserve Accounts	(15,754)	(29,167)	(28,832)
<b>Total Operating Income</b>		<b>(1,423,591)</b>	<b>(2,891,203)</b>	<b>(1,440,187)</b>
<b>Operating Expenditure</b>				
032105	350 Interest on Overdraft	65,000	93,892	130,000
032107	350 Interest on WATC Loan #28	41,283	27,232	29,696
032109	350 WATC Loan Guarantee Fee	6,100	8,961	9,000
<b>Total Operating Expenses</b>		<b>112,383</b>	<b>130,086</b>	<b>168,696</b>
<b>SUMMARY*</b>				
Total Operating Income		(1,779,993)	(3,258,306)	(1,799,317)
Total Operating Expenditure		231,208	239,438	284,950
Total Capital Income		-	-	-
Total Capital Expenditure		-	-	-
<b>Total General Purpose Funding</b>		<b>(1,548,785)</b>	<b>(3,018,868)</b>	<b>(1,514,367)</b>

\* - summed totals may not balance due to rounding

**SHIRE OF UPPER GASCOYNE**  
**ANNUAL STATUTORY BUDGET**  
**2019 - 2020**  
**PROGRAM 04 - GOVERNANCE**

<i>Details</i>	<b>Budget 19/20</b>	<b>Estimated Actual 18/19</b>	<b>Revised Budget 18/19</b>
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**041 MEMBERS OF COUNCIL**

**Operating Income**

No Operating Income Budgeted	-	-	-	-
<b>Total Operating Income</b>	-	-	-	-

**Operating Expenditure**

041001	370	Travel Allowance: Council Members	23,000	23,000	22,835	23,200
041016	370	Other Council travel expenses	6,000	6,000	6,740	15,000
		Air Fares	-			
		Include Vehicle Repair Element	6,000			
041002	370	Conferences	29,000	29,000	11,358	10,000
		Local Gov't Week WALGA	4,000			
		Travel	5,000			
		Accom & Meals	3,000			
		Travel Mileage - WALGA AGM	-			
		WALGA Training - eLearning Diploma	15,000			
		Other Conferences & Meetings	1,000			
041003	370	Election Costs	11,000	11,000	-	-
041004	370	Allowances: President & Council	99,125	99,125	99,138	96,200
		President	38,625			
		Other Council Members	60,500			
041015	370	IT Allowance Council Members	24,500	24,500	24,500	24,500
041005	370	Council Meetings: Lunches/Refreshments	6,500	6,500	6,986	6,500
041006	370	Website Costs	5,500	5,500	380	5,500
041007	370	Legal Costs	5,000	5,000	-	5,000
041008	380	Insurances: Council Members	15,700	15,700	15,435	15,435
041009	370	Subscriptions & Publications	19,220	19,220	18,377	18,500
		Subscriptions				
		RAMM Software Pty Ltd	7,381			
		WALGA Procurement Services	2,545			
		WALGA Membership Subscription	8,093			
		Sundry	509			
		IT Vision User Group	692			
041011	361	Sundry Costs: Council Members	5,822	11,644	2,624	7,500
041011	370	Sundry Costs: Council Members	5,822			
		Locky and Don's OAM Party	10,000			
		Projector and Screen	-			
		Other	1,644			
041013	370	Develop Town Plan	-	-	161	161
041014	370	Governance & Policy Development	20,000	20,000	-	-
		Finalise Integrated Planning	20,000			
041017	816	Depreciation: Members of Council	9,000	9,000	9,015	8,900
049999	850	Admin Overheads: Council Members	151,237	151,237	155,492	146,631
		<b>Total Operating Expenses</b>		<b>436,426</b>	<b>373,041</b>	<b>383,027</b>

**043 ADMINISTRATION**

**Operating Income**

041100	160	Insurance Reimbursements	-	-	(47,622)	(46,400)
041098	160	Sundry Income: Admin	(1,000)	(1,000)	(12,455)	(12,500)
		LGIS Dividend	(1,000)			
		Other	-			
		<b>Total Operating Income</b>		<b>(1,000)</b>	<b>(60,077)</b>	<b>(58,900)</b>

**SHIRE OF UPPER GASCOYNE**  
**ANNUAL STATUTORY BUDGET**  
**2019 - 2020**  
**PROGRAM 04 - GOVERNANCE**

				Estimated	Revised
		Details	Budget 19/20	Actual 18/19	Budget 18/19
<b>Operating Expenditure</b>					
041050	320	Wages/Leave Pay/Allowances: Admin	472,590	518,086	508,624
041053	340	Superannuation: Admin	72,253	60,227	70,111
041051	320	Fringe Benefits Tax	20,000	16,602	13,000
041052	380	Insurances: Admin	43,400	42,592	42,593
041054		Office Operating Costs: Admin	33,916	32,130	40,000
		<i>Note: Printing &amp; Consumables 041060</i>			
		Includes:			
041054	320	Wages Employee Expenses Cleaning	19,651		
041054		oStaff Charged to Office Op Costs			
041054	340	Super Employee Expenses Cleaning	-		
041054	840	Employee Overheads	4,155		
041054	331	Water	1,060		
041054	332	Electricity	4,870		
041054	361	Materials & Service	2,450		
041054	370	Contractors & Services	1,730		
		Staff Clothing Allowance			
		Shire Office Garden Supplies			
		Repairs & Maintenance			
		Other Minor Office Supplies			
041055	320	LSL / Annual Leave - Admin	-	(14,565)	-
041056		Records Storage (Police Station)	3,000	1,341	1,000
041056	320	Employee Costs	333		
041056	331	Water	1,000		
041056	332	Electricity	318		
041056	361	Materials & Service	-		
041056	380	Insurance Costs	1,000		
041056	840	Employee Overheads	350		
041057		Travel/Training/Medicals: Admin	30,000	23,190	25,050
041057	320	Staff Training	2,610		
041057	370	Contractors & Services	26,040		
041057	390	Travel incl Contract Accountant	1,350		
041058		Staff Recruitment Costs	7,500	2,564	10,000
041058	370	Recruitment Costs	7,500		
041058	370	Relocation Costs			
041060		Printing & Consumables: Admin	19,000	17,615	20,000
		<i>Note: Gassy Gossip costs coded to 084128</i>			
041060	361	Materials	4,000		
041060	370	Contractors & Services	15,000		
041061		Phone/Fax/Internet Costs: Admin	12,000	11,404	13,500
041061	333	Telephone	11,100		
041061	361	Materials	900		
041062	361	Staff Refreshments	3,000	2,233	3,000
041063	370	Advertising	3,000	1,415	3,000
		Tenders	1,000		
		Rates Advertisement	600		
		Shire Facebook Promotion	200		
		Other	1,200		
041064	361	Equipment Maintenance: Admin	1,000	510	1,000
041065	370	Computer System Operating Costs	31,090	26,905	33,440
		IT Vision Annual Licence	25,000		
		IT Vision Support Rates incl Reval	1,000		
		Perfect Computer Solutions Support	5,090		
		Business Continuity - PCS	-		
		Other	-		

**SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020**

**PROGRAM 04 - GOVERNANCE**

			<i>Details</i>	<b>Budget 19/20</b>	<b>Estimated Actual 18/19</b>	<b>Revised Budget 18/19</b>
041066	390	Bank Charges & Taxes	10,200	10,200	11,538	12,000
041067		Consultants: Admin	126,500	126,500	193,829	192,500
041067	370	Accounting and Admin	90,000			
041067	370	Financial Management Review	-			
041067	370	Changeover	-			
041067	370	Valuations - Fair Value	10,000			
041067	370	Greenfields Roads Fair value	-			
041067	370	Maintain ROMAN/RAMMS Records	1,500			
041067	370	Grants Consultant	15,000			
041067	370	Office of Emergency Management	10,000			
041067	370	Other	-			
041069	370	Freight & Postage Costs Admin	6,200	6,200	7,013	7,500
041075	370	Audit Costs	37,000	37,000	9,876	25,000
041080	361	Other Minor Admin Expenses	1,000	1,000	182	1,000
041083	361	Minor Furniture and Equipment	12,000	12,000	4,612	5,000
041084		Depreciation: Shire Office	30,600	30,600	30,579	30,800
041084	812	Depreciation: Buildings	15,850			
041084	814	Depreciation: Plant & Equipment	150			
041084	816	Depreciation: Furniture & Equipment	12,920			
041084	817	Depreciation: Other Infrastructure	1,680			
MM1253		MV Costs: GU0 CEO Vehicle	35,000	35,000	37,871	35,000
MM1253	361	Materials	26,700			
MM1253	814	Depreciation: Plant & Equipment	8,300			
042000	850	Admin Costs Redistributed	(907,424)	(907,424)	(932,953)	(879,785)
<b>Total Operating Expenses</b>				<b>102,825</b>	<b>104,795</b>	<b>213,333</b>
<b>Capital Income</b>						
No Capital Income Budgeted				-	-	-
<b>Total Capital Income</b>				<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditure</b>						
041800	361	Governance Furniture & Equipment		-	-	4,700
<i>Note: C/FWD - Added to Minor Expenditure</i>						
<b>Total Capital Expenditure</b>				<b>-</b>	<b>-</b>	<b>4,700</b>
<b>SUMMARY*</b>						
Total Operating Income				(1,000)	(60,077)	(58,900)
Total Operating Expenditure				539,251	477,837	596,360
Total Capital Income				-	-	-
Total Capital Expenditure				-	-	4,700
<b>Total Governance</b>				<b>538,251</b>	<b>417,760</b>	<b>542,160</b>

\* - summed totals may not balance due to rounding

**SHIRE OF UPPER GASCOYNE**  
**ANNUAL STATUTORY BUDGET**  
**2019 - 2020**  
**PROGRAM 05 - LAW, ORDER & PUBLIC SAFETY**

	<i>Details</i>	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
<b>051 FIRE CONTROL</b>				
<b>Operating Income</b>				
051006	160 DFES Reimbursement	(2,000)	(1,670)	(1,700)
<b>Total Operating Income</b>		<b>(2,000)</b>	<b>(1,670)</b>	<b>(1,700)</b>
<b>Operating Expenditure</b>				
051002	380 Insurances: Fire Control	1,718	1,688	1,687
051005	361 Fire Control Costs	2,000	99	1,000
051003	Wages/Salaries/Superannuation	21,587	11,161	11,000
051003	320 Salary	18,853		
051003	340 Super	2,734		
MM1032	361 MV Costs: GU907 Fire Trailer & Shed	1,000	190	500
MM1033	361 MV Costs: 8ZC771 Loan Fire Truck 3.4	100	123	100
051009	361 Other Fire Control Expenses	5,000	3,426	7,607
	Sundry Costs			
	Plant & Equipment - DEC Grant			
	Clothing & Accessories - DEC Grant			
	Training - DEC Grant			
<b>Total Operating Expenses</b>		<b>31,405</b>	<b>16,686</b>	<b>21,894</b>
<b>052 EMERGENCY SERVICES LEVY</b>				
<b>Operating Income</b>				
051011	140 ES Levy Collections	(7,847)	(7,708)	(7,790)
051012	160 ES Levy Collection Commission	(1,950)	(1,950)	(1,800)
051020	130 Grant (DFES) Operating	(2,541)	(2,541)	(2,541)
<b>Total Operating Income</b>		<b>(12,338)</b>	<b>(12,199)</b>	<b>(12,131)</b>
<b>Operating Expenditure</b>				
051010	390 ES Levy Disbursements	10,029	9,852	9,852
<b>Total Operating Expenses</b>		<b>10,029</b>	<b>9,852</b>	<b>9,852</b>
<b>053 ANIMAL CONTROL</b>				
<b>Operating Income</b>				
052005	140 Dog Registration Fees	(200)	(393)	(200)
052006	130 Dogging Program Income Dept. Agriculture	(135,000)	(135,000)	(135,000)
<b>Total Operating Income</b>		<b>(135,200)</b>	<b>(135,393)</b>	<b>(135,200)</b>
<b>Operating Expenditure</b>				
052001	370 Animal Control Costs - Ranger	16,700	18,140	18,500
	SUG Ranger	12,200		
	Fuel for Ranger	2,700		
	Murdoch Vet School	1,800		
052011	370 Dogging Contractor	171,000	159,600	160,000
052012	Dogging Program - Other Expenses	68,000	78,585	75,000
052012	361 Materials	43,000		
052012	370 Contractors & Services	20,000		
052012	380 Insurance	5,000		-
052013	361 Dogging Contractor - Tyres Reimbursement	-	3,753	4,000
052014	Wage/Salary/Super: Dogging Supervision	24,050	25,419	29,000
052014	320 Salary - Management	19,602		
052014	400 Plant Operating Costs	1,265		
052014	810 Plant Depreciation	449		
052014	840 Employee Overheads	-		
052014	340 Super - Management	2,734		
<b>Total Operating Expenses</b>		<b>279,750</b>	<b>285,497</b>	<b>286,500</b>

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
PROGRAM 05 - LAW, ORDER & PUBLIC SAFETY

	<i>Details</i>	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
<b>056 OTHER LAW, ORDER AND PUBLIC SAFETY</b>				
<b>Operating Income</b>				
056001	130 Grant NRM Mesquite Control	-	(49,500)	(49,500)
056003	Wild Pig Eradication NRM Grant	-	-	-
<b>Total Operating Income</b>		-	(49,500)	(49,500)
<b>Operating Expenditure</b>				
056010	Mesquite Control	-	54,017	54,000
056010	320 Employee Costs	-		
056010	840 Employee Overheads	-		
056010	370 Contractors & Services	-		
056012	361 Wild Pig Eradication Expenditure	10,000	-	10,000
051021	390 CESM Contributions	15,000	12,605	13,000
059999	850 Admin Overheads: Law/Order/Public Safety	50,412	51,831	48,877
<b>Total Operating Expenses</b>		75,412	118,453	125,877
<b>Capital Income</b>				
No Capital Income Budgeted		-	-	-
<b>Total Capital Income</b>		-	-	-
<b>Capital Expenditure</b>				
No Capital Expenses Budgeted		-	-	-
<b>Total Capital Expenditure</b>		-	-	-
<b>SUMMARY*</b>				
Total Operating Income		(149,538)	(198,761)	(198,531)
Total Operating Expenditure		396,596	430,489	444,123
Total Capital Income		-	-	-
Total Capital Expenditure		-	-	-
<b>Total Law, Order &amp; Public Safety</b>		<b>247,059</b>	<b>231,728</b>	<b>245,592</b>

\* - summed totals may not balance due to rounding

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
PROGRAM 07 - HEALTH

	Details	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
<b>071 PREVENTATIVE SERVICES - ADMINISTRATION &amp; INSPECTION</b>				
<b>Operating Income</b>				
071015	140 Health Inspection Fees	(1,000)	-	(1,000)
<b>Total Operating Income</b>		<b>(1,000)</b>	<b>-</b>	<b>(1,000)</b>
<b>Operating Expenditure</b>				
071010	370 Health Inspection Costs	10,000	9,536	10,000
071020	361 Health Services: Analytical	400	357	400
072010	361 Pest Control Costs	-	-	100
<b>Total Operating Expenses</b>		<b>10,400</b>	<b>9,893</b>	<b>10,500</b>
<b>073 OTHER HEALTH</b>				
<b>Operating Income</b>				
073001	140 Income - Other Health	-	(672)	-
<b>Total Operating Income</b>		<b>-</b>	<b>(672)</b>	<b>-</b>
<b>Operating Expenditure</b>				
073010	Community Medical Expenses	10,000	5,930	10,000
073010	361 Materials	500		
073010	320 Employee Costs	4,600		
073010	840 Employee Overheads	4,900		
073011	814 Depreciation: Other Health	350	349	350
073020	Mosquito Fogger Expenses	6,003	4,508	5,000
073020	320 Employee Costs	1,100		
073020	810 Plant Depreciation	263		
073020	361 Materials	3,118		
073020	840 Employee Overheads	1,029		
073020	400 Plant Costs	493		
<b>Total Operating Expenses</b>		<b>16,353</b>	<b>10,787</b>	<b>15,350</b>
<b>Capital Expenditure</b>				
No Capital Expenditure Budgeted		-	-	-
<b>Total Capital Expenditure</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>SUMMARY*</b>				
Total Operating Income		(1,000)	(672)	(1,000)
Total Operating Expenditure		26,753	20,681	25,850
Total Capital Income		-	-	-
Total Capital Expenditure		-	-	-
<b>Total Health</b>		<b>25,753</b>	<b>20,009</b>	<b>24,850</b>

\* - summed totals may not balance due to rounding

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
PROGRAM 08 - CRC, EDUCATION AND WELFARE

Details Budget 19/20 Estimated Actual 18/19 Revised Budget 18/19

084 COMMUNITY RESOURCE CENTRE

Operating Income

084150	130	Grant: CRC Operating	(96,000)	(96,000)	(96,000)	(96,000)
084130	160	Travel Cost Recoups: CRC	-	-	-	-
084131	160	Commission Centrelink : CRC	(5,100)	(5,100)	(4,991)	(5,000)
084132	160	Trainee Grant: CRC	-	-	-	-
084133	160	Transport Commission: CRC	(1,900)	(1,900)	(1,875)	(1,700)
084134	160	Postal Agency Commission: CRC	(7,500)	(7,500)	(9,001)	(7,500)
084135	140	CRC Room Hire Income	-	-	-	(100)
084136	160	Income from Events Held	(500)	(500)	(1,236)	(2,000)
084137	160	Donations Received	-	-	(1,000)	-
084143	160	Christmas Function Income GEN	(5,000)	(5,000)	(5,150)	(5,150)
084138	160	Postal Agency Sales	(1,300)	(1,300)	(1,234)	(1,500)
084139	160	Sales: Books/Maps/Souvenirs/Sundries	(2,000)	(2,000)	(1,940)	(2,300)
084160	160	Grants: CRC Misc. Small Operating	-	-	-	-
084260	160	CRC Income Misc.	(500)	(500)	(325)	(1,000)
<b>Total Operating Income</b>				<b>(119,800)</b>	<b>(122,751)</b>	<b>(122,250)</b>

Operating Expenditure

084100	320	Wages/Leave Pay/Allowances: CRC	62,739	62,739	59,904	60,912
084101	340	Superannuation: CRC	9,097	9,097	5,691	8,832
084102	361	Other Staff Expenses: CRC	100	100	-	100
084103	320	LSL / Annual Leave accrual CRC	-	-	3,614	-
084105		CRC Utilities	7,000	7,000	5,277	9,400
084105	331	Water	700			
084105	332	Electricity	6,300			
084106	333	Phone/Fax/Internet Costs: CRC	1,000	1,000	878	1,200
084107	370	Training: CRC	1,000	1,000	1,453	1,500
084108	370	Freight & Postage CRC	3,750	3,750	3,058	3,700
084109	361	Minor Equipment (Non Capital) CRC	1,500	1,500	1,005	1,500
084110	370	Equipment Maintenance: CRC	2,500	2,500	2,491	2,500
084110	361	Materials	-			
084110		Contractors & Services	2,500			
084115		CRC Building Operating Costs	18,662	18,662	17,914	18,700
084115	320	Cleaning - Wages	11,225			
084115	840	Employee Overheads	7,127			
084115	361	Maintenance	310			
084120	380	Insurances: CRC	4,921	4,921	4,834	4,834
084123	370	CRC Marketing and Promotion	2,000	2,000	500	3,000
		<i>Includes 2019 Calendar production</i>				
084124	390	Council Donation for XMAS Function	500	500	9	10



SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020

PROGRAM 08 - CRC, EDUCATION AND WELFARE

	Details	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
084125	Printing & Consumables: CRC	11,600	11,600	11,600
084125	361 Materials	1,620		
084125	370 Contractors & Services	9,980		
084128	361 Publication Costs	-	-	-
084126	361 Community Event Expenses CRC	2,600	2,600	2,463
084144	361 Christmas Function Expenses	5,000	5,000	4,364
084142	CRC Community Events Shire Labour	6,729	6,729	6,746
084142	320 Employee Costs	3,280		
084142	400 Plant Operating Costs	77		
084142	810 Plant Depreciation	51		
084142	840 Employee Overheads	3,321		
084127	Other Expenses CRC	1,000	1,000	848
084127	361 Refreshments	1,000		
084129	361 Cost of Sales: Books/Maps etc.	2,000	2,000	2,019
084141	850 Admin Overheads: CRC	100,825	100,825	103,661
084140	Depreciation: CRC	11,300	11,300	11,279
084140	812 Depreciation: Buildings	1,240		
084140	816 Depreciation: Furniture & Equipment	10,060		
<b>Total Operating Expenses</b>			<b>255,822</b>	<b>247,900</b>
				<b>259,370</b>

085 OTHER WELFARE

Operating Income

084255	130 Music Festival Income	-	-	-
<b>Total Operating Income</b>			<b>-</b>	<b>-</b>

Operating Expenditure

084061	370 Music Festival Expenses	-	-	-
<b>Total Operating Expenses</b>			<b>-</b>	<b>-</b>

Capital Income

No Capital Income Budgeted		-	-	-
<b>Total Capital Income</b>			<b>-</b>	<b>-</b>

Capital Expenditure

No Capital Expenditure Budgeted		-	-	-
<b>Total Capital Expenditure</b>			<b>-</b>	<b>-</b>

SUMMARY\*

Total Operating Income		(119,800)	(122,751)	(122,250)
Total Operating Expenditure		255,822	247,900	259,370
Total Capital Income		-	-	-
Total Capital Expenditure		-	-	-
<b>Total CRC, Education and Welfare</b>		<b>136,022</b>	<b>125,148</b>	<b>137,120</b>

\* - summed totals may not balance due to rounding

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020

PROGRAM 09 - HOUSING

		Details	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
<b>091 STAFF HOUSING</b>					
<b>Operating Income</b>					
No Operating Income Budgeted		-	-	-	-
<b>Total Operating Income</b>			-	-	-
<b>Operating Expenditure</b>					
091020	812	Depreciation Staff Housing	22,000	21,988	18,800
092020	812	Depreciation: Hatch St Housing	3,000	3,000	3,000
091021	850	Admin Overheads: Housing	100,825	103,661	97,754
092031	350	Interest on Housing Loan #29	8,976	9,579	9,922
091025		Staff Residences Garden Maintenance	40,000	39,245	44,350
091025	320	Employee Costs	16,017		
091025	361	Materials	1,790		
091025	370	Contractors & Services	6,787		
091025	400	Plant Operating Costs	319		
091025	810	Plant Depreciation	144		
091025	840	Employee Overheads	14,943		
091026		Staff Housing Repairs & Maintenance	130,630	134,130	137,800
091026	320	Employee Costs	25,387		
091026	361	Materials	30,000		
091026	370	Contractors & Services	50,650		
091026	400	Plant Operating Costs	637		
091026	810	Plant Depreciation	271		
091026	840	Employee Overheads	23,684		
091130		Lot 17 Gregory Street	15,760	14,823	11,837
091130	331	Water	5,900		
091130	332	Electricity	5,440		
091130	333	Telephone	2,100		
091130	334	Gas	120		
091130	380	Insurance	2,200		
091140		Lot 19 Gregory Street	12,078	11,022	15,848
091140	331	Water	1,700		
091140	332	Electricity	7,158		
091140	333	Telephone	700		
091140	334	Gas	120		
091140	380	Insurance	2,400		
091150		Lot 21 Gregory Street	6,410	5,812	7,160
091150	331	Water	2,400		
091150	332	Electricity	2,590		
091150	333	Telephone	-		
091150	334	Gas	120		
091150	380	Insurance	1,300		
092150		Lot 23 Gregory Street	3,122	3,027	5,539
092150	331	Water	801		
092150	332	Electricity	801		
092150	334	Gas	120		
092150	380	Insurance	1,400		
091160		Lot 39 Gregory Street	6,793	6,261	6,210
091160	331	Water	1,600		
091160	332	Electricity	3,773		
091160	334	Gas	120		
091160	380	Insurance	1,300		

**SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020**

**PROGRAM 09 - HOUSING**

			<i>Details</i>	<b>Budget 19/20</b>	<b>Estimated Actual 18/19</b>	<b>Revised Budget 18/19</b>
091170		Lot 40 Gregory Street	<u>7,263</u>	7,263	7,076	9,737
091170	331	Water	3,331			
091170	332	Electricity	2,512			
091170	334	Gas	120			
091170	380	Insurance	1,300			
091180		Lot 6 Scott Street	<u>3,814</u>	3,814	3,434	4,248
091180	331	Water	679			
091180	332	Electricity	335			
091180	334	Gas	-			
091180	380	Insurance	2,800			
091190		Lot 45 Gregory Street	<u>10,057</u>	10,057	9,425	10,560
091190	331	Water	2,600			
091190	332	Electricity	5,387			
091190	333	Telephone	650			
091190	334	Gas	120			
091190	380	Insurance	1,300			
092120		Lot 48 Hatch Street Duplex	<u>7,553</u>	7,553	7,188	8,989
092120	331	Water	1,900			
092120	332	Electricity	4,183			
092120	333	Telephone	650			
092120	334	Gas	120			
092120	380	Insurance	700			
092130		Lot 49 Hatch Street	<u>2,988</u>	2,988	2,817	3,539
092130	331	Water	200			
092130	332	Electricity	1,900			
092130	333	Telephone	43			
092130	334	Gas	145			
092130	380	Insurance	700			
092140		Lot 56 Gregory Street	<u>300</u>	300	258	300
092140	331	Water	300			
091210		Lot 52 Hatch Street	<u>5,197</u>	5,197	4,671	6,311
091210	331	Water	1,777			
091210	332	Electricity	1,900			
091210	334	Gas	120			
091210	380	Insurance	1,400			
092190	361	Minor Capital Expenditure	10,000	10,000	4,825	5,000
<b>Total Operating Expenses</b>				<u>396,765</u>	<u>392,243</u>	<u>406,902</u>
<b>Capital Income</b>						
No Capital Income Budgeted				-	-	-
<b>Total Capital Income</b>				<u>-</u>	<u>-</u>	<u>-</u>

SHIRE OF UPPER GASCOYNE  
 ANNUAL STATUTORY BUDGET  
 2019 - 2020  
 PROGRAM 09 - HOUSING

	<i>Details</i>	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
<b>Capital Expenditure</b>				
094300	Capital Improvements Staff Housing	15,000	28,359	30,000
094300	SC02 Bitumen for China Town Housing	15,000		
094300	Works Supervisor Carport	-		
094300	CEO Residence Shed	-		
094300	320 Employee Costs	2,000		
094300	361 Materials	6,800		
094300	370 Contractors & Services	1,353		
094300	400 Plant Operating Costs	386		
094300	810 Plant Depreciation	170		
094300	840 Employee Overheads	4,291		
<b>Total Capital Expenditure</b>		<b>15,000</b>	<b>28,359</b>	<b>30,000</b>
<b>SUMMARY*</b>				
Total Operating Income		-	-	-
Total Operating Expenditure		396,765	392,243	406,902
Total Capital Income		-	-	-
Total Capital Expenditure		15,000	28,359	30,000
<b>Total Housing</b>		<b>411,765</b>	<b>420,601</b>	<b>436,902</b>

\* - summed totals may not balance due to rounding

**SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020**

**PROGRAM 10 - COMMUNITY AMENITIES**

	<i>Details</i>	<b>Budget 19/20</b>	<b>Estimated Actual 18/19</b>	<b>Revised Budget 18/19</b>
<b>101 SANITATION - REFUSE COLLECTION</b>				
<b>Operating Income</b>				
101010	140 Rubbish Disposal Fee Income	(4,400)	(3,960)	(3,960)
<b>Total Operating Income</b>		<b>(4,400)</b>	<b>(3,960)</b>	<b>(3,960)</b>
<b>Operating Expenditure</b>				
101001	Rubbish Collection Costs	22,000	22,535	23,000
101001	320 Wages	8,398		
101001	370 Contractors	6,700		
101001	840 Works Wages Overheads	6,902		
101002	Rubbish Tip Maintenance: Junction	7,024	11,561	11,753
101002	320 Wages	960		
101002	400 Plant Operating Costs	1,140		
101002	810 Plant Depreciation	670		
101002	361 Materials & Services	-		
101002	840 Works Wages Overheads	895		
101002	370 Contractors	3,260		
101002	380 Insurance	100		
101011	Rubbish Truck Operation	5,000	7,192	6,600
101011	361 Materials	1,500		
101011	370 Contractors and Services	3,500		
101011	814 Depreciation: Plant & Equipment	-		
101004	361 Rubbish Bin Purchases	500	-	500
101100	817 Depreciation: Sanitation	2,500	2,500	2,500
101101	817 Depreciation: Rubbish Tip	250	250	500
101105	Sewerage/Septic Pumping	5,000	3,100	5,682
101105	370 Biannual pump out 2 x \$2,500	3,470		
101105	320 Wages	792		
101105	840 Wages Overheads	738		
<b>Total Operating Expenses</b>		<b>42,274</b>	<b>47,138</b>	<b>50,535</b>
<b>107 OTHER COMMUNITY AMENITIES</b>				
<b>Operating Income</b>				
No Operating Income Budgeted		-	-	-
<b>Total Operating Income</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditure</b>				
101050	Public Toilet Operating Costs	34,716	9,747	9,500
101050	320 Wages	10,295		
101050	380 Insurance	400		
101050	400 Plant Operating	517		
101050	810 Plant Depreciation	34		
101050	840 Employee Overheads	10,810		
101050	361 Materials	7,630		
101050	332 Electricity	360		
101050	370 Contractors & Services	4,670		
101060	817 Depreciation: Community Amenities	2,200	2,153	3,300
101080	370 Tree Lopping	5,000	4,639	5,000
109999	850 Admin Overheads: Community Amenities	50,412	51,831	48,877
<b>Total Operating Expenses</b>		<b>92,328</b>	<b>68,370</b>	<b>66,677</b>

SHIRE OF UPPER GASCOYNE  
 ANNUAL STATUTORY BUDGET  
 2019 - 2020  
 PROGRAM 10 - COMMUNITY AMENITIES

	<i>Details</i>	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
<b>Capital Income</b>				
No Capital Income Budgeted	-	-	-	-
<b>Total Capital Income</b>		-	-	-
<b>Capital Expenditure</b>				
No Capital Expenditure Budgeted	-	-	-	-
<b>Total Capital Expenditure</b>		-	-	-
<b>SUMMARY*</b>				
Total Operating Income		(4,400)	(3,960)	(3,960)
Total Operating Expenditure		134,602	115,508	117,212
Total Capital Income		-	-	-
Total Capital Expenditure		-	-	-
<b>Total Community Amenities</b>		<b>130,202</b>	<b>111,548</b>	<b>113,252</b>

\* - summed totals may not balance due to rounding

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
PROGRAM 11 - RECREATION AND CULTURE

Details Budget 19/20 Estimated Actual 18/19 Revised Budget 18/19

111 PAVILION

Operating Income

111140	140	Hire Revenue: Pavilion	(500)	(500)	(73)	(500)
<b>Total Operating Income</b>			<b>(500)</b>	<b>(500)</b>	<b>(73)</b>	<b>(500)</b>

Operating Expenditure

111145		Pavilion Operating Costs	22,074	22,074	22,862	32,077
111145	320	Wages - Cleaning	3,598			
111145	340	Super - Cleaning	-			
111145	320	Wages Repairs & Maintenance	1,583			
111145	840	Employee Overheads	5,726			
111145	331	Water	-			
111145	332	Electricity	3,650			
111145	333	Telephone	390			
111145	334	Gas	270			
111145	370	Contractors & Services	2,560			
111145	380	Insurance Costs	3,440			
111145	400	Plant Operating Costs	493			
111145	810	Plant Depreciation	365			
111145	390	Other Costs	-			
111149	361	Pavilion - Minor F&E/P&E < \$1,000	5,000	5,000	2,271	3,500
111150		Depreciation: Pavilion	22,300	22,300	22,296	22,800
111150	812	Depreciation: Buildings	14,700			
111150	817	Depreciation: Other Infrastructure	5,600			
111150	816	Depreciation: Furniture & Equipment	2,000			
<b>Total Operating Expenses</b>			<b>49,374</b>	<b>47,429</b>	<b>47,429</b>	<b>58,377</b>

113 OTHER RECREATION AND SPORT

Operating Income

111163	140	Oval Revenue - Education Department	(15,000)	(15,000)	(20,370)	(18,000)
<b>Total Operating Income</b>			<b>(15,000)</b>	<b>(15,000)</b>	<b>(20,370)</b>	<b>(18,000)</b>

Operating Expenditure

111160	812	Depreciation: Recreation & Sport	8,400	8,400	8,385	9,400
111161		Oval Maintenance	30,000	30,000	40,740	36,000
111161	320	Wages	4,488			
111161	840	Employee Overheads	4,187			
111161	361	Materials & Services	7,695			
111161	331	Water	640			
111161	370	Contractors	7,610			
111161	400	Plant Operating Costs	3,804			
111161	810	Plant Depreciation	1,577			
111162		Parks/Gardens/Reserves Maintenance	27,545	27,545	25,477	23,200
111162	320	Wages	6,179			
111162	840	Wages Overhead	5,764			
111162	332	Electricity	570			
111162	370	Contractors	320			
111162	361	Materials & Services	3,720			
111162	380	Insurance	2,400			
111162	400	Plant Operating Costs	1,024			
111162	810	Plant Depreciation	568			
111165	361	Equipment Maintenance	7,000		1,947	2,000

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020

PROGRAM 11 - RECREATION AND CULTURE

		Details	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
111166	Donations: Community	33,800	33,800	23,126	28,500
111166	320 Wages	770			
111166	840 Wages Overhead	784			
111166	400 Plant Operating Costs	773			
111166	810 Plant Depreciation	280			
111166	390 Other Costs	31,194			
	Comprising:				
	E.G Gymkhana Club (Landor)	1,000			
	E.G.Race Club - Cash Donation	5,000			
	Other	2,400			
	Junction Race Club Gymkhana	1,000			
	Junction Race Club				
	Cash Donation	5,000			
	Other	2,400			
	Winning Gymkhana				
	Gascoyne Dash	3,000			
	Craft Group	1,000			
	Upper Gascoyne LCDC	5,000			
	Carnarvon Horsemans' Club	1,000			
	Junction Community Group	5,000			
	Other Donations	2,000			
<b>Total Operating Expenses</b>			<b>99,745</b>	<b>99,676</b>	<b>99,100</b>
<b>115 LIBRARIES</b>					
<b>Operating Income</b>					
111310	160 Library Revenue	-	-	-	(50)
<b>Total Operating Income</b>			<b>-</b>	<b>-</b>	<b>(50)</b>
<b>Operating Expenditure</b>					
111300	361 Library Operating Costs	500	500	416	1,000
	Station Service - Shire of Carnarvon				
	Freight on Library Exchanges				
<b>Total Operating Expenses</b>			<b>500</b>	<b>416</b>	<b>1,000</b>
<b>118 OTHER CULTURE</b>					
<b>Operating Income</b>					
No Operating Income Budgeted			-	-	-
<b>Total Operating Income</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditure</b>					
111400	Museum Operating Costs	3,000	3,000	555	1,219
111400	380 Insurance	528			
111400	361 Materials	672			
111401	812 Depreciation: Museum GEN	1,800		1,777	1,800
119999	850 Admin Overheads: Recreation & Culture	100,825	100,825	103,661	97,754
<b>Total Operating Expenses</b>			<b>103,825</b>	<b>105,994</b>	<b>100,773</b>
<b>Capital Income</b>					
116101	131 Grants - Heritage	-	-	(12,273)	(12,273)
116101	131 Pavillion Upgrades - Sports Australia Grant	-	-	(50,000)	-
<b>Total Capital Income</b>			<b>-</b>	<b>(62,273)</b>	<b>(12,273)</b>



SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020

PROGRAM 11 - RECREATION AND CULTURE

Details Budget 19/20 Estimated Actual 18/19 Revised Budget 18/19

Capital Expenditure

111186		Rec & Culture Capital Expenditure		376,417	71,671	49,350
	RC01	Pump Town Water Supply	170,000			
111186	320	Employee Costs	11,195			
111186	361	Materials	49,454			
111186	370	Contractors & Services	86,700			
111186	400	Plant Operating Costs	9,657			
111186	810	Plant Depreciation	2,550			
111186	840	Employee Overheads	10,444			
111186	RC02	War Memorial	35,000			
		Fixed Structure over Memorial	30,000			
		Transport	5,000			
111186	320	Employee Costs	2,305			
111186	361	Materials	11,156			
111186	370	Contractors & Services	17,850			
111186	400	Plant Operating Costs	1,014			
111186	810	Plant Depreciation	525			
111186	840	Employee Overheads	2,150			
	RC04	Entry Statements into Town	25,000			
111186	320	Employee Costs	1,646			
111186	361	Materials	7,969			
111186	370	Contractors & Services	12,750			
111186	400	Plant Operating Costs	724			
111186	810	Plant Depreciation	375			
111186	840	Employee Overheads	1,536			
111801	PI01	Pavilion Infrastructure	136,417		29,791	30,000
111801	PI02	BBQ's and Seating	10,000			
		Grants upgrades				
111801	320	Employee Costs	29,415			
111801	361	Materials	53,635			
111801	370	Contractors & Services	33,145			
111801	400	Plant Operating Costs	2,781			
111801	810	Plant Depreciation	-			
111801	840	Employee Overheads	27,441			
<b>Total Capital Expenditure</b>				<b>376,417</b>	<b>101,462</b>	<b>79,350</b>

SUMMARY\*

Total Operating Income	(15,500)	(20,443)	(18,550)
Total Operating Expenditure	253,443	253,515	259,250
Total Capital Income	-	(62,273)	(12,273)
Total Capital Expenditure	376,417	101,462	79,350
<b>Total Recreation and Culture</b>	<b>614,361</b>	<b>272,261</b>	<b>307,777</b>

\* - summed totals may not balance due to rounding

**SHIRE OF UPPER GASCOYNE**  
**ANNUAL STATUTORY BUDGET**  
**2019 - 2020**  
**PROGRAM 12 - TRANSPORT**

			<b>Estimated</b>	<b>Revised</b>
		<i>Details</i>	<b>Budget 19/20</b>	<b>Budget 18/19</b>
<b>121 MAINTENANCE STREETS, ROADS, &amp; DEPOT</b>				
<b>Operating Income</b>				
121500	130	Grants - FAGS Roads	(437,713)	(485,119)
121535	160	Hastings Reimbursements	(120,000)	(2,800,000)
122921	130	MRWA Direct Grant	(222,000)	(202,191)
121525	160	Sales: Road Building Materials	-	-
<b>Total Operating Income</b>			<b>(779,712)</b>	<b>(3,487,310)</b>
<b>Operating Expenditure</b>				
121061		Depot Operating Costs	45,000	60,285
		Includes		
121061	320	Wages	10,408	
121061	840	Works Wages Overheads	4,854	
121061	331	Water	3,790	
121061	332	Electricity	4,370	
121061	334	Gas	-	
121061	361	Materials	10,000	
121061	370	Contractors	4,630	
121061	380	Insurance	5,440	
121061	400	Plant Operating Costs	1,381	
121061	810	Plant Depreciation	127	
121062	370	Consulting Transport	20,000	20,000
121063	332	Street Lighting Costs	2,400	2,386
121064	370	Works Freight Costs	14,500	14,299
121069	370	Dalgetty Brook Crossing	-	10,095
121071	812	Depreciation: Depot Infrastructure	11,500	11,491
128000	813	Depreciation: Road Infrastructure	1,578,744	1,578,744
121510	370	Grid Maintenance	10,000	4,744
121516	370	Water Resource Development for Roads	50,000	84,020
121520	370	Traffic Signs/Equipment Maint.	2,500	2,481
012272		Road Maintenance - Country	994,541	960,512
012272	320	Employee Costs	204,825	
012272	840	Works Wages Overheads	202,703	
012272	400	Plant Operation Costs	314,889	
012272	810	Plant Depreciation	182,075	
012272	370	Contractors - Shoulder Clearing	90,050	
012272	361	Materials & Services	-	
012273		Street Maintenance - Town	34,000	64,574
012273	320	Employee Costs	7,283	
012273	840	Works Wages Overheads	6,807	
012273	400	Plant Operation Costs	6,654	
012273	810	Plant Depreciation	3,256	
012273	370	Contractors, Plant Hire etc.	10,000	
121077		Town Footpath & Curbing Revitalisation	37,552	2,000
121077	361	Footpaths	12,504	
121077	400	Plant Operation Costs	1,738	
121077	810	Plant Depreciation	170	
121077	840	Employee Overheads	6,730	
121077	320	Employee Costs	6,410	
121077	370	Contractors & Services	10,000	
121530		Hastings Expenses	120,000	2,800,000
121530	320	Employee Costs	-	
121530	361	Materials	-	
121530	370	Contractors & Services	120,000	
121530	840	Employee Overheads	-	

**SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020**

**PROGRAM 12 - TRANSPORT**

	<i>Details</i>	<b>Budget 19/20</b>	<b>Estimated Actual 18/19</b>	<b>Revised Budget 18/19</b>
121085	380 Killili Bridge Insurance	34,462	34,462	33,853
121090	Killili Bridge Repairs & Maintenance	-	-	4,356
121090	361 Materials & Services	-	-	-
121090	370 Contractors	-	-	-
121095	813 Killili Bridge Depreciation	64,138	64,138	64,138
121082	361 Minor Capital Expenditure	-	-	1,295
121081	361 Workshop Equipment	25,000	25,000	20,000
<b>Total Operating Expenses</b>		<b>3,044,337</b>	<b>4,027,076</b>	<b>5,745,606</b>

**124 & 125 FLOOD DAMAGE REPAIRS**

**Operating Income**

124000	130 Grants (WANDRRA #1) FDR Feb 2017	(12,410,470)	(12,410,470)	(2,590,662)	(2,650,000)
124002	130 Grants (WANDRRA #2) FDR Jan 2018	(4,768,393)	(4,768,393)	(14,122,095)	(12,985,000)
124003	130 Grants (WANDRRA #3) FDR June 2018	(3,741,200)	(3,741,200)	-	-
<b>Total Operating Income</b>		<b>(20,920,063)</b>	<b>(16,712,757)</b>	<b>(15,635,000)</b>	

**Operating Expenditure**

124100	370 April 2019 FD Temporary Reinstatement	-	-	77,233	-
124200	370 April 2019 FD Reconstruction #4 AGN 863	13,041,497	13,041,497	2,602,728	2,650,000
124101	370 Jan 2018 FD Temporary Reinstatement #2	-	-	-	-
124201	370 Jan 2018 FD Reconstruction #2	4,721,620	4,721,620	14,094,201	13,000,000
124102	370 Jun 2018 FD Temporary Reinstatement #3	-	-	29,936	114,720
124301	370 Jun 2018 FD Reconstruction #3	3,865,100	3,865,100	160	160
<b>Total Operating Expenses</b>		<b>21,628,217</b>	<b>16,804,257</b>	<b>15,764,880</b>	

**126 PRIVATE WORKS**

**Operating Income**

126100	150 Income from Private Works	(3,000)	(3,000)	(10,146)	(22,629)
	Cyclone Repairs	(3,000)	-	-	-
<b>Total Operating Income</b>		<b>(3,000)</b>	<b>(3,000)</b>	<b>(10,146)</b>	<b>(22,629)</b>

**Operating Expenditure**

126200	Expenses Relating to Private Works	3,000	3,000	16,234	24,066
126200	320 Wages	624	-	-	-
126200	840 Works Wages Overheads	655	-	-	-
126200	400 Plant Operation Costs	1,047	-	-	-
126200	810 Depreciation	673	-	-	-
<b>Total Operating Expenses</b>		<b>3,000</b>	<b>3,000</b>	<b>16,234</b>	<b>24,066</b>

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
PROGRAM 12 - TRANSPORT

	Details	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
<b>127 PROFIT / LOSS ON SALE OF PLANT &amp; EQUIPMENT</b>				
<b>Operating Income</b>				
124034	171 Profit on Sale of Plant & Equipment	(46,940)	(46,940)	-
	P91 Toyota Dual Cab	(23,558)		
	CAT140M Grader P68	(23,382)		
	<b>Total Operating Income</b>	<b>(46,940)</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditure</b>				
124035	310 Losses on Asset Disposals: Plant	5,000	5,000	34,335
	Camp Trailer & Dolly - P50	-		46,152
	Utility (Toyota) Hilux - P66	5,000		
	<b>Total Operating Expenses</b>	<b>5,000</b>	<b>5,000</b>	<b>46,152</b>
<b>Capital Income</b>				
124030	171 Sales: Machinery, Parts & Scrap	-	-	-
323132	00 Proceeds from Plant Sales	(175,000)	(175,000)	(22,727)
	CAT140M Grader P68	(120,000)		(45,288)
	Dual cab Landcruiser P91	(55,000)		
	Utility (Toyota) Hilux - P66	-		
	Camp Trailer & Dolly - P50	-		
	<b>Total Capital Income</b>	<b>(175,000)</b>	<b>(22,727)</b>	<b>(45,288)</b>
<b>129 AIRPORT</b>				
<b>Operating Income</b>				
	No Operating Income Budgeted	-	-	-
	<b>Total Operating Income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Expenditure</b>				
126000	817 Depreciation: Airstrip	68,500	68,500	68,514
126010	Airstrip Operating Costs	13,804	13,804	32,711
126010	320 Wages	2,563		
126010	840 Works Wages Overheads	2,391		
126010	361 Materials & Services	260		
126010	332 Electricity	420		
126010	380 Insurance	7,440		
126010	400 Plant Operation Costs	483		
126010	810 Plant Depreciation	246		
	<b>Total Operating Expenses</b>	<b>82,304</b>	<b>101,225</b>	<b>107,101</b>
<b>122 PROJECT SPECIFIC GRANTS</b>				
<b>Capital Income</b>				
122910	131 Grant Roads to Recovery	(588,057)	(588,057)	(440,715)
122909	131 Indigenous Access Landor / Mt Augustus	(450,000)	(450,000)	-
122907	131 RRG #1 - Carnarvon Mullewa Reseals	(585,192)	(585,192)	(296,955)
122908	131 RRG #2 - Pimbee Road Resheeting	-	-	(246,508)
122913	131 (CRSF) Grant	-	-	(250,000)
122903	131 Footpath/Curbing Revitalisation	(18,776)	(18,776)	(250,000)
	<b>Total Capital Income</b>	<b>(1,642,025)</b>	<b>(1,234,223)</b>	<b>(1,234,223)</b>

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
PROGRAM 12 - TRANSPORT

Details Budget 19/20 Estimated Actual 18/19 Revised Budget 18/19

123 ROAD CONSTRUCTION

Capital Expenditure

Roads

012284		<b>2019/20 Roads Construction</b>		2,038,591	
C3307		New / Upgrade Stock Grids (prior year)	-	-	382
C3325		Cobra Dairy Creek	-	-	-
C3330		Landor Meekatharra Bulladoo Creek	-	19,623	19,623
C3334		Pimbee Road RRG Grant 2	-	381,696	381,696
C3335		Reseals RRG Grant 1	-	455,525	455,525
C3336		Ullawarra Road R2R	-	477,267	456,843
C3337		Grids 2018/19	-	-	90,000
C3338		Signage 2018/19	-	105,195	90,000
C3339		Woodlands Road CRFS Grant	-	386,225	386,225
C3340		Cement Stabilisation	-	54,707	54,707
C3341		Coor De Wandy Creek Crossing	-	118,169	117,385
C3342		RRG - Carnarvon Mullewa / Bitumin / Reconstruction <i>RRG = \$877,773 and RTR = \$117,612</i>	1,002,603	-	-
C3343		Indigenous Access Roads Landor / Mt Augustus	450,000	-	-
C3344		R2R Ullawarra Construction	470,455	-	-
C3345		Grids	100,000	-	-
C3346		Signage 19/20	120,000	-	-
C3342		RRG #1 - Carnarvon Mullewa Bitumen	<u>1,002,603</u>		
C3342	320	Wages	72,429		
C3342	840	Works Wages Overheads	76,050		
C3342	400	Plant Operation Costs	156,258		
C3342	810	Depreciation	94,880		
C3342	370	Contractors	301,493		
C3342	361	Materials	301,493		
C3343		Indigenous Access Rd Landor/Mt Augustus	<u>450,000</u>		
C3343	320	Wages	41,388		
C3343	840	Works Wages Overheads	43,457		
C3343	400	Plant Operation Costs	81,650		
C3343	810	Plant Depreciation	46,725		
C3343	370	Contractors	236,780		
C3343	361	Materials	-		
C3344		R2R Ullawarra Construction	<u>470,455</u>		
C3344	320	Wages	45,527		
C3344	840	Works Wages Overheads	47,803		
C3344	400	Plant Operation Costs	100,000		
C3344	810	Plant Depreciation	47,045		
C3344	370	Contractors	115,040		
C3344	361	Materials	115,040		
C3345		Grids	<u>100,000</u>		
C3345	320	Wages	664		
C3345	840	Works Wages Overheads	696		
C3345	400	Plant Operation Costs	975		
C3345	810	Plant Depreciation	1,050		
C3345	370	Contractors	48,308		
C3345	361	Materials	48,308		
C3346		Signage 19/20	<u>120,000</u>		
C3346	320	Wages	20,586		
C3346	840	Works Wages Overheads	21,615		
C3346	400	Plant Operation Costs	31,080		
C3346	810	Plant Depreciation	15,150		
C3346	370	Contractors	15,784		
C3346	361	Materials	15,784		
<b>Total Capital Expenditure - Roads</b>			<b>2,143,058</b>	<b>2,038,591</b>	<b>2,052,384</b>

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
PROGRAM 12 - TRANSPORT

Details	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
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**128 PURCHASE PLANT & EQUIPMENT**

**Capital Expenditure**

**Transport**

128020	361	Purchase Plant & Equipment	736,000	736,000	241,368	239,327
130215	#1	Replacement Grader CAT140M Grader P68	455,000			
130215	#2	Ford Ranger Utility Dual cab Landcruiser P91	61,000			
130215	#3	Single Cab Ranger Utility (Toyota) Hilux - P66	50,000			
	#4	Pump Trailer with Generator	-			
	#5	New Genset for Camp Trailer	-			
130215	#6	Multi-tyre Roller (Second Hand)	170,000			
<b>Total Capital Expenditure - Plant and Equipment</b>				736,000	241,368	239,327

**Land and Buildings**

128031	370	Depot Infrastructure	165,000	165,000	-	-
DI01	370	Machinery Shed	130,000			
DI02	370	Garden Shed	35,000			
<b>Total Capital Expenditure - Land and Buildings</b>				165,000	-	-

**Total Capital Expenditure**

3,044,058	2,279,958	2,291,711
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**SUMMARY\***

Total Operating Income	(21,749,715)	(19,625,808)	(19,144,939)
Total Operating Expenditure	24,762,857	20,983,128	21,687,805
Total Capital Income	(1,817,025)	(1,256,950)	(1,279,511)
Total Capital Expenditure	3,044,058	2,279,958	2,291,711
<b>Total Transport</b>	<b>4,240,175</b>	<b>2,380,328</b>	<b>3,555,066</b>

\* - summed totals may not balance due to rounding

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020

PROGRAM 13 - ECONOMIC SERVICES

Details	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
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130 TOURISM AND AREA PROMOTION

Operating Income

122912	130	GDC GKRL/Para. Rd Realign	-	-	6,057	6,057
<b>Total Operating Income</b>			-	-	6,057	6,057

Operating Expenditure

130105		Tourist Information Bay Costs	-	-	-	-
130105	361	Materials	-	-	-	-
130105	370	Contractors & Services	-	-	-	-
130115	370	Sundry Costs: Tourism Promotion	15,000	15,000	6,068	7,600
		"The Amazing North" - Cooks Tours	600			
		Aust. Golden Outback	2,000			
		Co-op Tourism Services Contract	5,000			
		Other	7,400			
130150	370	Kennedy Loop Road - Tourist Trail	10,000	10,000	-	5,000
130152		Tourism Signage Maintenance	-	-	7,354	20,000
130152	361	Materials	-	-	-	-
130152	370	Contractors & Services	-	-	-	-
130153	370	Carnarvon / Meekatharra Seal Studies	30,000	30,000	-	-
130500	812	Depreciation: Tourist Facilities	2,100	2,100	2,147	2,200
<b>Total Operating Expenses</b>				57,100	15,568	34,800

131 BUILDING CONTROL

Operating Income

131200	140	Building Licensing Revenue	(500)	(500)	(9,379)	(9,379)
<b>Total Operating Income</b>				(500)	(9,379)	(9,379)

Operating Expenditure

131205	361	Building Licensing Costs	600	600	-	600
131207	370	Town Planning Services	1,000	1,000	-	1,000
<b>Total Operating Expenses</b>				1,600	-	1,600

133 OTHER ECONOMIC SERVICES

Operating Income

132120	140	Sales: LP Gas Bottles	(2,100)	(2,100)	(2,086)	(1,900)
133130	160	Sales: Petrol & Diesel - from Depot	-	-	(5,406)	-
133140	160	Sales: Telstra Phone Cards	(5,200)	(5,200)	(5,140)	(6,300)
133160	160	Sales: Horizon Power Prepaid Electricity	(10,900)	(10,900)	(10,664)	(14,800)
133172	160	Old Police Station (Lease) Recoveries	(3,000)	(3,000)	(2,910)	(3,000)
133190	160	Sales: Caltex Cards	-	-	-	-
<b>Total Operating Income</b>				(21,200)	(26,205)	(26,000)

Operating Expenditure

132125	361	Cost of Sales: LP Gas Bottles	2,100	2,100	1,606	500
133145	361	Cost of Sales: Telstra Phone Cards	5,200	5,200	4,978	6,100
133165	361	Cost of Sales: Horizon Power Prepaid Cards	10,900	10,900	7,239	7,000
133175	361	Cost of Sales: Caltex Cards	-	-	-	-
133182		Old Police Station (Lease) Expenses	3,000	3,000	2,631	3,000
133182	380	Insurance	-	-	-	-
133182	331	Water	900			
133182	332	Electricity	2,100			
<b>Total Operating Expenses</b>				21,200	16,454	16,600

SHIRE OF UPPER GASCOYNE  
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PROGRAM 13 - ECONOMIC SERVICES

Details	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
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134 TOURISM PRECINCT LEASE

Operating Income

134310	160	Tourism Precinct Rental Income	(26,000)	(26,000)	(36,250)	(15,166)
134270	160	Provision for Rental and Outgoings	65,554	65,554	-	-
134311	160	Write-offs: Tourism Precinct Rental Income	-	-	46,500	46,500
134320	160	TP Recovery of Insurance Expense	(19,854)	(19,854)	(19,503)	(21,428)
134330	160	Tourism Precinct Recovery of Water Charges	(18,000)	(18,000)	(14,773)	(18,000)
134335	160	Tourist Precinct Legal Fee Recovery	-	-	(3,000)	-
134340	160	Tourism Precinct Recovery of Other Outgoings	(1,700)	(1,700)	(1,558)	(1,700)
134341	160	Insurance Proceeds	-	-	(45,865)	(45,865)
<b>Total Operating Income</b>			-	-	(74,449)	(55,659)

Operating Expenditure

134220	380	Tourism Precinct Insurance Expense	21,813	21,813	21,428	21,428
134230	331	Tourism Precinct Water Usage	18,000	18,000	15,480	18,000
134240		Tourism Precinct R&M	30,000	30,000	22,379	10,000
134240	320	Employee Costs	1,583			
134240	840	Employee Overheads	1,477			
134240	400	Plant Operating Costs	77			
134240	810	Plant Depreciation	51			
134240	361	Materials & Services	5,990			
134240	370	Contractors	20,822			
134250	361	Tourism Precinct Other Expenses	1,000	1,000	-	2,000
134260	370	Tourism Precinct Legal Fees	5,000	5,000	7,473	10,000
134290	812	Tourism Precinct Depreciation	101,500	101,500	101,465	98,300
136300	890	Impairment of Liquor Licence			96,473	-
<b>Total Operating Expenses</b>			177,313	177,313	264,698	159,727

135 OTHER SALES TO PUBLIC

Operating Income

135010	160	Other Sales to Public	-	-	-	-
<b>Total Operating Income</b>			-	-	-	-

Operating Expenditure

No Operating Expenditure Budgeted			-	-	-	-
<b>Total Operating Expenses</b>			-	-	-	-

137 SALE OF LAND

Operating Income

137210	160	Proceeds from Sale of Land	(5,000)	(5,000)	-	-
<b>Total Operating Income</b>			(5,000)	(5,000)	-	-

Operating Expenditure

137106	310	Loss on Sale of Housing Blocks	-	-	-	14,712
137110	390	Expenses Related to Sale of Land	5,000	5,000	-	15,860
<b>Total Operating Expenses</b>			5,000	5,000	-	30,572



SHIRE OF UPPER GASCOYNE  
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2019 - 2020  
PROGRAM 13 - ECONOMIC SERVICES

	<i>Details</i>	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
<b>139 ADMINISTRATIVE OVERHEADS</b>				
<b>Operating Income</b>				
134100	171 Profit on Sale of Assets	-	-	-
<b>Total Operating Income</b>		-	-	-
<b>Operating Expenditure</b>				
139999	850 Admin Overheads: Economic Services	100,825	103,661	97,754
<b>Total Operating Expenses</b>		100,825	103,661	97,754
<b>Capital Income</b>				
No Capital Income Budgeted		-	-	-
<b>Total Capital Income</b>		-	-	-
<b>Capital Expenditure</b>				
132302	Tourist Precinct Solar Project	300,000	-	10,000
132302	400 Plant Operation Costs	-	-	-
132302	370 Contractors	300,000	-	-
132301	370 Water Provision to Tourism Precinct	-	8,250	8,250
132300	Town Water Retic Project	900	875	600
C2001	370 Materials	900	-	-
<b>Total Capital Expenditure</b>		300,900	9,125	18,850
<b>SUMMARY*</b>				
Total Operating Income		(26,700)	(103,977)	(84,981)
Total Operating Expenditure		363,038	400,382	341,053
Total Capital Income		-	-	-
Total Capital Expenditure		300,900	9,125	18,850
<b>Total Economic Services</b>		<b>637,238</b>	<b>305,530</b>	<b>274,922</b>

\* - summed totals may not balance due to rounding

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020

PROGRAM 14 - OTHER PROPERTY AND SERVICES

	Details	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
<b>141 WORKS EMPLOYEE COSTS</b>				
<b>Operating Income</b>				
No Operating Income Budgeted		-	-	-
<b>Total Operating Income</b>		-	-	-
<b>Operating Expenditure</b>				
141022	Wages/Salaries: Works Supervision	154,746	154,746	133,794
141022	320 Wages/Salaries: Works Supervision	154,746		
141022	840 Employee Overheads	-		
141019	340 Superannuation Works Supervision	21,402	21,402	27,829
141023	340 Superannuation Works Staff	89,619	89,619	75,965
141024	320 Leave Pay/Allowances: Works	100,000	100,000	114,439
141025	380 Insurances: Works Staff	21,800	21,800	21,411
141026	361 Occupational Safety & Health: Works	10,000	10,000	3,742
141027	320 LSL / Annual Leave - Works	5,000	5,000	1,218
141046	361 Staff Uniforms Works	5,000	5,000	2,768
141029	Travel/Training/Medicals: Works	24,163	24,163	14,994
141029	361 Courses and Travel Expenses	-		
141029	320 Wages	11,788		
141029	840 Wages Overheads	12,375		
141031	370 Relocation Costs: Works Staff	7,000	7,000	-
141040	320 Wages/Leave Pay/Allowances: EOY Accrual	5,000	5,000	42
141034	Phone: Satellite/Two Way Radio Licences	15,000	15,000	14,160
141034	333 Telephone	13,800		
141034	361 Materials	1,200		
149999	850 Admin Overheads: Employee Costs	151,237	151,237	155,492
002021	840 Allocated Payroll Overheads	(605,302)	(605,302)	(591,401)
141041	320 Wages/Leave Pay/Allowances: Gross Total	1,340,224	1,340,224	1,426,890
002027	320 Allocated Wages & Salaries	(1,340,224)	(1,340,224)	(1,426,890)
<b>Total Operating Expenses</b>		4,666	(25,545)	35,755

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020

PROGRAM 14 - OTHER PROPERTY AND SERVICES

	Details	Budget 19/20	Estimated Actual 18/19	Revised Budget 18/19
<b>142 PLANT OPERATION COSTS</b>				
<b>Operating Income</b>				
124020	140 Hire Revenue: Plant & Equipment	-	(1,718)	(1,000)
124025	130 Diesel Fuel Rebates	(65,000)	(64,699)	(63,200)
<b>Total Operating Income</b>		<b>(65,000)</b>	<b>(66,417)</b>	<b>(64,200)</b>
<b>Operating Expenditure</b>				
124015	380 Insurances: Plant Operation	46,200	45,381	45,381
141035	370 Consultants: Fuel Tax Recoups	6,500	6,144	6,320
142001	Wages: Plant Repair	70,000	58,712	60,337
142001	320 Wages	33,582		
142001	361 Materials	-		
142001	840 Works Payroll Overheads	36,418		
142002	361 Tyres & Tubes	30,000	37,584	30,000
142003	Parts & Repairs	290,000	271,247	290,000
142003	320 Wages	85		
142003	361 Materials	137,605		
142003	370 Contractors & Services	152,221		
142003	840 Employee Overheads	89		
142004	361 Vehicle Registration	6,000	103	500
142005	361 Fuel & Oil for Road Maint. Plant (Depot)	280,000	306,588	295,000
142006	361 Parts - Stock: Ground Engaging Tools	20,000	21,930	27,000
142007	370 Freight - Parts and Repairs	27,900	29,422	30,000
141030	Camping Costs: Works Staff	51,120	51,085	41,600
141030	814 Depn on Camp Caravans	22,400		
141030	400 Other Camp Caravans Costs	28,720		
002022	400 Allocated Plant Operating Costs	(750,054)	(609,357)	(695,567)
141058	814 Depreciation: Road Plant & Equipment	364,250	357,327	362,000
002026	810 Allocated Plant Depreciation	(399,740)	(302,791)	(404,658)
<b>Total Operating Expenses</b>		<b>42,177</b>	<b>273,375</b>	<b>87,913</b>
<b>Capital Income</b>				
No Capital Income Budgeted		-	-	-
<b>Total Capital Income</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Expenditure</b>				
No Capital Expenditure Budgeted		-	-	-
<b>Total Capital Expenditure</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>SUMMARY*</b>				
Total Operating Income		(65,000)	(66,417)	(64,200)
Total Operating Expenditure		46,843	247,830	123,668
Total Capital Income		-	-	-
Total Capital Expenditure		-	-	-
<b>Total Other Property and Services</b>		<b>(18,157)</b>	<b>181,413</b>	<b>59,468</b>

\* - summed totals may not balance due to rounding

SHIRE OF UPPER GASCOYNE  
ANNUAL STATUTORY BUDGET  
2019 - 2020  
ORGANIZATIONAL STRUCTURE

