



AGENDA

25th of March 2020

ORDINARY COUNCIL MEETING

**Ordinary Meeting
of Council to be held on Wednesday 25th of March 2020
in the Gascoyne Junction Shire Offices commencing at 9:00am**



DISCLAIMER

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

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

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

John McCleary, JP
CHIEF EXECUTIVE OFFICER

SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT GASCOYNE
JUNCTION SHIRE OFFICES ON WEDNESDAY 25th of MARCH 2020 AT 9:00am

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

Staff

| | |
|------------------|---|
| John McCleary JP | Chief Executive Officer |
| Jarrod Walker | Manager of Works & Services |
| Sa Toomalatai | Manager of Finance and Corporate Services |
| Travis Bate | RSM (Contract Accountant) |

Visitors

| | |
|-------------|-------------------------------|
| Josh Kirk | Greenfield Technical Services |
| Nigel Goode | Greenfield Technical Services |

2.2 Absentees

2.3 Leave of Absence previously approved

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

Cr H. McTaggart – Item No 10.10

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

7. ANNOUNCEMENTS BY THE PERSON PRESCIDING WITHOUT DISCUSSION

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

- 11.1 Bitumen sealing works for Landor – Mt Augustus Road.
- 11.2 Potential conflict of interest declaration
- 11.3 Incident Investigation
- 11.4 Appoint Project Manager for AGRV 888 & 889 declared events.

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

- 9.1 Ordinary Meeting of Council held on 12th of February 2020.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Resolution No. 01032020

MOVED: CR

SECONDED: CR

That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 12th of February 2020 be confirmed as a true and correct record of proceedings.

CARRIED:

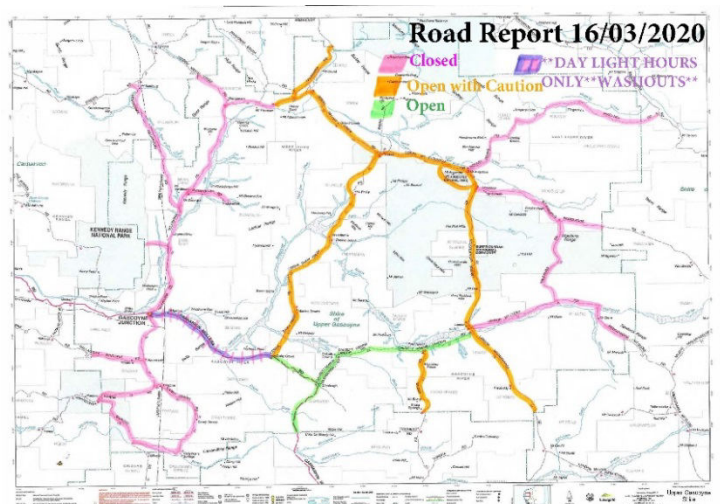
10. REPORTS OF OFFICERS

10.1 CRC Report



| | 2019.2020 TOTAL | 2018.2019 TOTAL | Feb-20 | Feb-19 | FEB DIFF | YTD DIFF |
|---|--------------------|--------------------|--------|--------|-------------|-------------|
| Aus Government Info/Roads | 1079 | 1391 | 100 | 7 | 93 | -312 |
| Government Access Point | 13 | 46 | 0 | 1 | -1 | -33 |
| Department of Human Services | 36 | 104 | 3 | 8 | -5 | -68 |
| Department of Transport | 56 | 83 | 7 | 4 | 3 | -27 |
| Computer/Internet Access | 25 | 33 | 0 | 3 | -3 | -8 |
| Faxes | 1 | 10 | 1 | 0 | 1 | -9 |
| General Tourism Information | 233 | 148 | 18 | 0 | 18 | 85 |
| Phonebook Purchases | 0 | 5 | 0 | 1 | -1 | -5 |
| Community Seminars | 1 | 0 | 0 | 0 | 0 | 1 |
| Gassy Gossip yearly subscription | 3 | 1 | 0 | 0 | 0 | 2 |
| Training/Courses | 4 | 0 | 0 | 0 | 0 | 4 |
| Hot Office Bookings | 4 | 13 | 0 | 0 | 0 | -9 |
| Library | 33 | 61 | 6 | 3 | 3 | -28 |
| Video Conference/Telehealth | 4 | 5 | 1 | 0 | 1 | -1 |
| Book Sales | 47 | 73 | 2 | 0 | 2 | -26 |
| Photocopying/Printing/Scanning/Emailing | 25 | 19 | 6 | 0 | 6 | 6 |
| Laminating/Binding | 2 | 0 | 0 | 0 | 0 | 2 |
| CRC Merchandise Sales | 245 | 359 | 16 | 0 | 16 | -114 |
| Community Events | 9 | 10 | 0 | 1 | -1 | -1 |
| Gassy Gossip Advertisement | 28 | 9 | 1 | 0 | 1 | 19 |

Due to rain events we have had over the last month we are currently experiencing large volumes of calls in relation to road conditions, to help some people understand our road reports a bit better we have started publishing a map on our Facebook page that shows our road network colour coded to correspond with current road conditions. In its current state it is not very high tech – but it is low cost to produce and effective. Feedback from tourists and service providers so far has been positive so we are working at making this map available on our webpage.



On Monday the 24th February the Shire held an informal gathering at the CRC after work to celebrate the 60th Birthdays of employees Thomas Fletcher (March), John McCleary (January) and Robyn Perry (February). Light refreshments and birthday cake was had by all – and



no, we did not light 180 candles.

We are still seeing a few tourists coming through, in particular French and German nationals who are all very keen on visiting the Kennedy Range and Mount Augustus.

Events that we have had planned for the coming months have had to be postponed due to measures implemented by the State and Federal Government in an effort to combat the spread of COVID-19. The

Gascoyne Dash have advised that their event has now been cancelled, our CRC and Shire sponsored events such as ANZAC Day Remembrance Ceremony, movie nights for March, April and May have now been cancelled. We have an event scheduled in for 23rd May “Gazing the Gascoyne” which is being run in conjunction with the GDC, this event is to highlight and promote Astro-Tourism with the Upper Gascoyne. Our region is ideal for Astro-Tourism as there is not much light pollution and there is potential for businesses and station stays to join up and create an Astro-Tourism trail. Hopefully we will know more about whether this event can still go ahead in the coming weeks.

Over the last year we have engaged tourists in conversation about what they would like to see available in our CRC, and most have said they want “Tourist items – shirts, bumper stickers, magnets” that they can purchase for themselves and to send back to family members. We are hoping to get a small amount (due to the uncertainty of the tourist numbers this season) of souvenir stock for the season and have created a small tourism portfolio for you to browse over.

For this tourist season we are planning to set-up “GEO-CACHING” within our region, this will involve hiding mementos at our prime locations to help increase traffic to these areas. Geo-caching involves an app that helps you navigate your way to hidden treasure, we have identified 3 hiding places for our trinkets, the Yarning Spot, Kennedy Range and Mount Augustus. Prior to going live and setting up our geo-caching we will be contacting businesses to see if they would like to participate, businesses will be given the option of purchasing similar mementos or providing their own mementos that we will set-up and install at their location. Suggested ideas for businesses to participate could be discount cards, or cards that can be redeemed when taken back to the business for a memento or even a free drink – the options are endless.

10.2 Manager of Works and Services Report

General.

Just when we were getting on top of the rainfall events of January we have had two more significant weather events bringing much needed rain and rivers. While we are ecstatic to have rain it has caused a few issues both in town and to our road infrastructure. I appreciate the patience and assistance from both our town folk and pastoralists.

The town crew have had their hands full cleaning up after the deluge of rain including water ingress in the Shire offices and pavilion dongas, fallen trees and mud. Nat and Ali are doing a great job of the staff gardens

and assisting some of our community members who need help with their own lawns and gardens as part of our commitment to our ageing population.

As mentioned, we have suffered further damage to our road network from weather events. At this stage the damage associated with Tropical Cyclones Blake and Damien have been declared events by DFES. We have notified DFES that we have had a third weather event resulting in damage estimated to be more than \$5M.

All three damage pickups have been completed by Greenfields and are in the process of being compiled and costed before officially submitting a claim/s. We are hopeful that we are able to combine all three events into one claim to avoid three separate contributions and complications associated with having three works packages on the same roads and sections.

The damaged has caused quite a bit of disruption to our works program and maintenance grading. We have engaged several contractors to assist in the temporary reinstatement of the roads as to minimise the impact on our road users and community and speed up reopening of roads. The closing and reopening of roads is not taken lightly as there a serious impacts and liabilities that lie with the Shire if we get it wrong.

With the new DFES disaster relief funding there is additional data, information and photo evidence required when submitting claims and opening up roads. We are now required to provide evidence of our temporary reinstatement works including photos, GPS locations, timesheets and costings. This has slowed up the opening up process and added a considerable amount of work to staff in correlating this data for DFES.



Figure 1: Minor damage near Pells Range



Figure 2: Woolcadgie Creek flowing at 1m.

Pavilion Upgrades.

A request for quote to carry out upgrades to our town pavilion was sent to three separate vendors. Unfortunately only two quotes were received. As a result we have appointed Craig Wendt from Chapman Valley to do the work. Upgrades include installing an insulated suspended ceiling, upgrading to LED lighting inside the pavilion and adding on verandas on the north and south side of the building. The ceiling installation will begin in April and the verandas will be completed in June.

Harvey Hay Run 2020.

The extraordinary people from Harvey Hay Run 2020 have kindly donated three road trains of hay to the pastoralists within the Shire of Upper Gascoyne. We were contacted once they heard about the dry conditions pastoralists have faced for the past 18 months. Not only did they bring the hay but they brought the rain with them. We received 80mm in town which made unloading the hay very interesting and a huge thank you goes to Hamish McTaggart for his time and use of his telehandler. Thank you also to Spags for the use of his machine. On behalf of every one in our district I would like to thank Belinda and Joe Hall, Tom Rose, Fred Dilley, Noel Smith and all who donated towards this amazing initiative.



Figure 3: Harvey Hay Runner's Tom Rose and Fred Dilley with Hamish McTaggart with the donated hay in the SUG depot.

Construction.

We have completed works on the Ullawarra road and are now mobilising to Landor Mt Augustus road to complete our final project for the 19/20 financial year. This project is located between Burringurrah and the Thomas River and includes new sheeting and some seal in front of the Burringurrah Community.

We ended up overspending by \$11,000 on the Ullawarra project. The original budget was \$548,487 and we spent \$559,696. The works have improved that section road greatly and the proof has been in the last three major rainfalls causing little to no damage to our new work.

Maintenance Graders.

Due to the recent weather events we have had to abandon our maintenance grading and concentrate on opening up the damaged roads. We are edging closer to having all of our roads reopened by the end of March. Once reopening is complete I will reassess the roads and determine our maintenance grading schedule for the coming months.

Equipment.

We have had some minor breakdowns during the past month but nothing major.

P72 pump trailer – replace submersible pump and control box.

P100 grader- broken mirror mounts.

Repair town retic control box.

Scheduled services:

P87 Grader, P106 Grader, P105 Roller, P36 Prime mover, P102 light vehicle.

10.3 CEO Report

The months of February and March have been extremely busy with a lot of statutory elements requiring completion, staff shortages, reviewing and catching up with issues on the table whilst I have been away and further flood damage to our road infrastructure. These include the Budget Review, mandatory policy inclusions, preparation for the Differential Rate application and addressing flood related issues.

I attended the WALGA Zone Meeting and Regional Road Group meeting in Carnarvon with the Shire President. The Shire made a few representations including the Asset Preservation Model, Gascoyne River monitoring gauges and the current RAV situation.

COVID 19 is throwing up a variety of challenges in relation to workplace safety. As a group we are working on getting the balance right between protections and continuing to service our community. As an EHO I have been contacted by the Public Health Department, at the time of writing this I am not sure what is required. Food and security of food has been an issue for remote communities and Pastoralists, due to the limitation on the quantity of food that can be purchased at any one time, I have escalated this to the State Co-ordination level because at the present time no consideration has been given to this situation.

The whole issue of levying rates has been thrown into disarray with a high level of uncertainty. The Minister has made a public statement that he would like to see no rate increase whatsoever; however, we have not received anything in writing. I have written to the Minister seeking urgent clarification on the issue, I have cc'd all Councillors into this request and I am still waiting on a reply from the Minister. In this case I have decided to take out the 'Rates' item until there is clarity, we still have time to make an application for Differential Rates if we defer this by a month regardless of whether the rates stay the same or there is an increase. We have modelled a whole range of scenarios, this could be a never ending story so I think patience is critical. We are a month in front of ourselves so the deferral will not affect the process.

I attended a meeting with the Burringurrah Service providers on Thursday the 19th of March 2020. The most important message is that the Community is effectively closed to all but essential service providers. On the same day I attended the LEMC meeting, chaired by Alys McKeough, the meeting was poorly attended mainly due to State Government Employees unable to travel due to restrictions imposed under the COVID 19. The biggest topic was COVID 19 we had a presentation from WA Country Health.

Grants

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

OFFICERS RECOMMENDATION / COUNCIL RESOLUTION – 02032020

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: | Amanda Leighton - SCSO |
| DATE: | |
| Matters for Consideration: | |
| To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday 25 th of March 2020 as attached – see Appendix 1 | |
| Comments: | |
| The list of accounts are for the month of February 2020. | |
| Background: | |
| The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting. | |
| Statutory Environment: | |
| Local Government (Financial Management Regulations) 1996 | |
| 13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc. | |
| (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared — | |
| (a) the payee's name; and | |
| (b) the amount of the payment; and | |
| (c) the date of the payment; and | |
| (d) sufficient information to identify the transaction. | |
| (2) A list of accounts for approval to be paid is to be prepared each month showing — | |
| (a) for each account which requires council authorisation in that month — | |
| (i) the payee's name; and | |
| (ii) the amount of the payment; and | |
| (iii) sufficient information to identify the transaction; and | |
| (b) the date of the meeting of the council to which the list is to be presented. | |
| (3) A list prepared under sub regulation (1) or (2) is to be — | |
| (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and | |
| (b) recorded in the minutes of that meeting. | |

| Policy Implications: | | | | | | | | | | | | | | | | | |
|---|---|--|---|--|---|---|---|---------------------------|---|--------------------------|---|----------------------------------|-----------------------|--------------|-----------|--|-------------------------------|
| Nil | | | | | | | | | | | | | | | | | |
| Financial Implications: | | | | | | | | | | | | | | | | | |
| 2019/20 Budget | | | | | | | | | | | | | | | | | |
| Strategic Implications: | | | | | | | | | | | | | | | | | |
| Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management. | | | | | | | | | | | | | | | | | |
| Risk: | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Risk</th> <th>Risk Likelihood (based on history and with existing controls)</th> <th>Risk Impact / Consequence</th> <th>Risk Rating (Prior to Treatment or Control)</th> <th>Principal Risk</th> <th>Risk Action Plan (Controls or Treatment proposed)</th> </tr> </thead> <tbody> <tr> <td>Not meeting Statutory Compliance</td> <td>Rare (1)</td> <td>Moderate (3)</td> <td>Low (1-4)</td> <td>Failure to meet Statutory, Regulatory or Compliance Requirements</td> <td>Accept Officer Recommendation</td> </tr> </tbody> </table> | | | | | | Risk | Risk Likelihood (based on history and with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk | Risk Action Plan (Controls or Treatment proposed) | Not meeting Statutory Compliance | Rare (1) | Moderate (3) | Low (1-4) | Failure to meet Statutory, Regulatory or Compliance Requirements | Accept Officer Recommendation |
| Risk | Risk Likelihood (based on history and with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk | Risk Action Plan (Controls or Treatment proposed) | | | | | | | | | | | | |
| Not meeting Statutory Compliance | Rare (1) | Moderate (3) | Low (1-4) | Failure to meet Statutory, Regulatory or Compliance Requirements | Accept Officer Recommendation | | | | | | | | | | | | |
| Consultation: | | | | | | | | | | | | | | | | | |
| Nil | | | | | | | | | | | | | | | | | |
| Officer’s Recommendation: | | Voting requirement: Simple Majority | | | | | | | | | | | | | | | |
| <p><i>That Council endorse the payments for the period 1st of February to the 29th of February 2020 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42.</i></p> <table> <tr> <td><i>Municipal Fund Bank EFTs (11747 - 11857)</i></td> <td><i>\$1,292,299.33</i></td> </tr> <tr> <td><i>Payroll</i></td> <td><i>\$ 115,623.36</i></td> </tr> <tr> <td><i>BPAY/Direct Debit</i></td> <td><i>\$ 15,519.58</i></td> </tr> <tr> <td>Total</td> <td>\$1,423,442.27</td> </tr> </table> | | | | | | <i>Municipal Fund Bank EFTs (11747 - 11857)</i> | <i>\$1,292,299.33</i> | <i>Payroll</i> | <i>\$ 115,623.36</i> | <i>BPAY/Direct Debit</i> | <i>\$ 15,519.58</i> | Total | \$1,423,442.27 | | | | |
| <i>Municipal Fund Bank EFTs (11747 - 11857)</i> | <i>\$1,292,299.33</i> | | | | | | | | | | | | | | | | |
| <i>Payroll</i> | <i>\$ 115,623.36</i> | | | | | | | | | | | | | | | | |
| <i>BPAY/Direct Debit</i> | <i>\$ 15,519.58</i> | | | | | | | | | | | | | | | | |
| Total | \$1,423,442.27 | | | | | | | | | | | | | | | | |
| Council Decision:03032020 | | | | | | | | | | | | | | | | | |
| MOVED: | | SECONDED: | | | | | | | | | | | | | | | |
| CARRIED: | | | | | | | | | | | | | | | | | |

10.5 MONTHLY FINANCIAL STATEMENT

| | |
|--|-------------------------|
| APPLICANT: | Shire of Upper Gascoyne |
| DISCLOSURE OF INTEREST: | None |
| AUTHOR: | John McCleary – CEO |
| DATE: | 13 March 2020 |
| Matters for consideration: | |
| <p>The Statement of Financial Activity for the periods of February 2020, include the following reports:</p> <ul style="list-style-type: none">• 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 <p>see Appendix 2</p> | |
| Comments: | |
| The Statement of Financial Activity is for the month of February 2020. | |
| Background: | |
| <p>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.</p> | |
| Statutory Environment: | |
| Local Government Act 1995 – Section 6.4 Local Government (Financial Management Regulations) 1996 – Sub-regulation 34. | |
| Policy Implications: | |
| Nil | |
| Financial Implications: | |
| Nil | |

Strategic Implications:

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

Risk:

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

Consultation:

Nil

Officer’s Recommendation:

Voting requirement: Simple Majority

That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the periods of February 2020.

Council Decision: 04032020

MOVED:

SECONDED:

CARRIED:

10.6 2019 / 2020 BUDGET REVIEW

APPLICANT: Shire of Upper Gascoyne

DISCLOSURE OF INTEREST: Nil

AUTHOR: John McCleary – Chief Executive Officer

DATE: 16 February 2020

Matters for Consideration:

To consider and adopt the Budget Review as presented in the Statement of Projected Financial Activity for the period 1 July 2019 to 30 June 2020. A detailed budget review statement appears in [Appendix 3](#).

Background:

The Local Government Financial Management Regulation 33A requires each local government between 1 January and 31 March in each financial year to carry out a review of its annual budget.

The review must:

- Consider the financial performance in the period beginning on July 1 and ending no earlier than December 31
- Consider the financial position at the date of the review
- Review the outcomes for the end of that financial year as forecast in the budget

The Council is to consider a review submitted to it and determine whether or not to adopt the review, and any parts of the review or any recommendation made in the review.

Comments:

Actual expenditure has closely tracked the budget except for events which occurred outside the control of staff, or where the variance relates to flood damage. The movement in operating revenues was caused by a small reduction in Federal Assistance funding but was offset by additional reimbursements. The main source of variance in operating expenses was due to staffing which either increased employee related expenses, or prevented the completion of certain work, e.g. the upgrade of the public toilet.

We were recently awarded \$120,000 in Indigenous Access funding which has been assigned to its corresponding capital project. The China Town Bitumen, Entry Statements, and War Memorial Structure projects have been postponed due to staffing shortages. However, some projects will be completed using contractors, such as the Pavilion Upgrade.

The reviewed budget maintained a small surplus due to the uncertainty surrounding the success of the Solar Project grant. The estimated cost of the project was reduced due to the change from a 60kw to a 30kw system. However, the actual cost won't be known until the project is put to tender.

All staff are to be congratulated on their dedication to managing costs which is reflected in the small variances between actual and budgeted expenditure. This also highlights the benefit received from the control systems we have put in place, such as the ability to raise Purchase Orders electronically, which has strengthened our financial management and regular check of budget v actual across the organisation checking for variances.

Statutory Environment:

Local Govt. Act 1995 section 6.2 and Financial Management Regulations 33A –

33A. Review of budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

- (a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
- (b) consider the local government’s financial position as at the date of the review; and
- (c) review the outcomes for the end of that financial year that are forecast in the budget.

(2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

(3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

*Absolute majority required.

(4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Policy Implications:

Nil

Financial Implications:

To ensure the financial position of the Shire is on track to achieve the objectives outlined in the adopted budget and to make any adjustments as required.

Risk

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

Strategic Implications:

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

Consultation:

Contract Accountants – RSM Staff

Officer’s Recommendation:

Voting requirement: Absolute Majority

That Council:

1. Adopt the changes to the 2019 / 20 budget as detailed in [Appendix 3](#); and

2. Authorise the CEO to transfer any estimated / actual surplus into the Plant Reserve Account.
3. Submit to the DLGSC prior to the 31 March 2020

Council Decision 05032020

MOVED:

SECONDED:

CARRIED:

10.7 ELECTED MEMBER TRAINING

APPLICANT: Shire of Upper Gascoyne

DISCLOSURE OF INTEREST: Nil

AUTHOR: John McCleary – Chief Executive Officer

DATE: 22 February 2020

Matters for Consideration:

To advise Council on their training requirements and determine the method of delivery. Please refer to [Appendix 4](#) which provides copies of the relevant legislation and a quote from WALGA to deliver the training.

Background:

In August 2019 changes to the Local Government Act 1995 were proclaimed and associated regulation made – Local Government Regulation Amendment (Induction & Training) Regulations 2019. This legislation mandates compulsory training to be undertaken within 12 months of being elected, details the minimum annual training requirements, penalties for non-compliance and mandatory annual reporting of completed training (please refer to [Appendix 4](#)). Another requirement of this legislation is to develop and adopt a Professional Development Policy for Elected Members - (please refer to [Appendix 5](#)).

Comments:

The Regulations mandate that there are five core modules that make up the course “Council Member Essentials” that must be undertaken by elected members, these are:

1. Understanding Local Government;
2. Serving on Council;
3. Meeting Procedures;
4. Conflicts of Interest; and
5. Understanding Financial Reports and Budgets.

After reading the legislation there is an exemption for existing Councillors; however, this expires once the term expires regardless of time served on Council. In the case of the Shire of Upper Gascoyne the following Councillors are required to complete the training prior to October 2020, these include:

Cr Hammarquist
Cr Caunt
Cr Hoseason-Smith (In progress)
Cr Watters

Of the three remaining Councillors, Councillor McKeough, Councillor Walker and Councillor McTaggart have partially completed the training; however they are not required to complete all five modules until after the 2022 elections, at which time they may choose to run for council again. In 2022 all re-elected members and new elected members will have 12 months to complete the training.

| Course Code | Course Provider | Course Name | Caunt, Jim | Hammarquist, Don | Hoseason-Smith, Ray | Mckeough, Alys | McTaggart, Hamish | Walker, Blanche | Watters, Greg |
|-------------|-----------------|---|------------|------------------|---------------------|--|-------------------|-----------------|---------------|
| CMEMP | WALGA | Meeting Procedures & Debating | | | C-07/11/2019 | C-18/04/2016 | C-16/02/2016 | | |
| CMESOC | WALGA | Serving on Council - 2 DAY COURSE | | | C-04/11/2019 | Not valid needs to be redone C-17/03/2014 | C-15/02/2016 | c-19/12/2017 | |
| CMEULG | WALGA | Understanding LG for Elected Members (eLearning) (CLOSED) | | | participating | Enrolled - not completed | | C-2017 | |
| CMECOI | WALGA | Conflicts of Interest (CLOSED) | | | participating | | | C-2017 | |
| CMEUFRB | WALGA | Understanding Financial Reports and Budgets | | | C-06/11/2019 | | | | |

Once this training has been completed, Elected Members will be required to complete an online assessment upon re-election.

Training can be delivered via the WALGA e-learning portal or via face to face presentations or a combination of both.

It is recommended that the 'e-learning' method be used as it saves Time and Money as you aren't spending any money on a trainer's time, a training room or equipment, eLearning tends to be less expensive than face to face training. You can complete eLearning on a range of devices including PCs, Macs, tablets, iPads and smartphones.

Whether you are located in a remote or regional area, find it difficult to take time off work, or simply want to access training that has been created specifically for the Western Australian context.

All of our eLearning courses contain a wide-range of media components, scenarios and narrative elements to help ensure that no matter if you are a visual, auditory or reading/writing learner, that you can learn effectively and with enjoyment.

Elected Members have the freedom to learn at the own convenience and at a pace that is right for them. This is especially convenient for regional participants who can find it challenging getting to and from classroom training venues. Participants get access to the same high standard of learning that is available in our classroom training, but at a time that suits any time schedule.

WALGA has worked closely with Local Government content experts to create training courses from the ground up to best suit the Western Australian context. You will find no generic eLearning courses on our website. Every course has been created by identifying a strong need in the sector and then working with content experts to provide the most accurate and useful training experience possible.

Courses Available

Elected Member Courses

- Understanding Local Government

- Conflicts of Interest
- Meeting Procedures

The other two courses; Serving on Council and Understanding Financial Reports and Budgets are currently being developed and will be ready in the coming months.

E-learning is by far the most cost effective method with a cost of \$4,000 as compared to a face to face experience on site which costs \$19,900 plus airfares, car hire, accommodation and meals.

Statutory Environment:

Local Government Act 1995 , section 5.126, 5.127 & 5.128

Local Government (Administration) Regulations 1996; reg 35 & 36

Policy Implications:

Nil

Financial Implications:

This will be an unbudgeted expense as such a new account for Councillor Training under schedule 4 (Governance) will need to be established as part of the Budget review and make an allowance of \$5,000.

Strategic Implications:

Civic Leadership

To provide Good Governance to the Upper Gascoyne Shire area through:

- Detailed and professional administration;
- High levels of accountability;
- Compliance with statutory requirements;
- High-quality forward planning, particularly for assets and finances;
- Openness and transparency and enhanced consultations and public participation;
- Provision of quality customer services, good financial management and pursuit of excellence in professional administration and communication.

Risk:

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

Consultation:

Department of Local Government, Sport and Cultural Industries.
Western Australian Local Government Association

Officer's Recommendation:

Voting requirement: Simple Majority

That Council:

1. *authorise the CEO to engage WALGA to deliver the core training for Elected Members, as stipulated in the Local Government (Administration) Regulations 1996 amended; and*
2. *preference is to have the WALGA 'e-Learning' method as the preferred mode of training delivery.*

Council Decision: 06032020

MOVED:

SECONDED:

CARRIED:

10.8 POLICY FOR PROFESSIONAL DEVELOPMENT OF COUNCIL MEMBERS

| | |
|--|---|
| APPLICANT: | Shire of Upper Gascoyne |
| DISCLOSURE OF INTEREST: | Nil |
| AUTHOR: | John McCleary – Chief Executive Officer |
| DATE: | 22 February 2020 |
| Matters for Consideration: | |
| To adopt a policy, as required, for the professional development of Council Members as presented in Appendix 5 | |
| Background: | |
| <p>In August 2019 new legislation was introduced that requires all council members to complete a new training course, Council Member Essentials, within 12 months of being elected. The course has been developed to provide council members with the skills and knowledge to perform their roles as leaders in their district.</p> <p>The Council Member Essentials course comprises of the following five units:</p> <ul style="list-style-type: none">• understanding local government• serving on council• meeting procedures• conflicts of interest, and• understanding financial reports and budgets. <p>The training will be provided by the following training providers:</p> <ul style="list-style-type: none">• Western Australian Local Government Association (WALGA)• South Metropolitan TAFE, and• North Metropolitan TAFE. <p>The training is valid for five years, so a council member will only be required to undertake the training at every second election. Some exemptions apply for council members who have passed specific training within the past five years, including the Diploma in Local Government. More information regarding this can be found on the department's website.</p> <h3>Continuing Professional Development</h3> <p>Each council will be required to develop a policy outlining the continuing professional development of its council members. The content of the policy will be determined by the council and should include opportunities for each councillor and a statement of how the local government will support this.</p> <p>In deciding the content of the policy, the council should consider:</p> <ul style="list-style-type: none">• the strategic direction of the local government• any skills gaps among the council as a whole, and• the needs of individual councillors. <p>As a minimum, the policy must be reviewed after each ordinary election to take into account the needs and skills sets of new councillors.</p> | |

Reporting

Local governments will be required to report annually on who has completed training and publish this on the local government's website. The report will list each council member and the training completed by each councillor in that financial year. This will include both the Council Members Essentials course where applicable and continuing professional development consistent with the local government's policy.

Comments:

In keeping with section 5.128 of the Local Government Act 1995 a new Policy has been developed that meets the requirement of the Act and also meets the Shires own unique circumstances.

Statutory Environment:

Local Government Act 1995, section 5.128

Policy for continuing professional development

(1) A local government must prepare and adopt* a policy in relation to the continuing professional development of council members.

* *Absolute majority required.*

(2) A local government may amend* the policy.

* *Absolute majority required.*

(3) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

(4) The CEO must publish an up-to-date version of the policy on the local government's official website.

(5) A local government —

(a) must review the policy after each ordinary election; and

(b) may review the policy at any other time.

Policy Implications

Nil

Financial Implications:

2019/20 Budget and subsequent budgets

Strategic Implications:

Civic Leadership

To provide Good Governance to the Upper Gascoyne Shire area through:

- Detailed and professional administration;
- High levels of accountability;
- Compliance with statutory requirements;

- High-quality forward planning, particularly for assets and finances;
- Openness and transparency and enhanced consultations and public participation;
- Provision of quality customer services, good financial management and pursuit of excellence in professional administration and communication.

Risk:

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

Consultation:

Department of Local Government, Sport & Communities

Officer's Recommendation:

Voting requirement: Absolute Majority

That Council adopt Council Policy 4.14 – ‘ Professional Development of Elected Members’ as detailed in Appendix 5

Council Decision: 07032020

MOVED:

SECONDED:

CARRIED:

10.9 ATTENDANCE AT EVENTS POLICY

| | |
|---|---|
| APPLICANT: | Shire of Upper Gascoyne |
| DISCLOSURE OF INTEREST: | Nil |
| AUTHOR: | John McCleary – Chief Executive Officer |
| DATE: | 23 February 2020 |
| Matters for Consideration: | |
| To adopt a policy, as required, for the 'Attendance at Events' as presented in Appendix 6 . | |
| Background: | |
| <p>Section 5.90A of the Local Government Act requires that local governments have an attendance at events policy. The purpose of the policy is for the council to actively consider the purpose and benefits to the community from council members and CEOs attending events. The policy provides a framework for the acceptance of invitations to various events and clarifies who will pay for tickets or the equivalent value of the invitation. The tickets should be provided to the local government and not individual council members. A ticket or invitation provided by a donor to an individual in their capacity as a council member or CEO is to be treated as a gift to that person, unless the tickets or invitation is referred to the local government to be considered in accordance with the policy</p> | |
| Comments: | |
| <p>In developing the policy, there are a number of matters which need to be considered. Principally, the council needs to consider what the benefit to the community or local government is in having members of council or the CEO attend the event.</p> <p>The Attendance at Events policy is to enable council members to attend events as a representative of council without restricting their ability to participate in council meetings. It is not intended to be used as a mechanism to avoid conflict of interest provisions where significant matters are likely to come before council from the provider of the invitation.</p> <p>While attending events is generally considered an important function for council members and the CEO to represent the local government, if there are costs involved, especially significant costs, it can lead to criticism from the community for spending ratepayer's money if the tangible benefits are not identified. Similarly, if the council is accepting tickets, including those as a result of sponsorship, there can be a perception of bias when matters affecting that organisation come before council.</p> <p>The policy should also consider the role that the person attending will have at the event—for example, speaking, giving an award or being a member of the audience—especially if there are significant costs associated with attendance. The community perception will be different for a person attending to undertake a specific role or function versus being a member of the audience.</p> <p>Note that examples are provided in the legislation of what constitutes an event: concerts, conferences, functions and sporting events. This is not an exhaustive list and councils should consider the full range of events that may be relevant to their local government, such as agricultural shows, field days, school awards nights and cultural events. Ultimately, it is the decision of the council as to what is contained within the policy and this will vary between local governments. Matters that could be included are:</p> <ul style="list-style-type: none">• To whom invitations are to be directed,• Who authorises attendance at an event, including how the decision is made for a council | |

member or CEO to attend an event,

- How many people are authorised to attend an event,
- Who is responsible for the cost of attending(if any), including whether there is a requirement for the council member or CEO to contribute to the cost, particularly if the person's partner is also attending;
- Whether there are any events that are authorised in advance by council (preauthorised events),
- Whether the location of the event is within the district,
- Attendance at sponsored events, and
- Attendance at events that are outside the policy.

The council, with accountability to the local community, is in the best position to determine the design and content of the policy.

Statutory Environment:

5.90A. Policy for attendance at events

(1) In this section —

Event includes the following —

- (a) a concert;
- (b) a conference;
- (c) a function;
- (d) a sporting event;
- (e) an occasion of a kind prescribed for the purposes of this definition.

(2) A local government must prepare and adopt* a policy that deals with matters relating to the attendance of council members and the CEO at events, including —

- (a) the provision of tickets to events; and
- (b) payments in respect of attendance; and
- (c) approval of attendance by the local government and criteria for approval; and
- (d) any prescribed matter.

* Absolute majority required.

(3) A local government may amend* the policy

. * Absolute majority required.

(4) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

(5) The CEO must publish an up-to-date version of the policy on the local government's official website.

Policy Implications:

Nil – New policy

Financial Implications:

Nil

Strategic Implications:

Civic Leadership

To provide Good Governance to the Upper Gascoyne Shire area through:

- Detailed and professional administration;
- High levels of accountability;
- Compliance with statutory requirements;
- High-quality forward planning, particularly for assets and finances;
- Openness and transparency and enhanced consultations and public participation;
- Provision of quality customer services, good financial management and pursuit of excellence in professional administration and communication.

Risk:

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

Consultation:

Nil

Officer's Recommendation:**Voting requirement:** Absolute Majority

That Council adopt Council Policy 4.15 – 'Attendance at Events Policy' as detailed in [Appendix 6](#).

Council Decision: 08032020**MOVED:****SECONDED:****CARRIED:**

10.10 MONGERS BORE – GRANT APPLICATION

APPLICANT: Shire of Upper Gascoyne

DISCLOSURE OF INTEREST: Cr Hamish McTaggart

AUTHOR: John McCleary – Chief Executive Officer

DATE: 24 February 2020

Matters for Consideration:

To receive a letter of support for the Mongers Bore water project provided by Bidgemia Station as detailed in [Appendix 7](#).

Background:

The Shire were in the process of making an application under the Building Better Regions Fund to bring water into Gascoyne Junction from Mongers Bore which is located in the Bidgemia Pastoral Lease.

As part of this application the Shire required a letter of support from the owner of the Lease. Bidgemia Station provided this letter to the Shire as requested.

Comments:

Unfortunately, due to time constraints, this grant application was not submitted, however, it does not mean we will not make a further application when the appropriate Funding Body and associated grant is found. In this case the Shire will utilise this letter as part of the application process.

In this letter Bidgemia Cattle Company have indicated that they wished to put a spur in the main line so that they could use some of the water to complement their current water supplies at the Bidgemia Homestead.

Cr McTaggart has contacted the previous ACEO and the current CEO requesting that this letter be tabled so that the full Council is aware of its content in the name of full disclosure and transparency.

Statutory Environment:

Nil

Policy Implications:

Nil

Financial Implications:

Nil

Strategic Implications:

Nil

Risk:

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

Consultation:

Cr McTaggart

Officer's Recommendation:

Voting requirement: Simple Majority

That Council receive the letter of support from the Bidgemia Cattle Company as detailed in Appendix 7.

Council Decision: 09022020

MOVED:

SECONDED:

CARRIED:

10.11 JUNCTION PUB & TOURIST CENTRE SOLAR POWER PROJECT

| | |
|--|---|
| APPLICANT: | Shire of Upper Gascoyne |
| DISCLOSURE OF INTEREST: | Nil |
| AUTHOR: | John McCleary – Chief Executive Officer |
| DATE: | 11 March 2020 |
| Matters for Consideration: | |
| To seek Council permission to write to the Minister of Regional Development detailing the absolute importance of this project for the viability of the business. | |
| Background: | |
| <p>The proprietor of the Junction Pub and Tourist Centre attended the Council meeting in December 2019. Mr Garbutt outlined to Council that the business was extremely marginal especially in the 7 month period where there is extreme heat and little or no tourist activity. Mr Garbutt explained that the fixed costs were the killer and the main culprit was the costs associated with electricity; which was around \$7,000 per month.</p> <p>Mr Garbutt is very keen for the Shire to install a solar system to assist with reducing the cost of electricity, if we can't assist there is a very real potential for the business to close its doors with the Community losing a valuable asset and further jobs and job opportunities being lost to an area that is already struggling with social isolation and unemployment.</p> | |
| Comments: | |
| <p>The Shire has an amount of \$300,000 in the budget to install solar power but has been waiting on Horizon Power and our solar power consultants to determine the amount of solar that will be allowed; the configuration and amount of solar allowed into the electrical grid will determine the cost of supply and installation. The Shire have engaged a consultant to write a tender document due to its very technical nature and will be in a position to go to public tender in the near future.</p> <p>The Shire initially made an application under the REDS Grant seeking assistance with the financial cost to install the solar, unfortunately the Shire were not successful. We have continued to work with the Gascoyne Development Commission to see if there was another opportunity for some assistance. We have been advised by the GDC that they have identified a source of funds (\$153,000) that could be used and are waiting on the Minister to provide her final tick of approval.</p> <p>It is highly unlikely that this project will be undertaken if the Shire cannot secure additional funding due to extra costs sustained with Tropical Cyclones Blake and Damien and other unforeseen events.</p> <p>It is recommended that the Council instruct the CEO write to the Minister and detail the need and request that this grant be approved as expeditiously as possible.</p> | |
| Statutory Environment: | |
| Nil | |
| Policy Implications: | |
| Nil | |

Matters for Consideration:**Background:****Comments:****Statutory Environment:****Policy Implications:**

Financial Implications:

2019/2020 Budget

Strategic Implications:

Nil

Risk:

| Risk | Risk Likelihood (based on history and with existing controls) | Risk Impact / Consequence | Risk Rating (Prior to Treatment or Control) | Principal Risk | Risk Action Plan (Controls or Treatment proposed) |
|------------------|---|---------------------------|---|---------------------------------------|---|
| Business failure | Rare (1) | Moderate (3) | Low (1-4) | Junction Pub & Tourist Centre closes. | Accept Officer Recommendation |

Consultation:

Gascoyne Development Commission

Officer's Recommendation:**Voting requirement:** Simple Majority

That Council instruct the CEO to write the Minister for Regional Development, Alannah MacTiernan and request that the grant opportunity be approved as expeditiously as possible.

Council Decision: 10032020**MOVED:****SECONDED:****CARRIED:**

10.12 TENDER DECISION CRITERIA – SUPPLY OF LABOUR / PLANT / EQUIPMENT – FOR WORKS ASSOCIATED WITH AGRN 888 & 889

APPLICANT: Shire of Upper Gascoyne

DISCLOSURE OF INTEREST: Nil

AUTHOR: John McCleary – Chief Executive Officer

DATE: 13 March 2020

Matters for Consideration:

To determine the decision making criteria for assessing tenders to carry out the DRFAWA works.

Background:

Due to storm related events in January and February 2020 the Shire of Upper Gascoyne was included as a Local Government that was severely impacted by these events and the provisions of Disaster Recovery Funding Arrangements, Western Australia (DRFAWA) have been made available to the Shire.

The Shire has submitted to OEM a detailed list of damaged roads / assets and the cost associated with the repair of such, this is currently being reviewed by OEM. It is estimated that the cost will be approximately \$20 Million Dollars

Comments:

Currently the Shire is still working on WANDRRA Claim No 5 however, the contractors appointed are due to finalise these works in the very near future. WANDRRA No 3 will commence as soon as Quadrio Bros finish their works with claim No 2, this is a relatively small claim - \$3.4 million and will take between 4-6 months to complete.

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

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

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

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

Statutory Environment:

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

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

| | |
|---|--|
| Policy Implications: | |
| Purchasing Policy | |
| Financial Implications: | |
| Nil | |
| Strategic Implications: | |
| Nil | |
| Consultation: | |
| Nil | |
| Officer's Recommendation: | Voting requirement: Simple Majority |
| <p><i>That Council endorse the following decision making criteria when assessing tenders for the AGRN 888 & 899 works:</i></p> <ul style="list-style-type: none"> • <i>25% Tender Price;</i> • <i>15% Quality and Completeness of plant / equipment;</i> • <i>10% Demonstrated Remote Area Construction Experience;</i> • <i>10% Demonstrated Local Knowledge of sourcing appropriate materials;</i> • <i>20% Percentage Local Content of Plant/Equipment (inclusive of operators) and Resources;</i> • <i>10% Capacity to complete contract works; and</i> • <i>10% Provisions for mechanical support</i> | |
| Council Decision 11032020 | |
| <p>MOVED: SECONDED:</p> <p>CARRIED:</p> | |

11. MATTERS BEHIND CLOSED DOORS

Council Decision 12032020

MOVED: CR **SECONDED: CR**

That Council go behind closed doors to discuss confidential items.

CARRIED:

- 11.1 Bitumen Sealing for Landor Mt Augustus Road
- 11.2 Potential Conflict of Interest
- 11.3 Incident Investigation – THEM Earthmoving
- 11.4 Appointment of Project Manager for AGRN Claims 888 & 899

Council Decision 17032020

MOVED: CR **SECONDED: CR**

That Council come out from behind closed doors.

CARRIED:

12. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12.1 BIOSECURITY – CRBA

| | |
|------------|-------------------------|
| APPLICANT: | Shire of Upper Gascoyne |
|------------|-------------------------|

| | |
|-------------------------|-----|
| DISCLOSURE OF INTEREST: | Nil |
|-------------------------|-----|

| | |
|---------|----------------------------|
| AUTHOR: | Alys McKeough – Councillor |
|---------|----------------------------|

| | |
|-------|-----------------------------|
| DATE: | 17 th March 2020 |
|-------|-----------------------------|

| | |
|-----------------------------------|--|
| Matters for Consideration: | |
|-----------------------------------|--|

Biosecurity management in the Shire of Upper Gascoyne

| | |
|--------------------|--|
| Background: | |
|--------------------|--|

Several years ago the Shire of Upper Gascoyne Council made the decision to administer and manage the Shires biosecurity due to issues surrounding the Carnarvon Rangelands Biosecurity Association (CRBA) management at that time. Since this change the CRBA has employed an executive officer to administer and manage the operations of the CRBA, as well as a new committee and this has mitigated the issues that prompted the change.

Given the proposed changes to the OSH Act WA to the Western Australian Model Work Health and Safety Bill (WHS Bill), which is based on the model Work Health and Safety Act 2011, and aims to create uniformity across Australia in relation to WHS imposes more responsibility on duty holders and extends this responsibility further than the CEO, and can include anyone who directs staff. With this expanded definition of 'Officer' and new duties and obligations under a new clause 'Due Diligence' which is personal and non-delegable and includes personal penalties, it poses some issues for our Local Government delivering biosecurity in its current structure and the liability to the "Officers" involved.

The CRBA is a Recognised Biosecurity Group and is legislated under the Biosecurity and Agriculture Management Act to assist the community in delivering biosecurity to the community, through consultation and as such is protected under this Legislation to provide this community service.

Although the Shire has allocated \$120K in previous budgets, biosecurity has been costing in excess of this and some of the funds have been used towards administration. This creates a double up of administration when the CRBA still has to provide reports to DPIRD encompassing both their operations and the Shires. It is also an opportune time to reconsider our position in regards to this arrangement with the recent resignation of the staff member who was responsible for delivering biosecurity. It is also worth noting that the CRBA budget is down 15% in rates from non-payment of rates from landholders.

It would be prudent for Council to seriously consider giving control back to the CRBA rather than the Shire continuing to deliver biosecurity in its current structure, given the proposed changes to the WHS legislation, the reduction in revenue raised through rating and staff changes.

| | |
|------------------|--|
| Comments: | |
|------------------|--|

Nil

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

Occupational Health and Safety Act 1984 (WA) (OSH Act) soon to be replaced by a new Work Health and Safety Act (WHS Bill)

Policy Implications:

Policy 4.15 Occupational Health and Safety

Financial Implications:

Budget allocation for Biosecurity to be redirected to the CRBA.

Strategic Implications:

It will affect our current Community Strategic Plan in that the responsibility will now lay with a third party rather than a Shire responsibility. This can redressed once the SCP is reviewed this year.

Risk:

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

Consultation:

CEO – John McCleary
 Shire President – Don Hammarquist
 CRBA Executive Officer – Krystie Bremer

Councillor's Recommendation:**Voting requirement:** Simple Majority*That:*

1. Council return control of the Shire of Upper Gascoyne's biosecurity management to the Carnarvon Rangelands Biosecurity Association (CRBA) on a trial basis for twelve months; subject to:
2. The CEO develop a MOU between the Shire and the CRBA that is acceptable to both parties;
3. Council make an annual contribution to the CRBA with the amount to be determined prior to the beginning of a new financial year; and
4. Any financial assistance provided to the CRBA by the Shire is be spent on services (LPMTs., aerial baiting, large feral herbivores, pigs, declared plant species) within the Shire of Upper Gascoyne.

Council Decision: 18032020**MOVED:****SECONDED:****CARRIED:**

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

Nil

14. ELECTED MEMBERS REPORTS

14.1 Councillor D. Hammarquist

14.2 Councillor G. Watters

14.3 Councillor J. Caunt

14.4 Councillor B. Walker

14.5 Councillor H. McTaggart

14.6 Councillor A. McKeough

14.7 Councillor R. Hoseason-Smith

15. STATUS OF COUNCIL RESOLUTIONS

| Resolution N° | Subject | Status | Open / Close | Responsible Officer |
|---------------|--------------------------------------|---|--------------|---------------------|
| 10042019 | Formation of a Tourism Working Group | This is still being worked on, I need to establish the terms of reference prior to advertising for members. | Open | CEO |
| 08022020 | CAR Report | Have uploaded this in the Department of Local Governments Smart Hub portal. | Close | CEO |
| 09022020 | Yangibana Project | Have advised Bernie Miller and Andrew Reid that the CEO and Shire President are available to attend. | Close | CEO |
| 10022020 | Gascoyne Regional Business Awards | | Open | CSO |

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 February 2020)

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 1

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|--|------------|---|-----------|------------|------------|
| Activ8me | | | | | |
| EFT11747 | 03/02/2020 | Wireless Router for Finance Manager | 1 | | 85.00 |
| INV 1937446 | 31/01/2020 | Standing PO for Finance Manager House Internet - Wireless Router | 1 | 85.00 | |
| Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS) | | | | | |
| EFT11748 | 03/02/2020 | XPOS Phone Card Sales on 28th and 29th January 2020 | 1 | | 48.00 |
| INV 16873/1687:03/02/2020 | | XPOS Phone Card Sales on 28th and 29th January 2020 | 1 | 48.00 | |
| Quadrio Earthmoving Pty Ltd | | | | | |
| EFT11749 | 05/02/2020 | WANDRRA #3 works per RFT 04-18/19 - AGN821 | 1 | | 170,775.00 |
| INV 00010919 | 31/01/2020 | WANDRRA #3 works per RFT 04-18/19 - AGN821 | 1 | 170,775.00 | |
| Gregory James Watters | | | | | |
| EFT11750 | 05/02/2020 | Councillor Meeting fee for the Month of January 2020 | 1 | | 1,064.17 |
| INV COUNCIL | 31/01/2020 | Councillor Meeting fee for the Month of January 2020, Councillor IT Allowance for the Month of January 2020 | 1 | 1,064.17 | |
| Leanne Alys Mckeough | | | | | |
| EFT11751 | 05/02/2020 | Councillor Meeting Fee for Month January 2020 | 1 | | 1,064.17 |
| INV COUNCIL | 31/01/2020 | Councillor Meeting Fee for Month January 2020, IT Allowance for Month | 1 | 1,064.17 | |
| Blanche Maree Walker | | | | | |
| EFT11752 | 05/02/2020 | Councillor Meeting Fee for Month January 2020 | 1 | | 1,064.17 |
| INV COUNCIL | 31/01/2020 | Councillor Meeting Fee for Month January 2020, , IT Allowance for Council Meeting for Month January 2020, | 1 | 1,064.17 | |
| Jw & Jp Caunt | | | | | |
| EFT11753 | 05/02/2020 | Councillor Meeting Fee for Month of January 2020 | 1 | | 1,471.92 |
| INV COUNCIL | 31/01/2020 | Councillor Meeting Fee for Month of January 2020, Deputy President Allowance for Month of January 2020, Councillor IT Allowance for Month of January 2020 | 1 | 1,471.92 | |
| Donald Raymond Hammarquist | | | | | |
| EFT11754 | 05/02/2020 | Councillor Meeting Fee for Month of January 2020 | 1 | | 3,510.42 |
| INV COUNCIL | 31/01/2020 | Councillor Meeting Fee for Month of January 2020, President Allowance for Month of January 2020, Councillor IT Allowance for Month of January 2020 | 1 | 3,510.42 | |
| Hasmish Mctaggart | | | | | |
| EFT11755 | 05/02/2020 | Councillor Meeting Fee for Month January 2020 | 1 | | 1,064.17 |
| INV COUNCIL | 31/01/2020 | Councillor Meeting Fee for Month January 2020, IT Allowance for Month January 2020 | 1 | 1,064.17 | |
| Ray Hoseason-Smith | | | | | |
| EFT11756 | 05/02/2020 | Councillor Meeting Fee for month of January 2020 | 1 | | 1,064.17 |
| INV COUNCIL | 31/01/2020 | Councillor Meeting Fee for month of January 2020, Councillor IT Allowance for month of January 2020 | 1 | 1,064.17 | |
| Commonwealth Mastercard | | | | | |
| EFT11757 | 04/02/2020 | Flight to Perth for Ian Fitzgerald ACEO Last day 31/01/2020 | 1 | | 1,099.64 |
| INV 138582 | 10/01/2020 | Wheel Alignment on CEO car P104 | 1 | 95.00 | |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 2

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|---|------------|--|-----------|------------|-----------|
| Commonwealth Mastercard | | | | | |
| INV 10/01/2020 | 10/01/2020 | Diesel for GU0 10/01/2020 37.52L | 1 | 58.50 | |
| INV 12/01/2020 | 12/01/2020 | iCloud 50GB Storage plan for Works Supervisor for the month of January 2020 | 1 | 1.49 | |
| INV YFADXT | 15/01/2020 | Flight to Perth for Ian Fitzgerald ACEO Last day 31/01/2020 | 1 | 498.60 | |
| INV 4763103 | 28/01/2020 | Lucidpress Pro - Gassy Gossip | 1 | 181.18 | |
| INV D7159 | 29/01/2020 | Icom Battery Pack for Airport Two Way | 1 | 186.37 | |
| INV 29/01/2020 | 29/01/2020 | Organised Flowers for Amanda in hospital from Shire. | 1 | 78.50 | |
| Rsm Australia Pty Ltd | | | | | |
| EFT11758 | 11/02/2020 | Contract Accountant Services for period 01/07/2018 - 30/06/2021 FOR MONTH OF: November and December 2019 | 1 | | 23,253.54 |
| INV 290024220 | 09/12/2019 | Contract Accountant Services for period 01/07/2018 - 30/06/2021, FOR MONTH OF: November and December 2019 | 1 | 23,253.54 | |
| Dust Up Projects | | | | | |
| EFT11759 | 11/02/2020 | Freight 13th - 26th January 2020 | 1 | | 664.55 |
| INV 1320 | 27/01/2020 | 35% Share of Standing Purchase Order for Works Freight, 40% Share of Standing Purchase Order for Parts Freight, 15% Share of Standing Purchase Order for Admin Freight | 1 | 664.55 | |
| Simon Joseph Adamson | | | | | |
| EFT11760 | 11/02/2020 | Perform Dogging Duties at \$427.50 / Day Plus Gst As Per Contract | 1 | | 2,821.50 |
| INV 05/02/2020 | 05/02/2020 | Perform Dogging Duties at \$427.50 / Day Plus Gst, As Per Contract 6 days Winderie, Dairy Creek and Lyons River | 1 | 2,821.50 | |
| Australia Post | | | | | |
| EFT11761 | 11/02/2020 | Freight and Postage for period - January 2020 | 1 | | 67.03 |
| INV 1009298381 | 03/02/2020 | Freight and Postage for period - January 2020 | 1 | 67.03 | |
| Boc Limited | | | | | |
| EFT11762 | 11/02/2020 | Quarterly Container Service Charge for Oxygen Bottle Medical C Size | 1 | | 39.67 |
| INV 4024747645 | 29/01/2020 | Quarterly Container Service Charge for Oxygen Bottle Medical C Size, Quarterly Container Service Charge for Oxygen Bottle Medical D Size RPV | 1 | 39.67 | |
| Breathalyser Sales and Service Pty Ltd | | | | | |
| EFT11763 | 11/02/2020 | AlcoQuant 6020 - Calibration and freight as per Quote B72595 | 1 | | 110.00 |
| INV B72595 | 31/01/2020 | AlcoQuant 6020 - Calibration and freight as per Quote B72595 | 1 | 110.00 | |
| Carnarvon Growers Association Inc | | | | | |
| EFT11764 | 11/02/2020 | Yarramilla NPK fertiliser | 1 | | 1,700.16 |
| INV INV-34942531 | 01/2020 | Yarramilla NPK fertiliser | 1 | 1,700.16 | |
| Child Support Agency | | | | | |
| EFT11765 | 11/02/2020 | Payroll deductions | 1 | | 362.83 |
| INV DEDUCTIO05 | 02/2020 | Payroll Deduction for Nathaniel John Rogers 05/02/2020 | | 362.83 | |
| Diesel and Dust Mechanical Pty Ltd | | | | | |
| EFT11766 | 11/02/2020 | Mechanical labour hire and services 2019/20 - P73 | 1 | | 10,330.94 |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 3

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|---|------------|---|-----------|------------|----------|
| Diesel and Dust Mechanical Pty Ltd | | | | | |
| INV 00000085 | 20/01/2020 | Mechanical labour hire and services 2019/20 - P36 unseize hitch | 1 | 203.50 | |
| INV 00000083 | 20/01/2020 | John Deere Tractor Fleet No: P43 13/1/20 -20/1/20 Rectify fault on ECU and ACU system, Supply potentiometer for ACU II switch and pressure sender for filter plugged unit. Repair water separator harness connector and ECU harness fault. | 1 | 1,847.81 | |
| INV 00000084 | 20/01/2020 | Semi-Trailer with side tipping tray Fleet No P73 Rego: GU 996 Remove and check all bearings and adjust, regrease bearings. Adjust brakes and grease system. Replace directional control valve and repair unit as required. Repair hydraulic leaks at rear of unit and replace air couplings. Repair ring feeder that was seized and make serviceable. Control valve supplied by customer but had parts already removed for other job. Fabricate spanner for K hitch covers. | 1 | 1,564.75 | |
| INV 00000082 | 20/01/2020 | Caterpillar Forklift Fleet No P77 3067hrs 13/1/20 -20/1/20 Service unit supply all filters, customer supplied oil. Replace grease nipples in the steering linkages. Repair battery cables at isolator. Replace Deutsch plug on water separator. Replace 2 x hoses on side shift and check hydraulic oil. | 1 | 737.24 | |
| INV 00000090 | 28/01/2020 | Utility (MAZDA) 2018 BT50 4WD Tray top Fleet No: P102 Rego: GU31 Complete 80000km service on unit as per service sheet. Needs rear springs and battery. Keep an eye on the oil leak for the timing case that was done by Mazda. | 1 | 742.09 | |
| INV 00000091 | 28/01/2020 | Lister 6.5kVa Generator Fleet No: P86 Lister pump replace battery terminals, lugs and hold down clamp on generator. | 1 | 150.15 | |
| INV 00000087 | 28/01/2020 | Mechanical labour hire and services 2019/20 - Roller: Bomag BW216D-5 Fleet No: P89 Rego: GU517 convert from a peg drum roller to a smooth drum roller. Remove all shells and scrapers and replace with new rubbers. Adjust rubbers and test | 1 | 748.00 | |
| INV 00000088 | 28/01/2020 | 20 Tonne Jack -No fleet number Repair 20 tonne pneumatic jack, replace hose and repair leak so unit can be put back into service | 1 | 265.23 | |
| INV 00000089 | 28/01/2020 | ISUZU 4x4 Crew Man Service Truck Fleet No: 95 Rego: GU510 Mount up compressor on P95 and fabricate hose reel adaptor ready for install. | 1 | 158.13 | |
| INV 00000096 | 29/01/2020 | Side Tipper Fleet No: P73 Supply all hose fittings and adaptors including grease head blocks and metric unions to hose up remote grease system on trailer. | 1 | 2,291.85 | |
| INV 00000101 | 31/01/2020 | Mechanical labour hire and services 2019/20 - Prime Mover: Caterpillar CT630 Bon Highway Truck Fleet No: GU506 Rego: GU506 Travel to Mangaroon and unsize a 5th wheel assembly, lubricate and check. Replace a set of air couplings at the same time. | 1 | 337.71 | |
| INV 00000100 | 31/01/2020 | Mechanical labour hire and services 2019/20 - Roller: Bomag BW216D-4 Fleet No: P27 Turns smooth drum roller into peg roller. Customer supplied shells. Regas air conditioning no leak found and order new pressure switch to suit unit. Supply bolts for peg drum unit | 1 | 1,034.94 | |
| INV 00000099 | 31/01/2020 | Mechanical labour hire and services 2019/20 Repairs to Pavilion taps in the kitchen | 1 | 249.54 | |
| Elders Ltd | | | | | |
| EFT11767 | 11/02/2020 | 4" lay flat hose 100m | 1 | | 412.85 |
| INV 73979 | 29/01/2020 | 4" lay flat hose 100m | 1 | 412.85 | |
| Gascoyne Office Equipment | | | | | |
| EFT11768 | 11/02/2020 | Admin - Black and White Photocopies | 1 | | 1,418.71 |
| INV INV-1412 | 30/01/2020 | Admin - Black and White Photocopies, Admin - Colour Photocopies, Works - Colour Photocopies, CRC - Black and White Photocopies, CRC - Colour Photocopies, Works - Black and White Photocopies | 1 | 1,418.71 | |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 4

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|---|------------|---|-----------|------------|-----------|
| Geraldton Fuel Company T/as Refuel Australia | | | | | |
| EFT11769 | 11/02/2020 | budgeted fuel and oil purchases for 19/20 | 1 | | 14,294.24 |
| INV 01407488 | 28/01/2020 | Underground bowser 7,350.00ltr | 1 | 10,686.90 | |
| INV 01407489 | 28/01/2020 | P78 GU 1037 1800.00ltrs | 1 | 2,617.20 | |
| INV 31/01/2020 | 31/01/2020 | Fuel purchase 03/01/2020 95.59ltr x \$1.475 = \$141.00 , Fuel purchase 05/01/2020 85.0ltrs x \$1.4990 = \$127.43, Fuel purchase 4/01/2020 26.73ltr x \$1.5990 , , Fuel purchase 4/01/2020 16.37ltr x \$1.5990 , , Fuel purchase 9/01/2020 33.57ltr x \$1.7180, , Fuel purchase 12/01/2020 26.31ltr x \$1.7180, , Fuel purchase 15/01/2020 69.96ltr x \$1.6190, , Fuel purchase 19/01/2020 34.22ltr x \$1.6190, , Fuel purchase 20/01/2020 207.66ltr x \$1.6040, , Fuel purchase 23/01/2020 30.12ltr x \$1.5990, | 1 | 990.14 | |
| Junction Contracting Services | | | | | |
| EFT11770 | 11/02/2020 | Watercart Hire Ullawarra Road works C3344 | 1 | | 11,162.25 |
| INV 1567 | 04/02/2020 | Watercart Hire Ullawarra Road works C3344 - 29th January to 3rd February 2020 | 1 | 11,162.25 | |
| Officeworks | | | | | |
| EFT11771 | 11/02/2020 | Keji 80gsm A4 Copy Paper 50 Ream Half Pallet KEA4CP80HP | 1 | | 699.25 |
| INV 46458041 | 28/01/2020 | Keji 80gsm A4 Copy Paper 50 Ream Half Pallet, KEA4CP80HP, Keji 80gsm A3 Copy Paper Carton, KEA3CP80CT, Artline Flow Retractable Ballpoint Pens 4 Colours 3 Pack, AR198173, Kadink Playing Cards, KD0510, Otto Push Pins Assorted 80 Pack, OTPPIN80N, Philips HeartStart Adult Defibrillator Pads, PHM5071A | 1 | 585.25 | |
| INV 351426898 | 28/01/2020 | Artline Flow Retractable Ballpoint Pens 4 Colours 3 Pack, AR198173, Philips HeartStart Adult Defibrillator Pads, PHM5071A | 1 | 114.00 | |
| Perfect Computer Solutions Pty Ltd | | | | | |
| EFT11772 | 11/02/2020 | 2019/20 IT Consulting Services for January 2020 | 1 | | 85.00 |
| INV 25315 | 30/01/2020 | Monthly fee fr daily monitoring, management and resolution of disaster recovery options at site for January 2020, Monthly fee fr daily monitoring, management and resolution of disaster recovery options at site for January 2020 | 1 | 85.00 | |
| Sunny Sign Company Pty Ltd | | | | | |
| EFT11773 | 11/02/2020 | signs and hardware as per quote#381378 Boundary entrance signs Mt Augustus/Pingandy Distance, direction signage Various signage hardware | 1 | | 10,233.30 |
| INV 426367 | 31/01/2020 | signs and hardware as per quote#381378, Boundary entrance signs, Mt Augustus/Pingandy Distance, direction signage, Various signage hardware | 1 | 10,233.30 | |
| Tel-o-mac Tackle Shop | | | | | |
| EFT11774 | 11/02/2020 | Bluechem portable Toilet satchels | 1 | | 200.00 |
| INV 303220 | 29/01/2020 | Bluechem portable Toilet satchels | 1 | 200.00 | |
| Toll Transport Pty Ltd | | | | | |
| EFT11775 | 11/02/2020 | Freight for 22-24 JAN 2020 | 1 | | 1,175.03 |
| INV 0924-MWB | 19/01/2020 | 35% Standing Order for Works Freight - 2401002005428 Bunnings, 15% Standing Order for Admin Freight - 8931266625 + 8931266618 Bayswater for Nat Rogers, 40% Standing Order for Parts Freight - 8996022631 S/W Bear, 40% Standing Order for Parts Freight - 8771150004218 Westrac | 1 | 136.13 | |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 5

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|--|-------------|---|------------------|-------------------|---------------|
| Toll Transport Pty Ltd | | | | | |
| INV 0925-MWB | 26/01/2020 | 40% Standing Order for Parts Freight - 2401002053680 Truckline, 40% Standing Order for Parts Freight - 8987951179 MDF Geraldton, 40% Standing Order for Parts Freight - 8958547455 Pool Spa Geraldton | 1 | 1,038.90 | |
| Horizon Power (non-energy) | | | | | |
| EFT11776 | 11/02/2020 | Standing purchase order for prepaid power at Woodgamia Community for resale through the CRC | 1 | 925.00 | 925.00 |
| INV RPDDDB004 | 30/01/2020 | Standing purchase order for prepaid power at Woodgamia Community for resale through the CRC | 1 | 925.00 | |
| Telstra Corporation Ltd | | | | | |
| EFT11777 | 11/02/2020 | January 2020 Phone Charges | 1 | | 1,172.75 |
| INV 20/01/20 | 20/01/2020 | 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 | 900.35 | |
| INV 28/01/2020 | 28/01/2020 | Satellite Phone Charges for 0147144097 - Frank Drayton for Month of January 2020, Satellite Phone Charges for 0147150811 - John McCleary for Month of January 2020, Satellite Phone Charges for 0147151936 - Dameon Whitby for Month of January 2020, Satellite Phone Charges for 0147165864 - Thomas Fletcher for Month of January 2020, Satellite Phone Charges for 0147142926 - Ian Golding for Month of January 2020, Satellite Phone Charges for 0147152896 - Leeson for Month of January 2020 | 1 | 272.40 | |
| Them Earth Moving | | | | | |
| EFT11778 | 11/02/2020 | Supply of plant and operators for flood damage repairs (RFT01 19-20 - AGRN863) PACKAGE 1 for period 24/01/2020 to 05/02/2020 | 1 | | 358,074.20 |
| INV 00000536 | 07/02/2020 | Eudamullah Road Supply of plant and operators for flood damage repairs (RFT01 19-20 - AGRN863) PACKAGE 1 for period 24/01/2020 to 05/02/2020, Minnie Creek Supply of plant and operators for flood damage repairs (RFT01 19-20 - AGRN863) PACKAGE 1 for period 24/01/2020 to 05/02/2020, Ullawarra Supply of plant and operators for flood damage repairs (RFT01 19-20 - AGRN863) PACKAGE 1 for period 24/01/2020 to 05/02/2020 | 1 | 358,074.20 | |
| Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS) | | | | | |
| EFT11779 | 10/02/2020 | XPOS Phone Card Sales on 06/02/2020 and 07/02/2020 | 1 | | 57.60 |
| INV 3837/3838 | 10/02/2020 | XPOS Phone Card Sales on 06/02/2020 and 07/02/2020 | 1 | 57.60 | |
| Gregory James Watters | | | | | |
| EFT11780 | 14/02/2020 | Councillor Meeting fee for the Month of February 2020 | 1 | | 1,650.25 |
| INV COUNCIL | 12/02/2020 | Councillor Meeting fee for the Month of February 2020, Councillor Travel Allowance for the Month of February 2020, Councillor IT Allowance for the Month of February 2020 | 1 | 1,650.25 | |
| Leanne Alys Mckeough | | | | | |
| EFT11781 | 14/02/2020 | Councillor Meeting Fee for Month February 2020 | 1 | | 1,262.17 |
| INV COUNCIL | 12/02/2020 | Councillor Meeting Fee for Month February 2020, Travel Allowance for Council Meeting for Month February 2020, IT Allowance for Month February 2020 | 1 | 1,262.17 | |
| John Leslie Mcleary | | | | | |
| EFT11782 | 14/02/2020 | Sander, Taxi and meals for CEO 3rd Feb 2020 | 1 | | 341.60 |
| INV 10/02/2020 | 10/02/2020 | Dewalt orbital sander minor asset number SUG0176, Taxi to grants commission and lunch and dinner for John and Josh Monday 3rd Feb 2020 | 1 | 341.60 | |

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|---|------------|--|-----------|------------|----------|
| Blanche Maree Walker | | | | | |
| EFT11783 | 14/02/2020 | Councillor Meeting Fee for Month February 2020 | 1 | | 1,064.17 |
| INV COUNCIL | 12/02/2020 | Councillor Meeting Fee for Month February 2020 , , IT Allowance for Council Meeting for Month February 2020, | 1 | 1,064.17 | |
| Canine Control A Division Of Trepheene Pty Ltd | | | | | |
| EFT11784 | 14/02/2020 | Ranger Services for Monday 27th and Tuesday 28th January 2020 | 1 | | 1,980.00 |
| INV 2541 | 28/01/2020 | Ranger Services for Monday 27th and Tuesday 28th January 2020 | 1 | 1,980.00 | |
| Carnarvon Timber & Hardware | | | | | |
| EFT11785 | 14/02/2020 | 30mm padlock KA1 keyed alike | 1 | | 80.50 |
| INV 10637445 | 06/02/2020 | 30mm padlock KA1 keyed alike | 1 | 80.50 | |
| Carnarvon Auto Servicing & Towing | | | | | |
| EFT11786 | 14/02/2020 | 7.50x16R tyre and tubes | 1 | | 1,129.50 |
| INV T0020109 | 07/02/2020 | 7.50x16R tyre and tubes, 11R22.5R tyre, 255/75 22.5R tyre repair | 1 | 1,129.50 | |
| Jw & Jp Caunt | | | | | |
| EFT11787 | 14/02/2020 | Councillor Meeting Fee for Month of February 2020 | 1 | | 1,561.02 |
| INV COUNCIL | 12/02/2020 | Councillor Meeting Fee for Month of February 2020, Councillor Travel Allowance for Month of February 2020, Deputy President Allowance for Month of February 2020, Councillor IT Allowance for Month of February 2020 | 1 | 1,561.02 | |
| Geraldton Fuel Company T/as Refuel Australia | | | | | |
| EFT11788 | 14/02/2020 | budgeted fuel and oil purchases for 19/20 | 1 | | 8,533.65 |
| INV 01413561 | 04/02/2020 | P54 GU 983 950ltr x \$1.4319 | 1 | 1,360.31 | |
| INV 01413562 | 04/02/2020 | GU 982 1,250Ltr x \$1.4319 | 1 | 1,789.88 | |
| INV 01413577 | 06/02/2020 | Underground tank 3850Ltr x \$1.3983 per ltr | 1 | 5,383.46 | |
| Donald Raymond Hammarquist | | | | | |
| EFT11789 | 14/02/2020 | Councillor Meeting Fee for Month of February 2020 | 1 | | 4,076.70 |
| INV COUNCIL | 12/02/2020 | Councillor Meeting Fee for Month of February 2020, Councillor Travel Allowance for Month of February 2020, President Allowance for Month of February 2020, Councillor IT Allowance for Month of February 2020 | 1 | 4,076.70 | |
| Hasmish Metaggart | | | | | |
| EFT11790 | 14/02/2020 | Councillor Meeting Fee for Month February 2020 | 1 | | 1,083.97 |
| INV COUNCIL | 12/02/2020 | Councillor Meeting Fee for Month February 2020, Travel Allowance for Month February 2020, IT Allowance for Month February 2020 | 1 | 1,083.97 | |
| Officeworks | | | | | |
| EFT11791 | 14/02/2020 | ARTLINE FLOW PENS | 1 | | 41.25 |
| INV 46664404 | 05/02/2020 | DYMO LETRA PLASTIC LABLE TAPE BLUE | 1 | 12.00 | |
| INV 46664427 | 05/02/2020 | PK3 ARTLINE FLOW 4 COL BP AST | 1 | 29.25 | |
| Ray Hoseason-Smith | | | | | |
| EFT11792 | 14/02/2020 | Councillor Meeting Fee for month of February 2020 | 1 | | 1,279.99 |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 7

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|--|-------------|--|------------------|-------------------|---------------|
| Ray Hoseason-Smith | | | | | |
| INV COUNCIL | 12/02/2020 | Councillor Meeting Fee for month of February 2020, Councillor Travel Allowance for month of February 2020, Councillor IT Allowance for month of February 2020 | 1 | 1,279.99 | |
| Roger Davies Contracting | | | | | |
| EFT11793 | 14/02/2020 | Side Tipper Hire 28th Jan to 3rd Feb 2020 | 1 | | 21,120.00 |
| INV 0146 | 06/02/2020 | Side Tipper Hire 30th Jan to 3rd Feb 2020 | 1 | 8,745.00 | |
| INV 0147 | 06/02/2020 | Side Tipper Hire 28th Jan to 3rd Feb 2020 | 1 | 12,375.00 | |
| Sorrento Resources Pty Ltd | | | | | |
| EFT11794 | 14/02/2020 | Rates refund for assessment A6065 LOT E09/02149 MINING TENEMENT | 1 | | 516.40 |
| INV A6065 | 11/02/2020 | Rates refund for assessment A6065 LOT E09/02149 MINING TENEMENT | | 258.20 | |
| INV A6064 | 11/02/2020 | Rates refund for assessment A6064 LOT E09/02143 MINING TENEMENT | | 258.20 | |
| Wodgina Lithium Pty Ltd | | | | | |
| EFT11795 | 14/02/2020 | Rates refund for assessment A6075 LOT E09/02187 MINING TENEMENT | 1 | | 250.82 |
| INV A6075 | 11/02/2020 | Rates refund for assessment A6075 LOT E09/02187 MINING TENEMENT | | 250.82 | |
| Department of Transport (AGENT CHARGES) | | | | | |
| EFT11796 | 18/02/2020 | Standing Purchase Order for Licence Agreement A9760424 V14 Cost varies based on transactions completed at CRC | 1 | | 505.00 |
| INV 16892/16892 | 13/02/2020 | Standing Purchase Order for Licence Agreement A9760424 V14 , Cost varies based on transactions completed at CRC on the 11th Feb 2020 | 1 | 505.00 | |
| Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS) | | | | | |
| EFT11797 | 17/02/2020 | XPOS Phone Card Sales on 11/02/2020 and 12/02/2020 | 1 | | 48.00 |
| INV 16895/16895 | 11/02/2020 | XPOS Phone Card Sales on 11/02/2020 and 12/02/2020 | 1 | 48.00 | |
| Wa Treasury Corporation | | | | | |
| EFT11798 | 17/02/2020 | Scheduled repayment of WATC debenture #29 | 1 | | 20,667.05 |
| INV 17/02/2020 | 17/02/2020 | Principial repayment of Loan #29, Interest repayment of Loan #28, Interest repayment of Loan #29 | 1 | 20,667.05 | |
| Activ8me | | | | | |
| EFT11799 | 18/02/2020 | Standing PO for Finance Manager Internet | 1 | | 69.95 |
| INV 1943621 | 04/02/2020 | Standing PO for Office Internet, Standing PO for CEO House Internet, Standing PO for Works Supervisor House Internet, Standing PO for Finance Manager House Internet | 1 | 69.95 | |
| Greenfield Technical Services | | | | | |
| EFT11801 | 19/02/2020 | Provision of Project Management for AGRN863 as per Council Decision 07092019 | 1 | | 54,644.77 |
| INV 1323 | 31/01/2020 | Provision of Project Management for AGRN863 as per Council Decision 07092019 | 1 | 23,115.97 | |
| INV 1343 | 07/02/2020 | Provision of Project Management for AGRN863 as per Council Decision 07092019 | 1 | 33,518.65 | |
| INV CN-1349 | 18/02/2020 | INV-1290 AGRN863 Claim 3): Reversal of meals and accommodation as per DFES Request, INV-1303 AGRN863 Claim 5): Reversal of meals and accommodation as per DFES Request | 1 | -1,989.85 | |
| Greenfield Technical Services | | | | | |
| EFT11802 | 19/02/2020 | WANDRRA AGN 821 - Supertendent & Supervision Services per RFQ 05 2018.19 | 1 | | 39,439.78 |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 8

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|--|-------------|---|------------------|-------------------|---------------|
| Greenfield Technical Services | | | | | |
| INV 1336 | 31/01/2020 | WANDRRA AGN 821 - Supertendent & Supervision Services per RFQ 05 2018.19 | 1 | 23,295.08 | |
| INV INV-1322 | 04/02/2020 | WANDRRA AGN 821 - Supertendent & Supervision Services per RFQ 05 2018.19 | 1 | 16,144.70 | |
| Greenfield Technical Services | | | | | |
| EFT11803 | 21/02/2020 | Asset Preservation Model Application Assessment Report | 1 | | 4,378.00 |
| INV 1328 | 05/02/2020 | Asset Preservation Model Application Assessment Report | 1 | 4,378.00 | |
| Ray Trigwell | | | | | |
| EFT11804 | 21/02/2020 | Contract dogging for 2019/20. | 1 | | 7,994.25 |
| INV 07 | 21/02/2020 | Contract dogging for 2019/20. | 1 | 7,994.25 | |
| Moore Stephens | | | | | |
| EFT11805 | 21/02/2020 | Moore Stephens Budget Workshop 2020 for Sa and Amanda | 1 | | 1,727.00 |
| INV 884 | 14/02/2020 | Moore Stephens Budget Workshop 2020 for Sa and Amanda | 1 | 1,727.00 | |
| David Gray & Co Pty Ltd | | | | | |
| EFT11806 | 21/02/2020 | THERMAL FOGGING (MOSQUITO ULV) 20LT | 1 | | 2,172.50 |
| INV 1532449 | 12/02/2020 | THERMAL FOGGING (MOSQUITO ULV) 20LT | 1 | 2,172.50 | |
| ABCO PRODUCTS PTY LTD | | | | | |
| EFT11807 | 21/02/2020 | Cleaning Products as requested by Ali | 1 | | 610.43 |
| INV 498614 | 04/02/2020 | Cleaning Products as requested by Ali, Cleaning Products as requested by Ali, Cleaning Products as requested by Ali, Cleaning Products as requested by Ali | 1 | 610.43 | |
| Simon Joseph Adamson | | | | | |
| EFT11808 | 21/02/2020 | Perform Dogging Duties at \$427.50 / Day Plus Gst As Per Contract 6 days 12th, 13th, 15th, 16th, 18th and 21st February 2020 | 1 | | 2,821.50 |
| INV 21/02/2020 | 21/02/2020 | Perform Dogging Duties at \$427.50 / Day Plus Gst, As Per Contract 6 days 12th, 13th, 15th, 16th, 18th and 21st February 2020 | 1 | 2,821.50 | |
| Carnarvon Growers Association Inc | | | | | |
| EFT11809 | 21/02/2020 | 10 x 25mm telescopic joiners 10 x 25 mm strait joiners 12 x 25mm solenoids 2 x Green Glue Large 3 x Primer Large 4 x Packet 19mm poly joiners 2 x Packet tube clips 12 x Hunter 360 Pro 12 x Hunter pro spray 75mm rise | 1 | | 889.52 |
| INV 349939 | 12/02/2020 | rubber food/beverage safe hose 1" | 1 | 195.36 | |
| INV 350048 | 14/02/2020 | 10 x 25mm telescopic joiners , 10 x 25 mm strait joiners , 12 x 25mm solenoids , 2 x Green Glue Large , 3 x Primer Large , 4 x Packet 19mm poly joiners , 2 x Packet tube clips , 12 x Hunter 360 Pro , 12 x Hunter pro spray 75mm rise , | 1 | 694.16 | |
| Carnarvon Electrics | | | | | |
| EFT11810 | 21/02/2020 | Tool / Equipment Safety Test and Tagging | 1 | | 1,471.80 |
| INV 9474 | 18/02/2020 | Tool / Equipment Safety Test and Tagging, Tool / Equipment Safety Test and Tagging | 1 | 1,471.80 | |
| Carnarvon Auto Servicing & Towing | | | | | |

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|--|------------|---|-----------|------------|----------|
| Carnarvon Auto Servicing & Towing | | | | | |
| EFT11811 | 21/02/2020 | 11R 22.5 new tyre | 1 | | 909.50 |
| INV T0020108 | 07/02/2020 | 11R 22.5 new tyre, 275/55R22.5 | 1 | 909.50 | |
| ClientSAT | | | | | |
| EFT11812 | 21/02/2020 | 12V satellite phone USB charger and cigarette lighter adaptor | 1 | | 89.00 |
| INV 00008115 | 05/02/2020 | 12V satellite phone USB charger and cigarette lighter adaptor | 1 | 89.00 | |
| Child Support Agency | | | | | |
| EFT11813 | 21/02/2020 | Payroll deductions | 1 | | 362.83 |
| INV DEDUCTIO | 19/02/2020 | Payroll Deduction for Nathaniel John Rogers 19/02/2020 | | 362.83 | |
| Diesel and Dust Mechanical Pty Ltd | | | | | |
| EFT11814 | 21/02/2020 | Mechanical labour hire and services 2019/20 - P73 | 1 | | 7,148.61 |
| INV 00000113 | 10/02/2020 | Prime Mover: GU506 Caterpillar CT630B Fleet No: P36 Supply and install wiper blades and repair headlights. Inspect rear tail light circuit. Found taillight assy to be U/S. New one required. | 1 | 228.25 | |
| INV 00000114 | 10/02/2020 | Utility (Mazda) BT50 4WD Traytop GU483 Fleet No: P83 Supply and install new LED driving lights | 1 | 655.99 | |
| INV 00000115 | 10/02/2020 | Semi-Trailer with SideTipping tray -P73 Supply and fit directional control valve onside tipper. | 1 | 1,659.70 | |
| INV 00000104 | 10/02/2020 | Caterpillar Grader Fleet No: P100Travel to Managroon, re-weld cracked mirror bracket that has been repaired previously by others. | 1 | 502.70 | |
| INV 00000105 | 10/02/2020 | SUZU 4x4 Crew Man Service Truck Fleet No: P95 Whilst at Mangaroon inspect unit for faulty fuel pump and found voltage reducer had failed and circuit breakers had blown. Order parts as required. | 1 | 136.13 | |
| INV 00000106 | 10/02/2020 | Fogger - Repair fuel lines. Clean and inspect unit for service. | 1 | 203.50 | |
| INV 00000107 | 10/02/2020 | Coastmac 3.5t Plant Trailer Fleet No: P98 Remove and replace failed break away unit, rewire front of trailer from coupling to breakaway. Supply breakaway unit and plugs to repair | 1 | 972.97 | |
| INV 00000108 | 10/02/2020 | HT:CampTrailer-Bulkwest Eng Pty ltd Rego: GU981 Fleet No: P52 Supply battery for unit. Battery for generator that had failed as per conversation with Ian.Parts: Battery | 1 | 206.82 | |
| INV 00000109 | 10/02/2020 | Low Loader -Float 2 axle -Fleet No: P55 Supply and fit two air bags to the rear of unit. | 1 | 820.13 | |
| INV 00000111 | 10/02/2020 | ISUZU 4x4 Crew Man Service Truck Fleet No: P95 Supply parts onl yto be fitted 3rd week of February.Parts: voltage reducer and circuit breakers | 1 | 520.66 | |
| INV 00000112 | 10/02/2020 | 2010 Bruce Rock Side Tipper TR350 Supply parts only.Directiona control valve to be fitted 3rd week of February.Parts: Directional control valve | 1 | 1,241.76 | |
| Everywhere Travel | | | | | |
| EFT11815 | 21/02/2020 | Flights and Accommodation for Amanda and Sa for Budget Workshop | 1 | | 2,375.62 |
| INV I000017253 | 19/02/2020 | Return flight Carnarvon to Perth Mativa Toomalatai for Budget Workshop 11th March, Two nights accommodation for Mativa Toomalatai for Budget Workshop 11th March, Two nights accommodation for Amanda Leighton for Budget Workshop 6th March, Freturn flight Carnarvon to Perth for Amanda Leighton for Budget Workshop 6th March | 1 | 2,375.62 | |
| Geraldton Ag Services | | | | | |
| EFT11816 | 21/02/2020 | HF 5060AN Alemlube Hi Speed Refuelling Drum Pump | 1 | | 1,248.99 |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 10

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|--|-------------|---|------------------|-------------------|---------------|
| Geraldton Ag Services | | | | | |
| INV 262531 | 19/02/2020 | HF 5060AN Alemlube Hi Speed Refuelling Drum Pump, HF 5080AN Hiflo Refuelling Drum Pump with filter | 1 | 1,248.99 | |
| 2082 Albany Highway Pty Ltd T/A - Gascoyne Junction | | | | | |
| Pub & Toruist Park | | | | | |
| EFT11817 | 21/02/2020 | Accommodation for Greg Watters 11/02/2020 and February Council meeting | 1 | | 597.00 |
| INV 972 | 12/02/2020 | Accommodation for Greg Watters 11/02/2020, Morning Tea x 15, Lunch x 15 | 1 | 597.00 | |
| Autopro | | | | | |
| EFT11818 | 21/02/2020 | under tray water tank | 1 | | 930.31 |
| INV 2014457 | 04/02/2020 | NZ70MF battery, N50ZZMF battery | 1 | 522.07 | |
| INV 2014486 | 04/02/2020 | NZ70MF battery | 1 | -327.21 | |
| INV 2014497 | 04/02/2020 | under tray water tank, under tray water tank, under tray water tank | 1 | 630.00 | |
| INV 2015009 | 18/02/2020 | U1LMF battery | 1 | 105.45 | |
| Landgate | | | | | |
| EFT11819 | 21/02/2020 | Standing Purchase Order for 2019/2020 Financial Period for the month of December | 1 | | 39.80 |
| INV 353845 - 10(30/01/2020 | | Standing Purchase Order for 2019/2020 Financial Period for the month of December, Mining tenements chargeable , schedule no. M2020/1, 05/12/2019 to 13/01/2020 | 1 | 39.80 | |
| Mastec | | | | | |
| EFT11820 | 21/02/2020 | 240ltr Mobile Garbage Bin complete – Blue Body, Blue Lid | 1 | | 1,078.00 |
| INV 00072675 | 14/02/2020 | 240ltr Mobile Garbage Bin complete – Blue Body, Blue Lid | 1 | 1,078.00 | |
| Norwest Refrigeration Services | | | | | |
| EFT11821 | 21/02/2020 | Leak checked and topped up refrigerant. | 1 | | 946.22 |
| INV 00034305 | 17/02/2020 | top up gas in cool room unit | 1 | 946.22 | |
| Outback Coast Property | | | | | |
| EFT11822 | 21/02/2020 | property condition inspection and report | 1 | | 8,360.00 |
| INV 00000298 | 03/02/2020 | property condition inspection and report, property condition inspection and report, property condition inspection and report, property condition inspection and report, property condition inspection and report, property condition inspection and report, property condition inspection and report, Duplex property condition inspection and report, property condition inspection and report, property condition inspection and report, Tourist Precinct property condition inspection and report | 1 | 8,360.00 | |
| Officeworks | | | | | |
| EFT11823 | 21/02/2020 | PK3 ARTLNE FLOW 4 COL BP AST | 1 | | 11.70 |
| INV 46753482 | 11/02/2020 | PK3 ARTLNE FLOW 4 COL BP AST | 1 | 11.70 | |
| Perfect Computer Solutions Pty Ltd | | | | | |
| EFT11824 | 21/02/2020 | 2019/20 IT Consulting Services | 1 | | 435.00 |
| INV 25338 | 13/02/2020 | Security Certificate (2 Years) , Create new certificate and install, Security Certificate (2 Years) , Create new certificate and install, Fixed Jarrods printing issues , Set up ipad for John McCleary | 1 | 435.00 | |
| Pool & Spa Mart | | | | | |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 11

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|-----------------------------------|------------|---|-----------|------------|-----------|
| Pool & Spa Mart | | | | | |
| EFT11825 | 21/02/2020 | Pool Maintenance and Repairs Tourism Precinct | 1 | | 330.00 |
| INV 2629 | 28/01/2020 | Pool Maintenance and Repairs to get it up and running. | 1 | 330.00 | |
| Sunny Sign Company Pty Ltd | | | | | |
| EFT11826 | 21/02/2020 | Mt Augustus all intersection Direction signs - as per quote#343190 | 1 | | 6,381.98 |
| INV 427031 | 10/02/2020 | 700HCS traffic cones, NO THROUGH ROAD sign | 1 | 886.60 | |
| INV 427055 | 10/02/2020 | Mt Augustus all intersection Direction signs - as per quote#343190 | 1 | 5,495.38 | |
| Talis Consultants | | | | | |
| EFT11827 | 21/02/2020 | TCP20003 - Assessment of the Shire of Upper Gascoyne's Asset | 1 | | 4,400.00 |
| INV 20038 | 31/01/2020 | TCP20003 - Assessment of the Shire of Upper Gascoyne's Asset Preservation Expenditure | 1 | 4,400.00 | |
| Toll Transport Pty Ltd | | | | | |
| EFT11828 | 21/02/2020 | Freight for 29th and 30th January 2020 | 1 | | 208.27 |
| INV 0926-MWB | 11/02/2020 | 35% Standing Order for Works Freight - 8958547462 Pool and Spa Geraldton, 15% Standing Order for Admin Freight - 8976702065 Ian Fitzgerald | 1 | 208.27 | |
| Tuffa Products Pty Ltd | | | | | |
| EFT11829 | 21/02/2020 | Out of Service Tags | 1 | | 304.70 |
| INV 0159570 | 20/02/2020 | Out of Service TUFFA™ Tags - Code OS01, Information Tuffa Tags - Code IN01, Cable Tie 100 pack - 8 inch White - CT01, TUFFA Permanent Markers - Code PM01 | 1 | 304.70 | |
| Westrac Pty Ltd | | | | | |
| EFT11830 | 21/02/2020 | 7000hr service | 1 | | 9,730.67 |
| INV SI1466677 | 06/02/2020 | inspect and repiar as required | 1 | 458.87 | |
| INV SI1466679 | 06/02/2020 | 250hr service- parts only - labour covered by Westrac | 1 | 677.57 | |
| INV SI 1466680 | 06/02/2020 | • Inspection and repair as required, • Fuel gauge reading incorrect, • Bonnet rubbers worn and pushed through bonnet, | 1 | 2,713.61 | |
| INV SI 1466686 | 06/02/2020 | 7000hr service, | 1 | 5,880.62 | |
| Horizon Power | | | | | |
| EFT11831 | 21/02/2020 | Electricity for Period 5/12/2019 - 5/02/2020 | 1 | | 16,687.52 |
| INV 179435 | 31/01/2020 | Standing Purchase Order for 2018/2019 - Street Lighting for Month of October 2020 | 1 | 259.94 | |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 12

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|--|------------|--|-----------|------------|--------|
| Horizon Power | | | | | |
| INV 05/02/2020 | 06/02/2020 | Meter no. 2158118604 - LOT 68 GREGORY STREET - PAVILION, , Meter no. 2157104717 - UNIT 13 /LOT 1 SMITH STREET - Airport Lights, , Meter no. 2158118533 - 6 SCOTT STREET - CRC, , Meter no. 2158112965 - LOT 17 GREGORY STREET - CHIEF EXECUTIVE OFFICER, Meter no. 2158113152 - LOT 19 GREGORY STREET - WORKS SUPERVISOR , , Meter no. 2148100917 - Lot 23 Gregory Street - FINANCE MANAGER, , , Meter no. 2148101025 - Lot 52 Hatch Street - FINANCE OFFICER, , Meter no. 2157104817 - 15 Gregory Street (Lot 45) - TOWN SUPERVISOR, , Meter no. 2158114035 - LOT 47 HATCH STREET - DUPLEX NORTH, , Meter no. 2158118614 - LOT 48 HATCH STREET - DUPLEX SOUTH, , Meter no. 2158118609 - LOT 49 HATCH STREET - HATCH STREET 3 B/R HOUSE, , Meter no. 2158118541 - 731 SCOTT STREET - POLICE STATION/ARCHIVE STORAGE, , Meter no. 2158118605 - 2 SCOTT STREET - PUBLIC TOILETS (25%), , Meter no. 2158118605 - 2 SCOTT STREET - DIESEL BOWSER (75%), , Meter no. 2158118535 - 4 SCOTT STREET - OFFICE, , Meter no. 2158118539-4 SCOTT STREET-MICK'S HOUSE, , Meter no. 2158118534 - 5 Scott St - DEPOT, , Meter no. 2158118613 - 21 Gregroy Street - ADMIN MANAGER , , Meter no. 2158118606 - 1 Mullewa-Carnarvon Road - PUMP, , Meter no. 2158118536 - Lot 39 GREGORY STREET - CRC STAFF , , Meter no. 2158118531 - 2 Gregory Street - OLD CARAVAN PARK, , Meter no. 2158112968 - Lot 40 GREGORY STREET - WORKS STAFF, | 1 | 16,427.58 | |
| Horizon Power (non-energy) | | | | | |
| EFT11832 | 21/02/2020 | Standing purchase order for prepaid power at Woodgamia | 1 | | 925.00 |
| INV RPddb004 | 30/10/2019 | Standing purchase order for prepaid power at Woodgamia Community for resale through the CRC | 1 | 925.00 | |
| Pivotel Satellite Pty Ltd | | | | | |
| EFT11833 | 21/02/2020 | Satelite phone for Works Supervisor for period of February 2020 | 1 | | 17.99 |
| INV 2788746 | 15/02/2020 | Satelite phone for Works Supervisor for period of February 2020 | 1 | 17.99 | |
| Telstra Corporation Ltd | | | | | |
| EFT11834 | 21/02/2020 | 0899430509 - Office Phone | 1 | | 615.51 |
| INV 09/02/2020 | 09/02/2020 | 0899430509 - Office Phone, 08 9943 0625 EFTPOS, , 08 9943 0880 Office phone, , 08 9943 0988 Office phone, , 08 9943 0507 Faxline, , 08 9943 0650 Fax Stream, , 0476 829 559 CEO iPad, , 08 9943 0557 CRC - Transport Dial Up, , 0458 074 228 CRC WiFi, , 08 9943 0516 Lot 45 Gregory St, , 08 9943 0560 Duplex Nth, , 08 9943 0640 CEO Home, , 08 9943 0840 Lot 21 Gregory St, , 08 9943 0972 Works home, , 5534663360 Small Business User - Works, , Pavilion Operating Costs GEN | 1 | 615.51 | |
| Activ8me | | | | | |
| EFT11835 | 20/02/2020 | Standing PO for Works Supervisor Internet | 1 | | 129.95 |
| INV 1947301 | 06/02/2020 | Standing PO for Works Supervisor House Internet | 1 | 129.95 | |
| Department of Transport (AGENT CHARGES) | | | | | |
| EFT11836 | 20/02/2020 | Standing Purchase Order for Licence Agreement A9760424 V14 Cost varies based on transactions completed at CRC | 1 | | 55.60 |
| INV 16909 | 20/02/2020 | Standing Purchase Order for Licence Agreement A9760424 V14, Cost varies based on transactions completed at CRC - 18th Feb 2020 | 1 | 55.60 | |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 13

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|--|-------------|--|------------------|-------------------|---------------|
| Activ8me | | | | | |
| EFT11837 | 21/02/2020 | Standing PO for CEO Internet | 1 | | 129.95 |
| INV 1950823 | 08/02/2020 | Standing PO for CEO House Internet | 1 | 129.95 | |
| Commonwealth Bank of Australia (XPOS-TELSTRA SALES COSTS) | | | | | |
| EFT11838 | 24/02/2020 | XPOS Phone Card Sales on 20/02/2020 | 1 | | 96.00 |
| INV 16917/16915 | 20/02/2020 | XPOS Phone Card Sales on 20/02/2020 | 1 | 96.00 | |
| Department of Transport (AGENT CHARGES) | | | | | |
| EFT11839 | 24/02/2020 | Standing Purchase Order for Licence Agreement A9760424 V14 Cost varies based on transactions completed at CRC on the 20th Feb 2020 | 1 | | 27.70 |
| INV 16922 | 20/02/2020 | Standing Purchase Order for Licence Agreement A9760424 V14 , Cost varies based on transactions completed at CRC on the 20th Feb 2020 | 1 | 27.70 | |
| My North Super | | | | | |
| EFT11840 | 26/02/2020 | Rebecca Higgs reprocessed Super from October 2019 to February 2020 | 1 | | 475.37 |
| INV REBECCA 126 | 02/2020 | Rebecca Higgs reprocessed Super from 3rd to the 16th October 2019, Rebecca Higgs reprocessed Super from 12th to the 25th December 2019, Rebecca Higgs reprocessed Super from 26th December 2019 to the 8th January 2020, Rebecca Higgs reprocessed Super from 9th to the 22nd January 2020 | 1 | 475.37 | |
| Greenfield Technical Services | | | | | |
| EFT11841 | 27/02/2020 | WANDRRA AGN 821 - Supertendent & Supervision Services per | 1 | | 25,360.50 |
| INV 1355 | 26/02/2020 | WANDRRA AGN 821 - Supertendent & Supervision Services per RFQ 05 2018.19 | 1 | 25,360.50 | |
| Quadrio Earthmoving Pty Ltd | | | | | |
| EFT11842 | 27/02/2020 | WANDRRA #3 works per RFT 04-18/19 - AGN821 | 1 | | 311,080.00 |
| INV 00010928 | 26/02/2020 | WANDRRA #3 works per RFT 04-18/19 - AGN821, WANDRRA #3 works per RFT 04-18/19 - AGN821 | 1 | 311,080.00 | |
| Dust Up Projects | | | | | |
| EFT11843 | 27/02/2020 | Freight delivered for period 27/01/2020 - 16/02/2020 | 1 | | 1,522.25 |
| INV 1353 | 16/02/2020 | 35% Share of Standing Purchase Order for Works Freight, 40% Share of Standing Purchase Order for Parts Freight, 15% Share of Standing Purchase Order for Admin Freight, 15% Share of Standing Purchase Order for Admin Freight | 1 | 1,712.90 | |
| INV CN-1362 | 17/02/2020 | 15% Share of Standing Purchase Order for Admin Freight | 1 | -190.65 | |
| Carnarvon Betta Home Living | | | | | |
| EFT11844 | 27/02/2020 | PS4 Pro 1TB for CRC | 1 | | 968.80 |
| INV 118531 | 20/02/2020 | PS4 Pro 1TB for CRC, 4x Games PS4 Pro 1TB for CRC | 1 | 968.80 | |
| Carnarvon Growers Association Inc | | | | | |
| EFT11845 | 27/02/2020 | SP14-8 submersible pump (3L/sec) | 1 | | 3,155.09 |
| INV 350008 | 14/02/2020 | 40mm solenoid assembly, 50mm float valve assembly | 1 | 656.33 | |
| INV 350184 | 18/02/2020 | SP14-8 submersible pump (3L/sec) | 1 | 1,875.06 | |
| INV 350272 | 20/02/2020 | 4" suction hose for water | 1 | 623.70 | |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 14

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|--|-------------|---|------------------|-------------------|---------------|
| Everywhere Travel | | | | | |
| EFT11846 | 27/02/2020 | Cherie Walker accommodation with parking for department of transport training 15th-21st March | 1 | | 1,414.00 |
| INV 1000017288 | 24/02/2020 | Cherie Walker accommodation with parking for department of transport training 15th-21st March | 1 | 1,414.00 | |
| Gascoyne Earthmoving | | | | | |
| EFT11847 | 27/02/2020 | Dozer Hire - Push up gravel for works | 1 | | 21,369.48 |
| INV 41 | 21/02/2020 | 6080 Cubic Meters of Gravel and Rehab of Minnie Creek Pit, Clear area in Lyons River and dig a sump for water carts in Minnie Creek access rd, Rehab Pritchard creek pit, walk machine to the west and establish new drain, Mob Dozer to Alma River and re-establish existing drain that has been damaged by severe rain, 4280 Cubic Meters of gravel pritchard creek pit | 1 | 21,369.48 | |
| 2082 Albany Highway Pty Ltd T/A - Gascoyne Junction | | | | | |
| Pub & Toruist Park | | | | | |
| EFT11848 | 27/02/2020 | Re-stock of items for staff | 1 | | 195.00 |
| INV 2936 | 25/02/2020 | Re-stock of items for staff, Re-stock of items for council meetings | 1 | 195.00 | |
| Jr & A Hersey | | | | | |
| EFT11849 | 27/02/2020 | 4x BK6234 L/Sleeve Two Tone Hi Vis, Polo Shirt, Yellow/Navy, Size L (Frank Drayton) | 1 | | 245.32 |
| INV 00046629 | 20/02/2020 | 4x BK6234 L/Sleeve Two Tone Hi Vis, Polo Shirt, Yellow/Navy, Size L (Frank Drayton), 2x BSC6433 Closed Front Cotton Drill Shirt, Size M (Jarrod) | 1 | 245.32 | |
| Junction Contracting Services | | | | | |
| EFT11850 | 27/02/2020 | Watercart Hire Ullawarra Road works C3344 | 1 | | 33,668.25 |
| INV 1570 | 04/03/2020 | Watercart Hire Ullawarra Road works C3344 | 1 | 33,668.25 | |
| Officeworks | | | | | |
| EFT11851 | 27/02/2020 | Sandleford Wet Floor A-Frame Sign Yellow SASY01 | 1 | | 135.38 |
| INV 46929360 | 21/02/2020 | Sandleford Wet Floor A-Frame Sign Yellow, SASY01, Sandleford Cleaning in Progress A-Frame Sign Yellow, SASY02, VARTA High Energy D Alkaline Batteries 12 Pack, VA49204111, Eveready Super Heavy Duty AA Batteries 20 Pack, EN1215SW20, Eveready Super Heavy Duty AA Batteries 20 Pack, EN1215SW20, J.Burrows Gloss Lever Arch File A4 2 Ring Red, JBGLSLARD | 1 | 135.38 | |
| Perfect Computer Solutions Pty Ltd | | | | | |
| EFT11852 | 27/02/2020 | 2019/20 IT Consulting Services | 1 | | 297.50 |
| INV 25352 | 20/02/2020 | 11/02/2020 - Ran GL rebuild to try and resolve some, batch locking issues. Didn't produce the desired result., 14/02/2020 - Find email in aceo mailbox for John., 14/02/2020 - Located an reinstated Windows 7 Wallpaper, following Upgrade to Windows 10 on Gascoyne4-PC &, Gascoyne5-PC | 1 | 297.50 | |
| Tropics Hardware | | | | | |
| EFT11853 | 27/02/2020 | 8 sheets of Trimdek Green | 1 | | 289.15 |
| INV 470341 | 19/02/2020 | 8 sheets of Trimdek Green | 1 | 289.15 | |
| Veronica's Cake | | | | | |
| EFT11854 | 27/02/2020 | Cupcakes | 1 | | 80.00 |
| INV 34 | 20/02/2020 | Cupcakes | 1 | 80.00 | |

Westrac Pty Ltd

Date: 03/03/2020
 Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
 PAGE: 15

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|------------------------------|-------------|---|------------------|-------------------|---------------|
| Westrac Pty Ltd | | | | | |
| EFT11855 | 27/02/2020 | 500hr service •Check/replace wear plates, ball joints and circle •Side shift ram leaking •l/h tail light u/s •Inspection and repair as required | 1 | | 22,357.10 |
| INV SI 1467230 | 11/02/2020 | • 500hr service, • Check/replace wear plates, ball joints and circle, • Side shift ram leaking, • l/h tail light u/s, • Inspection and repair as required, | 1 | 12,826.64 | |
| INV SI 1467271 | 11/02/2020 | • r/h/s door wipers sticking when on., • LHS door release latch needs adjusting, • Inspection and repair as required, • Steering sensor fault, | 1 | 1,562.18 | |
| INV SI 1467238 | 11/02/2020 | • r/h/s door wipers sticking when on., • LHS door release latch needs adjusting, • Inspection and repair as required, • Steering sensor fault, | 1 | 7,934.70 | |
| INV PI 4299069 | 19/02/2020 | Radiator cap | 1 | 33.58 | |
| Activ8me | | | | | |
| EFT11857 | 27/02/2020 | Standing PO for Office Internet | 1 | | 129.95 |
| INV 1959664 | 13/02/2020 | Standing PO for Office Internet | 1 | 129.95 | |
| BT Business Super | | | | | |
| DD8251.1 | 05/02/2020 | Payroll deductions | 1 | | 1,937.64 |
| INV SUPER | 05/02/2020 | Super. for David John Higgs 6000012284127 05/02/2020, Super. for David John Higgs 6000012284127 05/02/2020 | 1 | 1,440.81 | |
| INV DEDUCTIO | 05/02/2020 | Payroll Deduction for David John Higgs 05/02/2020 | 1 | 496.83 | |
| BT Business Super | | | | | |
| DD8253.1 | 05/02/2020 | Payroll deductions | 1 | | -1,937.64 |
| INV REVERSAL | 05/02/2020 | Reversal of Super. for David John Higgs 6000012284127 05/02/2020, Reversal of Super. for David John Higgs 6000012284127 05/02/2020 | 1 | -1,440.81 | |
| INV DEDUCTIO | 05/02/2020 | Payroll Deduction for David John Higgs 05/02/2020 | 1 | -496.83 | |
| BT Business Super | | | | | |
| DD8255.2 | 05/02/2020 | Payroll deductions | 1 | | 496.83 |
| INV DEDUCTIO | 05/02/2020 | Payroll Deduction for David John Higgs 05/02/2020 | 1 | 496.83 | |
| SUPER DIRECTIONS FUND | | | | | |
| DD8284.1 | 05/02/2020 | Superannuation contributions | 1 | | 238.26 |
| INV SUPER | 05/02/2020 | Super. for Nathaniel John Rogers 0819620 05/02/2020 | 1 | 238.26 | |
| Wa Super | | | | | |
| DD8284.2 | 05/02/2020 | Payroll deductions | 1 | | 7,002.54 |
| INV DEDUCTIO | 05/02/2020 | Payroll Deduction for Thomas George Fletcher 05/02/2020 | 1 | 300.00 | |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 16

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|---------------------------|------------|---|-----------|------------|---------|
| Wa Super | | | | | |
| INV SUPER | 05/02/2020 | Super. for Robyn May Perry 248627 05/02/2020, Super. for Leeson Richard Dorey 021481 05/02/2020, Super. for Leeson Richard Dorey 021481 05/02/2020, Super. for Thomas George Fletcher 025999 05/02/2020, Super. for Thomas George Fletcher 025999 05/02/2020, Super. for Jarrod Lachlan Walker 263069 05/02/2020, Super. for Jarrod Lachlan Walker 263069 05/02/2020, Super. for John Leslie McCleary 239825 05/02/2020, Super. for John Leslie McCleary 239825 05/02/2020, Super. for Dameon Dwayne Whitby 221749 05/02/2020, Super. for Dameon Dwayne Whitby 221749 05/02/2020, Super. for Francis Xavior Drayton 10027178 05/02/2020, Super. for Ian Basil Fitzgerald 003752 05/02/2020, Super. for Ian Basil Fitzgerald 003752 05/02/2020 | 1 | 5,151.02 | |
| INV DEDUCTIO | 05/02/2020 | Payroll Deduction for Leeson Richard Dorey 05/02/2020, Payroll Deduction for Jarrod Lachlan Walker 05/02/2020, Payroll Deduction for John Leslie McCleary 05/02/2020, Payroll Deduction for Dameon Dwayne Whitby 05/02/2020, Payroll Deduction for Ian Douglas Golding 05/02/2020, Payroll Deduction for Ian Basil Fitzgerald 05/02/2020 | 1 | 1,551.52 | |
| CBH Sunsuper | | | | | |
| DD8284.3 | 05/02/2020 | Superannuation contributions | 1 | | 418.27 |
| INV DEDUCTIO | 05/02/2020 | Payroll Deduction for Cherie Walker 05/02/2020 | 1 | 144.23 | |
| INV SUPER | 05/02/2020 | Super. for Cherie Walker 902432443 05/02/2020 | 1 | 274.04 | |
| My North Super | | | | | |
| DD8284.4 | 05/02/2020 | Superannuation contributions | 1 | | 341.63 |
| INV SUPER | 05/02/2020 | Super. for Amanda Jane Leighton 14679526 05/02/2020 | 1 | 341.63 | |
| SUNSUPER | | | | | |
| DD8284.5 | 05/02/2020 | Superannuation contributions | 1 | | 144.23 |
| INV SUPER | 05/02/2020 | Super. for Cherie Walker 902432443 05/02/2020 | 1 | 144.23 | |
| Australian Super | | | | | |
| DD8284.6 | 05/02/2020 | Superannuation contributions | 1 | | 228.75 |
| INV SUPER | 05/02/2020 | Super. for Alison Watson 702403355 05/02/2020 | 1 | 228.75 | |
| AMP Flexible Super | | | | | |
| DD8284.7 | 05/02/2020 | Superannuation contributions | 1 | | 526.35 |
| INV SUPER | 05/02/2020 | Super. for Ian Douglas Golding 953593995 05/02/2020, Super. for Ian Douglas Golding 953593995 05/02/2020 | 1 | 526.35 | |
| Wa Super | | | | | |
| DD8288.2 | 05/02/2020 | Payroll deductions | 1 | | 233.15 |
| INV DEDUCTIO | 05/02/2020 | Payroll Deduction for Peter John Hutchinson 05/02/2020 | 1 | 233.15 | |
| Wa Super | | | | | |
| DD8291.1 | 05/02/2020 | Payroll deductions | 1 | | -683.90 |
| INV REVERSAL | 05/02/2020 | Reversal of Super. for Peter John Hutchinson 258982 05/02/2020, Reversal of Super. for Peter John Hutchinson 258982 05/02/2020 | 1 | -450.75 | |
| INV DEDUCTIO | 05/02/2020 | Payroll Deduction for Peter John Hutchinson 05/02/2020 | 1 | -233.15 | |
| Wa Super | | | | | |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 17

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|------------------------------|------------|--|-----------|------------|----------|
| Wa Super | | | | | |
| DD8292.1 | 05/02/2020 | Superannuation contributions | 1 | | -447.38 |
| INV REVERSAL | 05/02/2020 | Reversal of Super. for Ian Basil Fitzgerald 003752 05/02/2020, Reversal of Super. for Ian Basil Fitzgerald 003752 05/02/2020 | 1 | -447.38 | |
| Wa Super | | | | | |
| DD8296.2 | 05/02/2020 | Payroll deductions | 1 | | 233.15 |
| INV DEDUCTIO | 05/02/2020 | Payroll Deduction for Peter John Hutchinson 05/02/2020 | 1 | 233.15 | |
| SUPER DIRECTIONS FUND | | | | | |
| DD8329.1 | 19/02/2020 | Superannuation contributions | 1 | | 238.26 |
| INV SUPER | 19/02/2020 | Super. for Nathaniel John Rogers 0819620 19/02/2020 | 1 | 238.26 | |
| Wa Super | | | | | |
| DD8329.2 | 19/02/2020 | Payroll deductions | 1 | | 4,882.34 |
| INV DEDUCTIO | 19/02/2020 | Payroll Deduction for Thomas George Fletcher 19/02/2020 | 1 | 300.00 | |
| INV SUPER | 19/02/2020 | Super. for Robyn May Perry 248627 19/02/2020, Super. for Leeson Richard Dorey 021481 19/02/2020, Super. for Leeson Richard Dorey 021481 19/02/2020, Super. for Thomas George Fletcher 025999 19/02/2020, Super. for Thomas George Fletcher 025999 19/02/2020, Super. for Jarrod Lachlan Walker 263069 19/02/2020, Super. for Jarrod Lachlan Walker 263069 19/02/2020, Super. for John Leslie McCleary 239825 19/02/2020, Super. for Dameon Dwayne Whitby 221749 19/02/2020, Super. for Dameon Dwayne Whitby 221749 19/02/2020, Super. for Francis Xavior Drayton 10027178 19/02/2020 | 1 | 3,752.78 | |
| INV DEDUCTIO | 19/02/2020 | Payroll Deduction for Leeson Richard Dorey 19/02/2020, Payroll Deduction for Jarrod Lachlan Walker 19/02/2020, Payroll Deduction for Dameon Dwayne Whitby 19/02/2020, Payroll Deduction for Ian Douglas Golding 19/02/2020 | 1 | 829.56 | |
| CBH Sunsuper | | | | | |
| DD8329.3 | 19/02/2020 | Superannuation contributions | 1 | | 418.27 |
| INV DEDUCTIO | 19/02/2020 | Payroll Deduction for Cherie Walker 19/02/2020 | 1 | 144.23 | |
| INV SUPER | 19/02/2020 | Super. for Cherie Walker 902432443 19/02/2020 | 1 | 274.04 | |
| My North Super | | | | | |
| DD8329.4 | 19/02/2020 | Superannuation contributions | 1 | | 360.51 |
| INV SUPER | 19/02/2020 | Super. for Amanda Jane Leighton 14679526 19/02/2020 | 1 | 360.51 | |
| SUNSUPER | | | | | |
| DD8329.5 | 19/02/2020 | Superannuation contributions | 1 | | 144.23 |
| INV SUPER | 19/02/2020 | Super. for Cherie Walker 902432443 19/02/2020 | 1 | 144.23 | |
| Australian Super | | | | | |
| DD8329.6 | 19/02/2020 | Superannuation contributions | 1 | | 201.79 |
| INV SUPER | 19/02/2020 | Super. for Alison Watson 702403355 19/02/2020 | 1 | 201.79 | |
| AMP Flexible Super | | | | | |
| DD8329.7 | 19/02/2020 | Superannuation contributions | 1 | | 542.30 |

Date: 03/03/2020
Time: 2:38:57PM

SHIRE OF UPPER GASCOYNE
List of Accounts paid for February 2020

USER: Customer Service
PAGE: 18

| Cheque /EFT No | Date | Name Invoice Description | Bank Code | INV Amount | Amount |
|---------------------------|-------------|---|----------------------|-----------------------|---------------|
| | | AMP Flexible Super | | | |
| INV SUPER | 19/02/2020 | Super. for Ian Douglas Golding 953593995 19/02/2020, Super. for Ian Douglas Golding 953593995 19/02/2020 | 1 | 542.30 | |

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY 15,519.58
EFT 1,292,299.33

REPORT TOTALS

| Bank Code | Bank Name | TOTAL |
|---|---------------------|---------------------|
| 1 | MUNICIPAL FUND BANK | 1,307,818.91 |
| TOTAL | | 1,307,818.91 |
| TOTAL CREDIT NOTES | | 0.00 |
| TOTAL PAYMENTS LESS CREDIT NOTES | | 1,307,818.91 |

APPENDIX 2

(Monthly Financial Statement)



Shire of
UPPER GASCOYNE

Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

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www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 29 February 2020

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 29 February 2020
CONTENTS PAGE

General

Note

Compilation Report
Executive Summary

Financial Statements

Statement of Comprehensive Income by Nature or Type
Statement of Comprehensive Income by Program
Statement of Capital Acquisitions and Funding

Notes to the Statement of Financial Activity

| | |
|-----------------------------------|---------|
| Significant Accounting Policies | Note 1 |
| Explanation of Material Variances | Note 2 |
| Net Current Funding Position | Note 3 |
| Cash and Investments | Note 4 |
| Trust Fund | Note 5 |
| Receivables | Note 6 |
| Cash Backed Reserves | Note 7 |
| Capital Disposals | Note 8 |
| Capital Acquisitions | Note 9 |
| Rating Information | Note 10 |
| Information on Borrowings | Note 11 |
| Grants and Contributions | Note 12 |
| Budget Amendments | Note 13 |

RSM Australia Pty Ltd

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Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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



Signed at GERALDTON

Date 16th March 2020

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 29 February 2020
EXECUTIVE SUMMARY

Report Purpose

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

Statement of Financial Activity

Statements are presented on pages 6 and 7 showing a surplus as at 29 February 2020 of \$2,290,855.

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 \$ | YTD Budget \$ | YTD Actual \$ |
|---|-------------------------------|------------------------|---------------------|---------------------|
| Significant Projects | | | | |
| Carnarvon Mullewa / Bitumen / Reconstruction | 100% | 943,684 | 943,680 | 943,683 |
| Indigenous Access Roads Landor / Mt Augustus | 1% | 300,000 | - | 2,272 |
| R2R Ullawarra Construction | 88% | 548,497 | 548,497 | 485,134 |
| Flood Damage Reconstruction | 33% | 21,628,217 | 14,418,800 | 7,207,851 |
| | 37% | 23,420,398 | 15,910,977 | 8,638,940 |
| Grants, Subsidies and Contributions | | | | |
| Operating Grants, Subsidies and Contributions | 39% | 23,276,153 | 15,785,870 | 9,032,744 |
| Non-operating Grants, Subsidies and Contributions | 72% | 1,719,575 | 1,203,311 | 1,246,394 |
| | 41% | 24,995,728 | 16,989,181 | 10,279,137 |
| Rates Levied | 111% | 346,852 | 367,851 | 386,511 |

% - Compares current YTD actuals to the Annual Budget

Financial Position

| Account | Difference to Prior Year % | Current Year 29 Feb 20 \$ | Prior Year 28 Feb 19 \$ |
|------------------------------------|----------------------------------|---------------------------------|-------------------------------|
| Adjusted Net Current Assets | (615%) | 2,290,855 | (372,229) |
| Cash and Equivalent - Unrestricted | 125% | 2,136,684 | 1,703,855 |
| Cash and Equivalent - Restricted | 103% | 1,409,865 | 1,365,113 |
| Receivables - Rates | 201% | 129,378 | 64,329 |
| Receivables - Other | 8% | 83,314 | 1,020,076 |
| Payables | 4% | 140,444 | 3,381,937 |

% - Compares current YTD actuals to prior year actuals

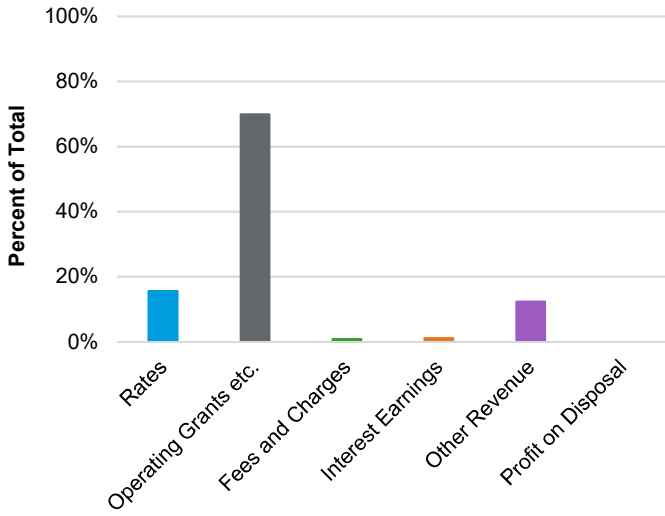
Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

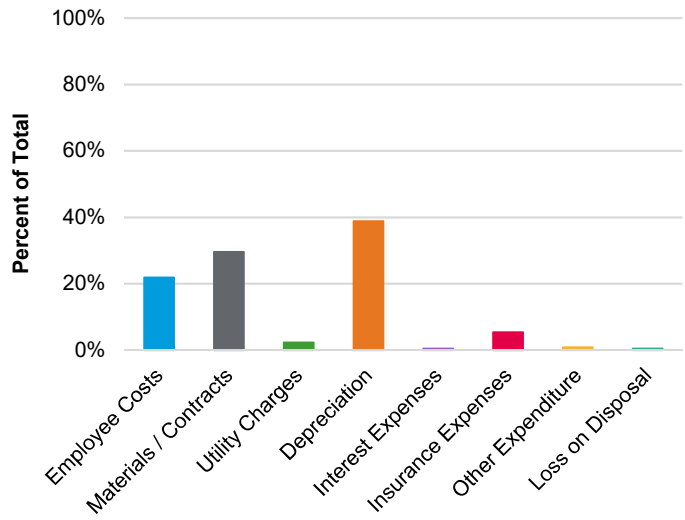
Prepared by: Glenn Boyes
 Reviewed by: Travis Bate
 Date prepared: 16 Mar 20

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 29 February 2020
SUMMARY GRAPHS - OPERATING

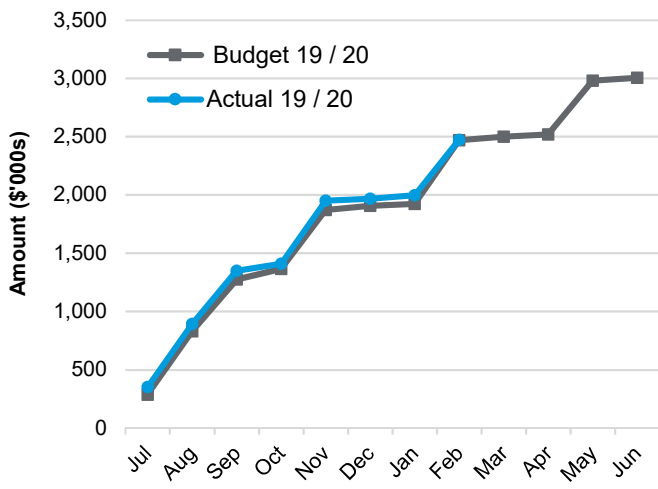
Operating Income (exc. Flood Damage)



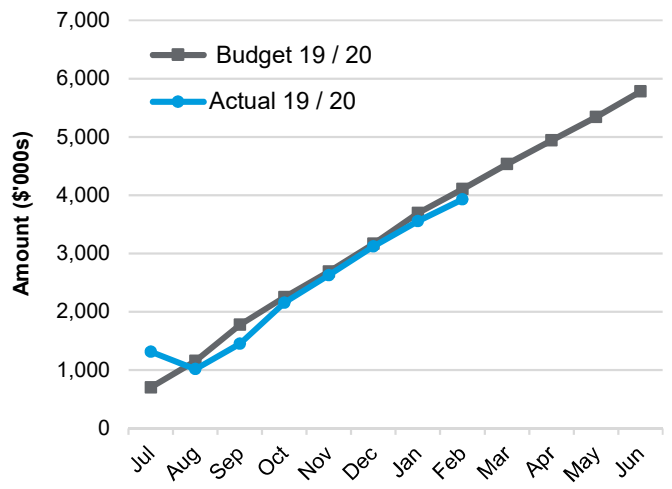
Operating Expenditure (exc. Flood Damage)



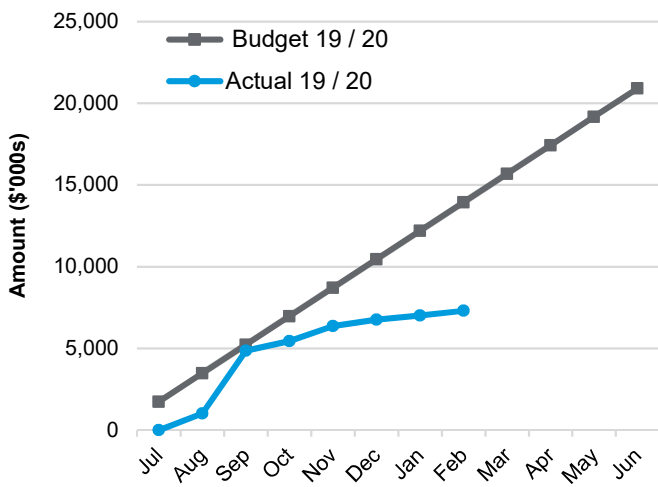
Operating Revenues (exc. Flood Damage)



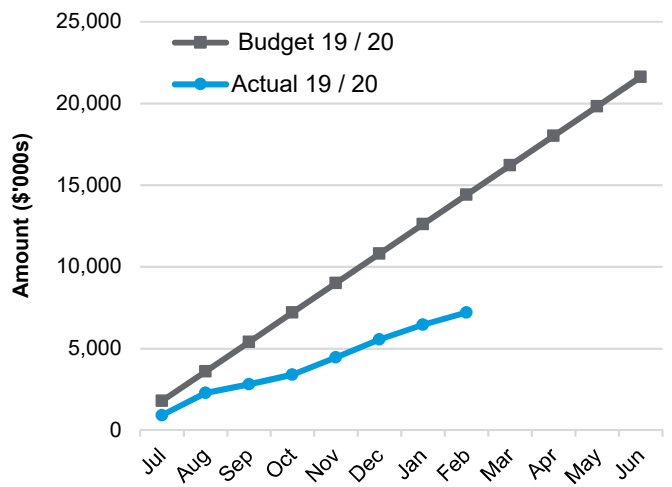
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue

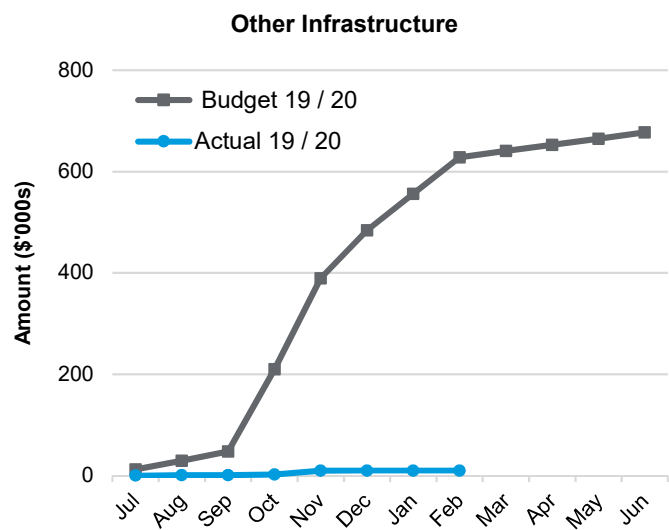
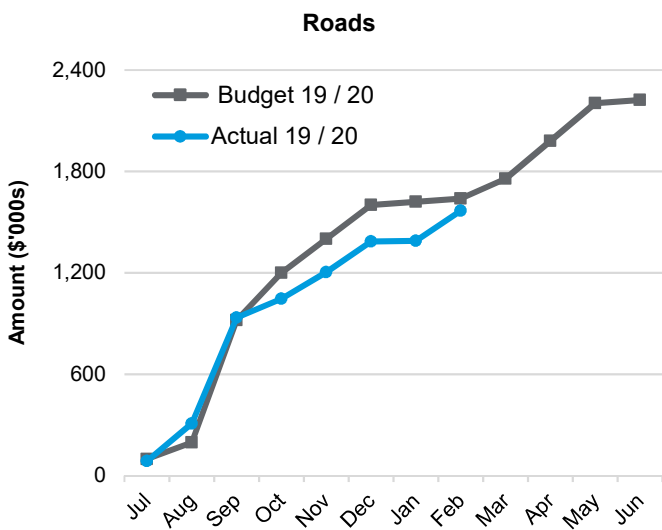
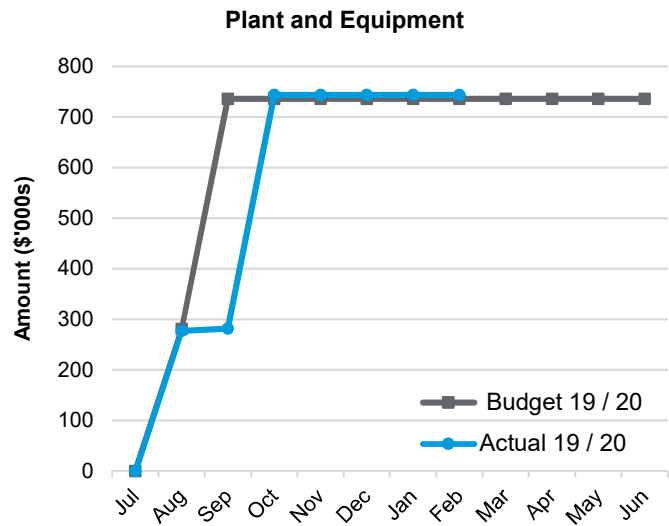
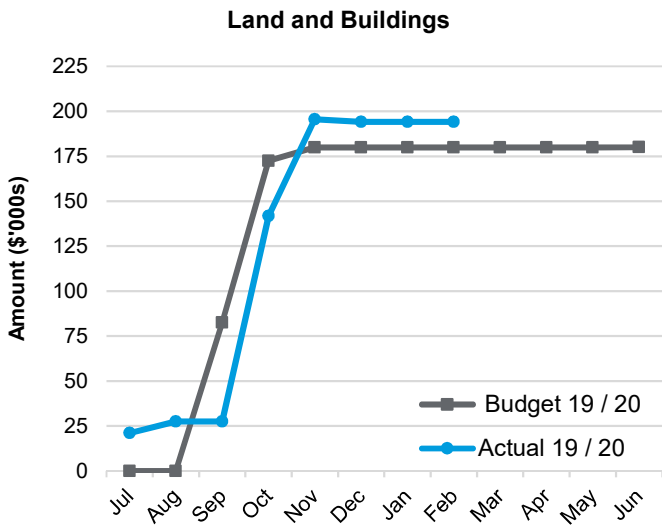
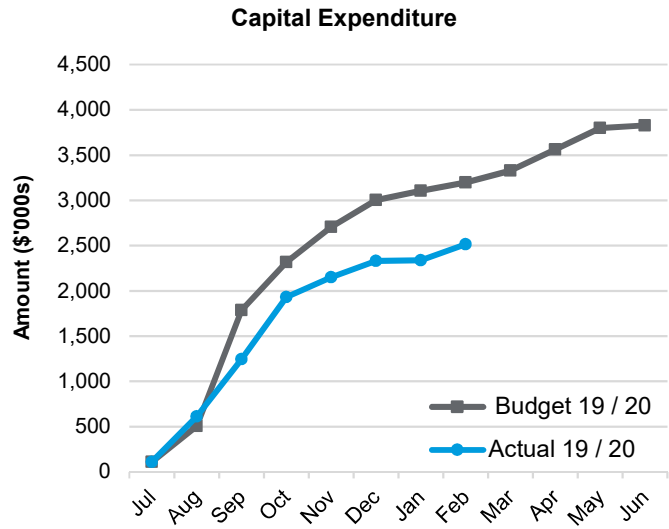
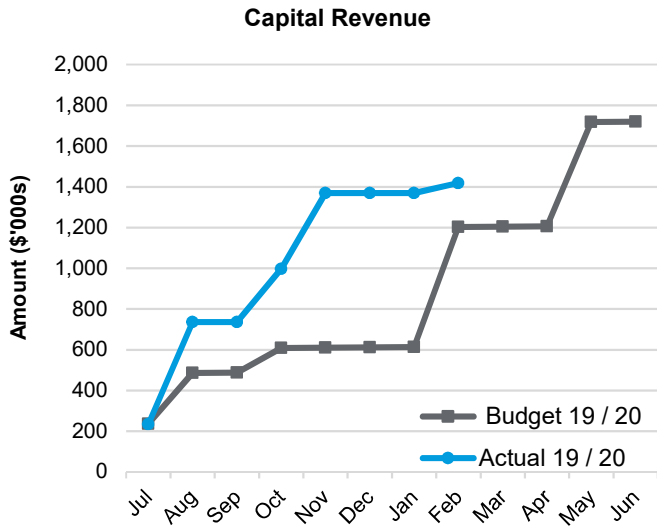


Flood Damage Expenses



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

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 29 February 2020
SUMMARY GRAPHS - CAPITAL



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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 29 February 2020

NATURE OR TYPE

| | Note | Annual Budget \$ | YTD Budget \$ | YTD Actual \$ | Var* \$ | Var* % |
|---|-------|------------------------|---------------------|---------------------|-------------|-----------|
| Opening Funding Surplus / (Deficit) | 3 | 3,001,557 | 3,001,557 | 2,983,680 | | |
| Revenue from Operating Activities | | | | | | |
| Rates | 10 | 346,852 | 367,851 | 386,511 | 18,660 | 5% |
| Grants, Subsidies and Contributions | 12(a) | 23,276,153 | 15,785,870 | 9,032,744 | (6,753,126) | (43%) |
| Fees and Charges | | 31,547 | 22,666 | 23,053 | 387 | 2% |
| Interest Earnings | | 30,304 | 20,373 | 28,810 | 8,437 | 41% |
| Other Revenue | | 194,489 | 175,169 | 306,119 | 130,950 | 75% |
| Profit on Disposal of Assets | 8 | 46,940 | 46,938 | - | (46,938) | (100%) |
| | | 23,926,285 | 16,418,867 | 9,777,237 | | |
| Expenditure from Operating Activities | | | | | | |
| Employee Costs | | (1,221,296) | (846,851) | (858,527) | (11,676) | (1%) |
| Materials and Contracts | | (23,276,015) | (15,675,579) | (8,370,086) | 7,305,493 | 47% |
| Utility Charges | | (142,543) | (94,880) | (93,148) | 1,732 | 2% |
| Depreciation on Non-current Assets | | (2,335,130) | (1,555,608) | (1,527,302) | 28,306 | 2% |
| Interest Expenses | | (121,359) | (75,993) | (21,103) | 54,890 | 72% |
| Insurance Expenses | | (232,563) | (225,280) | (213,682) | 11,598 | 5% |
| Other Expenditure | | (73,273) | (42,353) | (33,141) | 9,212 | 22% |
| Loss on Disposal of Assets | 8 | (5,000) | (5,000) | (18,469) | (13,469) | (269%) |
| | | (27,407,179) | (18,521,544) | (11,135,457) | | |
| Excluded Non-cash Operating Activities | | | | | | |
| Depreciation and Amortisation | | 2,335,130 | 1,555,608 | 1,527,302 | | |
| (Profit) / Loss on Asset Disposal | | (41,940) | (41,938) | 18,469 | | |
| Carrying Value of Land Sold | | - | - | 2,500 | | |
| Employee Provision Reserve | | 892 | - | 870 | | |
| Net Amount from Operating Activities | | (1,186,812) | (589,007) | 190,920 | | |
| Investing Activities | | | | | | |
| Grants, Subsidies and Contributions | 12(b) | 1,719,575 | 1,203,311 | 1,246,394 | 43,083 | 4% |
| Proceeds from Disposal of Assets | 8 | 175,000 | 175,000 | 172,455 | (2,545) | (1%) |
| Land and Buildings | 9(a) | (180,000) | (179,996) | (194,158) | (14,162) | (8%) |
| Plant and Equipment | 9(b) | (736,000) | (736,000) | (743,737) | (7,737) | (1%) |
| Furniture and Equipment | 9(c) | (13,639) | (13,639) | - | 13,639 | 100% |
| Infrastructure Assets - Roads | 9(d) | (2,222,181) | (1,638,809) | (1,566,922) | 71,887 | 4% |
| Infrastructure Assets - Other | 9(e) | (677,317) | (628,472) | (10,062) | 618,410 | 98% |
| Net Amount from Investing Activities | | (1,934,562) | (1,818,605) | (1,096,031) | | |
| Financing Activities | | | | | | |
| Transfer from Reserves | 7 | 780,000 | - | 480,000 | 480,000 | |
| Repayment of Debentures | 11 | (73,642) | - | (52,744) | (52,744) | |
| Transfer to Reserves | 7 | (588,114) | - | (214,971) | (214,971) | |
| Net Amount from Financing Activities | | 118,244 | - | 212,286 | | |
| Closing Surplus / (Deficit) | 3 | (1,573) | 593,945 | 2,290,855 | | |

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

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 29 February 2020
REPORTING PROGRAM

| | Note | Annual Budget \$ | YTD Budget \$ | YTD Actual \$ | Var* \$ | Var* % |
|---|-------|------------------------|---------------------|---------------------|-------------|-----------|
| Opening Funding Surplus / (Deficit) | 3 | 3,001,557 | 3,001,557 | 2,983,680 | | |
| Revenue from Operating Activities | | | | | | |
| Governance | | 14,639 | 14,303 | 115,521 | 101,218 | 708% |
| General Purpose Funding | | 1,779,993 | 1,439,929 | 1,443,401 | 3,472 | 0% |
| Law, Order and Public Safety | | 149,538 | 146,266 | 80,882 | (65,385) | (45%) |
| Health | | 1,000 | 664 | - | (664) | (100%) |
| Education and Welfare | | 119,800 | 81,540 | 71,874 | (9,666) | (12%) |
| Community Amenities | | 4,400 | 4,400 | 4,200 | (200) | (5%) |
| Recreation and Culture | | 15,500 | 7,828 | 3,287 | (4,541) | (58%) |
| Transport | | 21,749,715 | 14,665,926 | 7,962,092 | (6,703,834) | (46%) |
| Economic Services | | 26,700 | 17,776 | 55,637 | 37,861 | 213% |
| Other Property and Services | | 65,000 | 40,235 | 40,345 | 110 | 0% |
| | | 23,926,285 | 16,418,867 | 9,777,237 | | |
| Expenditure from Operating Activities | | | | | | |
| Governance | | (539,251) | (411,785) | (351,838) | 59,947 | 15% |
| General Purpose Funding | | (231,208) | (146,235) | (94,771) | 51,464 | 35% |
| Law, Order and Public Safety | | (396,596) | (276,630) | (266,605) | 10,025 | 4% |
| Health | | (26,753) | (17,792) | (12,390) | 5,402 | 30% |
| Education and Welfare | | (255,822) | (173,940) | (183,984) | (10,044) | (6%) |
| Housing | | (396,765) | (272,950) | (266,412) | 6,538 | 2% |
| Community Amenities | | (134,602) | (89,788) | (77,253) | 12,535 | 14% |
| Recreation and Culture | | (253,443) | (170,968) | (180,927) | (9,959) | (6%) |
| Transport | | (24,762,858) | (16,552,494) | (9,295,283) | 7,257,211 | 44% |
| Economic Services | | (363,038) | (241,976) | (232,605) | 9,371 | 4% |
| Other Property and Services | | (46,843) | (166,986) | (173,390) | (6,404) | (4%) |
| | | (27,407,179) | (18,521,544) | (11,135,457) | | |
| Excluded Non-cash Operating Activities | | | | | | |
| Depreciation and Amortisation | | 2,335,130 | 1,555,608 | 1,527,302 | | |
| (Profit) / Loss on Asset Disposal | | (41,940) | (41,938) | 18,469 | | |
| Carrying Value of Land Sold | | - | - | 2,500 | | |
| Employee Provision Reserve | | 892 | - | 870 | | |
| Net Amount from Operating Activities | | (1,186,812) | (589,007) | 190,920 | | |
| Investing Activities | | | | | | |
| Grants, Subsidies and Contributions | 12(b) | 1,719,575 | 1,203,311 | 1,246,394 | 43,083 | 4% |
| Proceeds from Disposal of Assets | 8 | 175,000 | 175,000 | 172,455 | (2,545) | (1%) |
| Land and Buildings | 9(a) | (180,000) | (179,996) | (194,158) | (14,162) | (8%) |
| Plant and Equipment | 9(b) | (736,000) | (736,000) | (743,737) | (7,737) | (1%) |
| Furniture and Equipment | 9(c) | (13,639) | (13,639) | - | 13,639 | 100% |
| Infrastructure Assets - Roads | 9(d) | (2,222,181) | (1,638,809) | (1,566,922) | 71,887 | 4% |
| Infrastructure Assets - Other | 9(e) | (677,317) | (628,472) | (10,062) | 618,410 | 98% |
| Net Amount from Investing Activities | | (1,934,562) | (1,818,605) | (1,096,031) | | |
| Financing Activities | | | | | | |
| Transfer from Reserves | 7 | 780,000 | - | 480,000 | 480,000 | |
| Repayment of Debentures | 11 | (73,642) | - | (52,744) | (52,744) | |
| Transfer to Reserves | 7 | (588,114) | - | (214,971) | (214,971) | |
| Net Amount from Financing Activities | | 118,244 | - | 212,286 | | |
| Closing Surplus / (Deficit) | 3 | (1,573) | 593,945 | 2,290,855 | | |

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

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 29 February 2020
CAPITAL ACQUISITIONS AND FUNDING

| Asset Group | Note | Annual Budget | YTD Actual Total | Var |
|---|-------------|----------------------|-------------------------|-------------|
| | | \$ | \$ | \$ |
| Land and Buildings | 9(a) | 180,000 | 194,158 | 14,158 |
| Plant and Equipment | 9(b) | 736,000 | 743,737 | 7,737 |
| Furniture and Equipment | 9(c) | 13,639 | - | (13,639) |
| Infrastructure Assets - Roads | 9(d) | 2,222,181 | 1,566,922 | (655,259) |
| Infrastructure Assets - Other | 9(e) | 677,317 | 10,062 | (667,255) |
| Total Capital Expenditure | | <u>3,829,137</u> | <u>2,514,879</u> | (1,314,258) |
| Capital Acquisitions Funded by: | | | | |
| Capital Grants and Contributions | | 1,719,575 | 1,246,394 | (473,181) |
| Borrowings | | - | - | - |
| Other (Disposals and C/Fwd) | | 225,000 | 222,455 | (2,545) |
| Council Contribution - Reserves | | 480,000 | 480,000 | - |
| Council Contribution - Operations | | 1,404,562 | 566,031 | (838,532) |
| Total Capital Acquisitions Funding | | <u>3,829,137</u> | <u>2,514,879</u> | |

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

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 Period Ending 29 February 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets

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

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(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.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

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.

(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 Period Ending 29 February 2020

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

| | 29 Feb 20 | | Budget to Actual YTD % | Budget to Actual YTD \$ | Components of Variance \$ | Explanation |
|-----------------------------|------------------|-------------------|------------------------------|-------------------------------|--|---|
| | YTD Actual \$ | YTD Budget \$ | | | | |
| General Purpose Funding | 1,443,401 | 1,439,929 | 0% | 3,472 | 17,785 2,585 (21,194) 4,475 (180) | Rates income tracking ahead of budget due to interim mining ratings. Rates instalment interest - higher take up of instalment option. FAGS General less than budgeted. Timing difference - interest on reserves due to deposit maturities. Minor differences. |
| Governance | 115,521 | 14,303 | 708% | 101,218 | 3,357 97,861 - | Sundry income admin timing difference - LGIS dividend still to be paid. Insurance reimbursements - CEO salary continuity. Minor differences. |
| Law, Order, Public Safety | 80,882 | 146,266 | (45%) | (65,385) | 2,314 (67,500) (198) | DFES - Emergency Service Grant Payment tracking ahead of budget. Second instalment budgeted to be received in Feb. Minor differences. |
| Health | - | 664 | (100%) | (664) | (664) | Minor differences. |
| Education and Welfare | 71,874 | 81,540 | (12%) | (9,666) | 5,697 (15,000) (363) | Xmas function income received more than budgeted. CRC Operating Grant - timing difference due to next instalment due March. Minor differences. |
| Housing | - | - | 0% | - | - | N/A |
| Community Amenities | 4,200 | 4,400 | (5%) | (200) | (200) | Minor differences. |
| Recreation and Culture | 3,287 | 7,828 | (58%) | (4,541) | (4,813) 272 | Timing - Oval reimbursement for Oct-Dec 2019 still to be raised. Minor differences. |
| Transport | 7,962,092 | 14,665,926 | (46%) | (6,703,834) | (6,643,623) (9,794) 5,902 (11,167) (46,938) 1,786 | WANDRRRA Timing differences. FAGS Roads less than budgeted. Additional private works completed. Hastings reimbursements less than budgeted with only \$108k received. Trade in of plant & equipment less than budgeted. Minor differences. |
| Economic Services | 55,637 | 17,776 | 213% | 37,861 | 40,741 1,672 (4,553) | Provision for Tourist Precinct rental outgoings - no write off yet raised. Profit from sale of land lot 53 Hatch. Minor differences. |
| Other Property and Services | 40,345 | 40,235 | 0% | 110 | 110 | Minor differences. |
| Total Revenues | 9,777,237 | 16,418,867 | (40%) | (6,641,630) | | |

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

(b) (Expenses) / (Applications)

| | 29 Feb 20 | Budget to | Budget to | Components | Explanation |
|---------------------------|------------|------------|------------|-----------------------------|---|
| | YTD Actual | Actual YTD | Actual YTD | of Variance | |
| | \$ | \$ | % | \$ | |
| | | | | Favourable / (Unfavourable) | |
| General Purpose Funding | (94,771) | (146,235) | 35% | 51,464 | 9,103 35,309 (10,604) 15,850 261 1,544 <i>Debt collection costs tracking under budget. Overdraft interest tracking under budget due to 50% advanced fags and WANDRRA advances. Admin overheads tracking over budget. Accrual adjustment on WATC interest. Timing - WATC guarantee fee to be raised. Minor differences.</i> |
| Governance | (351,838) | (411,785) | 15% | 59,947 | 12,048 5,315 20,000 (15,906) (82,260) 12,008 (4,910) 95,439 (226) (4,294) 3,442 1,771 2,632 3,328 2,999 9,021 (460) <i>Conferences expenses tracking under budget. Council members insurance tracking under budget. Timing - Integrated planning - Review of strategic docs still to be done. Admin overheads tracking over budget. Admin wages tracking over budget - two CEO payments however one is covered by salary continuance payments. Admin insurances tracking under budget. Staff recruitment/resignation costs tracking over budget. Admin costs redistributed (overheads) tracking over budget. Timing - Dec 19 FBT payment. Admin super tracking over budget - two CEO payments. Training travel admin tracking under budget. Consultants admin tracking under budget - Emergency management plan works not yet done. Election costs less than budgeted. No legal expenses incurred for council for 2019/20. Admin printing and consumables under budget. Depreciation tracking under budget. Minor differences.</i> |
| Law, Order, Public Safety | (266,605) | (276,630) | 4% | 10,025 | 8,520 (2,015) 5,411 (5,302) 1,532 1,880 <i>Emergency management wages tracking under budget. Dogging program costs tracking over budget. Wild pig tracking under budget. Admin overheads: law/order/public safety tracking over budget (timing). Other fire controls expenses under budget. Minor differences.</i> |
| Health | (12,390) | (17,792) | 30% | 5,402 | 4,100 2,622 (1,351) 31 <i>Community medical expenses tracking under budget. Health inspection costs tracking under budget. Mosquito Fogger expenses tracking over budget. Minor differences.</i> |
| Education and Welfare | (183,984) | (173,940) | (6%) | (10,044) | (10,604) (8,927) (4,074) 4,999 3,415 1,149 3,999 <i>Admin overheads tracking over budget. Xmas function expenses above budget. Shire labour community events tracking over budget. CRC wages/super tracking under budget. CRC printing and consumables tracking under budget. Costs of books for resale via CRC under budget. Minor differences.</i> |

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

(b) (Expenses) / (Applications)

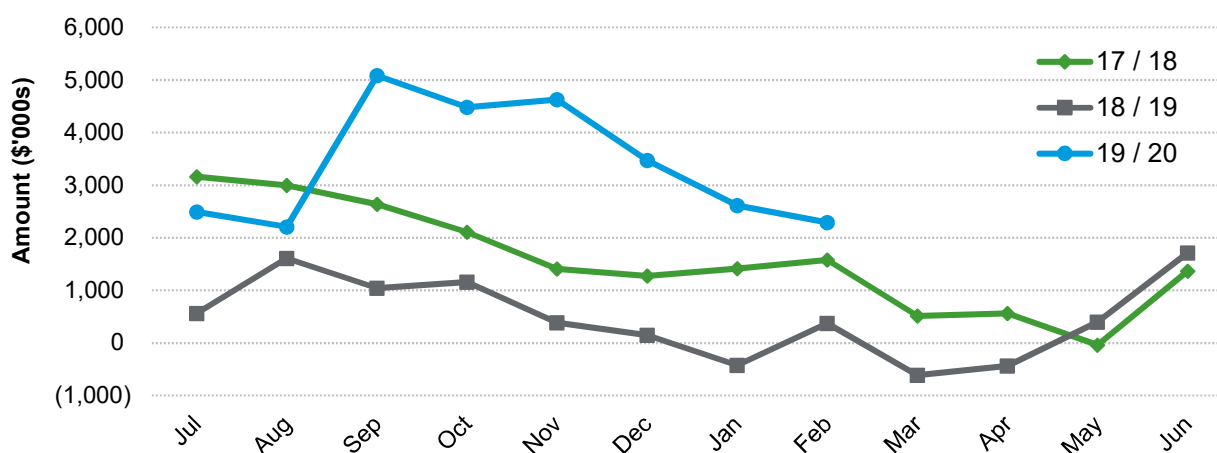
| | 29 Feb 20 YTD Actual \$ | YTD Budget \$ | Budget to Actual YTD % | Budget to Actual YTD \$ | Components of Variance \$ | Explanation |
|-----------------------------|-------------------------------|---------------------|------------------------------|-------------------------------|---|--|
| | | | | | Favourable / (Unfavourable) | |
| Housing | (266,412) | (272,950) | 2% | 6,538 | 20,887 (1,016) (4,305) (10,604) 1,577 | Staff housing repairs and maintenance tracking under budget. Staff utilities and insurances tracking over budget. Garden maintenance at staff housing over budget. Admin overheads tracking over budget. Minor differences. |
| Community Amenities | (77,253) | (89,788) | 14% | 12,535 | 3,320 16,254 (1,672) (5,302) (65) | No sewerage pumping costs incurred yet. Public toilet renovations not done. Tree lopping - timing difference expenditure spread across yearly budget. Admin overheads tracking over budget. Minor differences. |
| Recreation & Culture | (180,927) | (170,968) | (6%) | (9,959) | (10,604) 645 | Admin overheads tracking over budget. Minor differences. |
| Transport | (9,295,283) | (16,552,494) | 44% | 7,257,211 | 7,210,949 57,438 (15,591) (13,331) 637 27,580 (12,478) (13,469) 3,848 7,407 4,222 | WANDRRA Timing differences. Country road maintenance tracking under budget. Street maintenance - Timing with bulk of budgeted works done at start of year. Depot operating costs tracking over budget. Transport consulting expenses tracking under budget. Water bores under budget (dry WANDRRA bores). Road depreciation over budget. Losses of asst disposals over budget. Hastings expenses - \$116k incurred on \$120k budget. Only \$108k recovered. Workshop equipment purchase tracking under budget. Minor differences. |
| Economic Services | (232,605) | (241,976) | 4% | 9,371 | 6,664 10,000 (8,266) 973 | No Kennedy Loop Tourist Trail expenses incurred. GJ/Meeke seal studies under budget. Timing - Tourist Precinct insurance billed yearly to Shire but recovered monthly from Tourist Precinct outgoings. Minor differences. |
| Other Property and Services | (173,390) | (166,986) | (4%) | (6,404) | 23,400 9,111 6,513 8,962 11,180 (15,906) (18,474) (74,459) (8,192) (10,227) 33,025 23,996 2,992 2,902 (1,227) | Supervision wages under budget. Works super tracking under budget - lower take up of matching sal sac super. Timing - Works leave pay. Training travel works expenses tracking under budget. Timing - EOY Wages accruals. Admin overheads tracking over budget. Allocated payroll overheads tracking over budget. Allocated plant operating costs tracking over budget. Camping costs tracking over budget. Tyres and tubes over budget. Parts and repairs under budget. Note significant costs to be incurred during summer shutdown. Timing - Fuel and oil for road maintenance plant (costs spread across yearly budget). Works OSH - under budget. Timing - Works phone, sat phone and two ways under budget (costs spread across yearly budget). Minor differences. |
| Total Expenses | (10,825,155) | (18,248,594) | 41% | 7,379,549 | | |

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

3. NET CURRENT FUNDING POSITION

| | Note | Current Month 29 Feb 20 | Prior Year Closing 30 Jun 19 | This Time Last Year 28 Feb 19 |
|----------------------------------|------|----------------------------|------------------------------------|-------------------------------------|
| Current Assets | | | | |
| | | \$ | \$ | \$ |
| Cash Unrestricted | 4 | 1,692,995 | 1,585,457 | 1,703,855 |
| Cash Restricted | 4 | 1,409,865 | 1,674,894 | 1,365,113 |
| Receivables - Rates | 6(a) | 129,378 | 48,059 | 64,329 |
| Receivables - Other | 6(b) | 83,314 | 191,916 | 1,020,076 |
| Interest / ATO Receivable | | 92,544 | 529 | 253,523 |
| Provision for Doubtful Debts | | (73,007) | (73,007) | (59,282) |
| Accrued Income | | - | 2,018,205 | - |
| Inventories | | 146,456 | 144,245 | 111,518 |
| Total Current Assets | | 3,481,545 | 5,590,298 | 4,459,132 |
| Current Liabilities | | | | |
| Sundry Creditors | | (26,261) | (126,948) | (22,138) |
| Rates Received in Advance | 6(a) | (1,352) | (2,840) | - |
| Deposits and Bonds | | (56,825) | (65,928) | (918,965) |
| GST Payable | | (1,600) | - | (23,230) |
| PAYG Withholding Tax | | (31,948) | - | (27,104) |
| Loan Liability | | (20,899) | (73,642) | (19,884) |
| Accrued Expenses | | - | (614,302) | - |
| Accrued Salaries and Wages | | (1,559) | (13,368) | (14,612) |
| Overdraft | 4 | 443,690 | - | (2,356,004) |
| Total Payables | | 303,246 | (897,027) | (3,381,937) |
| Provisions | | (187,367) | (187,367) | (171,861) |
| Total Current Liabilities | | 115,879 | (1,084,394) | (3,553,798) |
| Less: Cash Reserves | 7 | (1,409,865) | (1,674,894) | (1,365,113) |
| Less: Land Held for Resale | | (7,500) | (10,000) | (20,785) |
| Add: Non-cash Contributions | | - | - | - |
| Add: Loan Principal (Current) | | 20,899 | 73,642 | 19,884 |
| Add: Employee Leave Reserve | 7 | 89,898 | 89,028 | 88,452 |
| Net Funding Position | | 2,290,855 | 2,983,680 | (372,229) |

Liquidity over the Year



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

4. CASH AND FINANCIAL ASSETS

| | Unrestricted | Restricted | Trust | Total | Institution | Interest | Maturity |
|----------------------------------|--------------|------------|-------|-----------|-------------|----------|-----------|
| | \$ | \$ | \$ | \$ | | Rate | Date |
| | | | | | | % | |
| Cash and Cash Equivalents | | | | | | | |
| Cash on Hand | 900 | | | 900 | N/A | 0.00 | N/A |
| Municipal Fund | 6,603 | | | 6,603 | CBA | 0.00 | N/A |
| Online Saver | 1,685,492 | | | 1,685,492 | CBA | 0.10 | N/A |
| SUG Reserve Account | | 758,273 | | 758,273 | CBA | 0.65 | N/A |
| SUG Trust Fund | | | - | - | CBA | 0.00 | N/A |
| WANDRRA Overdraft | 443,690 | | | 443,690 | CBA | 0.00 | N/A |
| Fixed Term Deposit | | 651,592 | | 651,592 | CBA | 1.00 | 04 Mar 20 |

Financial Assets at Amortised Cost

Fixed Term Deposit

| | | | | |
|--|------------------|------------------|----------|------------------|
| Total Cash and Financial Assets | 2,136,684 | 1,409,865 | - | 3,546,549 |
|--|------------------|------------------|----------|------------------|

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

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

| Description | Opening Balance 01 Jul 19 \$ | Amount Received \$ | Amount Paid \$ | Closing Balance 29 Feb 20 \$ |
|-----------------------------|---------------------------------------|--------------------------|----------------------|---------------------------------------|
| | - | - | - | - |
| Total Funds in Trust | - | - | - | - |

Comments / Notes

No Funds held in Trust at Reporting Date

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

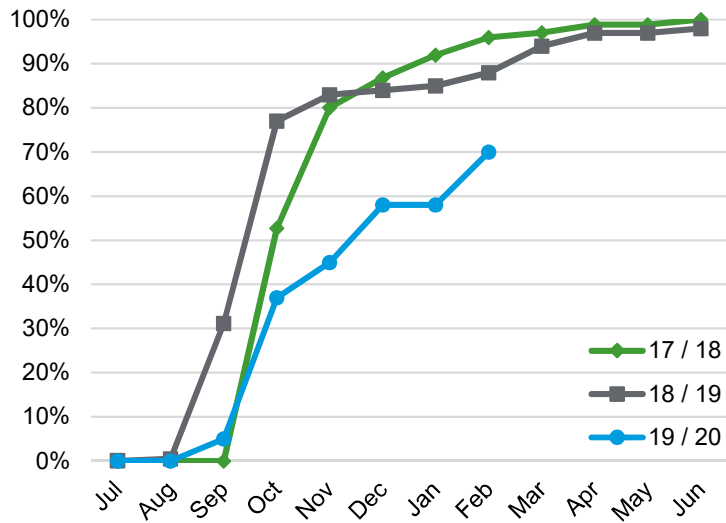
6. RECEIVABLES

| | |
|---|-----------------------|
| (a) Rates Receivable | 29 Feb 20 |
| | \$ |
| Rates Receivables | 129,378 |
| Rates Received in Advance | (1,352) |
| Total Rates Receivable Outstanding | <u>128,025</u> |

| | |
|--------------------------------------|-----------------------|
| Closing Balances - Prior Year | 45,219 |
| Rates Levied this Year | 386,511 |
| Closing Balances - Current Month | (128,025) |
| Total Rates Collected to Date | <u>303,704</u> |
| <i>Percentage Collected</i> | <i>70%</i> |

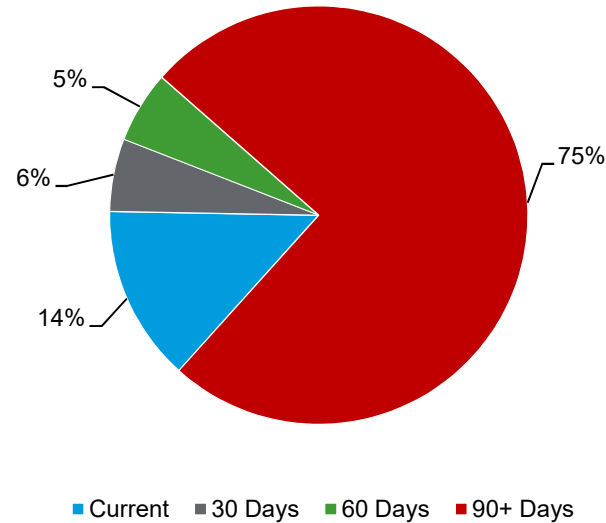
| | |
|--|----------------------|
| (b) General Receivables | 29 Feb 20 |
| | \$ |
| Current | 11,346 |
| 30 Days | 4,684 |
| 60 Days | 4,629 |
| 90+ Days | 62,654 |
| Total General Receivables Outstanding | <u>83,314</u> |

Rates Receivable



Comments / Notes

General Receivables



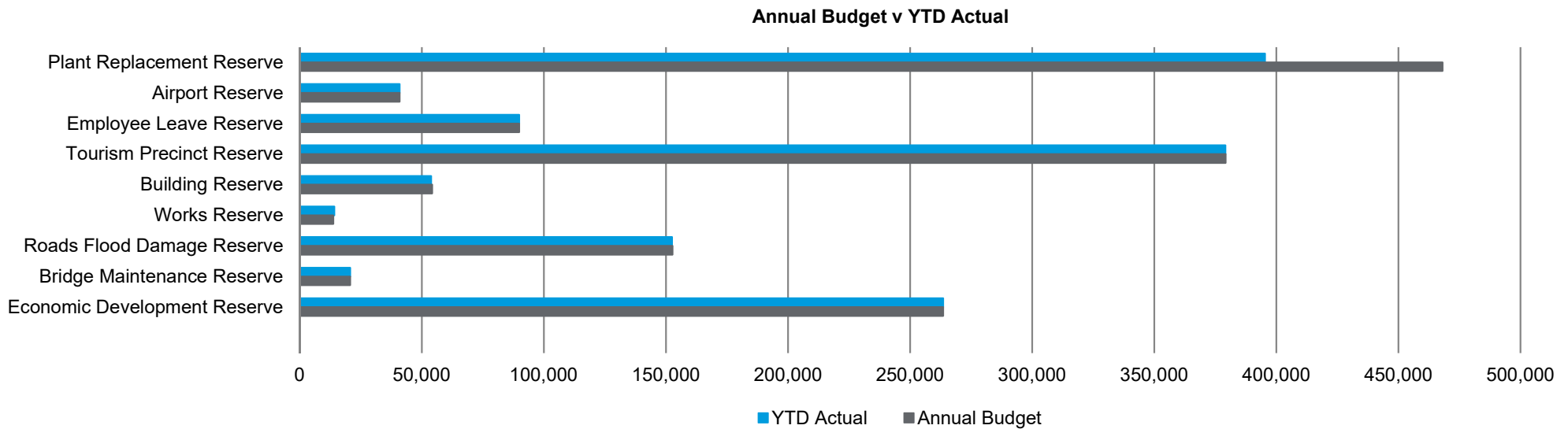
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

7. CASH BACKED RESERVES

| Reserve Name | Annual Budget | | | | YTD Actual | | | | |
|-----------------------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|
| | Balance 01 Jul 19 \$ | Transfers from \$ | Interest Received \$ | Transfer to \$ | Balance 30 Jun 20 \$ | Transfers from \$ | Interest Received \$ | Transfer to \$ | Balance 29 Feb 20 \$ |
| Plant Replacement Reserve | 744,656 | (480,000) | 6,051 | 197,360 | 468,067 | (480,000) | 5,670 | 125,000 | 395,326 |
| Airport Reserve | 40,539 | - | 408 | - | 40,947 | - | 396 | - | 40,935 |
| Employee Leave Reserve | 89,028 | - | 892 | - | 89,920 | - | 870 | - | 89,898 |
| Tourism Precinct Reserve | 375,475 | (300,000) | 3,765 | 300,000 | 379,240 | - | 3,668 | - | 379,143 |
| Building Reserve | 53,705 | - | 540 | - | 54,245 | - | 134 | - | 53,839 |
| Works Reserve | 13,598 | - | 136 | - | 13,734 | - | 523 | - | 14,121 |
| Roads Flood Damage Reserve | 76,545 | - | 1,141 | 75,000 | 152,686 | - | 961 | 75,000 | 152,506 |
| Bridge Maintenance Reserve | 20,412 | - | 204 | - | 20,616 | - | 199 | - | 20,611 |
| Economic Development Reserve | 260,936 | - | 2,617 | - | 263,553 | - | 2,549 | - | 263,485 |
| Total Cash Backed Reserves | 1,674,894 | (780,000) | 15,754 | 572,360 | 1,483,008 | (480,000) | 14,971 | 200,000 | 1,409,865 |



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

8. DISPOSAL OF ASSETS

Annual Budget

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

YTD Actual

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

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 29 February 2020

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

| | Annual Budget \$ | YTD Budget \$ | New / Upgrade \$ | YTD Actual Renewal \$ | Total \$ | YTD Variance \$ |
|---|------------------------|---------------------|---------------------|-----------------------------|----------------|-----------------------|
| Housing | | | | | | |
| Bitumen for China Town Housing | 15,000 | 14,996 | - | - | - | 14,996 |
| | 15,000 | 14,996 | - | - | - | 14,996 |
| Transport | | | | | | |
| Depot Infrastructure - Machinery Shed | 130,000 | 130,000 | 155,735 | - | 155,735 | (25,735) |
| Depot Infrastructure - Maintenance Shed | 35,000 | 35,000 | 38,423 | - | 38,423 | (3,423) |
| | 165,000 | 165,000 | 194,158 | - | 194,158 | (29,158) |
| Total Land and Buildings | 180,000 | 179,996 | 194,158 | - | 194,158 | (14,162) |

(b) Plant and Equipment

| | Annual Budget \$ | YTD Budget \$ | New / Upgrade \$ | YTD Actual Renewal \$ | Total \$ | YTD Variance \$ |
|----------------------------------|------------------------|---------------------|---------------------|-----------------------------|----------------|-----------------------|
| Transport | | | | | | |
| Replacement Grader | 455,000 | 455,000 | - | 462,309 | 462,309 | (7,309) |
| Multi-tyre Roller | 170,000 | 170,000 | - | 169,294 | 169,294 | 706 |
| Ford Ranger Utility | 61,000 | 61,000 | - | 64,948 | 64,948 | (3,948) |
| Single Cab Ranger | 50,000 | 50,000 | - | 47,186 | 47,186 | 2,814 |
| | 736,000 | 736,000 | - | 743,737 | 743,737 | (7,737) |
| Total Plant and Equipment | 736,000 | 736,000 | - | 743,737 | 743,737 | (7,737) |

(c) Furniture and Equipment

| | Annual Budget \$ | YTD Budget \$ | New / Upgrade \$ | YTD Actual Renewal \$ | Total \$ | YTD Variance \$ |
|--------------------------------------|------------------------|---------------------|---------------------|-----------------------------|-------------|-----------------------|
| Governance | | | | | | |
| Computer Server | 13,639 | 13,639 | - | - | - | 13,639 |
| | 13,639 | 13,639 | - | - | - | 13,639 |
| Total Furniture and Equipment | 13,639 | 13,639 | - | - | - | 13,639 |

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads

| | Annual Budget | YTD Budget | New / Upgrade | YTD Actual Renewal | Total | YTD Variance |
|--|--------------------------|-----------------------|----------------------|-------------------------------|------------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Transport | | | | | | |
| Carnarvon Mullewa / Bitumen / Reconstruction | 943,684 | 943,680 | - | 943,683 | 943,683 | (3) |
| Indigenous Access Roads Landor / Mt Augustus | 300,000 | - | - | 2,272 | 2,272 | (2,272) |
| R2R Ullawarra Construction | 548,497 | 548,497 | - | 485,134 | 485,134 | 63,363 |
| Landor Mt Augustus Realignment | 210,000 | - | - | - | - | - |
| Grids | 100,000 | 66,648 | - | 83,593 | 83,593 | (16,945) |
| Signage 19 / 20 | 120,000 | 79,984 | - | 52,133 | 52,133 | 27,851 |
| Signage 18 / 19 | - | - | - | 107 | 107 | (107) |
| | 2,222,181 | 1,638,809 | - | 1,566,922 | 1,566,922 | 71,887 |
| Total Infrastructure - Roads | 2,222,181 | 1,638,809 | - | 1,566,922 | 1,566,922 | 71,887 |

(d) Other Infrastructure

| | Annual Budget | YTD Budget | New / Upgrade | YTD Actual Renewal | Total | YTD Variance |
|-------------------------------------|--------------------------|-----------------------|----------------------|-------------------------------|------------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation and Culture | | | | | | |
| Pump Town Water Supply | 170,000 | 169,996 | - | - | - | 169,996 |
| Entry Statements into Town | 25,000 | 24,990 | 1,388 | - | 1,388 | 23,602 |
| War Memorial | 35,000 | 34,994 | - | - | - | 34,994 |
| Pavilion Infrastructure | 136,417 | 90,928 | 618 | - | 618 | 90,310 |
| BBQ's and Seating | 10,000 | 6,664 | - | - | - | 6,664 |
| | 376,417 | 327,572 | 2,006 | - | 2,006 | 325,566 |
| Economic Services | | | | | | |
| Tourist Precinct Solar Project | 300,000 | 300,000 | 7,156 | - | 7,156 | 292,844 |
| Town Water Retic Project | 900 | 900 | 901 | - | 901 | (1) |
| | 300,900 | 300,900 | 8,057 | - | 8,057 | 292,843 |
| Total Infrastructure - Other | 677,317 | 628,472 | 10,062 | - | 10,062 | 618,410 |
| Total Capital Expenditure | 3,829,137 | 3,196,916 | 204,220 | 2,310,660 | 2,514,879 | 682,037 |

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 29 February 2020

10. RATING INFORMATION

| | Rateable Value | Valuation | Number of Properties | Annual Budget Revenue | Rate Revenue | Interim Rates | Back Rates | YTD Actual Revenue |
|--|----------------|-----------|----------------------|-----------------------|----------------|---------------|------------|--------------------|
| | \$ | \$ | # | \$ | \$ | \$ | \$ | \$ |
| General Rates | | | | | | | | |
| GRV Town | 151,366 | 0.0872 | 20 | 13,205 | 12,847 | - | - | 12,847 |
| UV Rural | 1,452,139 | 0.0469 | 26 | 68,054 | 68,054 | - | - | 68,054 |
| UV Mining | 1,806,951 | 0.1393 | 91 | 251,708 | 262,882 | 5,009 | - | 267,891 |
| Total General Rates | | | | 332,968 | 343,783 | 5,009 | - | 348,792 |
| Minimum Rates | | | | | | | | |
| GRV Town | 1,045 | 200 | 3 | 600 | 800 | - | - | 800 |
| UV Rural | 23,895 | 412 | 12 | 4,944 | 4,944 | - | - | 4,944 |
| UV Mining | 77,724 | 450 | 61 | 27,450 | 27,900 | - | - | 27,900 |
| Total Minimum Rates | | | | 32,994 | 33,644 | - | - | 33,644 |
| Total General and Minimum Rates | | | | 365,962 | 377,427 | 5,009 | - | 382,436 |
| Other Rate Revenue | | | | | | | | |
| Rates Write-off | | | | (20,000) | | | | (174) |
| Facilities Fees (Ex Gratia) | | | | 1,400 | | | | 2,884 |
| Total Rate Revenue | | | | 347,362 | | | | 385,146 |
| Administration Charges | | | | | | | | |
| Interest Write-off | | | | (1,000) | | | | - |
| Administration Charges | | | | 490 | | | | 1,365 |
| Total Funds Raised from Rates | | | | 346,852 | | | | 386,511 |

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 29 February 2020

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

| | 01 Jul 19 \$ | New Loans \$ | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--------------------------|-----------------|-----------------|----------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
| | | | YTD Actual \$ | Annual Budget \$ | YTD Actual \$ | Annual Budget \$ | YTD Actual \$ | Annual Budget \$ |
| Housing | | | | | | | | |
| Loan 29 Staff Housing | 308,228 | - | 32,359 | 32,358 | 275,869 | 275,870 | 5,504 | 8,976 |
| Economic Services | | | | | | | | |
| Loan 28 Tourism Precinct | 521,774 | - | 20,385 | 41,284 | 501,389 | 480,490 | 4,791 | 41,283 |
| Total Repayments* | 830,002 | - | 52,744 | 73,642 | 777,258 | 756,360 | 10,295 | 50,259 |

(b) New Debentures

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

Comments / Notes

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

| Program / Details | Grant Provider | Annual Budget \$ | YTD Budget \$ | YTD Actual \$ |
|--|-----------------------|---------------------------------|------------------------------|------------------------------|
| General Purpose Funding | | | | |
| General Commission Grants | Government of WA | 1,397,837 | 1,048,377 | 1,027,184 |
| Law, Order and Public Safety | | | | |
| Grant (DFES) Operating | DFES | 2,541 | 1,270 | 3,584 |
| Dogging Program Income | Dep. of Agriculture | 135,000 | 135,000 | 67,500 |
| Education and Welfare | | | | |
| CRC Operating Grant | Dep. of Regional Dev. | 96,000 | 64,000 | 49,000 |
| Transport | | | | |
| Roads Commission Grants | Government of WA | 437,713 | 328,284 | 318,490 |
| MRWA RRG Direct Grant | MRWA | 222,000 | 222,000 | 223,786 |
| Flood Damage Repairs | WANDRRA | 20,920,062 | 13,946,704 | 7,303,081 |
| Other Property and Services | | | | |
| Diesel Fuel Rebate | ATO | 65,000 | 40,235 | 40,120 |
| Total Operating Grants, Subsidies and Contributions | | 23,276,153 | 15,785,870 | 9,032,744 |

(b) Non-operating Grants, Subsidies and Contributions

| Program / Details | Grant Provider | Annual Budget \$ | YTD Budget \$ | YTD Actual \$ |
|--|-----------------------|---------------------------------|------------------------------|------------------------------|
| Transport | | | | |
| Footpath / Curbing Revitalisation | Dep. of Transport | 18,776 | 12,512 | 14,082 |
| Grant Roads to Recovery | RTR | 588,057 | 588,057 | 439,570 |
| Landor / Mt Augustus Access Road | RTR | 510,000 | - | 190,000 |
| Carnarvon Mullewa Bitumen | RRG | 602,742 | 602,742 | 602,742 |
| Total Non-Operating Grants, Subsidies and Contributions | | 1,719,575 | 1,203,311 | 1,246,394 |
| Total Grants, Subsidies and Contributions | | 24,995,728 | 16,989,181 | 10,279,137 |

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 29 February 2020

13. BUDGET AMENDMENTS

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

| GL Code | Job Code | Description | Council Resolution | Classification | Non Cash Adjustment | Increase in Cash | Decrease in Cash | Running Balance | |
|---|-----------------|--|---------------------------|-----------------------|----------------------------|-------------------------|-------------------------|------------------------|----------------|
| | | | | | \$ | \$ | \$ | \$ | |
| Adjustment to 1 July Opening Surplus / (Deficit) | | | | | | | | | |
| 122909 | | Grant Indigenous Access Roads Landor Mt Augustus | CD 05102019 | Capital Income | | 60,000 | | - | |
| 012284 | C3343 | Indigenous Access Road Landor / Mt Augustus | CD 05102019 | Capital Expenses | | 150,000 | | 60,000 | |
| 012284 | C3347 | Landor Mt Augustus Realignment | CD 05102019 | Capital Expenses | | | (210,000) | 210,000 | |
| 122907 | | RRG Grant 1 - Carnarvon Mullewa (Pells Bitumen) | CD 06102019 | Capital Income | | 17,550 | | - | |
| 012284 | C3342 | Carnarvon Mullewa East Bitumen / Reconstruction | CD 06102019 | Capital Expenses | | 58,919 | | 17,550 | |
| 012284 | C3344 | Ullawarra Road Resheeting/Reconstruction | CD 06102019 | Capital Expenses | | | (78,042) | 76,469 | |
| 041800 | | Governance Furniture & Equipment | CD 06112019 | Capital Expenses | | | (13,639) | (1,573) | |
| 041098 | | Sundry Income: Admin | CD 06112019 | Operating Income | | 13,639 | | (15,212) | |
| Amended Budget Totals | | | | | | - | 300,108 | (301,681) | (1,573) |

APPENDIX 3

(2019.20 Budget Review)



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Lot 4 Scott Street
Gascoyne Junction WA 6705
T +61 (0) 8 9943 0988
www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

ANNUAL STATUTORY BUDGET REVIEW

2019 - 2020

For the Period Ended 31 December 2019

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

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F +61 (0) 8 9920 7450

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Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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



Signed at GERALDTON

Date 13th March 2020

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

**SHIRE OF UPPER GASCOYNE
ANNUAL STATUTORY BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2020
CONTENTS PAGE**

| | Page | Note |
|---|-------------|-------------|
| Compilation Report | | |
| Contents Page | 2 | |
| Financial Statements | | |
| Statement of Comprehensive Income by Nature or Type | 3 | |
| Statement of Comprehensive Income by Program | 4 | |
| Statement of Cash Flows | 5 | |
| Rate Setting Statement | 6 | |
| Notes to and Forming Part of the Budget | | |
| Significant Accounting Policies | 7 | 1 |
| Operating Revenue | 11 | 2 |
| Disposal of Assets | 12 | 3 |
| Capital Expenditure | 12 | 4 |
| Borrowings | 14 | 5 |
| Reserves | 15 | 6 |
| Notes to the Statement of Cash Flows | 16 | 7 |
| Net Current Assets | 16 | 8 |
| Budget Amendments | 17 | 9 |

SHIRE OF UPPER GASCOYNE
ANNUAL STATUTORY BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2020
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE

| | Revised Budget 19 / 20 | Actual 31-Dec-19 | Adopted Budget 19 / 20 |
|---|---------------------------------------|-----------------------------|---------------------------------------|
| | \$ | \$ | \$ |
| Revenue | | | |
| Rates | 350,851 | 382,890 | 346,852 |
| Operating Grants, Subsidies and Contributions | 23,234,836 | 8,045,090 | 23,276,153 |
| Fees and Charges | 31,547 | 16,803 | 31,547 |
| Interest Earnings | 30,304 | 24,589 | 30,304 |
| Other Revenue | 333,489 | 271,268 | 180,850 |
| | <u>23,981,027</u> | <u>8,740,640</u> | <u>23,865,706</u> |
| Expenses | | | |
| Employee Costs | (1,298,876) | (641,154) | (1,221,296) |
| Materials and Contracts | (23,335,405) | (6,589,322) | (23,276,015) |
| Utility Charges | (142,336) | (66,787) | (142,543) |
| Depreciation on Non-current Assets | (2,335,130) | (1,156,068) | (2,335,130) |
| Interest Expenses | (60,860) | (16,735) | (121,359) |
| Insurance Expenses | (236,332) | (213,682) | (232,563) |
| Other Expenditure | (74,173) | (28,117) | (73,273) |
| | <u>(27,483,112)</u> | <u>(8,711,865)</u> | <u>(27,402,179)</u> |
| Operating Surplus / (Deficit) | <u>(3,502,085)</u> | <u>28,775</u> | <u>(3,536,473)</u> |
| Other Income | | | |
| Non-operating Grants, Subsidies and Contributions | 1,842,380 | 1,196,394 | 1,642,025 |
| Profit on Disposal of Assets | 46,940 | - | 46,940 |
| (Loss) on Disposal of Assets | (5,000) | (18,469) | (5,000) |
| Net Result | <u>(1,617,765)</u> | <u>1,206,700</u> | <u>(1,852,508)</u> |
| Total Comprehensive Income | <u><u>(1,617,765)</u></u> | <u><u>1,206,700</u></u> | <u><u>(1,852,508)</u></u> |

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

SHIRE OF UPPER GASCOYNE
ANNUAL STATUTORY BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2020
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM

| | Revised Budget 19 / 20 \$ | Estimated Actual 31-Dec-19 \$ | Adopted Budget 19 / 20 \$ |
|---|--|--|--|
| Revenue | | | |
| Governance | 114,639 | 87,775 | 1,000 |
| General Purpose Funding | 1,755,733 | 1,093,165 | 1,779,993 |
| Law, Order, Public Safety | 149,538 | 79,094 | 149,538 |
| Health | 1,000 | - | 1,000 |
| Education and Welfare | 123,800 | 68,608 | 119,800 |
| Housing | - | - | - |
| Community Amenities | 4,400 | 4,200 | 4,400 |
| Recreation and Culture | 15,500 | 2,687 | 15,500 |
| Transport | 21,724,717 | 7,321,312 | 21,702,775 |
| Economic Services | 26,700 | 45,147 | 26,700 |
| Other Property and Services | 65,000 | 38,652 | 65,000 |
| | <u>23,981,027</u> | <u>8,740,640</u> | <u>23,865,706</u> |
| Expenses | | | |
| Governance | (544,625) | (313,967) | (539,251) |
| General Purpose Funding | (180,259) | (76,842) | (231,208) |
| Law, Order, Public Safety | (405,372) | (233,613) | (396,596) |
| Health | (24,253) | (9,052) | (26,753) |
| Education and Welfare | (278,372) | (148,114) | (255,822) |
| Housing | (386,315) | (202,433) | (396,765) |
| Community Amenities | (119,379) | (55,178) | (134,602) |
| Recreation and Culture | (257,997) | (135,257) | (253,443) |
| Transport | (24,860,346) | (7,310,045) | (24,757,858) |
| Economic Services | (343,488) | (184,253) | (363,038) |
| Other Property and Services | (82,706) | (43,111) | (46,843) |
| | <u>(27,483,112)</u> | <u>(8,711,865)</u> | <u>(27,402,179)</u> |
| Operating Surplus / (Deficit) | <u>(3,502,085)</u> | <u>28,775</u> | <u>(3,536,473)</u> |
| Other Income | | | |
| Non-operating Grants, Subsidies and Contributions | 1,842,380 | 1,196,394 | 1,642,025 |
| Profit on Disposal of Assets | 46,940 | - | 46,940 |
| (Loss) on Disposal of Assets | (5,000) | (18,469) | (5,000) |
| Net Result | <u>(1,617,765)</u> | <u>1,206,700</u> | <u>(1,852,508)</u> |
| Total Comprehensive Income | <u><u>(1,617,765)</u></u> | <u><u>1,206,700</u></u> | <u><u>(1,852,508)</u></u> |

**SHIRE OF UPPER GASCOYNE
ANNUAL STATUTORY BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2020
STATEMENT OF CASH FLOWS**

| | Revised Budget 19 / 20 \$ | Actual 31-Dec-19 \$ | Adopted Budget 19 / 20 \$ |
|---|--|------------------------------------|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts | | | |
| Rates | 350,851 | 250,574 | 346,852 |
| Operating Grants, Subsidies and Contributions | 25,253,042 | 8,334,790 | 25,294,359 |
| Fees and Charges | 31,547 | 16,803 | 31,547 |
| Interest Earnings | 30,304 | 24,589 | 30,304 |
| Other Revenue | 333,489 | 269,145 | 180,850 |
| | <u>25,999,233</u> | <u>8,895,901</u> | <u>25,883,912</u> |
| Payments | | | |
| Employee Costs | (1,297,126) | (652,963) | (1,221,296) |
| Materials and Contracts | (23,355,487) | (7,176,882) | (23,276,015) |
| Utility Charges | (142,336) | (66,787) | (142,543) |
| Interest Expenses | (60,860) | (16,735) | (121,359) |
| Insurance Expenses | (236,332) | (213,682) | (232,563) |
| Other Expenditure | (74,173) | (37,455) | (73,273) |
| | <u>(25,166,314)</u> | <u>(8,164,504)</u> | <u>(25,067,049)</u> |
| Net Cash provided by Operating Activities | <u>832,919</u> | <u>731,397</u> | <u>816,863</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Non-operating Grants, Subsidies and Contributions | 1,842,380 | 1,196,394 | 1,642,025 |
| Proceeds from Sale of Fixed Assets | 175,000 | 172,455 | 175,000 |
| Payments for Land and Buildings | (216,158) | (194,158) | (180,000) |
| Payments for Plant and Equipment | (763,237) | (743,737) | (736,000) |
| Payments for Furniture and Equipment | (28,639) | - | - |
| Payments for Infrastructure - Roads | (2,342,180) | (1,385,237) | (2,143,058) |
| Payments for Infrastructure - Other | (601,027) | (9,162) | (677,317) |
| Net Cash provided by Investing Activities | <u>(1,933,861)</u> | <u>(963,445)</u> | <u>(1,919,350)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Repayment of Long Term Borrowings | (73,642) | (36,444) | (73,642) |
| Net Cash provided by Financing Activities | <u>(73,642)</u> | <u>(36,444)</u> | <u>(73,642)</u> |
| Net Increase / (Decrease) in Cash Held | (1,174,584) | (268,492) | (1,176,129) |
| Cash at Beginning of Year | 3,260,351 | 3,260,351 | 3,258,146 |
| Cash and Cash Equivalents at the End of the Year | <u>2,085,767</u> | <u>2,991,859</u> | <u>2,082,017</u> |

SHIRE OF UPPER GASCOYNE
ANNUAL STATUTORY BUDGET REVIEW
FOR THE YEAR ENDING 30 JUNE 2020
RATE SETTING STATEMENT

| | Revised Budget 19 / 20 \$ | Actual 31-Dec-19 \$ | Adopted Budget 19 / 20 \$ |
|--|------------------------------------|---------------------------|------------------------------------|
| OPERATING ACTIVITIES | | | |
| Net Current Assets at 01 Jul - Surplus / (Deficit) | 2,983,680 | 2,983,680 | 3,001,557 |
| Revenue from Operating Activities (Excluding Rates) | | | |
| Governance | 114,639 | 87,775 | 1,000 |
| General Purpose Funding | 1,404,882 | 710,275 | 1,433,141 |
| Law, Order, Public Safety | 149,538 | 79,094 | 149,538 |
| Health | 1,000 | - | 1,000 |
| Education and Welfare | 123,800 | 68,608 | 119,800 |
| Community Amenities | 4,400 | 4,200 | 4,400 |
| Recreation and Culture | 15,500 | 2,687 | 15,500 |
| Transport | 21,771,657 | 7,321,312 | 21,749,715 |
| Economic Services | 26,700 | 45,147 | 26,700 |
| Other Property and Services | 65,000 | 38,652 | 65,000 |
| | <u>23,677,116</u> | <u>8,357,750</u> | <u>23,565,794</u> |
| Expenditure from Operating Activities | | | |
| Governance | (544,625) | (313,967) | (539,251) |
| General Purpose Funding | (180,259) | (76,842) | (231,208) |
| Law, Order, Public Safety | (405,372) | (233,613) | (396,596) |
| Health | (24,253) | (9,052) | (26,753) |
| Education and Welfare | (278,372) | (148,114) | (255,822) |
| Housing | (386,315) | (202,433) | (396,765) |
| Community Amenities | (119,379) | (55,178) | (134,602) |
| Recreation and Culture | (257,997) | (135,257) | (253,443) |
| Transport | (24,865,346) | (7,328,514) | (24,762,858) |
| Economic Services | (343,488) | (184,253) | (363,038) |
| Other Property and Services | (82,706) | (43,111) | (46,843) |
| | <u>(27,488,112)</u> | <u>(8,730,334)</u> | <u>(27,407,179)</u> |
| Excluded Non-cash Operating Activities | | | |
| (Profit) on Disposal of Assets | (46,940) | - | (46,940) |
| Loss on Disposal of Assets | 5,000 | 18,469 | 5,000 |
| Movement in Land Held for Resale | - | 2,500 | - |
| Movement in Employee Benefit Provisions (Non-current) | 892 | 717 | 892 |
| Depreciation and Amortisation on Assets | 2,335,130 | 1,156,068 | 2,335,130 |
| Net Amount provided from Operating Activities | <u>(1,516,914)</u> | <u>805,170</u> | <u>(1,547,303)</u> |
| INVESTING ACTIVITIES | | | |
| Non-operating Grants, Subsidies and Contributions | 1,842,380 | 1,196,394 | 1,642,025 |
| Proceeds from Disposal of Assets | 175,000 | 172,455 | 175,000 |
| Property, Plant and Equipment | (1,008,034) | (937,895) | (916,000) |
| Infrastructure | (2,943,207) | (1,394,399) | (2,820,375) |
| Net Amount provided from Investing Activities | <u>(1,933,861)</u> | <u>(963,445)</u> | <u>(1,919,350)</u> |
| FINANCING ACTIVITIES | | | |
| Repayment of Long Term Borrowings | (73,642) | (36,444) | (73,642) |
| Transfers to Reserves (Restricted Assets) | (590,114) | (212,572) | (588,114) |
| Transfers from Reserves (Restricted Assets) | 780,000 | 480,000 | 780,000 |
| Net Amount provided from Financing Activities | <u>116,244</u> | <u>230,984</u> | <u>118,244</u> |
| Surplus / (Deficit) before General Rates | <u>(350,851)</u> | 3,056,389 | <u>(346,852)</u> |
| Total Amount raised from General Rates | 350,851 | 382,890 | 346,852 |
| Net Current Assets at 30 Jun - Surplus / (Deficit) | <u>-</u> | <u>3,439,279</u> | <u>-</u> |

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets

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

(j) Depreciation of Non-Current Assets

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

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

| Asset | Years |
|--------------------------|-----------------|
| Buildings | 10 to 50 years |
| Furniture and equipment | 1 to 20 years |
| Plant and equipment | 1 to 25 years |
| Other infrastructure | 5 to 50 years |
| Sealed roads and streets | |
| formation | not depreciated |
| pavement | 20 years |
| seal | 20 years |
| Unsealed pavement | 15 years |
| Gravel Roads | |
| formation | not depreciated |
| pavement | 20 years |
| Formed subgrade | not depreciated |
| Unformed subgrade | not depreciated |
| Killilli Bridge | 100 years |
| Footpaths - slab | 40 years |
| Drainage | 40 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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

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.

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Provide housing for staff.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES

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

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

2. OPERATING REVENUE

(a) Operating Grants

| | Revised Budget 19 / 20 \$ | Actual 31-Dec-19 \$ | Adopted Budget 19 / 20 \$ |
|-------------------------------|------------------------------------|---------------------------|------------------------------------|
| General Purpose Funding | 1,369,578 | 684,789 | 1,397,837 |
| Law, Order, Public Safety | 137,541 | 69,296 | 137,541 |
| Education and Welfare | 96,000 | 48,000 | 96,000 |
| Transport | 21,566,717 | 7,204,578 | 21,579,775 |
| Other Property and Services | 65,000 | 38,427 | 65,000 |
| Total Operating Grants | 23,234,836 | 8,045,090 | 23,276,153 |

(b) Non-Operating Grants

| | Revised Budget 19 / 20 \$ | Estimated Actual 31-Dec-19 \$ | Adopted Budget 19 / 20 \$ |
|-----------------------------------|------------------------------------|--|------------------------------------|
| Recreation and Culture | 2,805 | - | - |
| Transport | 1,839,575 | 1,196,394 | 1,642,025 |
| Total Non-operating Grants | 1,842,380 | 1,196,394 | 1,642,025 |

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

3. DISPOSAL OF ASSETS

| | Book Value Revised Budget 19 / 20 | Proceeds Revised Budget 19 / 20 | Profit Revised Budget 19 / 20 | (Loss) Revised Budget 19 / 20 | Profit / (Loss) Actual 31-Dec-19 | Profit / (Loss) Adopted Budget 19 / 20 |
|---|--|--|--|--|--|---|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Program - Transport | | | | | | |
| Class - Plant and Equipment | | | | | | |
| 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) | - | - |
| Total Profit or (Loss) on Disposal | 133,060 | 175,000 | 46,940 | (5,000) | (18,469) | 41,940 |
| Total Profit or (Loss) on Disposal | | | | 41,940 | (18,469) | 41,940 |

4. CAPITAL EXPENDITURE

(a) Property, Plant And Equipment

| | Land and Buildings 19 / 20 | Furniture and Equipment 19 / 20 | Plant and Equipment 19 / 20 | Revised Budget 19 / 20 | Actual 31-Dec-19 | Adopted Budget 19 / 20 |
|--|----------------------------------|---------------------------------------|-----------------------------------|------------------------------|---------------------|------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Governance | | | | | | |
| Computer Server | - | 28,639 | - | 28,639 | - | 13,639 |
| Housing | | | | | | |
| Bitumen for China Town Housing | - | - | - | - | - | 15,000 |
| Transport | | | | | | |
| Depot Infrastructure - Machinery Shed | 173,500 | | | 173,500 | 155,735 | 130,000 |
| Depot Infrastructure - Maintenance Shed | 42,658 | | | 42,658 | 38,423 | 35,000 |
| Replacement Grader | | | 466,809 | 466,809 | 462,309 | 455,000 |
| Multi-tyre Roller | | | 169,294 | 169,294 | 169,294 | 170,000 |
| Ford Ranger Utility | | | 64,948 | 64,948 | 64,948 | 61,000 |
| Single Cab Ranger | | | 47,186 | 47,186 | 47,186 | 50,000 |
| Ride-on Mower | | | 9,000 | 9,000 | - | - |
| Refrigeration Unit | | | 6,000 | 6,000 | - | - |
| Total Property, Plant and Equipment | 216,158 | 28,639 | 763,237 | 1,008,034 | 937,895 | 929,639 |

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

4. CAPITAL EXPENDITURE (CONT)

(b) Infrastructure

| | Road Infrastructure 19 / 20 \$ | Other Infrastructure 19 / 20 \$ | Revised Budget 19 / 20 \$ | Actual 31-Dec-19 \$ | Adopted Budget 19 / 20 \$ |
|--|---|--|--|------------------------------------|--|
| Recreation and Culture | - | | | | |
| Pump Town Water Supply | | 170,000 | 170,000 | | 170,000 |
| Entry Statement into Town | | - | - | 1,388 | 25,000 |
| War Memorial | | - | - | - | 35,000 |
| Pavilion Infrastructure | | 176,417 | 176,417 | 618 | 136,417 |
| BBQ's and Seating | | - | - | - | 10,000 |
| Cricket Pitch | | 5,610 | 5,610 | | |
| Pavilion Lighting | | 19,000 | 19,000 | | |
| Tennis Court Lighting | | 10,000 | 10,000 | | |
| Transport | | | | | |
| Carnarvon Mullewa / Bitumen / Reconstruction | 1,063,683 | | 1,063,683 | 943,683 | 943,684 |
| Indigenous Access Roads Landor / Mt Augustus | 300,000 | | 300,000 | - | 300,000 |
| R2R Ullawarra Construction | 548,497 | | 548,497 | 320,335 | 548,497 |
| Landor Mt Augustus Realignment | 210,000 | | 210,000 | - | 210,000 |
| Grids | 100,000 | | 100,000 | 83,593 | 100,000 |
| Signage 19/20 | 120,000 | | 120,000 | 37,517 | 120,000 |
| Signage 18/19 | | | | 107 | - |
| Economic Services | | | | | |
| Tourist Precinct Solar Project | | 220,000 | 220,000 | 7,156 | 300,000 |
| Town Water Retic Project | | - | - | 901 | 900 |
| Total Infrastructure | 2,342,180 | 601,027 | 2,943,207 | 1,395,298 | 2,899,498 |
| Total Capital Expenditure | | | 3,951,241 | 2,333,193 | 3,829,137 |

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

5. INFORMATION ON BORROWINGS

| | | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|------------------------------|----------------|-----------|----------------------|------------------|-----------------------|------------------|---------------------|------------------|
| | | | Budget 19 / 20 | Actual 31-Dec-19 | Budget 19 / 20 | Actual 31-Dec-19 | Budget 19 / 20 | Actual 31-Dec-19 |
| Debentures Repayments | | | | | | | | |
| | 01 Jul 2019 | New Loans | | | | | | |
| Housing | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Loan 29 Staff Housing | 308,228 | - | 32,358 | 16,059 | 275,870 | 292,169 | 8,976 | 1,136 |
| Economic Services | | | | | | | | |
| Loan 28 Tourism Precinct | 521,774 | - | 41,284 | 20,385 | 480,490 | 501,389 | 25,784 | 4,791 |
| Total Repayments | 830,002 | - | 73,642 | 36,444 | 756,360 | 793,558 | 34,760 | 5,927 |

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

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

6. CASH BACKED RESERVES

| Reserve Name | YTD Actual 19/20 | | | | Revised Budget 19/20 | | | | | |
|----------------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|
| | Balance 01-Jul-19 \$ | Transfers from \$ | Interest Received \$ | Transfer to \$ | Balance 31-Dec-19 \$ | Balance 01-Jul-19 \$ | Transfers from \$ | Interest Received \$ | Transfer to \$ | Balance 30-Jun-20 \$ |
| Plant Replacement Reserve | 744,656 | (480,000) | 4,998 | 125,000 | 394,654 | 744,656 | (480,000) | 6,051 | 199,360 | 470,067 |
| Airport Reserve | 40,539 | - | 326 | - | 40,865 | 40,539 | - | 408 | - | 40,947 |
| Employee Leave Reserve | 89,028 | - | 717 | - | 89,745 | 89,028 | - | 892 | - | 89,920 |
| Tourism Precinct Reserve | 375,475 | - | 3,023 | - | 378,498 | 375,475 | (300,000) | 3,765 | 300,000 | 379,240 |
| Building Reserve | 53,705 | - | 110 | - | 53,815 | 53,705 | - | 540 | - | 54,245 |
| Works Reserve | 13,598 | - | 431 | - | 14,029 | 13,598 | - | 136 | - | 13,734 |
| Roads Flood Damage Reserve | 76,545 | - | 702 | 75,000 | 152,247 | 76,545 | - | 1,141 | 75,000 | 152,686 |
| Bridge Maintenance | 20,412 | - | 164 | - | 20,576 | 20,412 | - | 204 | - | 20,616 |
| Economic Development | 260,936 | - | 2,101 | - | 263,037 | 260,936 | - | 2,617 | - | 263,553 |
| Total Reserves | 1,674,894 | (480,000) | 12,572 | 200,000 | 1,407,466 | 1,674,894 | (780,000) | 15,754 | 574,360 | 1,485,008 |

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

7. NOTES TO THE STATEMENT OF CASH FLOWS

| | Revised Budget 19 / 20 \$ | Actual 31-Dec-19 \$ | Adopted Budget 19 / 20 \$ |
|---|------------------------------------|---------------------------|------------------------------------|
| (a) Reconciliation of Cash | | | |
| Cash - Unrestricted | 600,759 | 1,584,392 | 600,759 |
| Bank Overdraft | - | 1,752,071 | (1,750) |
| Cash - Restricted | 1,485,008 | 1,407,467 | 1,483,008 |
| Total Cash on Hand | 2,085,767 | 4,743,930 | 2,082,017 |
| (b) Reconciliation of Net Cash from Operating Activities to Net Result | | | |
| Net Result | (1,617,765) | 1,206,700 | (1,852,508) |
| Depreciation | 2,335,130 | 1,156,068 | 2,335,130 |
| (Profit) on Sale of Asset | (46,940) | - | (46,940) |
| Loss on Sale of Asset | 5,000 | 18,469 | 5,000 |
| (Increase) / Decrease in Receivables | 1,999,874 | 1,907,332 | 2,018,206 |
| (Increase) / Decrease in Inventories | - | (907) | - |
| Increase / (Decrease) in Payables | - | (1,733,760) | - |
| Increase / (Decrease) in Employee Provisions | - | (626,111) | - |
| Non-operating Grants, Subsidies and Contributions | (1,842,380) | (1,196,394) | (1,642,025) |
| Net Cash from Operating Activities | 832,919 | 731,397 | 816,863 |

8. NET CURRENT ASSETS

| | Revised Budget 19 / 20 \$ | Actual 31-Dec-19 \$ | Adopted Budget 19 / 20 \$ |
|---|------------------------------------|---------------------------|------------------------------------|
| Current Assets | | | |
| Cash - Unrestricted | 600,759 | 1,584,392 | 600,759 |
| Cash - Restricted Reserves | 1,485,008 | 1,407,467 | 1,483,008 |
| Receivables | 177,883 | 275,533 | 177,883 |
| Inventories | 155,610 | 145,151 | 155,610 |
| Total Current Assets | 2,419,260 | 3,412,543 | 2,417,260 |
| Current Liabilities | | | |
| Trade and Other Payables | (756,302) | (156,156) | (754,552) |
| Deposits and Bonds | (59,718) | (56,590) | (59,718) |
| Short Term Borrowings | (73,642) | (37,198) | (75,392) |
| Overdraft | - | 1,752,071 | - |
| Provisions | (187,367) | (187,367) | (187,367) |
| Total Current Liabilities | (1,077,029) | 1,314,760 | (1,077,029) |
| Net Current Funding Position | 1,342,231 | 4,727,303 | 1,340,231 |
| Less: Cash - Restricted Reserves | (1,485,008) | (1,407,467) | (1,483,008) |
| Less: Land Held for Resale | (20,785) | (7,500) | (20,785) |
| Add: Current Portion of Debentures | 73,642 | 37,198 | 73,642 |
| Add: Liabilities Related to Restricted Assets | 89,920 | 89,745 | 89,920 |
| Estimated Surplus / (Deficit) C/FWD | - | 3,439,279 | - |

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

9. BUDGET AMENDMENTS

| GL Code | Job | Description | Council Resolution | Non Cash Adjustment \$ | Increase in Cash \$ | Decrease in Cash \$ | Running Balance \$ | Comment |
|---------------------------|-----|--------------------------------------|--------------------|------------------------|---------------------|---------------------|--------------------|---------------------------------|
| Operating Income | | | | | | | - | |
| | | Opening Surplus | Budget Review | (17,877) | | | (17,877) | Opening surplus adjustment |
| 041098 | | Sundry Income: Admin | CD 06112019 | | 13,639 | | (4,238) | Part funding for Server |
| 031205 | | Interim Rates | Budget Review | | 4,000 | | (238) | Additional revenue |
| 033001 | | Grants - FAGS General | Budget Review | | | (28,259) | (28,497) | Reduced funding |
| 041100 | | Insurance Reimbursements | Budget Review | | 100,000 | | 71,503 | Additional reimbursements |
| 084143 | | Christmas Function Income | Budget Review | | 4,000 | | 75,503 | Additional revenue |
| 121500 | | Grants - FAGS Roads | Budget Review | | | (13,059) | 62,444 | Reduced funding |
| 121535 | | Hastings Reimbursements | Budget Review | | 35,000 | | 97,444 | Additional reimbursements |
| Operating Expenses | | | | | | | | |
| 032105 | | Overdraft Interest | Budget Review | | 45,000 | | 142,444 | Reduced interest charges |
| 032107 | | Interest on Loan WA Treasury #28 | Budget Review | | 15,499 | | 157,943 | Principal removed |
| 041002 | | Conference | Budget Review | | 10,000 | | 167,943 | Councillor training to complete |
| 041003 | | Elections | Budget Review | | 2,500 | | 170,443 | No further spending expected |
| 041006 | | Web Site Cost | Budget Review | | 4,000 | | 174,443 | Tracking under budget |
| 041050 | | Admin Wages | Budget Review | | | (75,000) | 99,443 | Acting CEO |
| 041058 | | Staff Recruitment Costs | Budget Review | | | (10,000) | 89,443 | CEO and new staff |
| 041063 | | Advertising | Budget Review | | | (1,500) | 87,943 | New tenders and staff |
| 041067 | | Consultants - Admin | Budget Review | | | (3,000) | 84,943 | Road revaluation |
| 041069 | | Freight | Budget Review | | | (4,000) | 80,943 | Tracking over budget |
| 052012 | | Dogging - Other | Budget Review | | | (12,000) | 68,943 | Additional time allocated |
| 056012 | | Wild Pig | Budget Review | | 8,000 | | 76,943 | Tracking under budget |
| 073010 | | Community Medical Expend | Budget Review | | 2,500 | | 79,443 | Tracking under budget |
| 084142 | | Community Events Shire Labour | Budget Review | | | (4,000) | 75,443 | Tracking over budget |
| 084144 | | Christmas Function Expenses | Budget Review | | | (9,000) | 66,443 | Additional spending |
| 091026 | | Staff Housing R&M | Budget Review | | 20,000 | | 86,443 | Staff vacancy |
| 101050 | | Public Toilet Upgrade | Budget Review | | 20,000 | | 106,443 | Won't have time to complete |
| 111165 | | Equipment Mtce Parks and Gardens | Budget Review | | 5,000 | | 111,443 | No further spending expected |
| 012273 | | Street Maintenance Town | Budget Review | | | (5,000) | 106,443 | Tracking over budget |
| 121061 | | Depot Maintenance | Budget Review | | | (5,000) | 101,443 | Tracking over budget |
| 121064 | | Works Freight Cost | Budget Review | | 4,000 | | 105,443 | Tracking under budget |
| 121081 | | Workshop Equipment | Budget Review | | | (40,000) | 65,443 | Additional purchases |
| 121516 | | Water Resource Development for Roads | Budget Review | | 27,580 | | 93,023 | Completed |

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

9. BUDGET AMENDMENTS (Continued)

| GL Code | Job | Description | Council Resolution | Non Cash Adjustment \$ | Increase in Cash \$ | Decrease in Cash \$ | Running Balance \$ | Comment |
|---------------------------------------|-------|--|--------------------|------------------------|---------------------|---------------------|--------------------|-------------------------------|
| Operating Expenses (Continued) | | | | | | | | |
| 121530 | | Hastings Expenses | Budget Review | | | (42,000) | 51,023 | Ongoing Engineering Support |
| 124200 | | April 2019 FD Reconstruct AGN 863 | Budget Review | | | (40,072) | 10,951 | Additional WANDRRA Claims |
| 126010 | | Airstrip Operating Expense | Budget Review | | | (2,000) | 8,951 | Tracking over budget |
| 130150 | | Kennedy Loop Road | Budget Review | | 10,000 | | 18,951 | No further spending expected |
| 130153 | | Gascoyne Junction/Meeka Seal Studies | Budget Review | | 20,000 | | 38,951 | Completed |
| 132201 | | Storage Costs for Retic Project Pipeline | Budget Review | | | (900) | 38,051 | Capital project now expensed |
| 141025 | | Insurances | Budget Review | | | (4,000) | 34,051 | Increased cost |
| 141029 | | Travel / Training | Budget Review | | 5,000 | | 39,051 | Tracking under budget |
| 142002 | | Tyres | Budget Review | | | (10,000) | 29,051 | Tracking over budget |
| 142003 | | Parts and Repairs | Budget Review | | 10,000 | | 39,051 | Tracking under budget |
| 142005 | | Fuel and Oils | Budget Review | | 10,000 | | 49,051 | Tracking under budget |
| 142006 | | Ground Engaging Tools | Budget Review | | | (10,000) | 39,051 | Additional spending |
| 142003 | | Parts & Repairs | Budget Review | | 72,092 | | 111,143 | Allocation adjustment |
| 002022 | | Allocated Plant Operating Costs | Budget Review | (72,092) | | | 39,051 | Allocation adjustment |
| 002026 | | Allocated Plant Depreciation | Budget Review | (35,864) | | | 3,187 | Allocation adjustment |
| 002021 | | Allocated Payroll Overheads | Budget Review | 13,325 | | | 16,512 | Allocation adjustment |
| Capital Income | | | | | | | | |
| 122909 | | Indigenous Access Landor/Mt Augustus | CD 05102019 | | 60,000 | | 76,512 | |
| 122907 | | RRG Grant 1 - Carnarvon Mullewa | CD 06102019 | | 17,550 | | 94,062 | |
| 116101 | | Cricket Pitch Grant | Budget Review | | 2,805 | | 96,867 | Grant awarded |
| 122909 | | Indigenous Access Landor/Mt Augustus | Budget Review | | 120,000 | | 216,867 | Additional funding received |
| Capital Expenses | | | | | | | | |
| 012284 | C3343 | Indigenous Access Road Landor / Mt | CD 05102019 | | 150,000 | | 366,867 | |
| 012284 | C3347 | Landor Mt Augustus Realignment | CD 05102019 | | | (210,000) | 156,867 | |
| 012284 | C3342 | Carnarvon Mullewa East Bitumen | CD 06102019 | | 58,919 | | 215,786 | |
| 012284 | C3344 | Ullawarra Road | CD 06102019 | | | (78,042) | 137,744 | |
| 041800 | | Governance Furniture and Equipment | CD 06112019 | | | (13,639) | 124,105 | Part funding for Server |
| 041800 | | Governance Furniture and Equipment | Budget Review | | | (15,000) | 109,105 | Additional funding for Server |
| 094300 | | Bitumen China Town | Budget Review | | 15,000 | | 124,105 | Short staffed |

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

9. BUDGET AMENDMENTS (Continued)

| GL Code | Job | Description | Council Resolution | Non Cash Adjustment \$ | Increase in Cash \$ | Decrease in Cash \$ | Running Balance \$ | Comment |
|-------------------------------------|-------|---------------------------------------|--------------------|---------------------------|------------------------|------------------------|-----------------------|-------------------------------|
| Capital Expenses (Continued) | | | | | | | | |
| 111186 | | Cricket pitch | Budget Review | | | (5,610) | 118,495 | \$2,805 Grant. \$2,805 Shire |
| 111186 | | Tennis Court Lights | Budget Review | | | (10,000) | 108,495 | New project |
| 111186 | RC04 | Entry Statements | Budget Review | | 25,000 | | 133,495 | Won't have time to complete |
| 111186 | RC02 | War Memorial Structure | Budget Review | | 35,000 | | 168,495 | Won't have time to complete |
| 111801 | | Pavilion Upgrade | Budget Review | | | (40,000) | 128,495 | Short staffed. Contracted |
| 111801 | | Pavilion Upgrade - BBQ's and Seating | Budget Review | | 10,000 | | 138,495 | Savings to Pavilion Upgrade |
| 111801 | | Pavilion Upgrade | Budget Review | | | (19,000) | 119,495 | Pavilion Lighting |
| 012284 | C3342 | RRG #1 - Carnarvon Mullewa Bitumen | Budget Review | | | (120,000) | (505) | Grant funded expenditure |
| 128020 | | Purchase Plant and Equipment | Budget Review | | | (27,237) | (27,742) | Minor plant purchases |
| 128031 | DI01 | Depot Infrastructure - Machinery Shed | Budget Review | | | (25,500) | (53,242) | No further spending expected |
| 128031 | DI02 | Depot Infrastructure - Garden Shed | Budget Review | | | (3,658) | (56,900) | No further spending expected |
| 128031 | DI01 | Depot Infrastructure - Machinery Shed | Budget Review | | | (18,000) | (74,900) | Power supply |
| 128031 | DI02 | Depot Infrastructure - Garden Shed | Budget Review | | | (4,000) | (78,900) | Power supply |
| 132302 | | Tourist Precinct Solar Project | Budget Review | | 80,000 | | 1,100 | Estimated cost until tendered |
| 132300 | | Town Water Retic Project | Budget Review | | 900 | | 2,000 | To be expensed |
| 232601 | | Plant Replacement Reserve | Budget Review | | | (2,000) | - | Surplus |
| Total Budget Amendments | | | | | 1,022,984 | (910,476) | - | |

APPENDIX 4

(Elected Member Training)



WALGA

WORKING FOR LOCAL GOVERNMENT

WALGA Training

Council Member Essentials Quotation



To see the latest WALGA Training products please visit our website.

walga.com.au/training

Contact WALGA Training on (08) 9213 2088 or email training@walga.asn.au for more information.

21 February 2020



Attention: Amanda Leighton

Shire of Upper Gascoyne
Lot 4, Scott Street
GASCOYNE JUNCTION WA 6705

Dear Amanda,

Thank you for your expression of interest in the Western Australian Local Government Association's (WALGA) '**Council Member Essentials**' training courses. These form part of the training requirements from the *Local Government Legislation Amendment Act 2019*.

WALGA are one of the three training providers appointed by the Department of Local Government, Sport and Cultural Industries (DLGSC). Please click [here](#) to see the DLGSC's Universal Training FAQs.

The Council Member Essentials training consists of five foundational modules. We are working towards having all these courses available in both formats by the end of June 2020. Currently they are offered as follows:

| Course | eLearning | Face to Face |
|---|------------------|---------------------|
| Understanding Local Government | ✓ | ✓ |
| Serving on Council | x | ✓ |
| Meeting Procedures | ✓ | ✓ |
| Conflicts of Interest | ✓ | ✓ |
| Understanding Financial Reports and Budgets | x | ✓ |

There are five delivery options which are:

Option 1: Individual Face to Face (at WALGA offices) plus eLearning

Option 2: Individual eLearning

Option 3: Local Government eLearning Subscription

Option 4: On-Site at Local Government Offices

Option 5: Two Individual eLearning courses (Understanding Local Government and Conflicts of Interest) and on-site training for the remaining three.

The costs and courses are outlined later in this document.

ONE70
LV1, 170 Railway Parade, West Leederville, WA 6007
PO Box 1544, West Perth, WA 6872
T: (08) 9213 2000 F: (08) 9213 2077 info@walga.asn.au
www.walga.asn.au

You may like to consider inviting neighbouring Councils to participate in on-site face to face training in order to offset costs. If you choose this option, WALGA would be happy to promote the scheduled courses for you via our WALGA Training electronic eNews publication and the WALGA website at www.walga.asn.au/training.

To comply with the legislative requirements, there is an online knowledge assessment for each of the five foundational modules. If training is done via eLearning, the assessment must be completed at the end of each module. For face to face training, a link to the online assessment is emailed to the participant on confirmation of attendance.

In order to deliver the on-site face to face presentations effectively, access to a whiteboard, laptop, screen and Multimedia projector is required. The attached **Council Member Essentials Registration Form** indicates available resources at your venue. It also outlines exactly what you will receive when purchasing the eLearning Subscription component of the training, along with general information and terms and conditions of its use. Please provide as much information as possible in order that I can arrange additional resources if required. This form must be completed and returned to accept this quotation.

Once Students have completed all the components of the Council Member Essentials training and assessments, a 'Certificate of Achievement' is issued to the individual's email address. This information can also be accessed by your Local Government through WALGA's Student management system (a login is required and provided at registration) to enable you to fulfil DLGSC's reporting requirements.

Please note that WALGA Training is now paper-free to help prevent waste and protect the environment. A copy of the PowerPoint presentation will be provided to each participant, but they will need a laptop, tablet or PC to access the course notes.

If you have any queries regarding this quote, or wish to discuss it further, please contact me on 9213 2088 or email training@walga.asn.au.

Yours sincerely

Brie

Brie McDonald

Learning and Logistics Officer

CONTENTS

| | |
|--|----|
| Training Course Costs | 4 |
| Additional Costs for On Site Course Delivery and Information | 6 |
| Course Outline: Serving on Council..... | 7 |
| Course Outline: Meeting Procedures..... | 8 |
| Course Outline: Understanding Financial Reports and Budgets | 9 |
| Course Outline: Understanding Local Government..... | 10 |
| Course Outline: Conflicts of Interest | 11 |
| Cancellation Policy | 12 |
| Course Set-Up..... | 12 |
| Course Material | 12 |
| Room Configuration..... | 13 |
| Session Times | 13 |

TRAINING COURSE COSTS

There are five options available. These are:

| Training Delivery Modes | Price |
|---|--|
| Option 1: Individual Face to Face (at WALGA offices) plus eLearning | |
| <p>Face to Face Courses including</p> <ul style="list-style-type: none"> • Serving on Council (2 days) • Meeting Procedures (1 day) • Understanding Financial Reports and Budgets (1 day) <p>Inclusive of: Training Delivery Fee; Administration Fee; Material Delivery Fees</p> <p>eLearning Courses including:</p> <ul style="list-style-type: none"> • Understanding Local Government • Conflicts of Interest | <p>\$2,240</p> <p>Per Elected Member</p> |
| Option 2: Individual eLearning | |
| <p>Each eLearning course approximately 3 hours including:</p> <ul style="list-style-type: none"> • Understanding Local Government • Conflicts of Interest • Serving on Council (<i>expected availability October 2019</i>) • Meeting Procedures • Understanding Financial Reports and Budgets (<i>expected availability December 2019</i>) | <p>\$975</p> <p>Per Elected Member</p> |
| Option 3: Local Government eLearning Subscription | |
| <p>Access all five (5) eLearning courses at any time (when available) within the 12-month subscription period for all Elected Members of the subscribing Local Government. Courses can accessed via WALGA's Learning Management System (LMS).</p> <p>Prices are by SAT Band and your Local Government falls into Band 4</p> | <p>\$4,000</p> <p>12-month subscription</p> |

| Training Delivery Modes | Price |
|---|--------------------|
| Option 4: On-Site at Local Government Offices | |
| Face to Face Courses including: | |
| Serving on Council (2 day) | \$7,900.00 |
| Meeting Procedures (1 day) | \$4,000.00 |
| Understanding Financial Reports and Budgets (1 day) | \$4,000.00 |
| Understanding Local Government and Conflicts of Interest (1 day) | \$4,000.00 |
| <i>(Maximum of 15 Students per course per day)</i> | |
| Inclusive of: Training Delivery Fee; Administration Fee; Material Delivery Fees | |
| Total | \$19,900.00 |
| Plus, Trainer Travel, Accommodation and Expenses where applicable (See Additional Costs Section) | |
| Option 5: On-Site at Local Government Offices plus Individual eLearning | |
| Face to Face Courses including | \$15,900 |
| <ul style="list-style-type: none"> • Serving on Council (2 days) | |
| <ul style="list-style-type: none"> • Meeting Procedures (1 day) | |
| <ul style="list-style-type: none"> • Understanding Financial Reports and Budgets (1 day) | |
| <i>(Maximum of 15 Students per course per day)</i> | |
| Inclusive of: Training Delivery Fee; Administration Fee; Material Delivery Fees | |
| eLearning Courses including: | <u>Plus:</u> |
| <ul style="list-style-type: none"> • Understanding Local Government | \$390 |
| <ul style="list-style-type: none"> • Conflicts of Interest | Per Elected Member |
| Plus, Trainer Travel, Accommodation and Expenses where applicable (See Additional Costs Section) | |

| Additional Costs for On Site Course Delivery and Information | |
|---|--|
| Accommodation and Meals | To be covered by SHIRE OF UPPER GASCOYNE . This will be organised by WALGA Training and added to the final invoice. |
| Catering for Training Day (including morning / afternoon tea) | To be covered by SHIRE OF UPPER GASCOYNE . |
| Airfares | To be covered by SHIRE OF UPPER GASCOYNE . This will be organised by WALGA Training and added to the final invoice. |
| On the Ground Transport / Travel Expenses | <p>To be covered by SHIRE OF UPPER GASCOYNE. This will be organised by WALGA Training and added to the final invoice.</p> <p>Examples of on-the-ground transport that may be required are fuel costs, taxi fares or a hire car for travel from accommodation to training location and back each day, and / or transport from airport to accommodation and back.</p> |
| Room Requirements and Set Up | <p>Venue to be arranged by SHIRE OF UPPER GASCOYNE.</p> <p>Important Note:</p> <p>Please ensure that the venue being utilised for the training course has the capacity to fit the maximum number of Students in comfortably to allow for workshop activities and group work. The maximum number of Students will be agreed to between the Council and WALGA Training prior to the commencement of the training course. An Attendance List must be sent to WALGA Training at least 14 days prior to the course delivery date.</p> <p>The training venue would need to be prepared by SHIRE OF UPPER GASCOYNE prior to the commencement of the training session (e.g. course materials, name tags on tables) This will assist in the trainer being able to commence the training in a timely manner, become familiar with your emergency evacuation procedures and make any additional preparations necessary for the session. The trainer will require use of a computer, overhead projector, screen and a whiteboard (if available) for the delivery of training.</p> |

COURSE OUTLINE: SERVING ON COUNCIL

Program Overview: The *Serving on Council* course is designed to give council members the confidence to perform their role. The unit should provide council members with an understanding of their role and responsibilities in leading and supporting their communities while following the processes and procedures of their local government.

Learning Outcomes: As a result of completing this program, Students should be able to:

- Legislative environment of local governments and the legislation and regulations within which councils must operate
- Principles of governance
- Balance of governing the local government as a councillor and acting as an elected representative
- Role of council members and senior management in leading and supporting their communities
- Relationship between council and the local government administration and the importance of the separation of powers
- Requirements for strategic community leadership
- Requirements for ethical decision making
- Council's role as the employer of the Chief Executive Officer, and
- Use of social media in communicating with the community.

Who Should Attend: It is recommended that the *Understanding Local Government* course be completed before attending this course.

Also suitable for Elected Members who would like to refresh their knowledge and understanding of their role within Local Government.

Duration: 2 days
eLearning – available March 2020

COURSE OUTLINE: MEETING PROCEDURES

Program Overview: The *Meeting Procedures* course is designed to be a practical tool for council members who are required to actively participate in council and committee meetings. The unit should focus on increasing the participant's knowledge of meeting procedures and high-level debating skills used to guide council decision making.

Learning Outcomes: As a result of completing this program, Students should be able to:

- Critically read agendas and evaluate local government officer reports
- Understand and be able to correctly use procedural motions and effectively raise 'points of order'
- Demonstrate chairmanship skills within legal and ethical requirements
- Understand the importance of checking and confirming the minutes
- Relationship between council and the local government administration and the importance of the separation of powers
- Use knowledge of meeting procedures to move, second or foreshadow motions, use correct amendment rules where appropriate and take the right of reply, and
- Participate confidently in council and committee meetings.

Who Should Attend: Suitable for Elected Members who would like to increase their knowledge and understanding of their role within Local Government.

Duration: 1 day

COURSE OUTLINE: UNDERSTANDING FINANCIAL REPORTS AND BUDGETS

Program Overview: The *Understanding Financial Reports and Budgets* course is designed to provide council members with the understanding of a council's responsibility in respect to the financial governance of the local government.

The course should outline the linkage between Strategic Planning, Asset Management Planning and Long-Term Financial Planning so Students gain an understanding of the benefits of undertaking financial forecasting and the impacts key decision making may have on the organisation's financial health. The unit should educate Students on the how to review and interpret financial reports and budgets.

Learning Outcomes: As a result of completing this program, Students should be able to:

- Basic accounting principles and concepts
- The roles and responsibilities of council, councillors, the CEO and audit committee
- Financial management and the strategic linkages
- The imposition of rates
- Relationship between council and the local government administration and the importance of the separation of powers
- Annual budgets, and
- Financial management reporting.

Who Should Attend: Suitable for Elected Members who would like to increase their knowledge and understanding of their role within Local Government.

Duration: 1 day
eLearning – available June 2020

COURSE OUTLINE: UNDERSTANDING LOCAL GOVERNMENT

Program Overview: The *Understanding Local Government* course provides council members with the relevant information they require to serve as a council member. It is expected the unit provides Students with an understanding of the composition, structure and operational functions of government, and in particular Western Australian local governments.

Learning Outcomes: As a result of completing this program, Students should be able to:

- Understand how local government fits into the structure of government in Australia
- Understand the roles, functions and objectives of Western Australian local governments
- Distinguish between the strategic role of the council and the day to day role of the local government administration, and
- Understand the democratic process of how councils are established.

Who Should Attend: Suitable for both newly elected and returning Elected Members who would like to refresh their knowledge and understanding of their role within Local Government.

Duration: eLearning Self-paced (approx. 2 hours online)
½ day face to face

COURSE OUTLINE: CONFLICTS OF INTEREST

Program Overview: *Conflicts of Interests* is an online course designed to provide Elected Members with an understanding of financial, indirect-financial, proximity and impartiality interest; disclosure of interests at meetings; and the association between gifts and conflicts of interests.

This course provides an overview of the statutory environment relating to declarations of interest and clarifies, through case studies, the personal responsibilities of Elected Members to comply with their obligations.

Learning Outcomes: As a result of completing this program, Students should be able to:

- identify potential conflicts of interest
- distinguish and differentiate between various conflicts of interest
- describe how a conflict of interest affects a Council member's roles and responsibilities
- understand and refer to the legislative environment for conflicts of interest
- effectively participate as a Council member with a reduced risk of non-compliance with conflict of interest provisions, and
- understand the rules for the disclosure of gifts.

Who Should Attend: Suitable for both newly elected and returning Elected Members who would like to refresh their knowledge and understanding of their role within Local Government.

Duration: eLearning Self-paced (approx. 2 hours online)
½ day face to face

CANCELLATION POLICY

WALGA would be disappointed if your training course needed to be cancelled, however the following charges would apply. All cancellations must be received in writing.

10 – 15 business days prior to course: No charge

9 - 5 business days prior to course: \$250 Administration Fee

5 business days or less prior to course: \$950 Administration / Trainer Fee

Please note:

This offer is valid for 30 days following date of this proposal. To confirm your booking, a completed On Site Training Course Application form is required together with a Purchase Order number.

COURSE SET-UP

Training courses are held at the Individual Local Governments or at a venue chosen by the Local Government. Two weeks prior to the training course, the WALGA Training Team will contact you to discuss participant numbers and answer any queries you may have. WALGA will arrange catering only at the request of the Local Government hosting the training.

Course Material

Prior to the training course you will receive the training material provided by WALGA. Once you have received this, please inform your contact at WALGA. In some instances, if trainers are required to travel to remote or regional councils, course material will be brought up with the trainer. We ask that in these circumstances everything else required for the day is set up to ensure a timely start.

The following course material will be provided by WALGA:

- Name-cards
- Pens and notepads
- Presenter folder
- Training Resources folder for each participant

Room Configuration

Please ensure the training venue is set up the day prior to the training with the following:

- Set the room up in a U-shape or grouped tables if possible. Please ensure that the space you are holding the training in fits all attendees in safely with desk space for each attendee
- Laptop, multimedia project, screen and whiteboard and flip board chart ready for the presenters use
- Place the Training Resources folders on each desk, and
- Set up water, tea and coffee facilities and lunch.

Session Times

| | |
|----------------|---------|
| Start: | 9.00am |
| Morning Tea: | 10.30am |
| Lunch: | 12.30pm |
| Afternoon Tea: | 3.00pm |
| Conclude: | 4.30pm |

[Section 5.124 inserted: No. 1 of 2007 s. 11.]

5.125. Review of certain decisions

- (1) A party may apply to the State Administrative Tribunal for a review of a decision of a standards panel.
- (2) In subsection (1) —
decision means a decision to make an order under section 5.110(6).

[Section 5.125 inserted: No. 1 of 2007 s. 11; amended: No. 16 of 2019 s. 60.]

Division 10 — Training and development

[Heading inserted: No. 16 of 2019 s. 61.]

5.126. Training for council members

- (1) Each council member must complete training in accordance with regulations.
- (2) Regulations may —
 - (a) prescribe a course of training; and
 - (b) prescribe the period within which training must be completed; and
 - (c) prescribe circumstances in which a council member is exempt from the requirement in subsection (1); and
 - (d) provide that contravention of subsection (1) is an offence and prescribe a fine not exceeding \$5 000 for the offence.

[Section 5.126 inserted: No. 16 of 2019 s. 61.]

5.127. Report on training

- (1) A local government must prepare a report for each financial year on the training completed by council members in the financial year.

- (2) The CEO must publish the report on the local government's official website within 1 month after the end of the financial year to which the report relates.

[Section 5.127 inserted: No. 16 of 2019 s. 61.]

5.128. Policy for continuing professional development

- (1) A local government must prepare and adopt* a policy in relation to the continuing professional development of council members.

** Absolute majority required.*

- (2) A local government may amend* the policy.

** Absolute majority required.*

- (3) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

- (4) The CEO must publish an up-to-date version of the policy on the local government's official website.

- (5) A local government —
- (a) must review the policy after each ordinary election; and
 - (b) may review the policy at any other time.

[Section 5.128 inserted: No. 16 of 2019 s. 61.]

- (ii) Serving on Council;
 - (iii) Meeting Procedures;
 - (iv) Conflicts of Interest;
 - (v) Understanding Financial Reports and Budgets;
- and
- (b) is provided by any of the following bodies —
 - (i) North Metropolitan TAFE;
 - (ii) South Metropolitan TAFE;
 - (iii) WALGA.
- (3) The period within which the course of training must be passed is the period of 12 months beginning on the day on which the council member is elected.

36. Exemption from Act s. 5.126(1) requirement

- (1) A council member is exempt from the requirement in section 5.126(1) if —
- (a) the council member passed either of the following courses within the period of 5 years ending immediately before the day on which the council member is elected —
 - (i) the course of training specified in regulation 35(2);
 - (ii) the course titled *52756WA — Diploma of Local Government (Elected Member)*;
- or
- (b) the council member passed the course titled *LGASS00002 Elected Member Skill Set* before 1 July 2019 and within the period of 5 years ending immediately before the day on which the council member is elected.
- (2) A person who is a council member on the day on which the *Local Government Regulations Amendment (Induction and Training) Regulations 2019* regulation 8 comes into operation is exempt from the requirement in section 5.126(1) until the end of their term of office.

M. INGLIS, Clerk of the Executive Council.

(b) Councillors should promptly report in writing to the CEO any relevant professional development education and training in the terms of this Policy undertaken by them including:

- the substance, nature and learning outcomes from the same;
- when, or the period over which, the same was undertaken;
- in the case of any such professional development, education and training not fully funded by the LA, a statement to that effect,

and should ensure that all such reports for professional development, education and training undertaken by a Councillor during a financial year are provided to the CEO by the end of the relevant financial year.

7 Reporting by LA

(a) In compliance with s.5.128(4) the CEO must from time to time publish on the LA's official website the most recent version of this Policy.

(b) Subject to prudential discretions vested in the Council on account of commercially or personally sensitive information, the LA should disclose on its official website:

- when an evaluation and review under paragraph 3 of this Policy was last undertaken;
- a high-level description of the outcome of the most recent such evaluation and review;
- the amount allowed in the LA's annual budget for the purposes of this Policy and the amount actually expended therefor in the relevant financial year to which that budget relates;
- a summary of the regime developed by the LA in the terms of paragraph 4(d) of this Policy;
- a summary of the professional development education and training undertaken by each Councillor as reported to the CEO in the terms of paragraph 6(b) of this Policy;
- the composition and terms of reference of any committee established under paragraph 5 of this Policy.

8 Policy Review / Amendment

(a) This Policy is to be reviewed and amended from time to time by the Council, including on recommendation of any committee established under paragraph 5 of this Policy (as applicable), including:

- to ensure compliance with any regulations made under s.5.128(3) of the Act;
- after each ordinary election so as to comply with s.5.128(5) of the Act.

(b) To the extent to which this Policy may not strictly comply with any regulations made under s.5.128(3) of the Act, this Policy is deemed to be amended and read and construed to the extent necessary so as to be in compliance with any such regulations.

APPENDIX 5

(Professional Development Policy for Councillors)



SECTION FOUR (A)- GOVERNANCE MEMBERS

| | | | |
|------------------|---|--------------------------|---------------|
| DOCUMENT: | 4.14 Continuing Professional Development of Council Members | REVIEW: | Bi - Annually |
| NAME: | DATE REVIEWED: | CHANGES/COMMENTS: | |
| John McCleary | 28/3/2020 | New Policy | |
| | | | |
| | | | |
| | | | |

4.14 Continuing Professional Development of Council Members

Objective

The *Local Government Act 1995* requires all Elected Members to undertake compulsory training within 12 months of being elected. The Shire of Upper Gascoyne is required under the *Local Government Act 1995* to adopt and report on compulsory training and continuing professional development for Elected Members of the Shire of Upper Gascoyne.

Scope

This policy applies to Elected Members of the Shire of Upper Gascoyne (SUG).

The Policy consists of three parts which have distinct obligations.

‘Part 1: Compulsory Elected Member Training’ sets out the legislative requirements that newly Elected Members must undertake Compulsory Elected Member Training. Newly Elected Members who complete the Compulsory Elected Member Training are deemed to have met their Continuing Professional Development requirements under Part 2 for the first two years of their term.

‘Part 2: Continuing Professional Development’ requires Elected Members to undertake CPD as determined by Council. This applies to all Elected Members. However, Newly Elected Members who undertake the Compulsory Elected Member Training under Part 1 are deemed to have met their Continuing Professional Development requirements for the first two years of their term.

‘Part 3: Reporting’ sets out the reporting requirements under the *Local Government Act 1995*.

Policy

1. Compulsory Elected Member Training

All Elected Members elected to Council following the 2019 election are required under the *Local Government Act 1995* to complete the Council Member Essentials Course, unless they meet limited exemptions. The training is valid for five years so an Elected Member is only required to undertake the training at every second election. The course must be completed within 12 months of appointment to Council.

1.1 Cost of Training

The Council Member Essentials Course will be sourced by SUG at no cost to Elected Members, subject to budget allocation.

2. Continuing Professional Development

Continuing Professional Development (CPD) opportunities will be provided to the SUG's Elected Members. The opportunities will be in line with the strategic direction of the SUG:-

- Economic;
- Environmental;
- Social; and
- Civic Leadership.

2.1 Categories of Continuing Professional Development

In addition to the strategic objectives of the SUG it is important to recognise the following categories as opportunities:-

- Road Engineering
- Professional Skill Development

The SUG will investigate opportunities for professional skill development based on the direction of Council or individual Elected Member requests.

2.2 CPD Hours

Each Elected Member must complete 10 CPD hours every two years from Ordinary election to Ordinary election. The following points apply:-

- Multiple CPD hours can be earned from one event (conference, seminar, etc.) with a maximum of five CPD hours to be earned from any one event.
- The Australian Institute of Company Directors Course is considered as completing the full 10 CPD hours across all categories.
- Completion of the Compulsory Elected Member Training is considered as completing the full 10 CPD hours across all categories.

The SUG will organise training sessions that meet the intent of the policy where all Elected Members are invited to attend to meet their obligations as a Council group at the Shire of Upper Gascoyne.

All training will be funded by the Shire of Upper Gascoyne at no cost to Elected Members.

Where training is completed through attendance at a conference, the cost of the conference will be met by the SUG, subject to budget allocations.

3. Reporting

The SUG is required to report annually on completed training. Completed training must be published on the SUG's website for that financial year at a date no longer than 1 month after the completion of the financial year. This will include the Council Member Essentials Course and any continuing professional development undertaken by Elected Members.

Definitions

CPD means continuing professional development

Elected Members includes the President and all Councillors.

APPENDIX 6

(Attendance at Events Elected Members and CEO)



| SECTION FOUR (A)- GOVERNANCE MEMBERS | | | |
|--------------------------------------|---|--------------------------|---------------|
| DOCUMENT: | 4.15 Attendance at Events Policy EM & CEO | REVIEW: | Bi - Annually |
| NAME: | DATE REVIEWED: | CHANGES/COMMENTS: | |
| John McCleary | 28/3/2020 | New Policy | |
| | | | |
| | | | |
| | | | |

4.15 Attendance at Events Policy: Elected Members & CEO's

Policy Objective

The purpose of this policy is to establish guidelines for appropriate disclosure and management of acceptance of invitations to events or functions, or other hospitality occasions, where elected members and CEO's are invited free of charge, whether as part of their official duties as council or Shire representatives or not.

Policy Scope

The policy provides guidance to elected members and CEO's when an invitation to an event or function, or other hospitality occasion, ticketed or otherwise, is offered free of charge. It does not provide guidance on the acceptance of a tangible gift or travel contribution.

Travel and accommodation excluded: This policy does not apply to tangible gifts or money, travel or accommodation. Any contribution to travel, subject to the exceptions in section 5.83 of the *Local Government Act 1995* (the Act), must be disclosed in writing to the CEO within 10 days of receipt of the contribution. Contributions to travel costs, whether financial or otherwise are now incorporated within the definition of a gift.

Pre-Approved Events

In order to meet the policy requirements tickets and invitations to events must be received by the SUG.

The SUG approves attendance at the following events by Elected Members and the Chief Executive Officer:

- (a) Advocacy lobbying or Ministerial briefings;
- (b) Meetings of clubs or organisations within the SUG;
- (c) Any free event held within the SUG;
- (d) Australian or West Australian Local Government events;
- (e) Events hosted by Clubs or Not for Profit Organisations within the SUG to which the President, Elected Member or Chief Executive Officer has been officially invited including the Junction Races, Landor Races and the Dash;
- (f) SUG hosted ceremonies and functions;
- (g) SUG hosted events with employees;

- (h) SUG run tournaments or events;
- (i) SUG sponsored functions or events;
- (j) Community art exhibitions;
- (k) Cultural events/festivals;
- (l) Events run by a Local, State or Federal Government;
- (m) Events run by schools;
- (n) Major professional bodies associated with local government at a local, state and federal level;
- (o) Opening or launch of an event or facility within the Gascoyne region;
- (p) Recognition of Service events;
- (q) RSL events;
- (r) Where Presidential or Chief Executive Officer representation has been formally requested;
- (s) WALGA (but not LGIS);
- (t) Local Government Professionals Australia (WA);
- (u) Australian Local Government Association;
- (v) A department of the public service; and
- (w) A government department of another State, a Territory or the Commonwealth
- (x) local government or regional local government

All Elected Members and the Chief Executive Officer are entitled to attend a pre-approved event. If there is a fee associated with a pre-approved event, the fee, including the attendance of a partner, will be paid for by the SUG out of the SUG's budget by way of reimbursement, unless the event is a conference.

In addition to the above pre-approved events, Elected Members may also attend a paid event held within the SUG, with the funds to be paid for out of the budget by way of reimbursement, other than the following events:

- Party political events and fundraisers.
- Social events.
- Entertainment events with no link to the SUG.
- Events that primarily benefit Elected Members in a personal capacity or in a role other than their role at the SUG.

If there are more Elected Members than tickets provided then the Mayor shall allocate the tickets.

Key issues to consider

In considering whether a benefit such as an invitation to an event or hospitality given to an elected member or a CEO is a gift for the purposes of the Act and Regulations, the key issues include:

- Who is a donor, the person who is offering or giving the benefit?
- What is the value of the benefit?
- Does the elected member or CEO of the benefit contribute anything of value to the donor in return for the benefit such as formally opening or speaking at the event or presenting prizes/awards?
- If so, does the value of that contribution outweigh the value of the benefit? If so, it will not be a gift for the purposes of the Act and Regulations.

B. Commercial entertainment events

Any tickets accepted by an elected member or CEO without payment for any commercial entertainment event, for which a member of the public is required to pay whether sponsored by the Shire or not will generally be classified as a gift for the purposes of the Act and Regulations.

An exception to this is where the Shire President or his / her representative attends the event in an official capacity to perform a civic or presidential function.

Where there is a commercial entertainment event that, in the opinion of the Chief Executive Officer, it is in the interests of the Shire for one or more elected members or CEOs to attend in order to assess and understand first-hand the impacts on the community or business, then one or more tickets for that event will be purchased for the relevant elected member or CEO by the Shire at full cost.

C. Other commercial (non-entertainment) events

For other commercial (non-entertainment) events, such as a conference or seminar, for which a member of the public is required to pay, where the Chief Executive Officer is of the opinion that it is in the interests of the Shire for one or more Elected Members or CEOs to attend (such as for their professional development or to undertake a function as an Elected Member or CEO), then one or more registrations or other benefits for that event will be purchased for the relevant Elected Member or CEO by the Shire at full cost to enable attendance.

If the Shire does not pay for the event, free registration or any other benefit (such as hospitality) given to an Elected Member or CEO would be classified as a 'gift' unless the contribution of the Elected Member or CEO to the event (such as by way of a paper or speaking engagement) is reasonably considered to outweigh the value of registration or other benefit given to the Elected Member or CEO.

D. Community/local business events

Acceptance of reasonable and modest hospitality by an Elected Member or CEO at an unpaid event run by a local community group for local business would not generally be classified as a 'gift' where the contribution by the Elected Member or CEO to the event is reasonably considered to outweigh the value of the hospitality.

This is more likely where the Elected Member or CEO attends the event in his or her capacity as an Elected Member or CEO - preferably where the attendance has been specifically authorised by the Shire, but otherwise where the person is performing his or her functions as an Elected Member or CEO.

E. Perceived or actual conflict

Event attendance may create a perceived or actual conflict, which may preclude council members participating or CEOs providing advice at a future meeting.

If the amount of an event ticket (gift) is less than \$1,000, and relates to a matter before Council, under section 5.68 of the Act, Council may allow the disclosing council member to participate on the condition that the interest, the council's decision and the reasons for that decision are recorded in the minutes.

If the amount gift is above \$1,000 the council or CEO must apply to the Minister for permission to allow the member or CEO to participate.

Principles

Legislative and Strategic Context

Legislation, directives, guidelines, Acts or Regulations that provide the broad framework within which the policy operates and/or with which it needs to comply follow:

- Local Government Act 1995

Receipt of Gifts

In accordance with sections 5.87A and 5.87B of the Act, council members and CEOs are required to disclose gifts that are received in their capacity as a council member (or CEO) and –

- are valued over \$300; or
- are of a cumulative value that exceeds \$300 where the gifts are received from the same donor in a 12-month period.

APPENDIX 7

(Request for Letter of Support – Bidgemia Station)



To the Shire of Upper Gascoyne,

I write to you as a pastoralist at Bidgemia Station and as a councilor in the Shire of Upper Gascoyne.

As you well know, the SUG council has been discussing the possibility of accessing the proven water resource at "Mongers" windmill (on Bidgemia) and piping it to Gascoyne Junction to improve water capacity there.

Firstly, can I say that the McTaggart family have no issues with this and would support this project to help Gascoyne Junction to continue to prosper.

If and when the SUG proceed in planning this project, could the SUG discuss whether it would allow Bidgemia Cattle Company to use the pipeline to pipe water from Mongers to the Bidgemia Homestead.

Our thoughts at this stage to add to the discussion are that;

- A formal agreement would be reached and signed upon.
- Bidgemia would look to pump 36000 litres of water to Bidgemia homestead over a 24 hr period per day.
- Bidgemia would pump water from Mongers from our own bore at our expense.
- Bidgemia could contribute to the cost of the pipeline as required.
- This proposed source of water would complement our current water supply at Bidgemia homestead, so it would not be a primary source of water to us.
- Bidgemia would never look to impact on Gascoyne Junctions water supply, so the "spur" line should be capped to a certain amount of water per day, and if needed could be turned off to help if there is a water shortage at Gascoyne Junction.
- Our "spur" line would be turned off in times when we did not require the water from Mongers.

I hope this helps and does not hinder your discussions on this matter and would be more than willing to discuss these matters further.

Regards,

Hamish McTaggart

Bidgemia Station

19/11/19