



# AGENDA

23<sup>rd</sup> OF JUNE 2021

## ORDINARY COUNCIL MEETING

To be held at the Shires Administration Building situated at Gascoyne Junction  
commencing at 9.00am

### DISCLAIMER

#### Disclaimer

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

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

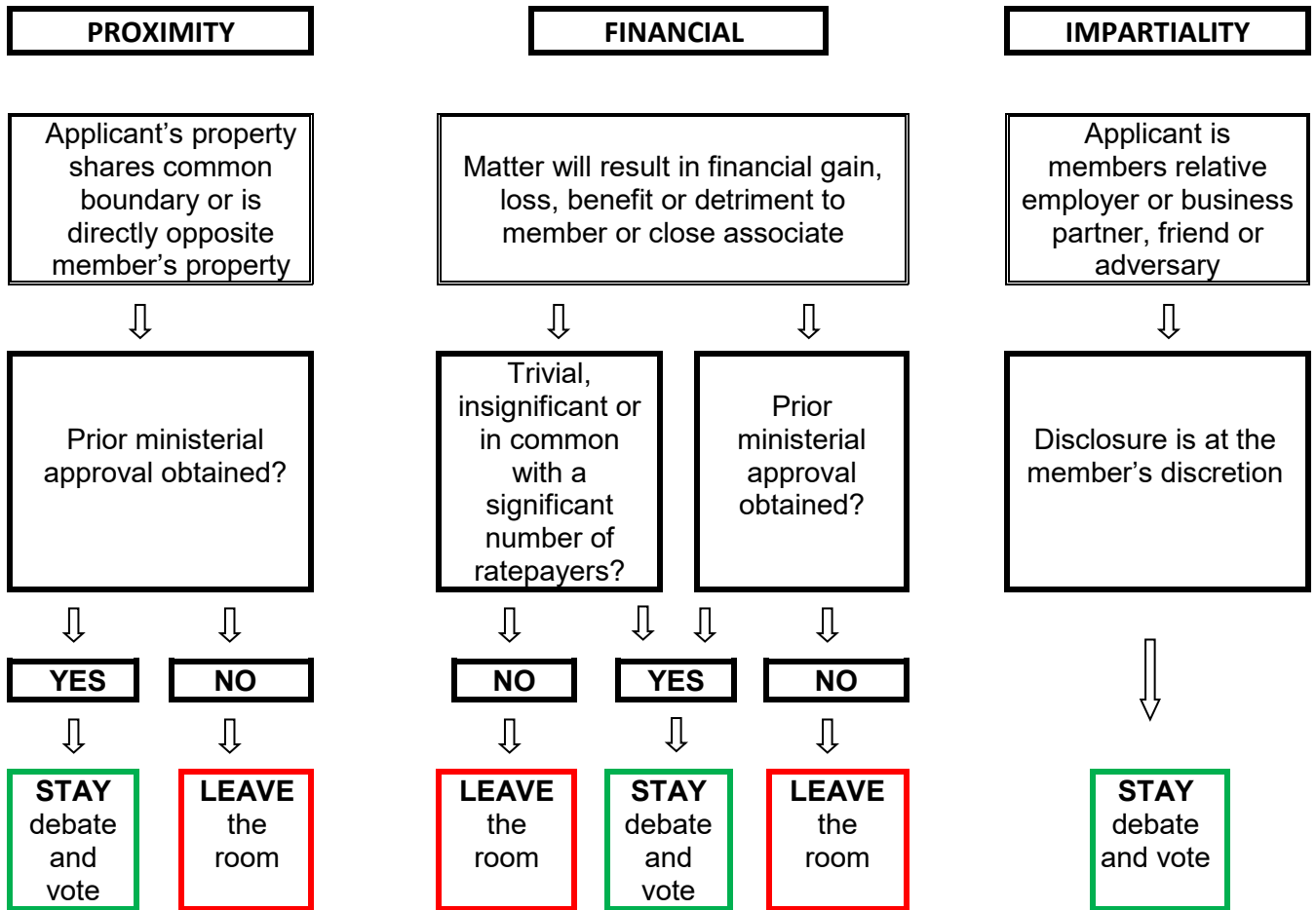
No responsibility whatsoever is implied or accepted by the Shire of Upper Gascoyne for any act, omission, statement or intimation occurring during the Council/Committee meetings or during formal/informal conversations with staff. The Shire of Upper Gascoyne disclaims any liability for any loss whatsoever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

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



John McCleary, JP  
CHIEF EXECUTIVE OFFICER

## \* Declaring an Interest



### Local Government Act 1995 - Extract

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

(1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest:

(Penalties apply).

(2) It is a defense to a prosecution under this section if the member proves that he or she did not know:

(a) that he or she had an interest in the matter; or (b) that the matter in which he or she had an interest would be discussed at the meeting.

(3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

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

(1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.

(2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.

(3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

#### 5.71 - Employees to disclose interests relating to delegated functions.

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:

(a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply).

### 'Local Government (Administration) Regulations 1996 - Extract

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

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



## Table of Contents

<b><u>1.</u></b>	<b>DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS .....</b>	<b>4</b>
<b><u>2.</u></b>	<b>APOLOGIES AND APPROVED LEAVE OF ABSENCE .....</b>	<b>4</b>
<b><u>3.</u></b>	<b>APPLICATION FOR LEAVE OF ABSENCE .....</b>	<b>4</b>
<b><u>4.</u></b>	<b>PUBLIC QUESTION TIME .....</b>	<b>4</b>
<b><u>5.</u></b>	<b>DISCLOSURE OF INTEREST .....</b>	<b>4</b>
<b><u>6.</u></b>	<b>PETITIONS/DEPUTATIONS/PRESENTATIONS .....</b>	<b>5</b>
<b><u>7.</u></b>	<b>ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION .....</b>	<b>5</b>
<b><u>8.</u></b>	<b>MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS .....</b>	<b>5</b>
<b><u>9.</u></b>	<b>CONFIRMATION OF MINUTES FROM PREVIOUS MEETING .....</b>	<b>5</b>
<b><u>10.</u></b>	<b>REPORTS OF OFFICERS .....</b>	<b>6</b>
	10.1 MANAGER OF FINANCE AND CORPORATE SERVICES REPORT .....	6
	10.2 MANAGER OF WORKS REPORT .....	8
	10.3 CEO REPORT .....	11
	10.4 ACCOUNTS AND STATEMENT OF ACCOUNTS .....	14
	10.5 MONTHLY FINANCIAL STATEMENT .....	16
	10.6 COUNCILLOR FEES .....	18
	10.7 DIFFERENTIAL RATES SUBMISSION .....	21
	10.8 BUDGET VARIATION REQUEST .....	31
	10.9 END OF FINANCIA YEAR – WRITE OFF SMALL RATES BALANCES .....	33
<b><u>11.</u></b>	<b>MATTERS BEHIND CLOSED DOORS .....</b>	<b>34</b>
<b><u>12.</u></b>	<b>MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN .....</b>	<b>34</b>
<b><u>13.</u></b>	<b>URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION .....</b>	<b>34</b>
<b><u>14.</u></b>	<b>ELECTED MEMBERS REPORT .....</b>	<b>34</b>
<b><u>15.</u></b>	<b>STATUS OF COUNCIL RESOLUTIONS .....</b>	<b>35</b>
<b><u>16.</u></b>	<b>STATUS OF PROJECTS .....</b>	<b>35</b>
<b><u>17.</u></b>	<b>MEETING CLOSURE .....</b>	<b>35</b>



**SHIRE OF UPPER GASCOYNE**  
**AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES**  
**ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 23<sup>rd</sup> OF MAY 2021**  
**COMMENCING AT 9.00AM**

---

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

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

**2. APOLOGIES AND APPROVED LEAVE OF ABSENCE**

**2.1 Councillors**

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

**Staff**

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

**Visitors**

Josh Kirk	Greenfield Technical Services
-----------	-------------------------------

**2.2 Absentees**

Nil

**2.3 Leave of Absence previously approved**

Councillor Ray Hoseason-Smith

**3. APPLICATION FOR LEAVE OF ABSENCE**

Nil

**4. PUBLIC QUESTION TIME**

**4.1 Questions on Notice**

Nil

**4.2 Questions without Notice**

Nil

**5. DISCLOSURE OF INTEREST**

Nil

**6. PETITIONS/DEPUTATIONS/PRESENTATIONS**

1. Greenfield Technical Services – Joshua Kirk
2. Hastings – Andrew Reid

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

Nil

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

Nil

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

- 9.1** Ordinary Meeting of Council held on 19<sup>th</sup> of May 2021.

**OFFICER RECOMMENDATION / COUNCIL RESOLUTION**

<b>Council Resolution No: 01062021</b>			
<b>MOVED:</b>	<b>CR:</b>	<b>SECONDED:</b>	<b>CR:</b>
<p>That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 19<sup>th</sup> of May 2021 be confirmed as a true and correct record of proceedings.</p> <p><b>F/A: /</b></p>			

## 10. REPORTS OF OFFICERS

### 10.1 Manager of Finance and Corporate Services Report

#### **Corporate Services Update**

At the last meeting I advised Council that we were in the process of selecting a successful candidate for the CSO position. We had just completed interviews and sourced references for our shortlisted applicants. Leading into our final decision it was very close between applicants that had made it to the final round, but after much deliberation we settled on a candidate. I am pleased to announce that we have appointed a lady named Cynthia Wright in the position of Corporate Services Officer. We look forward to Cynthia officially joining our team on the 28<sup>th</sup> June 2021.

William Buck have confirmed our audit dates as 9<sup>th</sup> July for the Interim and 13<sup>th</sup> September for the End of Year audits. The interim audit has been scheduled particularly late in the piece and coincides with a very busy time of year for the corporate team, however we will endeavour to work with William Buck to ensure the process runs smoothly.



#### **Community Resource Centre Update**

##### **Tourism**

At the beginning of May I attended the WA Tourism Regional Conference in Geraldton. Over the course of two days I attended conference streams covering Aboriginal Tourism, Visitor Information Centres and a more general tourism in regional Western Australia. The conference was not only informative but a wonderful opportunity to meet industry colleagues from across the State. I am looking forward to sharing an overview with our Tourism Stakeholders within the Shire at our next Visit Upper Gascoyne meeting in June. I also represented the Shire at the May Australia's Golden Outback Tourism Meeting. Each Regional Tourism Organisation across the State are this year undertaking a Strategic Plan Review and I have begun liaising with them in this process.

I am progressing through the criteria for having the Visitor Information Centre firstly accredited with the WA Tourism Council and then meet the criteria to be recognised as a formal Visitor Information Centre. The accreditation process should be completed by mid-July with the Visitor Information Centre being recognised by the end of 2021.

In late May, I hit the road around the Shire again visiting our local accommodation providers and seeing them in action, along with conducting a signage audit of the Outback Pathways in our Shire, and mapping out rest stops to create strip maps for visitors to our region. Work is underway on a walking tour around Gascoyne Junction leaving the Visitor Information Centre each afternoon should there be demand.

Brochures are still being distributed to visitor information centres in surrounding Shires. We have also undertaken a three month trial advertising campaign with the Australian Seniors Newspaper with themes of Wildflowers, Caravan and Camping and WA Travel Guide. With our advertisement they have also offered the opportunity for free editorials, the first of which will appear in the June edition highlighting the accommodation options available to visitors to the Shire. I am also working with editors of 4WD publications for articles in their publications.

## Community

Along with fellow Admin Team members in May I attended a WA Event Management Workshop in Carnarvon held by DLGSCI. Whilst the focus was on large events, there was a lot to be taken away to put into place moving forward in both holding and hosting events in the Shire of Upper Gascoyne.

Through attending the GDC meeting for the Gascoyne Business Awards, we have opened the doors to the opportunity to undertake Strategic Planning with our neighbouring Gascoyne Shires in starting a Tourism and Business Development Group within the Shire. I am looking forward to the opportunities that this will present.

I had the opportunity to catch up with the WACHS meeting to further discuss the return of medical services to Gascoyne Junction. At the moment they are exploring three options for returning a fortnightly service to Gascoyne Junction using resources they have available. I am hoping to have an update again prior to the June Council Meeting.

One of the roles we take on at the CRC is assisting Shire residents connect in a digital world. The CRC has registered to be a part of the Federal Government Be Connected Program which provides funding and resources to educate Australian's on the topic of Digital Literacy. Over the coming months the CRC will be hosting Digital Literacy Lunch workshops utilising webinars offered through the program, and logging into the Be Connected online community to practice skills. There is also the opportunity to use this framework and the learnings of digital technology to preserve the history of the Upper Gascoyne through images and stories.

### Community Resource Centre - Monthly Income Report – May 2021

Printed at: 15/06/21

Page No : 1

SHIRE OF UPPER GASCOYNE

#### General Ledger Detail Trial Balance

(fmGLTrialBalance)

Options : Year 20/21,From Month 11,To Month 11,By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOff	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
CRC INCO	10841310	Commission Centrelink : CRC	-5,218.82	0.00	-5,218.82
CRC INCO	10841330	Transport Commission: CRC	-660.64	-44.12	-704.76
CRC INCO	10841340	Postal Agency Commission: CRC	-7,558.77	-747.17	-8,305.94
CRC INCO	10841380	Postal Agency Sales	-575.24	-64.27	-639.51
CRC INCO	10841390	Sales: Books/Maps/Souvenirs/Sundries	-1,920.55	-270.61	-2,191.16
CRC INCO	10841500	Grant: CRC Operating	-98,430.11	0.00	-98,430.11
CRC INCO	10842600	CRC Income Misc.	-539.72	0.00	-539.72
CRC INCO	10842610	CRC Merchandise Sales	-5,391.98	-389.79	-5,781.77
Total	CRC INCOME		<u>-120,295.83</u>	<u>-1,515.96</u>	<u>-121,811.79</u>
Total for division	GEN		<u>-120,295.83</u>	<u>-1,515.96</u>	<u>-121,811.79</u>
Grand Total			<u>-120,295.83</u>	<u>-1,515.96</u>	<u>-121,811.79</u>

## Community Resource Centre - Monthly Customer Service Stats for May 2021

CUSTOMER SERVICES & ENQUIRIES	2020.2021 TOTAL	2019.2020 TOTAL	YTD DIFF	May- 21	May- 20	MAY DIFF
Aus Government Info/Roads	1219	1486	-267	81	34	47
Government Access Point	6	14	-8	0	0	0
Department of Human Services	12	47	-35	2	0	2
Department of Transport	47	82	-35	3	2	1
Computer/Internet Access	18	33	-15	0	0	0
Faxes	0	3	-3	0	0	0
General Tourism Information	457	271	186	52	4	48
Phonebook Purchases	0	1	-1	0	0	0
Community Seminars	1	1	0	0	0	0
Gassy Gossip yearly subscription	0	3	-3	0	0	0
Training/Courses	0	4	-4	0	0	0
Hot Office Bookings	2	6	-4	0	0	0
Library	48	45	3	2	2	0
Video Conference/Telehealth	10	6	4	0	0	0
Book Sales	37	52	-15	3	0	3
Photocopying/Printing/Scanning/Emailing	25	30	-5	1	0	1
Laminating/Binding	5	2	3	0	0	0
CRC Merchandise Sales	344	327	17	12	5	7
Community Events	6	10	-4	0	0	0
Gassy Gossip Advertisement	4	33	-29	0	2	-2
Postage	75	0	75	6		6
<b>Total Customer Service Enquiries</b>	<b>2316</b>	<b>2456</b>	<b>-140</b>	<b>162</b>	<b>49</b>	<b>113</b>

### 10.2 Manager of Works and Services

#### General:

Another wet month has fallen right across the shire. While it is great for the country and our pastoralists it has been a nightmare for our road assets. I am perplexed at the ignorance and straight out selfishness of those that choose to drive on closed/wet roads. We have entire road lengths with severe damage caused by vehicles driving on wet roads. Obviously there are plenty of people out there who clearly have no regard for those that depend on these roads or the people that devote their time and money into making our roads safe. While we are completing another damage assessment in the hope we can source DRFWA relief there is no funding available to repair what I call "CLOWN DAMAGE". The additional damage also prolongs the reopening of roads while we carry out temporary repairs to ensure the safety of road users.

In an attempt to mitigate future damage we will install "road closure gates" at strategic locations around the shire where local pastoralists and business can close them at the Shire's request. I will also be looking into more signage at entry points to our shire. Our team will also liaise more with neighbouring shires more to ensure we work together on a united front in regard to road closures.





Figure 1 Pimbee Road



Figure 2 Pimbee road



Figure 3 C'von Mullewa Road

### **Town Works:**

The town staff have been busy cleaning and preparing 6 Scott Street, (Old Mick's house), in readiness for our new finance administrator Cynthia to move into. The main switchboard required an electrician to make some minor repairs to ensure it is safe. Cynthia will reside there until the new staff housing is completed later in the year. Modula WA have indicated that the house will arrive onsite in October.

The new tourist stop is coming along slower than planned due to skilled labour shortages and rain delays once again. Since the last update some of the precast slabs have been installed and footing and reinforcing steel were being prepared this week. We have sent the aeroplane to Geraldton to have the pole mounting engineered and plane prepared to be put in place. Craig Poletti and his engineers have been onsite to address the bitumen issues and to monitor progress.

The town oval and playground fencing will commence on the 15<sup>th</sup> June and is expected to take approximately 10 days to complete. We are also working on replacing the town street banners and poles and improving the main street appearance.

### **Construction Crew:**

Due to the ongoing rain events we are unable to complete the bitumen works on the C'von Mullewa road. The underlying moisture is preventing us from obtaining sufficient compaction. We have postponed sealing until later in the year. Unfortunately this means we are left to maintain a detour for the entire 6km job site. It is also extremely disappointing to see that people have ignored road closures and signage and driven down the new works. Once again we will need to redo the final trim and roll the section again. All of which will add to the total cost of the project.

The Dalgety Landor bitumen project is still forging ahead. There has been some setback due to rain however they did not see the same rain totals as we did in the western side of the shire. We have had some issues pinning Boral down on a date to seal the works, at this stage they are coming to site on the 28<sup>th</sup> June. The additional works required to maintain surface condition and repair rain damage has also increase the project total.



**Figure 4 Road Closed sign run over and detour ignored on works prepared for bitumen**

#### **Maintenance Crew:**

As mentioned, the excessive rain has caused significant damage to our network and forced extended road closures. I would like to thank those that were patient and understanding during this time. We have tried extremely hard to get roads accessible again however we are limited by time, distance and number of graders. We engaged three contractors to assist in opening up works taking us to a total of six graders at one time. Unfortunately the damage caused by vehicles made the reopening of roads three times longer.

At the time of writing I have been completing road inspections in order to determine the next few months grading programme. At this stage Thomas and Roger Davies Contracting will focus on getting Ullawarra and its connecting roads safe again. Ian will grade the wheel ruts out of Pimbee road with the multi roller following behind him. Dameon will repair the C'von Mullewa detour and then assist Ian to speed things up. QEM will send a grader down from Cobra through to the Landor boundary and then down Cobra Dairy Creek road. They will then head to the top of Ullawarra road and complete a full maintenance grade on the Ashburton Shire's section.

Once I have completed road inspections and the roads are all open again I will reassess our maintenance grading programme.

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

Once again the Shire of Upper Gascoyne has been inundated with copious amounts of precipitation, with approximately 92mm falling on the 29<sup>th</sup> of May and a further 30-40mm falling on the 8<sup>th</sup> of June 2021. The Pastoral sector would be absolutely buzzing with the amount of vegetative growth and water for their livestock. As with all things there has been a negative effect with this amount rain and this manifested itself within our road network, with most roads being closed for a considerable period of time and avoidable damage being sustained which has been caused by tourists and others driving on our closed roads. Despite taking pre-emptive action and closing roads prior to inundation and getting the information out on the various social networks we still have this problem with the Shire facing many

thousands of dollars of work to make the roads safe. Probably the most disappointing aspect is the so called locals that think that they have some entitlement to drive on these roads whilst they are closed. I have given Jarrod the go-ahead to purchase and erect a further 9 gates in order to close roads at both ends and I am in the process of preparing a report that will look at various legislative interventions we can currently take and what needs to happen legislatively so that we can fine people who continue to flaunt road closures, this will need to be a sector wide initiative.

On the 1<sup>st</sup> of July 2021 I will be attending the WA Transport Conference to present on DRFAWA (WANDRRA). DFES and Greenfields will also present, we are holding a get together prior to the event to ensure that we each present on something different rather get to the meeting and we present the same material.

On the 25<sup>th</sup> of July the SUG will host the WALGA Zone Meeting and the Regional Road Group Meeting, each year either the Shire of Shark Bay or the Shire of Exmouth host the event with Carnarvon hosting the other two meetings. These meetings are important in the overall regional scheme and provide us with the opportunity to advocate for our Local Government.

The Tourist Stop is progressing slowly with the rain events slowing things down as well as the contractors having difficulty in getting granno workers due to the current employment shortage that is a State wide problem. The aircraft has been transported down to Geraldton so that the fabricators can construct a cradle for the aircraft to sit in. Some footings and footpaths have been completed.

Don and I attended a DBCA working group to discuss the formation of this group that will be responsible in delivering on the \$10 million spend on the Mount Augustus National Park as part of the McGowan's Governments election commitment. The group is made-up of representatives from the DBCA, GDC and the Shire.

Water Corp have advised that they will be installing a new water main along Smith Street within the road reserve closest to the road, this way the main will no longer go through the middle of the Depot.

We are still working on formalising the budget, the biggest challenge is getting the opening and closing position established as this has a profound effect on the overall budgetary position.

The Shire have been advised by the Valuer General that he is going to uphold objections about the recent pastoral rental increases established for the 20/21 financial year. At the time of writing I cannot advise of the financial implications but should be in a position to advise Council at the Council meeting. The Valuer General will provide an updated roll on the 18<sup>th</sup> of July. If the changes are material they will definitely effect our opening and closing position and our estimated budgeted revenue as such we will need to make budgetary adjustments to compensate.

The Variety Bash called through Gascoyne Junction and stayed the night at the Pavilion as part of their fund raising activities. The Shire were presented with a certificate of appreciation for our small contribution.

My new car has been picked up from Geraldton and the other car is now in the hands of Sa and her team. I was disappointed with the service provided by Mid-West Auto Group as they did not supply the additional spare wheel, floor mats, dash mat or the wiring harness for the spotlights as agreed. I have arranged for these to be transported up to us.

We have engaged a Structural Engineer to fly up to examine the new addition to the existing workshop so as to get it certified; unfortunately this did not occur when the building was constructed. We should be able to go to tender for the replacement shed in the next month or so once the electrical drawings have been completed.

On the 8<sup>th</sup> of June the Shire had another 40mm of rain which appeared to be widespread and this has also created more damage to our road infrastructure. Greenfield's have completed a pick-up and estimate the damage at between \$2-4 million, the Shire have notified DFES that we will be making a further claim.

## STATUS OF GRANTS FOR 2021

Submitted	Close Date	Project	Grant	Provider	Grant Amount	Project Cost	Result
11/1/2021	Open	Replace existing workshop area	Local Roads & Community Infrastructure	Department of Infrastructure, Transport, Regional Development & Communication	\$300,000	\$300,000	<b>Successful</b>
11/1/2021	Open	Gascoyne River Bore Community Water Project	Local Roads & Community Infrastructure	Department of Infrastructure, Transport, Regional Development & Communication	\$124,074	\$344,074	<b>Successful</b>
18/2/2021	5/3/2021	Seal from Meekatharra Boundary towards the Landor Dalgety Turn-off	Building Better Regions Fund	Federal Government	\$7,971,000	\$10,000,000	<b>Pending</b>
5/1/2121	15/1/2021	Dalgety Brook Floodway	National Flood Mitigation Program	Department of Home Affairs	\$1,549,315	\$1,549,315	<b>Unsuccessful</b>
5/1/2021	15/1/2021	Landor Gascoyne River Floodway	National Flood Mitigation Program	Department of Home Affairs	\$1,580,307	\$1,580,307	<b>Unsuccessful</b>
2/3/2021	26/3/2021	New Broad Acre Fire Fighting Appliance & Rural Tanker	LGGS Grant	DFES	Unknown	Unknown	<b>Pending</b>

### Council Resolution No: 02062021

**MOVED:**

**CR:**

**SECONDED:**

**CR:**

That Council receive the Manager of Finance and Corporate Services Report, Manager of Works and the Chief Executive Officer reports as read.

**F/A: 0/0**

## 10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS

<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	None
<b>Author:</b>	Sa Toomalatai – Manager of Finance & Corporate Services
<b>Date:</b>	2 June 2021
<b>Matters for Consideration:</b>	<p>To receive the List of Accounts Due &amp; Submitted to Ordinary Council Meeting on Wednesday the 23<sup>rd</sup> of June 2021 as attached – see <a href="#">Appendix 1</a>.</p> <p>In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to <a href="#">Appendix 1</a>.</p>
<b>Background:</b>	<p>The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.</p>
<b>Comments:</b>	<p>The list of accounts are for the month of May 2021.</p>
<b>Statutory Environment:</b>	<p>Local Government (Financial Management Regulations) 1996</p> <p><b>13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.</b></p> <p>(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —</p> <ul style="list-style-type: none"><li>(a) the payee's name; and</li><li>(b) the amount of the payment; and</li><li>(c) the date of the payment; and</li><li>(d) Sufficient information to identify the transaction.</li></ul> <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p> <ul style="list-style-type: none"><li>(a) for each account which requires council authorisation in that month —<ul style="list-style-type: none"><li>(i) the payee's name; and</li><li>(ii) the amount of the payment; and</li><li>(iii) sufficient information to identify the transaction; and</li></ul></li><li>(b) the date of the meeting of the council to which the list is to be presented.</li></ul>

	(3) A list prepared under sub regulation (1) or (2) is to be —  (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and (b) recorded in the minutes of that meeting.												
<b>Policy Implications:</b>	Nil												
<b>Financial Implications:</b>	2020/2021 Budget												
<b>Strategic Implications:</b>	Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management.												
<b>Risk:</b>													
<b>Risk</b>	<b>Risk Likelihood (based on history and with existing controls)</b>	<b>Risk Impact / Consequence</b>	<b>Risk Rating (Prior to Treatment or Control)</b>	<b>Principal Risk</b>	<b>Risk Action Plan (Controls or Treatment proposed)</b>								
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation								
<b>Consultation:</b>	Nil												
<b>Voting requirement:</b>	Simple Majority												
<b>Officer’s Recommendation:</b>	<p><i>That Council endorse the payments for the period 1<sup>st</sup> of May to the 31<sup>st</sup> of May 2021 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 31<sup>st</sup> of May 2021.</i></p> <table border="1" data-bbox="587 1525 1461 1720"> <tr> <td><i>Municipal Fund Bank EFTs (13169 - 13237)</i></td> <td><i>\$2,083,187.82</i></td> </tr> <tr> <td><i>Payroll</i></td> <td><i>\$102,234.40</i></td> </tr> <tr> <td><i>BPAY/Direct Debit</i></td> <td><i>\$41,483.93</i></td> </tr> <tr> <td><b><i>TOTAL</i></b></td> <td><b><i>\$2,226,906.15</i></b></td> </tr> </table>					<i>Municipal Fund Bank EFTs (13169 - 13237)</i>	<i>\$2,083,187.82</i>	<i>Payroll</i>	<i>\$102,234.40</i>	<i>BPAY/Direct Debit</i>	<i>\$41,483.93</i>	<b><i>TOTAL</i></b>	<b><i>\$2,226,906.15</i></b>
<i>Municipal Fund Bank EFTs (13169 - 13237)</i>	<i>\$2,083,187.82</i>												
<i>Payroll</i>	<i>\$102,234.40</i>												
<i>BPAY/Direct Debit</i>	<i>\$41,483.93</i>												
<b><i>TOTAL</i></b>	<b><i>\$2,226,906.15</i></b>												
<b>Council Resolution No: 03062021</b>													
<b>MOVED:</b>	<b>CR:</b>	<b>SECONED:</b>	<b>CR:</b>										
<b>F/A: 0/0</b>													

<b>10.5 MONTHLY FINANCIAL STATEMENT</b>	
<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	None
<b>Author:</b>	Sa Toomalatai – Manager of Finance & Corporate Services
<b>Date:</b>	2 June 2021
<b>Matters for Consideration:</b>	<p>The Statement of Financial Activity for the period of May 2021, include the following reports:</p> <ul style="list-style-type: none"> <li>• Statement of Financial Activity</li> <li>• Significant Accounting Policies</li> <li>• Graphical Representation – Source Statement of Financial Activity</li> <li>• Net Current Funding Position</li> <li>• Cash and Investments</li> <li>• Major Variances</li> <li>• Budget Amendments</li> <li>• Receivables</li> <li>• Grants and Contributions</li> <li>• Cash Backed Reserve</li> <li>• Capital Disposals and Acquisitions</li> <li>• Trust Fund</li> </ul> <p style="text-align: center;"><b>see <a href="#">Appendix 2</a></b></p>
<b>Background:</b>	Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.
<b>Comments:</b>	The Statement of Financial Activity is for the month of May 2021.
<b>Statutory Environment:</b>	<p>Local Government Act 1995 – Section 6.4</p> <p>Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.</p>
<b>Policy Implications:</b>	Nil
<b>Financial Implications:</b>	Nil
<b>Strategic Implications:</b>	Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.
<b>Risk:</b>	



Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
<b>Consultation:</b>		Nil			
<b>Voting requirement:</b>		Simple Majority			
<b>Officer's Recommendation:</b>		<i>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of May 2021.</i>			
<b>Council Resolution No: 04062021</b>					
<b>MOVED:</b>	<b>CR:</b>	<b>SECONDED:</b>	<b>CR:</b>		
<b>F/A: 0/0</b>					

**10.6 COUNCILLOR MEETING FEES / ALLOWANCES**

<b>Applicant:</b>	Shire of Upper Gascoyne																														
<b>Disclosure of Interest:</b>	Nil																														
<b>Author:</b>	John McCleary – Chief Executive Officer																														
<b>Date:</b>	2 June 2021																														
<b>Matters for Consideration:</b>	Council to determine the Sitting Fees that will be payable in the 2021/22 financial year following the determination that was handed down by the Salaries and Allowances Tribunal in April 2021.																														
<b>Background:</b>	It is a requirement that each financial year the Council is to determine the Councillors Meeting and Allowances.																														
<b>Comments:</b>	<p>The State Government commissioned the Salaries and Allowances Tribunal to investigate the payments made to Councillors and to deliver an independent determination upon which future fee payments are to be based. This is similar to the annual determination made by the Salaries and Allowances Tribunal (SAT) on the remuneration to be payable to Chief Executive Officers. In both cases Councils have a statutory obligation to abide by these determinations and the respective payments are to be within the ranges set.</p> <p>With the Members Sitting Fees the SAT has established 4 bands into which local governments are placed depending on financial capacity and location. The Shire of Upper Gascoyne has been listed as a Band 4 Local Government.</p> <p>The tables copied below are extracts from the SAT determination for fees paid annually:</p> <p><b><u>Council Meeting Attendance Fees</u></b></p> <p>The ranges of fees apply where a local government decides by an absolute majority that, instead of paying council members an attendance fee referred to in section 5.98 of the LG Act, it will pay all council members who attend council, committee or prescribed meetings an annual fee.</p> <p><b>Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments</b></p> <table border="1"> <thead> <tr> <th></th> <th colspan="2"><b>For a council member other than the mayor or president</b></th> <th colspan="2"><b>For a council member who holds the office of mayor or president</b></th> </tr> <tr> <th><b>Band</b></th> <th><b>Minimum</b></th> <th><b>Maximum</b></th> <th><b>Minimum</b></th> <th><b>Maximum</b></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>\$24,604</td> <td>\$31,678</td> <td>\$24,604</td> <td>\$47,516</td> </tr> <tr> <td>2</td> <td>\$14,865</td> <td>\$23,230</td> <td>\$14,865</td> <td>\$31,149</td> </tr> <tr> <td>3</td> <td>\$7,688</td> <td>\$16,367</td> <td>\$7,688</td> <td>\$25,342</td> </tr> <tr> <td>4</td> <td>\$3,589</td> <td>\$9,504</td> <td>\$3,589</td> <td>\$19,534</td> </tr> </tbody> </table>		<b>For a council member other than the mayor or president</b>		<b>For a council member who holds the office of mayor or president</b>		<b>Band</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Minimum</b>	<b>Maximum</b>	1	\$24,604	\$31,678	\$24,604	\$47,516	2	\$14,865	\$23,230	\$14,865	\$31,149	3	\$7,688	\$16,367	\$7,688	\$25,342	4	\$3,589	\$9,504	\$3,589	\$19,534
	<b>For a council member other than the mayor or president</b>		<b>For a council member who holds the office of mayor or president</b>																												
<b>Band</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Minimum</b>	<b>Maximum</b>																											
1	\$24,604	\$31,678	\$24,604	\$47,516																											
2	\$14,865	\$23,230	\$14,865	\$31,149																											
3	\$7,688	\$16,367	\$7,688	\$25,342																											
4	\$3,589	\$9,504	\$3,589	\$19,534																											

**Annual President / Deputy President Allowance**

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

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

**Annual allowance for a mayor or president of a local government**

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

Currently the President’s Allowance is set at \$20,063 annum and the Deputy President receives \$5,015 per annum.

**ICT Allowance formerly known as Communication Allowance**

***ICT expenses*** means –

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

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

**Councillors Travel Allowance**

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

		<b><u>General</u></b>			
		The Salaries and Allowances Tribunal in their April 2021 review has stated that the wages for Parliamentarians, Judges and Local Government Members and CEO's are to be left as per their 2020 determination.			
<b>Statutory Environment:</b>		Local Government Act 1995			
<b>Policy Implications:</b>		Nil			
<b>Financial Implications:</b>		2021/22 Annual Budget			
<b>Strategic Implications:</b>		Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money.			
<b>Risk:</b>					
<b>Risk</b>	<b>Risk Likelihood (based on history and with existing controls)</b>	<b>Risk Impact / Consequence</b>	<b>Risk Rating (Prior to Treatment or Control)</b>	<b>Principal Risk</b>	<b>Risk Action Plan (Controls or Treatment proposed)</b>
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
<b>Consultation:</b>		Salaries and Allowances Tribunal			
<b>Voting requirement:</b>		Absolute Majority			
<b>Officer's Recommendation:</b>		<p><i>That Council set the following Member Fees for the 2021/22 financial year:</i></p> <ol style="list-style-type: none"> <li>1. <i>Presidents Allowance</i> \$20,063per annum</li> <li>2. <i>Deputy Presidents Allowance (25%)</i> \$5,015 per annum</li> <li>3. <i>Presidents meeting attendance fee</i> \$19,534per annum</li> <li>4. <i>Councillors meeting fees (annualised)</i> \$9,504 per annum</li> <li>5. <i>Councillors ICT Allowance (annualised)</i> \$3,500 per annum</li> <li>6. <i>Councillors Travel Allowance</i> \$.9901per kilometre</li> </ol>			
<b>Council Resolution No: 05062021</b>					
<b>MOVED:</b>		<b>SECONDED:</b>			
<b>F/A: 0/0</b>					

10.7 RATES SUBMISSION RECEIVED FOR 2021/2022 DIFFERENTIAL RATES	
<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Sa Toomalatai – Manager, Finance and Corporate Services
<b>Date:</b>	2 June 2021
<b>Matters for Consideration:</b>	<p>That Council acknowledge and consider the submission received in regards to the proposed rate increase. See <a href="#">Appendix 3</a>.</p> <p>As part of discussions held at the April and May Ordinary Meetings of Council (OMC), Council reviewed expenditure requirements and considered efficiency measures during budget deliberations for the 21/22 financial year, and agreed that the differential rates as approved by Council at the April 2021 OMC and advertised in May 2021 are required to meet the budget deficiency.</p> <p>Request the CEO to seek permission from the Minister for Local Government to impose the proposed rate in the dollar as per what was advertised.</p>
<b>Background:</b>	<p>In preparation for the implementation of the 2021/2022 budget, a proposal to apply differential rates for the next financial year was put forward to Council, the following resolution was passed at the April OMC held on the 21<sup>st</sup> April 2021 –</p> <p style="text-align: center;"><b><i>That Council</i></b></p> <ol style="list-style-type: none"> <li><b><i>1. As part of budget deliberations officers and Council will determine the budget deficiency by:</i></b> <ol style="list-style-type: none"> <li><b><i>a. Reviewing all revenue sources and expenditure.</i></b></li> <li><b><i>b. Consider the Corporate Business Plan taking into consideration the Shire’s Strategic Community Plan, Long Term Financial Plan, Workforce Plan and Asset Management Plan.</i></b></li> <li><b><i>c. Consider the continuance of the following efficiency measures:</i></b> <ol style="list-style-type: none"> <li><b><i>i. Continuation of a 10/4 roster for the Road crews to reduce mobilisation costs.</i></b></li> <li><b><i>ii. Continuation of camping out on jobs for Road crews when more than 50km from town to reduce time spent traveling to jobs and increase the time spent working on the roads.</i></b></li> <li><b><i>iii. A continued focus by officers in leveraging council resources to attract grant funding.</i></b></li> </ol> </li> </ol> </li> </ol>

- iv. **Continue to run a very small Administrative staff in order to keep costs down.**
- v. **Monitor productivity across the organisation.**
- vi. **Continue to look for new ways to do things where we get an increase in productivity, cost per unit savings or more efficiency.**

**2. Seeks approval under section 6.33 of the Local Government Act to impose the following differential rates and minimums for 2021/2022:**

<i>Rate Category</i>	<i>Minimum Rates \$</i>	<i>Rate in \$ (cents)</i>
<i>GRV - GENERAL</i>	<i>206</i>	<i>8.8935</i>
<i>UV - RURAL</i>	<i>412</i>	<i>4.6865</i>
<i>UV - MINING</i>	<i>450</i>	<i>18.1090</i>

- 3. Publicly advertise the Shire of Upper Gascoyne's intention to impose differential rates, pursuant to section 6.36(1) of the Local Government Act 1995 and invites public submission for a period of twenty one days; and**
- 4. Adopt the Objects and Reasons for the 2021/2022 differential rates relating to GRV General, UV Rural and UV Mining as outlined in the attached Appendix 5.**
- 5. Consider any submissions in respect of imposition of differential rates as part of the 2021/2022 Budget deliberations.**

**F/A: 6/0**

The proposed rates and minimums were advertised in the Midwest Times, on the Shire's website, locally in the Community Newsletter (Gassy Gossip) and placed in the public notice boards at the CRC and Shire Administration building as of Wednesday 12<sup>th</sup> May 2021 with submissions closing on Thursday 3<sup>rd</sup> June 2021.

**Comments:**

As previously considered at the April 2021 OMC below are the comparison rating tables to indicate where the Shire of Upper Gascoyne sits with its UV rates in relation to both neighbouring and similar Local Governments, spanning over the last three years.

**Rural Rating comparisons (Prior Years)**

<b>Rural UV</b>	<b>18/19 UV c/\$</b>	<b>19/20 UV c/\$</b>	<b>20/21 UV c/\$</b>	<b>Average Ranking</b>
Carnarvon	7.1666	7.5966	3.9737	5
Ashburton	6.0976	6.2196	6.2200	7
Exmouth	7.8400	8.0000	8.0000	2

Meekatharra	7.4462	7.4462	7.4462	3
Sandstone	5.9683	6.0880	6.0888	8
Mount Magnet	7.0348	7.1755	7.1755	6
Shark Bay	13.7028	14.1820	14.1820	1
Cue	8.4300	8.4300	7.6564	4
Murchison	3.1200	3.2950	3.2950	10
<b>Upper Gascoyne</b>	<b>4.5500</b>	<b>4.6865</b>	<b>4.6865</b>	<b>9</b>

Rural UV	18/19 Minimum	19/20 Minimum	20/21 Minimum	Average Ranking
Carnarvon	\$435	\$461	\$461	5
Ashburton	\$1,150	\$1,262.50	\$1,263	1
Exmouth	\$700	\$735	\$735	2
Meekatharra	\$350	\$350	\$350	9
Sandstone	\$315	\$335	\$335	6
Mount Magnet	\$450	\$455	\$455	8
Shark Bay	\$890	\$920	\$920	3
Cue	\$451	\$451	\$451	9
Murchison	\$291	\$320	\$320	4
<b>Upper Gascoyne</b>	<b>\$400</b>	<b>\$412</b>	<b>\$412</b>	<b>7</b>

**Mining Rating comparisons (Prior years)**

Mining UV	18/19 UV c/\$	19/20 UV c/\$	20/21 UV c/\$	Average Ranking
Carnarvon	12.6560	14.1000	11.9930	9
Ashburton	36.9571	36.9571	36.9570	1
Exmouth	15.6800	15.9900	15.9900	8
Meekatharra	19.6101	19.6101	19.6101	7
Sandstone	26.3638	26.8910	26.8910	6
Mount Magnet	32.8689	33.5263	34.5321	2
Shark Bay	27.2901	28.2450	28.2450	3
Cue	31.0000	30.0000	28.3334	4
Murchison	29.4000	27.9400	27.9400	5
<b>Upper Gascoyne</b>	<b>13.9300</b>	<b>13.9300</b>	<b>11.9930</b>	<b>10</b>

Mining UV	18/19 Minimum	19/20 Minimum	20/21 Minimum	Average Ranking
Carnarvon	\$435	\$229	\$229	10
Ashburton	\$1,150	\$1,262.50	\$1,263	1
Exmouth	\$700	\$230	\$230	9
Meekatharra	\$350	\$350	\$350	7
Sandstone	\$315	\$335	\$335	8
Mount Magnet	\$450	\$455	\$469	3
Shark Bay	\$890	\$920	\$920	2
Cue	\$451	\$451	\$451	4
Murchison	\$291	\$450	\$450	6
<b>Upper Gascoyne</b>	<b>\$400</b>	<b>\$450</b>	<b>\$450</b>	<b>5</b>

#### **2021/22 Advertised Rates**

Since the April 2021 council meeting some of the shire's listed above have advertised their proposed 21/22 rates while others are still to decide, these have been marked with an asterix \*.

Please note that in the following comparative tables, the officer has not ranked the Shire's listed from highest to lowest as per the tables above, this is because not all the information required for scoring is available.

#### **Rural Rating comparisons (Current year)**

Rural UV	21/22 UV c/\$	Rural UV	21/22 Minimum
Carnarvon	6.0000	Carnarvon	\$1,158.58
Ashburton	*	Ashburton	*
Exmouth	0.0838	Exmouth	\$750
Meekatharra	7.4462	Meekatharra	\$350
Sandstone	*	Sandstone	*
Mount Magnet	*	Mount Magnet	*
Shark Bay	14.6078	Shark Bay	\$943
Cue	*	Cue	*
Murchison	*	Murchison	*



**Upper Gascoyne****4.6865****Upper Gascoyne****\$412**

As the proposed differential rate and minimum for the UV Rural category has not changed from the 20/21 financial year and unimproved valuations for this category remain the same (as at the time of writing this report), we anticipate to generate the same amount of rate revenue for this category in 21/22 as was raised in 20/21 – an amount of \$132,257.

**Mining Rating Comparisons (Current year)**

<b>Mining UV</b>	<b>21/22 UV c/\$</b>	<b>Mining UV</b>	<b>21/22 Minimum</b>
Carnarvon	24.5120	Carnarvon	\$400
Ashburton	*	Ashburton	*
Exmouth	0.1676	Exmouth	\$250
Meekatharra	19.6101	Meekatharra	\$350
Sandstone	*	Sandstone	*
Mount Magnet	*	Mount Magnet	*
Shark Bay	29.0926	Shark Bay	\$943
Cue	*	Cue	*
Murchison	*	Murchison	*
<b>Upper Gascoyne</b>	<b>18.1090</b>	<b>Upper Gascoyne</b>	<b>\$450</b>

In the UV Mining category the Council has adopted a 30% increase to the Rate in the Dollar for 21/22. Whilst this sounds excessive, when referenced back to the rate applied in previous years and in comparison to neighbouring Shires, the proposed rate is considered to be more on “par”. In fact as part of a similar comparative exercise completed by the WA LG Grants Commission (WALGGC), it was highlighted that the Shire has been trending below average compared to other Shire’s that share similar characteristics as the Upper Gascoyne.

Essentially advice from the WALGGC is that we are not rating to the levels that we should be, given the size, location and number of rateable properties of our Shire and the average value per hectare of our total valuations. Based on their recommendation, our mining rates revenue should be more to the tune of \$449,309. In the proposed rate model for 21/22, the Shire anticipates to generate \$401,839 from the UV Mining category.

It is also important to note that our mining category is primarily made up of exploration tenements which are highly cyclical in nature with large swings to the total number of tenements due to grants and deaths in any year.

During the advertised period for submissions which closed at 4:30pm on Thursday 3<sup>rd</sup> June 2021, one submission was received from Shannon McMahon of McMahon Mining Title Services Pty Ltd. Note Mr McMahon does not own any tenements in the Shire but does manage a number of tenements on behalf of others. A copy of this submission has been included in [Appendix 3](#) for consideration by Council.

In Mr McMahon's letter he advises the Shire that the Department of Mines, Industry Regulation and Safety (DMIRS) have already applied a small increase in rent for mining licences and leases of 1.01 percent to 3.45 percent. Mr McMahon proceeds to highlight the significant variance between the increases in rent applied by DMIRS to the increase in rates proposed by the Shire for 21/22. He concludes his letter by stating that the mining industry greatly contributes to our State's economy, particularly during the COVID crisis, and in order for the resources sector to continue this contribution, it is critical for government fees to be set at a rate that reduces the cost of doing business in the State. By doing this it will help support locally grown businesses in the industry to remain sustainable in a competitive environment and will quote: "increase and incentivise investment in local exploration to discover vital new resources which benefit the whole of the State" end quote.

Whilst Mr McMahon has made some valid points in his letter, it is important to remember that the Upper Gascoyne is responsible for managing a Shire that stretches up to 58,000 square kilometres, matched only by the Shire's extensive road network which for the most part is made up of unsealed, gravel roads. A fragile network that is very costly to maintain for a Shire that is limited in people power, restricted in resources and operating on a small budget. Council also need to consider the objectives and deliverables of their integrated strategic plans, and how the decision to increase or decrease the rates will affect future plans for their community and the sustainability of the Shire moving forward.

We too have recognised the challenges and difficulties people have faced and continue to experience during COVID, and as a result of this the Shire did not apply any increases in the rates for 20/21 – as per Council's decision, the rates and minimums remained the same as the 19/20 financial year.

As part of Council's budget deliberations the following areas were identified as a continuation of the Shire's efforts to maintain budget efficiencies –

- Continuation of a 10/4 with an 11 hour per day work roster for the Road crews to reduce mobilisation costs.
- Provide onsite mobile accommodation for the outside crew, reducing lost productive time associated with travelling.
- Strategically placed fuel storage depots throughout the Shire so the outside crew do not have to wait for fuel supplies.

	<ul style="list-style-type: none"> <li>• Have established a further 32 bores and additional borrow pits to reduce the cartage distance to works and hence improve productivity.</li> <li>• Continuation of camping out on jobs for Road crews when more than 50km from town to reduce time spent traveling to jobs and increase the time spent working on the roads.</li> <li>• A continued focus by officers in leveraging council resources to attract grant funding.</li> <li>• Multi skilling of all employees.</li> <li>• Continued training of employees to improve their knowledge and productivity.</li> <li>• Purchase modern equipment that is designed to do the job, reducing down time and reduce maintenance costs.</li> </ul> <p>Staff will continue to identify budget savings where possible as we work further into finalising the 21/22 budget.</p>
<b>Statutory Environment:</b>	<p>Local Government Act 1995 s6.33 – Differential General Rates.</p> <p>Local Government Act 1995 s6.35 – Minimum Payment.</p> <p>Local Government Act 1995 s6.36 – Local government to give notice of certain rates</p> <p>Local Government (Financial Management) Regulations 1996 – Part 5, Regulation 52A</p> <p>Characteristics prescribed for differential general rate (as per LGA s.6.33)</p>
<b>Policy Implications:</b>	Nil
<b>Financial Implications:</b>	In 2021/22 the Shire of Upper Gascoyne is budgeting to raise \$548,016 in rates revenue which is an increase of 17% on the prior year. This increase is driven by the increase in the UV Mining category.
<b>Strategic Implications:</b>	<p>Shire of Upper Gascoyne Long Term Financial Plan 2017/18 to 2026/27</p> <p>Shire of Upper Gascoyne Corporate Business Plan 2017 to 2021</p> <p>Shire of Upper Gascoyne Asset Management Plans 2017 to 2021</p> <p>Shire of Upper Gascoyne Strategic Community Plan 2016/17 to 2026/27</p> <p>Shire of Upper Gascoyne Workforce Plan 2020</p>
<b>Risk:</b>	

Risk	Risk Likelihood (based on history and with existing controls)		Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
<b>Consultation:</b>		<p>As mentioned earlier in the report, the proposed Differential Rates and Minimum Payments for 2021/2022 were advertised in the Midwest Times on Wednesday 12<sup>th</sup> May 2021.</p> <p>Notices were also placed in the local Community Newsletter (Gassy Gossip), the public notice board at the front of the Shire administration building and at the CRC which also operates as a library.</p>			
<b>Voting requirement:</b>		Simple Majority			
<b>Officer's Recommendation:</b>		<p><i>That Council:</i></p> <ol style="list-style-type: none"> <li>1. <i>Receive the submission from Shannon McMahon of 12<sup>th</sup> May 2021 relating to the proposed 21/22 Unimproved Value (U.V) differential rates and;</i></li> <li>2. <i>Advise that the Council has reviewed the expenditure requirements and considered efficiency measures during the budget deliberations and consider that the rates as advertised are required to meet the budget deficiency.</i></li> <li>3. <i>Request the CEO to proceed with seeking Ministerial approval for the advertised differential rates and minimum payments for the Unimproved Value (U.V) categories under Section 6.33 of the Local Government Act 1995.</i></li> </ol>			
<b>Council Resolution No: 06062021</b>					
<b>MOVED:</b>		<b>SECONDED:</b>			
F/A: 0/0					

10.8 BUDGET VARIATION REQUEST					
<b>Applicant:</b>	Shire of Upper Gascoyne				
<b>Disclosure of Interest:</b>	None				
<b>Author:</b>	Sa Toomalatai – Manager of Finance & Corporate Services				
<b>Date:</b>	2 June 2021				
<b>Matters for Consideration:</b>	<p>A budget variation request to reallocate part of the budget funds included in the overall income for the 20/21 Roads to Recovery projects.</p> <p>The original budget allocated for this grant funding at GL 11229100 incorrectly includes funds for the Indigenous Access Roads project. The funding pot is the same, however the projects are different and should be reflected in the correct grant income accounts for accurate budget reference.</p>				
<b>Background:</b>	<p>In 2019/20 the Shire submitted a construction project to improve the alignment of the Landor/Mount Augustus Road as part of the Indigenous Access Roads (IAR) program. This project was approved and completed in the 19/20 year however the grant funds were not received until the following financial year in 20/21. Only after the 20/21 budget was adopted and the funds were received for the IAR project, did staff realise that the original budget allocation was incorrect.</p>				
<b>Comments:</b>	<p>To rectify this budget allocation and reflect the grant income received for this project in the correct GL account, the Manager, Finance and Corporate Services is requesting that Council approve the following budget variation –</p> <p>Decrease budget funds at following GL Account (by the value of):</p> <ul style="list-style-type: none"> <li>• GL 11229100 - Grant Roads to Recovery \$220,000</li> </ul> <p>Increase budget funds at following GL Account (by the value of):</p> <ul style="list-style-type: none"> <li>• GL 11229090 - Grant Indigenous Access Roads \$220,000</li> </ul>				
<b>Statutory Environment:</b>	Local Government Act 1995 – Part 6 Financial Management, Division 4 General Financial Provisions, Section 6.8.				
<b>Policy Implications:</b>	Nil				
<b>Financial Implications:</b>	There is nil financial implications on the budget bottom line if Council approve this budget variation				
<b>Strategic Implications:</b>	Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management				
<b>Risk:</b>					
Risk	Risk Likelihood (based on	Risk Impact /	Risk Rating (Prior to	Principal Risk	Risk Action Plan (Controls or

	history and with existing controls)	Consequence	Treatment or Control)		Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
<b>Consultation:</b>		Nil			
<b>Voting requirement:</b>		Absolutely Majority			
<b>Officer's Recommendation:</b>		<p><i>That Council,</i></p> <p><i>In accordance with section 6.8 of the Local Government Act, adopt the following budget variations;</i></p> <p>Decrease budget funds at following GL Account (by the value of):</p> <ul style="list-style-type: none"> <li>• GL 11229100 - Grant Roads to Recovery \$220,000</li> </ul> <p>Increase budget funds at following GL Account (by the value of):</p> <ul style="list-style-type: none"> <li>• GL 11229090 - Grant Indigenous Access Roads \$220,000</li> </ul>			
<b>Council Resolution No: 09062021</b>					
<b>MOVED:</b>	<b>CR:</b>	<b>SECONDED:</b>	<b>CR:</b>		
<b>F/A: 0/0</b>					

## 10.9 END OF FINANCIAL YEAR WRITE OFF OF SMALL RATES BALANCES

<b>Applicant:</b>	Shire of Upper Gascoyne				
<b>Disclosure of Interest:</b>	None				
<b>Author:</b>	Sa Toomalatai – Manager of Finance & Corporate Services				
<b>Date:</b>	2 June 2021				
<b>Matters for Consideration:</b>	Write of small rates balances of \$35 or less				
<b>Background:</b>	<p>From time to time rate payers are late in paying their rates which can result in small amounts of interest being applied to the rate assessment. Given the relatively insignificant amounts of interest it is often not worth the time and effort to collect and will often lead to unnecessary animosity from rate payers.</p> <p>As part of the end of financial year processes it is recommended that small balances of rates arrears under \$35 be written off.</p> <p>For Emergency Services Levy (ESL) balances of more than \$2 the relevant minister needs to approve the write off.</p>				
<b>Comments:</b>	<p>This is general housekeeping and does not have a material impact on the financial statements or budgeted rates revenue.</p> <p>With the ESL balances of more than \$2 I will assess the likelihood of recovery on individual assessments and make an application to the relevant minister at a later date.</p>				
<b>Statutory Environment:</b>	<p>Local Government Act 1995</p> <p>Fire and Emergency Services Act 1998</p> <p>Fire and Emergency Services Regulations 1998</p>				
<b>Policy Implications:</b>	Nil				
<b>Financial Implications:</b>	A small write off for assessments with balances under \$35 will result in a reduction of rate revenue less than \$200.				
<b>Strategic Implications:</b>	Nil				
<b>Risk:</b>					
<b>Risk</b>	<b>Risk Likelihood (based on history and with existing controls)</b>	<b>Risk Impact / Consequence</b>	<b>Risk Rating (Prior to Treatment or Control)</b>	<b>Principal Risk</b>	<b>Risk Action Plan (Controls or Treatment proposed)</b>

Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
<b>Consultation:</b>		Nil			
<b>Voting requirement:</b>		Absolutely Majority			
<b>Officer's Recommendation:</b>		<i>That council,</i> 1) <i>Write off rates balances of \$35 or less on outstanding assessments.</i>  2) <i>Write off Emergency Services Levy and penalty interest balances of less than \$2 on outstanding assessments.</i>			
<b>Council Resolution No: 09062021</b>					
<b>MOVED:</b>	<b>CR:</b>	<b>SECONDED:</b>	<b>CR:</b>		
F/A: 0/0					

## 11. MATTERS BEHIND CLOSED DOORS

**MOVED: CR**

**SECONDED: CR**

That Council go behind closed doors to discuss confidential matters.

**CARRIED:**

- 11.1 Tender Decision Criteria for the Sale of Shire Grader
- 11.2 Junction Park and Tourist Park Lease Tender
- 11.3 Request to Write Off Outstanding Rates Debts

**MOVED: CR**

**SECONDED: CR**

That Council come out from behind closed doors.

**CARRIED:**



**12. PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

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

Nil

**14. ELECTED MEMBERS REPORTS**

- 14.1 Cr Hammarquist OAM JP
- 14.2 Cr Caunt
- 14.3 Cr Watters
- 14.4 Cr McKeough
- 14.5 Cr Walker
- 14.6 Cr McTaggart

**15. STATUS OF COUNCIL MEETING RESOLUTIONS**

<b>Resolution N°</b>	<b>Subject</b>	<b>Status</b>	<b>Open / Close</b>	<b>Responsible Officer</b>
05042021	Differential Rates	Still going through the legislative process.	<b>Open</b>	MFC

**16. STATUS OF SHIRE PROJECTS**

As per [\*\*Appendix 6.\*\*](#)

**17. MEETING CLOSURE**

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

# **APPENDIX 1**

**(List of Accounts Paid for May 2021)**

Date: 09/06/2021  
Time: 10:33:14AM

SHIRE OF UPPER GASCOYNE  
List of Accounts Paid and Submitted May 2021

USER: Customer Service  
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Greenfield Technical Services</b>					
EFT13169	14/05/2021	conduct seal pavement condition assessment	1		11,825.00
INV INV-1848	16/04/2021	Project management and consultation.	1	2,310.00	
INV INV-1868	29/04/2021	conduct seal pavement condition assessment	1	9,515.00	
<b>Kott Gunning Lawyers</b>					
EFT13170	14/05/2021	Road Access and Maintenance Deed (Hastings Technology Metals Ltd). Legal Services provided between 13th April to 27th April 2021.	1		7,788.00
INV 250797	30/03/2021	Road Access and Maintenance Deed (Hastings Technology Metals Ltd). Legal Services provided between 23rd and 26th March 2021.	1	3,686.32	
INV 251164	30/04/2021	Road Access and Maintenance Deed (Hastings Technology Metals Ltd). Legal Services provided between 13th April to 27th April 2021.	1	4,101.68	
<b>Carnarvon Precision Machining</b>					
EFT13171	14/05/2021	hydraulic fittings	1		412.50
INV 00001407	19/04/2021	hydraulic fittings	1	412.50	
<b>Afri Equipment</b>					
EFT13172	14/05/2021	Service parts as per quote #471916	1		436.36
INV 2015661	07/04/2021	Service parts as per quote #471916	1	436.36	
<b>Rnk Sales Pty Ltd</b>					
EFT13173	14/05/2021	L120500 FILTER OIL KUBOTA	1		242.79
INV 00012292	30/04/2021	L120500 FILTER OIL KUBOTA, L120400A FILTER ELEMENT FUEL KUBOTA*, L120682 FILTER AIR 5" DONALDSON*, L119930 QRC COVER 1/2 FEMALE QRC, L119920 QRC COVER 1/2 MALE QRC	1	242.79	
<b>Ainsley Mia Hardie</b>					
EFT13174	14/05/2021	Fuel and Food Expense Claim for Tourism Conference in Geraldton 2nd to 6th May 2021	1		264.33
INV EXPENSES	12/05/2021	Fuel and Food Expense Claim for Tourism Conference in Geraldton 2nd to 6th May 2021	1	264.33	
<b>Australia Post</b>					
EFT13175	14/05/2021	Freight and Postage for period -1/04/2021 to 30/04/2021	1		60.23
INV 1010553517	03/05/2021	Freight and Postage for period -1/04/2021 to 30/04/2021, Freight and Postage for period -1/04/2021 to 30/04/2021, Freight and Postage for period -1/04/2021 to 30/04/2021 GST FREE	1	60.23	
<b>Auswest Building Certifiers</b>					
EFT13176	14/05/2021	Provide CDC for construction of carports in Shire Depot yard.	1		450.00
INV IV536	21/04/2021	Provide CDC for construction of carports in Shire Depot yard.	1	450.00	
<b>Bennalong Wa Pty Ltd</b>					
EFT13177	14/05/2021	Standing PO for the 2020.21 Period	1		1,138.69
INV 10323	18/04/2021	Freight from Kewdale to Junction of 5 Bay Car Shelter - Depot Yard	1	1,138.69	
<b>Canine Control A Division Of Trepheene Pty Ltd</b>					
EFT13178	14/05/2021	Standing order for animal control as per contract 60 months commencing 01/07/2020 to 30/06/2025	1		2,200.00

Cheque/EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Canine Control A Division Of Trepheene Pty Ltd</b>					
INV 3196	02/05/2021	Standing order for animal control as per contract 60 months commencing 01/07/2020 to 30/06/2025	1	2,200.00	
<b>ClientSAT</b>					
EFT13179	14/05/2021	Iridium satellite aerial	1		230.00
INV 00009043	10/05/2021	Iridium satellite aerial	1	230.00	
<b>Child Support Agency</b>					
EFT13180	14/05/2021	Payroll deductions	1		369.35
INV DEDUCTIO	12/05/2021	Payroll Deduction for Pay Period Ending 12/05/2021		369.35	
<b>Digga West &amp; Earthparts Wa</b>					
EFT13181	14/05/2021	BR-000684 replacement brush	1		739.20
INV 55865	30/04/2021	BR-000684 replacement brush	1	739.20	
<b>Diesel and Dust Mechanical Pty Ltd</b>					
EFT13182	14/05/2021	Provide mechanical labour hire and services to maintain and repair Shire's fleet.	1		11,255.31
INV 00000418	01/05/2021	Roller: Bomag BW216D-4 : P27Replacer/hytreonpegroller. Tyre supplied by customer	1	158.13	
INV 00000409	01/05/2021	IsuzuNPR400LongAMTRubbishCompactorTruckSupply 1 x control panel for garbage truck, including fuse panel to repair existing unit	1	184.49	
INV 00000419	01/05/2021	2019FordRangerDualCab3.2L 4x4 P104 Service of GU-0 at workshop, replace all filters and supply oil. Install previously ordered oil filter housing cap to vehicle.	1	802.23	
INV 00000420	01/05/2021	Roller: Bomag BW216D-4 : P27Install Starter motor and rectify voltage drop on the peg roller	1	992.54	
INV 00000421	01/05/2021	P111 Mack Prime MoverReplacePTO on prime mover -old unit had warn gear and the seal in the g box pto had failed. Check pressures in rear trailer and look at aircon fault. Rear trailer requires counterbalance valve and new pins forliftcylinder.A/CisnotefficientasthemainfanisnotengagingwiththeA/C.	1	3,163.88	
INV 00000422	01/05/2021	ISUZU4x4CrewManServiceTruck GU510 P95Repair4WDanddifflockonP95.Repairclutchanewexhaustbrakeac tuator. Require exhaust brake solenoidtofinishrepair. Install air system dryer cartridge.	1	1,915.91	
INV 00000423	01/05/2021	Provide mechanical labour hire and services to maintain and repair Shire's fleet.	1	203.50	
INV 00000424	01/05/2021	Roller: Bomag BW216D-4 : P27Replace fusible link in electrical circuit and then float unit out to job site.	1	429.00	
INV 00000425	01/05/2021	LT:Trailer,Tandem Boxtop 8x5 H/Duty # GU969 P49Supply jockey wheel for trailer	1	148.73	
INV 00000410	01/05/2021	Supply battery as per Shaun 's request. Left in the tool store.	1	225.50	
INV 00000411	01/05/2021	CAT 140M Grader -GU184 P100ReplacecondenseronDamo's grader after a hydraulic line has rubbed through the cores. Customer suppliedcondenser, vac and regas system.	1	446.88	
INV 00000412	01/05/2021	P114 -RangerCompleteserviceonranger. Supply filters and oils	1	684.15	
INV 00000413	01/05/2021	CAT 140M Grader -GU184 P100Replacealternatorongrader,alternatorsuppliedbycustomer.Test system and refit fan belt. Replace outsidecuttingedgesongradersuppliedbycustomer.	1	294.25	
INV 00000414	01/05/2021	Supply of stretcher for shire to be placed into doctors room	1	660.00	

Date: 09/06/2021  
Time: 10:33:14AM

**SHIRE OF UPPER GASCOYNE**  
**List of Accounts Paid and Submitted May 2021**

USER: Customer Service  
PAGE: 3

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Diesel and Dust Mechanical Pty Ltd</b>					
INV 00000415	01/05/2021	Supply of parts only. supply air valves for mobile camp trailers in tool store and marker lights P52., Freight for supply of parts., Supply of parts only. Supply air valves for mobile camp trailers in tool store and marker lights P54 and fuel pump and hose., Freight for supply of parts., Supply of parts only. Supply wheel bearings for P61 and other two trailers., Freight for supply of parts.	1	629.87	
INV 00000416	01/05/2021	Caterpillar Loader 950 P76 Fit two hoses to the lift cylinder on the 950H loader P76, hoses supplied by customer.	1	203.50	
INV 00000417	01/05/2021	CAT 140M Grader -GU486 P87Replace air line on grader P87 line from air tank to external outlet. Hose supplied by customer	1	112.75	
<b>Focused Vision Consulting</b>					
EFT13183	14/05/2021	Flora study- Landor homnstead realignment	1		19,111.13
INV INV-0484	30/04/2021	Flora study- Landor homnstead realignment	1	19,111.13	
<b>Gascoyne Office Equipment</b>					
EFT13184	14/05/2021	RICOH SERVICE AGREEMENT - DEC 2020	1		1,744.24
INV INVC7-394	23/12/2020	Admin Office - Black and White photocopies, Admin Office - Colour photocopies, Works Office - Black and White photocopies, Works Office - Colour photocopies, CRC - Black and White photocopies, CRC - Colour photocopies	1	897.24	
INV INVC7-452	28/04/2021	Admin Office - Black and White photocopies, Admin Office - Colour photocopies, Works Office - Black and White photocopies, Works Office - Colour photocopies, CRC - Black and White photocopies, CRC - Colour photocopies	1	847.00	
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT13185	14/05/2021	Supply of fuel and oil services for the period: Junction Yard Bowser 28/04/2021	1		22,661.03
INV 01725650	28/04/2021	Supply of fuel and oil services for the period: GU 1037 28/04/2021	1	658.30	
INV 01725646	28/04/2021	Supply of fuel and oil services for the period: Junction Yard Bowser 28/04/2021	1	18,300.74	
INV 01725641	28/04/2021	Supply of fuel and oil services for the period: GU 1004 P58 Thomas 28/04/2021	1	2,633.20	
INV 30/04/2021	30/04/2021	2020/21 Standing Order for Fuel Card GU31, 94.01Ltr @ \$1.4090, 66.23Ltr @ \$1.3240, 83.40Ltr @ \$1.3390, 56.52Ltr @ \$1.4000, 105.63Ltr @ \$1.4090, 2020/21 Standing Order for Fuel Card GU0, 187.73Ltr @ \$1.2990, 24.52Ltr @ \$1.3390, 150.55Ltr @ \$1.3240,	1	1,035.79	
INV 30/04/2021	30/04/2021	2020/21 Standing Order for Fuel Card GU28, 22.62Ltr @ \$1.4590	1	33.00	
<b>2082 Albany Highway Pty Ltd T/A - Gascoyne Junction Pub &amp; Tourist Park</b>					
EFT13186	14/05/2021	1x Accommodation for Ray Hoeseason-Smith for two nights - 19th and 20th April 2021. Includes all meals for Ray during stay at tourist park.	1		708.00
INV 1684	23/04/2021	1x Accommodation for Alys McKeogh for one night - 20th April 2021. Includes all meals for Alys during stay at tourist park.	1	149.00	
INV 1685	23/04/2021	1x Accommodation for Ray Hoeseason-Smith for two nights - 19th and 20th April 2021. Includes all meals for Ray during stay at tourist park., 1x Accommodation for Greg Watter for one night - 20th April 202. Includes meals for Greg during stay at tourist park.	1	544.00	
INV 28042021	28/04/2021	Suppy 3x Large Bags of Ice for ANZAC Day Service held on 25th April 2021.	1	15.00	
<b>GNC Quality Precast Geraldton</b>					
EFT13187	14/05/2021	1.5T bulka bag GP cement	1		3,696.00
INV 00005402	21/04/2021	1.5T bulka bag GP cement	1	3,696.00	

Cheque/EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Hare and Forbes Pty Ltd</b>					
EFT13188	14/05/2021	TCS-907 UTE CRANE	1		374.00
INV 2311865	30/04/2021	TCS-907 UTE CRANE	1	374.00	
<b>Henry &amp; Mouat Pty Ltd T/a Kennedy Vinciullo</b>					
EFT13189	14/05/2021	Costs Agreement and Retainer - The Junction Pub and Tourist Park.	1		7,700.00
INV 81	15/04/2021	Costs Agreement and Retainer - The Junction Pub and Tourist Park.	1	7,700.00	
<b>Autopro</b>					
EFT13190	14/05/2021	Supply filters and oil for Work's Manager's vehicle - rego GU 31, P113.	1		623.65
INV 2036864	21/04/2021	Service kit filters for P103 - Ford Ranger.	1	225.57	
INV 2037165	27/04/2021	Supply filters and oil for Work's Manager's vehicle - rego GU 31, P113., Supply filters and oil for Plant Operator vehicle - rego GU 483, P83.	1	398.08	
<b>Paul D Kearney - Carpenter &amp; Joiner</b>					
EFT13191	14/05/2021	Supply labor only to erect and install footings for 5 bay 7m x 15m skillion roof car port. Quote includes labor and travel. Shire to supply concrete, accommodation, bobcat/loader and car port kit.	1		12,045.00
INV 47	03/05/2021	Install steel posts and shade sail over pool area.	1	1,485.00	
INV 48	03/05/2021	Supply labor only to erect and install footings for 5 bay 7m x 15m skillion roof car port., Quote includes labor and travel. , Shire to supply concrete, accommodation, bobcat/loader and car port kit.,	1	10,560.00	
<b>Outback Floral Designs</b>					
EFT13192	14/05/2021	MEDIUM WREATH FOR ANZAC DAY SERVICE.	1		120.00
INV IV0000000026/04/2021		MEDIUM WREATH FOR ANZAC DAY SERVICE.	1	120.00	
<b>Officeworks</b>					
EFT13193	14/05/2021	Office supplies for CRC and Admin office	1		575.05
INV 16871411	04/05/2021	office supplies, office supplies	1	163.15	
INV 16962240	07/05/2021	Mentos Chocolate Caramel 420g, STA34358, Black & Decker Stainless Steel Urn 10L, GSTFBDSS15, Kambrook Urn White 8L, BEKUR10, Devondale UHT Full Cream Milk 2L, GH1400504, Devondale Semi Skim UHT Milk 1L, NF1400126, J.Burrows Clear Plastic Cups 285mL 100 Pack, JBP100010, J.Burrows Corrugated Cups 354mL 100 Pack, JBPC12OZ, J.Burrows Wooden Stirring Sticks 500 Pack, JBAWST1000, Lipton Quality Black Tea Bags 200 Pack, GH202209, Nestle Kit Kat 50 Pack, TD1107346, It's All Sweet Wrapped Chocolate Eclairs 750g, CCCCHCECLR, Allen's Fantales 1kg, GT12126356	1	411.90	
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT13194	14/05/2021	Annual Renewal for the Offsite Back Up Cloud Based Storage System	1		3,512.50
INV 26433	29/04/2021	I.T. support services provided for the Admin office for the period: April 2021, I.T. support services provided for the CRC for the period:	1	212.50	
INV 26443	06/05/2021	Annual Renewal for the Offsite Back Up Cloud Based Storage System	1	3,300.00	
<b>Pridham Mechanical</b>					
EFT13195	14/05/2021	Provide mechanical labour hire and services to maintain and repair Shire's fleet.	1		5,734.20

Cheque/EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Pridham Mechanical</b>					
INV INV-0335	03/05/2021	Carry out B service, Run Genset up	1	330.00	
INV INV-0336	03/05/2021	Provide mechanical labour hire and services to maintain and repair Shire's fleet.	1	550.00	
INV INV-0337	03/05/2021	Carry out B service and repairs on dolly	1	1,147.08	
INV INV-0338	03/05/2021	Carry out B service, Cable tie up hoses, Repair air leaks, Fit new park brake valve	1	787.60	
INV INV-0339	03/05/2021	Clean out fogger clean out carby, Repair broken feed line	1	110.00	
INV INV-0340	03/05/2021	Carry out service, Tyre pressures, Check all fluid levels, Change engine oil and filter, Change fuel filter, Change air filter, Check lights, Check kevrek crane	1	440.00	
INV INV-0341	03/05/2021	Fabricate mud flap holders and weld to trailer, Fit mud flaps and anti sway brackets, fit air valve and air lines to back of trailer for rear air supply	1	1,247.14	
INV INV-0342	03/05/2021	Fit new head light switch, Fit new radio, Fit new aerial, Fit new washer motor and modify, Supply jack handle, Supply sockets for wheel nuts	1	1,122.38	
<b>Philip Swain</b>					
EFT13196	14/05/2021	2020/21 CONTRACT EHO AND BUILDING SERVICE PROVISION - For Period 05/10/2021 to 04/05/2021	1		5,861.00
INV 210502	05/05/2021	2020/21 CONTRACT EHO AND BUILDING SERVICE PROVISION - For Period 05/10/2021 to 04/05/2021	1	5,610.00	
INV 37763	08/05/2021	2020/21 CONTRACT EHO AND BUILDING SERVICE PROVISION.	1	251.00	
<b>R &amp; L Couriers</b>					
EFT13197	14/05/2021	John Deere Mower on pallet Geraldton to carnarvon	1		211.86
INV INV-1641	31/03/2021	John Deere Mower on pallet Geraldton to carnarvon	1	176.55	
INV INV-1635	31/03/2021	Pick up from Geraldton MDF Services to Carnarvon	1	35.31	
<b>Rapid Print Finishing and Pritchard Bookbinders</b>					
EFT13198	14/05/2021	Binding of the 2019 Minutes February 2019 - June 2019 (With annual electors December 2018) July 2019 - December 2019	1		301.95
INV INV-12147	08/04/2021	Binding of the 2019 Minutes, February 2019 - June 2019 (With annual electors December 2018), July 2019 - December 2019, Binding of the 2020 Minutes (Feb-June 2020)	1	301.95	
<b>Sweet As Concrete</b>					
EFT13199	14/05/2021	20 mpa of concrete for footings	1		2,244.00
INV 11068	20/04/2021	20 mpa of concrete for footings, 5 mpa of concrete for footings	1	2,244.00	
<b>Toll Transport Pty Ltd</b>					
EFT13200	14/05/2021	General Freight for Parts and Repairs.	1		1,284.38
INV 0927-MWB	23/02/2020	General Freight for Works Department - 8976261319 GTN AG	1	45.13	
INV 0930-MWB	15/03/2020	General Freight for Works Department - 7376500001756 David Gray, General Freight for Freight - Parts and Repairs GEN - 1336150029856 Pathwest	1	67.63	
INV 0950-MWB	06/09/2020	General Freight for Works Department - 7374900007031 ABCO, 8976260640 - Pool/Spa mart , 8961466286 - Brewmart	1	382.54	

Date: 09/06/2021  
Time: 10:33:14AM

**SHIRE OF UPPER GASCOYNE**  
**List of Accounts Paid and Submitted May 2021**

USER: Customer Service  
PAGE: 6

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
<b>Toll Transport Pty Ltd</b>					
INV 0960-MWB	29/11/2020	General Freight and Postage Costs for Admin Office - 1545660001605 Impact Communications , 8963919353 PCS, General Freight for Freight - Parts and Repairs GEN - 1432750006009 Tutt Bryant , 8769210527885 Westrac	1	131.47	
INV 0979-MWB	18/04/2021	General Freight for Parts and Repairs -, 8977160369 , 2401003582576 - Westrac	1	51.94	
INV 0980-MWB	25/04/2021	General Freight for Parts and Repairs.	1	605.67	
<b>Tropics Hardware</b>					
EFT13201	14/05/2021	Dewalt 3/4 Impact Wrench Skin	1		752.00
INV 516918	18/04/2021	M12 Galv threaded rod x 3m, M12 Galv nut, M12 Galv washer	1	102.00	
INV 517056	19/04/2021	Dewalt Car Charger	1	596.00	
INV 517033	19/04/2021	Pool scoop net	1	54.00	
<b>Shire of Upper Gascoyne Social Club</b>					
EFT13202	14/05/2021	Payroll deductions	1		350.00
INV DEDUCTIO	12/05/2021	Payroll Deduction for Nathaniel John Rogers 12/05/2021, Payroll Deduction for Leeson Richard Dorey 12/05/2021, Payroll Deduction for Thomas George Fletcher 12/05/2021, Payroll Deduction for Jarrod Lachlan Walker 12/05/2021, Payroll Deduction for John Leslie McCleary 12/05/2021, Payroll Deduction for Dameon Dwayne Whitby 12/05/2021, Payroll Deduction for Francis Xavier Drayton 12/05/2021, Payroll Deduction for Cherie Walker 12/05/2021, Payroll Deduction for Alison Watson 12/05/2021, Payroll Deduction for Ian Douglas Golding 12/05/2021, Payroll Deduction for Mativa Saitulagi Toomalatai 12/05/2021, Payroll Deduction for Sean Wallace Walker 12/05/2021, Payroll Deduction for Billie O'Sullivan 12/05/2021, Payroll Deduction for Ainsley Mia Hardie 12/05/2021		350.00	
<b>Walga</b>					
EFT13203	14/05/2021	Cr Blanche Walker (elearning) Understanding Financial Reports and	1		195.00
INV I3086292	17/03/2021	Cr Blanche Walker (elearning) Understanding Financial Reports and Budgets	1	195.00	
<b>West Australian Newspapers Ltd</b>					
EFT13204	14/05/2021	Publish 1x Job Advert for Shire of Upper Gascoyne in Midwest Times Edition Wednesday 14th April 2021. Corporate Services Officer Finance Position.	1		564.94
INV 1019950920	30/04/2021	Publish 1x Job Advert for Shire of Upper Gascoyne in Midwest Times Edition Wednesday 14th April 2021., Corporate Services Officer Finance Position.	1	564.94	
<b>BGC Cement</b>					
EFT13205	14/05/2021	GP Cement 1T bulka bags delivered to site	1		62,991.50
INV IC443976	30/04/2021	GP Cement 1T bulka bags delivered to site	1	31,495.75	
INV IC443900	30/04/2021	GP Cement 1T bulka bags delivered to site	1	31,495.75	
<b>Dean Contracting Pty Ltd</b>					
EFT13206	14/05/2021	supply of precast culverts and headwalls for Dalgety Landor Road upgrades	1		93,949.70
INV INV-0476	14/04/2021	supply of precast culverts and headwalls for Dalgety Landor Road upgrades	1	77,728.20	
INV INV-0477	29/04/2021	supply of gravel materials testing for Dalgety Landor Road upgrades	1	16,221.50	



Cheque/EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Dean Contracting Pty Ltd</b>					
<b>Gascoyne Earthmoving</b>					
EFT13207	14/05/2021	Rehabilitation of existing gravel pits and drainage on C'von Mullewa Road	1		18,828.70
INV INV-0003	03/05/2021	Rehabilitation of existing gravel pits and drainage on C'von Mullewa Road	1	18,828.70	
<b>Them Earth Moving</b>					
EFT13208	14/05/2021	Supply plant and operators for Emergency and Immediate Road Flood Damage Repairs as per RFQ 05 20-21. (Tropical Low Event AGRN951 - February 2021)	1		85,776.38
INV 00000654	12/05/2021	Supply plant and operators for Emergency and Immediate Road Flood Damage Repairs as per RFQ 05 20-21., (Tropical Low Event AGRN951 - February 2021)	1	43,470.38	
INV 00000655	12/05/2021	Supply plant and operators for Emergency and Immediate Road Flood Damage Repairs as per RFQ 05 20-21., (Tropical Low Event AGRN951 - February 2021)	1	42,306.00	
<b>Greenfield Technical Services</b>					
EFT13209	14/05/2021	Project Management Services for the DRFAWA AGRN908 flood claims.	1		24,555.30
INV INV-1880	10/05/2021	Project Management Services for the DRFAWA AGRN908 flood claims for period 21/04/21 to 05/05/21., Package Two.	1	24,555.30	
<b>Quadrio Earthmoving Pty Ltd</b>					
EFT13210	14/05/2021	Supply of plant and operators for flood damage repairs as per RFT08-19/20 under flood damage claim AGRN908.	1		386,835.90
INV 00011090	29/04/2021	Supply of plant and operators for flood damage repairs as per RFT08-19/20 under flood damage claim AGRN908 for period 14/04/21 to 27/04/21., Package One., Supply of plant and operators for flood damage repairs as per RFT08-19/20 under flood damage claim AGRN908 for period 14/04/21 to 27/04/21., Package One.	1	386,835.90	
<b>Them Earth Moving</b>					
EFT13211	14/05/2021	Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908. Package Two.	1		346,228.85
INV 00000653	10/05/2021	Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908., Package Two., Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908., Package Two., Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908., Package Two., Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908., Package Two., Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908., Package Two., Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908., Package Two., Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908., Package Two.	1	346,228.85	
<b>Midwest Auto Group Pty Ltd</b>					
EFT13212	17/05/2021	Purchase of new 2021 Ford Ranger Double PU Wildtrak 3.2L 4x4 (CEO's vehicle) as per quote number 44640.	1		61,071.59
INV RI21000844	15/05/2021	Purchase of new 2021 Ford Ranger Double PU Wildtrak 3.2L 4x4 (CEO's vehicle) as per quote number 44640.	1	61,071.59	
<b>Gregory James Watters</b>					
EFT13213	24/05/2021	May Monthly meeting fee for Councillor G. Watters for financial year 2020/2021.	1		1,446.05
INV COUNCIL	19/05/2021	May Monthly meeting fee for Councillor G. Watters for financial year 2020/2021., May Monthly Travel Allowance for Councillor G. Watters for the financial year 2020/2021., May Monthly I.T. Allowance for Councillor G. Watters for the financial year 2020/2021.	1	1,446.05	

Cheque/EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Gascoyne Junction Remote Community School</b>					
EFT13214	24/05/2021	Refund of bond for Pavilion Hire 01/05/2021	1		300.00
INV BOND REF	21/05/2021	Refund of bond for Pavilion Hire 01/05/2021	1	300.00	
<b>Leanne Alys Mckeough</b>					
EFT13215	24/05/2021	May Monthly meeting fee for Councillor L. McKeogh for financial year 2020/2021.	1		1,539.10
INV COUNCIL	19/05/2021	May Monthly meeting fee for Councillor L. McKeogh for financial year 2020/2021., May Monthly Travel Allowance for Councillor L. McKeogh for the financial year 2020/2021., May Monthly I.T. Allowance for Councillor L. McKeogh for the financial year 2020/2021., May LEMC Meeting Travel	1	1,539.10	
<b>AIT Specialists Pty Ltd</b>					
EFT13216	24/05/2021	Monthly Fee for determination of Fuel Tax Credits 2020/2021 - April 2021	1		612.59
INV INV-12127	11/05/2021	Monthly Fee for determination of Fuel Tax Credits 2020/2021 - April 2021	1	612.59	
<b>Blanche Maree Walker</b>					
EFT13217	24/05/2021	May Monthly meeting fee for Councillor B. Walker for financial year 2020/2021.	1		1,083.67
INV COUNCIL	19/05/2021	May Monthly meeting fee for Councillor B. Walker for financial year 2020/2021., May Monthly I.T. Allowance for Councillor B. Walker for the financial year 2020/2021.	1	1,083.67	
<b>Bond Rural Supplies</b>					
EFT13218	24/05/2021	Repair town parks and gardens bore pumps- flood damage. For further detail, see Invoice for itemisation.	1		23,921.26
INV INV-1349	04/03/2021	Repair town parks and gardens bore pumps- flood damage., For further detail, see Invoice for itemisation.	1	23,921.26	
<b>Jw &amp; Jp Caunt</b>					
EFT13219	24/05/2021	May Monthly meeting fee for Councillor J. Caunt for financial year 2020/2021.	1		1,584.76
INV COUNCIL	19/05/2021	May Monthly Travel Allowance for Councillor J. Caunt for the financial year 2020/2021., May Monthly Deputy President's Allowance for Councillor J. Caunt for the financial year 2020/2021., Monthly I.T. Allowance for Councillor J. Caunt for the financial year 2020/2021., Monthly meeting fee for Councillor J. Caunt for the financial year 2020/2021.	1	1,584.76	
<b>Donald Raymond Hammarquist</b>					
EFT13220	24/05/2021	May Monthly meeting fee for Councillor D. Hammarquist for financial year 2020/2021.	1		3,591.42
INV COUNCIL	19/05/2021	May Monthly meeting fee for Councillor D. Hammarquist for financial year 2020/2021., May Monthly President's Allowance for Councillor D. Hammarquist for the financial year 2020/2021., May Monthly I.T. Allowance for Councillor D. Hammarquist for the financial year 2020/2021.	1	3,591.42	
<b>Local Drug Action Groups Incorporated</b>					
EFT13221	24/05/2021	Refund of bond for Pavilion Hire 16/04/2021 - 18/04/2021	1		300.00
INV BOND REF	21/05/2021	Refund of bond for Pavilion Hire 16/04/2021 - 18/04/2021. Event has been cancelled.	1	300.00	
<b>James Arthur Millar</b>					
EFT13222	24/05/2021	clearing road and road inspection after rain event	1		730.00
INV 01	10/01/2021	clearing road and road inspection after rain event	1	730.00	
<b>Hamish McTaggart</b>					
EFT13223	24/05/2021	May Monthly meeting fee for Councillor H. McTaggart for financial year 2020/2021.	1		1,083.67

Date: 09/06/2021  
Time: 10:33:14AM

**SHIRE OF UPPER GASCOYNE**  
**List of Accounts Paid and Submitted May 2021**

USER: Customer Service  
PAGE: 9

<b>Cheque/EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
<b>Hamish McTaggart</b>					
INV COUNCIL	19/05/2021	May Monthly meeting fee for Councillor H. McTaggart for financial year 2020/2021., May Monthly I.T. Allowance for Councillor H. McTaggart for the financial year 2020/2021.	1	1,083.67	
<b>Mustang Three Pty Ltd</b>					
EFT13224	24/05/2021	Printing of a 3m double sided Teardrop Banner with pole.	1		687.50
INV 48942	30/04/2021	Design of CRC DPIRD Gascoyne Junction CRC Teardrop Banner., Printing of a 3m double sided Teardrop Banner with pole., Delivery to Gascoyne Junction CRC.	1	687.50	
<b>Pridham Mechanical</b>					
EFT13225	24/05/2021	Service of Mack CH Tipper P111.	1		5,182.66
INV INV-0345	10/05/2021	Service of Toyota Hilux P113.	1	220.00	
INV INV-0346	10/05/2021	Service of ISUZU 4x4 Crew Man Service Truck P95.	1	572.00	
INV INV-0347	10/05/2021	Service of Mack CH Tipper P111.	1	2,140.89	
INV INV-0348	10/05/2021	Provide mechanical labour hire and services to maintain and repair Shire's fleet.	1	420.44	
INV INV-0349	10/05/2021	Service of Tandem Convertor Dolly P116.	1	151.32	
INV INV-0350	10/05/2021	Service of CAT Loader P18.	1	55.00	
INV INV-0351	10/05/2021	Service of Bobcat P97.	1	55.00	
INV INV-0352	10/05/2021	Service of Tandem Boxtop LT Trailer P49.	1	110.00	
INV INV-0353	10/05/2021	Service of HT Convertor Dolly P57.,	1	1,128.01	
INV INV-0344	10/05/2021	Service on Kanga Loader P65.	1	330.00	
<b>Quadrio Earthmoving Pty Ltd</b>					
EFT13226	24/05/2021	Install 9m grid along Carnarvon Mullewa Road (East).	1		22,517.00
INV 00011091	03/05/2021	Install 9m grid along Carnarvon Mullewa Road (East).	1	22,517.00	
<b>Ray Hoseason-Smith</b>					
EFT13227	24/05/2021	May Monthly meeting fee for Councillor R. Hoseason-Smith for financial year	1		1,083.67
INV COUNCIL	19/05/2021	May Monthly meeting fee for Councillor R. Hoseason-Smith for financial year 2020/2021., May Monthly I.T. Allowance for Councillor R. Hoseason-Smith for the financial year 2020/2021.	1	1,083.67	
<b>Carnarvon Smash</b>					
EFT13228	24/05/2021	Excess for Motor Vehicle Claim number 6074603 - P113 GU31 (Works Manager's Vehicle).	1		300.00
INV 7194	12/05/2021	Excess for Motor Vehicle Claim number 6074603 - P113 GU31 (Works Manager's Vehicle).	1	300.00	
<b>Sunny Sign Company Pty Ltd</b>					
EFT13229	24/05/2021	Culvert Marker guide post MR-HM-18	1		3,587.10
INV 456614	12/05/2021	G9-22-1-WA DEpth Marker, Pst 3.2m x 50mm Galv., Culvert Marker guide post MR-HM-18	1	3,587.10	
<b>Westrac Pty Ltd</b>					
EFT13230	24/05/2021	500HR SERVICE - P100	1		3,297.76
INV PI 5527936	03/03/2021	376-8771 hyd hose	1	226.91	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Westrac Pty Ltd</b>					
INV SI 1543122	23/03/2021	500HR SERVICE	1	3,070.85	
<b>Greenfield Technical Services</b>					
EFT13231	26/05/2021	Project Management Services for the DRFAWA AGRN908 flood claims for period between 28/04/21 to 11/5/21. Package One.	1		99,617.10
INV INV-1888	12/05/2021	Project Management Services for the DRFAWA AGRN908 flood claims for period 01/04/21 to 30/04/21., Package One.	1	16,005.00	
INV INV-1887	12/05/2021	Project Management Services for the DRFAWA AGRN908 flood claims for period 01/04/21 to 30/04/21., Package Two.	1	16,417.50	
INV INV-1891	12/05/2021	Project Management Services for the DRFAWA AGRN908 flood claims on Dalgety Downs/Landor Road for period 01/04/2021 to 30/04/2021.	1	14,767.50	
INV INV-1892	13/05/2021	Project Management Services for the DRFAWA AGRN908 flood claims for period between 28/04/21 to 11/5/21., Package One.	1	39,129.75	
INV INV-1893	14/05/2021	Project Management Services for the DRFAWA AGRN908 flood claims for period 06/05/2021 to 11/05/2021.	1	9,007.35	
INV INV-1903	19/05/2021	Project Management Services for the DRFAWA AGRN908 flood claims for the period 01/04/2021 to 30/04/2021.	1	4,290.00	
<b>Gascoyne Group Pty Ltd</b>					
EFT13232	26/05/2021	labour hire- AGRN908 and betterment works C'von Mullewa Rd.	1		64,537.00
INV 00000052	30/04/2021	Water cart hire- AGRN908 and betterment works C'von Mullewa Rd., labour hire- AGRN908 and betterment works C'von Mullewa Rd.	1	64,537.00	
<b>Quadrio Earthmoving Pty Ltd</b>					
EFT13233	26/05/2021	Supply of plant and operators for flood damage repairs as per RFT08-19/20 under flood damage claim AGRN908 for the period 28/04/2021 to 11/05/2021. Package One.	1		392,356.80
INV 00011097	12/05/2021	Supply of plant and operators for flood damage repairs as per RFT08-19/20 under flood damage claim AGRN908 for the period 28/04/2021 to 11/05/2021., Package One., Supply of plant and operators for flood damage repairs as per RFT08-19/20 under flood damage claim AGRN908 for the period 28/04/2021 to 11/05/2021., Package One., Supply of plant and operators for flood damage repairs as per RFT08-19/20 under flood damage claim AGRN908., Package One.	1	392,356.80	
<b>Them Earth Moving</b>					
EFT13234	26/05/2021	Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908 for period 06/05/2021 to 10/05/2021. Package Two.	1		89,755.05
INV 00000657	14/05/2021	Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908 for period 06/05/2021 to 10/05/2021., Package Two., Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908 for period 06/05/2021 to 10/05/2021., Package Two., Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908 for period 06/05/2021 to 10/05/2021., Package Two., Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908 for period 06/05/2021 to 10/05/2021., Package Two.	1	89,755.05	
<b>Greenfield Technical Services</b>					
EFT13235	26/05/2021	AGRN951 emergency works and cost estimate management	1		69,165.25

Cheque/EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Greenfield Technical Services</b>					
INV INV-1869	03/05/2021	AGRN951 emergency works and cost estimate management for the period 05/02/21 to 15/03/21.	1	39,111.60	
INV INV-1870	03/05/2021	AGRN951 emergency works and cost estimate management	1	23,398.65	
INV INV-1906	18/05/2021	AGRN951 Emergency Works and Cost Estimate Management.	1	6,655.00	
<b>Quadrio Earthmoving Pty Ltd</b>					
EFT13236	26/05/2021	Emergency works - Landor - Mount Augustus Road for the period 18/02/2021 to 18/03/2021.	1		84,964.00
INV 00011093	06/05/2021	Emergency works - Dooley Downs Road for the period 21/04/2021 to 27/04/2021., Emergency works - Pingandy Road for the period 21/04/2021 to 27/04/2021.	1	15,169.00	
INV 00011092	06/05/2021	Emergency works - Landor - Mount Augustus Road for the period 18/02/2021 to 18/03/2021., Emergency works - Landor - Meekatharra Road for the period 18/02/2021 to 18/03/2021., Emergency works - Landor - Mount Clere Road for the period 18/02/2021 to 18/03/2021., Emergency works - Walburg Road for the period 18/02/2021 to 18/03/2021., Emergency works - Mt Aug Woodlands Road for the period 18/02/2021 to 18/03/2021., Emergency works - Bingeraroo Road for the period 18/02/2021 to 18/03/2021., Emergency works - Cobra - Gifford Creek Road for the period 18/02/2021 to 18/03/2021., Emergency works - Cobra - Mount Augustus Road for the period 18/02/2021 to 18/03/2021.	1	69,795.00	
<b>Commonwealth Mastercard</b>					
EFT13237	03/05/2021	Monthly Activity for 8 Services	1		1,924.80
INV 18164	24/03/2021	SUG - Plate change for GU325 to GU2045 due to vehicle being sold	1	28.60	
INV 102462	31/03/2021	Hospitality Geraldton: Accomodation for Sean Walker in Geraldton to get MRI and consultation for knee and ankle injury. Injury incurred on the job during rain and flooding event February 2021.	1	334.20	
INV 97446214	13/04/2021	Seek - Job Advert for CSO Finance position. Readvertised on 13/04/2021.	1	390.50	
INV 15/04/2021	15/04/2021	Pre Paid Credit for Finance Manager Phone for May 2021	1	40.00	
INV 18197	21/04/2021	Express Postage bag to send Tourism brochures to Merredin Visitor Centre	1	17.30	
INV 0000000152	02/05/2021	Monthly Activity for 8 Services	1	1,112.71	
INV 1444352841	12/05/2021	APPLE - iCloud 50 GB Storage Plan for April 2021	1	1.49	
<b>Activ8me</b>					
DD9165.1	17/05/2021	Standing PO for Finance Manager House Internet	1		69.95
INV 2844675	03/05/2021	Standing PO for Finance Manager House Internet	1	69.95	
<b>Activ8me</b>					
DD9165.2	19/05/2021	Standing PO for Work Supervisor Internet	1		129.95
INV 2848579	05/05/2021	Standing PO for Works Supervisors House Internet	1	129.95	
<b>SUPER DIRECTIONS FUND</b>					
DD9168.1	12/05/2021	Superannuation contributions	1		251.55
INV SUPER	12/05/2021	Super. for Nathaniel John Rogers 967644975 12/05/2021	1	251.55	

Cheque/EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
DD9168.2	12/05/2021	<b>The Trustee For Aware Super</b> Superannuation contributions	1		5,459.81
INV DEDUCTIO	12/05/2021	Payroll Deduction for Leeson Richard Dorey 12/05/2021, Payroll Deduction for Dameon Dwayne Whitby 12/05/2021, Payroll Deduction for Ian Douglas Golding 12/05/2021	1	588.93	
INV DEDUCTIO	12/05/2021	Payroll Deduction for Thomas George Fletcher 12/05/2021	1	300.00	
INV DEDUCTIO	12/05/2021	Payroll Deduction for Jarrod Lachlan Walker 12/05/2021	1	229.33	
INV DEDUCTIO	12/05/2021	Payroll Deduction for John Leslie McCleary 12/05/2021	1	149.88	
INV SUPER	12/05/2021	Super. for Leeson Richard Dorey 65321115 12/05/2021, Super. for Leeson Richard Dorey 65321115 12/05/2021, Super. for Thomas George Fletcher 65322422 12/05/2021, Super. for Thomas George Fletcher 65322422 12/05/2021, Super. for Jarrod Lachlan Walker 65337760 12/05/2021, Super. for Jarrod Lachlan Walker 65337760 12/05/2021, Super. for John Leslie McCleary 65329048 12/05/2021, Super. for John Leslie McCleary 65329048 12/05/2021, Super. for Dameon Dwayne Whitby 65322126 12/05/2021, Super. for Dameon Dwayne Whitby 65322126 12/05/2021, Super. for Francis Xavior Drayton 65323893 12/05/2021, Super. for Mativa Saitulagi Toomalatai 65318794 12/05/2021	1	4,191.67	
DD9168.3	12/05/2021	<b>CBH Sunsuper</b> Superannuation contributions	1		418.27
INV DEDUCTIO	12/05/2021	Payroll Deduction for Cherie Walker 12/05/2021	1	144.23	
INV SUPER	12/05/2021	Super. for Cherie Walker 902432443 12/05/2021	1	274.04	
DD9168.4	12/05/2021	<b>MLC Masterkey Super</b> Superannuation contributions	1		733.87
INV DEDUCTIO	12/05/2021	Payroll Deduction for Sean Wallace Walker 12/05/2021	1	188.17	
INV SUPER	12/05/2021	Super. for Sean Wallace Walker 004901151 12/05/2021, Super. for Sean Wallace Walker 004901151 12/05/2021	1	545.70	
DD9168.5	12/05/2021	<b>ANZ SMART CHOICE SUPER</b> Superannuation contributions	1		367.77
INV DEDUCTIO	12/05/2021	Payroll Deduction for Billie O'Sullivan 12/05/2021	1	94.30	
INV SUPER	12/05/2021	Super. for Billie O'Sullivan 016610240380065 12/05/2021, Super. for Billie O'Sullivan 016610240380065 12/05/2021	1	273.47	
DD9168.6	12/05/2021	<b>SUNSUPER</b> Superannuation contributions	1		144.23
INV SUPER	12/05/2021	Super. for Cherie Walker 902432443 12/05/2021	1	144.23	
DD9168.7	12/05/2021	<b>Australian Super</b> Superannuation contributions	1		119.70
INV SUPER	12/05/2021	Super. for Alison Watson 702403355 12/05/2021	1	119.70	
DD9168.8	12/05/2021	<b>AMP Flexible Super</b> Superannuation contributions	1		566.23

Date: 09/06/2021  
 Time: 10:33:14AM

**SHIRE OF UPPER GASCOYNE**  
**List of Accounts Paid and Submitted May 2021**

USER: Customer Service  
 PAGE: 13

Cheque/EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
INV SUPER	12/05/2021	<b>AMP Flexible Super</b> Super. for Ian Douglas Golding 953593995 12/05/2021, Super. for Ian Douglas Golding 953593995 12/05/2021	1	566.23	
DD9168.9	12/05/2021	<b>NGS Super</b> Superannuation contributions	1		310.60
INV SUPER	12/05/2021	Super. for Ainsley Mia Hardie 440111567 12/05/2021	1	310.60	
DD9170.1	21/05/2021	<b>Activ8me</b> Standing PO for CEO House Internet	1		249.90
INV 2852445	07/05/2021	Monthly Internet Service for Lot 45 Gregory Street (TCDO residence).	1	94.95	
INV 2854440	08/05/2021	Standing PO for CEO House Internet	1	154.95	
DD9170.2	27/05/2021	<b>Activ8me</b> Standing PO for Office Internet	1		129.95
INV 2864222	13/05/2021	Standing PO for Office Internet	1	129.95	
DD9184.1	26/05/2021	<b>SUPERDIRECTIONS FUND</b> Superannuation contributions	1		251.56
INV SUPER	26/05/2021	Super. for Nathaniel John Rogers 967644975 26/05/2021	1	251.56	
DD9184.2	26/05/2021	<b>The Trustee For Aware Super</b> Superannuation contributions	1		5,378.49
INV DEDUCTIO	26/05/2021	Payroll Deduction for Leeson Richard Dorey 26/05/2021, Payroll Deduction for Dameon Dwayne Whitby 26/05/2021, Payroll Deduction for Ian Douglas Golding 26/05/2021	1	585.75	
INV DEDUCTIO	26/05/2021	Payroll Deduction for Thomas George Fletcher 26/05/2021	1	300.00	
INV DEDUCTIO	26/05/2021	Payroll Deduction for Jarrod Lachlan Walker 26/05/2021	1	229.33	
INV DEDUCTIO	26/05/2021	Payroll Deduction for John Leslie McCleary 26/05/2021	1	149.88	
INV SUPER	26/05/2021	Super. for Leeson Richard Dorey 65321115 26/05/2021, Super. for Leeson Richard Dorey 65321115 26/05/2021, Super. for Thomas George Fletcher 65322422 26/05/2021, Super. for Thomas George Fletcher 65322422 26/05/2021, Super. for Jarrod Lachlan Walker 65337760 26/05/2021, Super. for Jarrod Lachlan Walker 65337760 26/05/2021, Super. for John Leslie McCleary 65329048 26/05/2021, Super. for John Leslie McCleary 65329048 26/05/2021, Super. for Dameon Dwayne Whitby 65322126 26/05/2021, Super. for Dameon Dwayne Whitby 65322126 26/05/2021, Super. for Francis Xavier Drayton 65323893 26/05/2021, Super. for Francis Xavier Drayton 65323893 26/05/2021, Super. for Mativa Saitulagi Toomalatai 65318794 26/05/2021	1	4,113.53	
DD9184.3	26/05/2021	<b>CBH Sunsuper</b> Superannuation contributions	1		433.69
INV DEDUCTIO	26/05/2021	Payroll Deduction for Cherie Walker 26/05/2021	1	149.55	
INV SUPER	26/05/2021	Super. for Cherie Walker 902432443 26/05/2021	1	284.14	
DD9184.4	26/05/2021	<b>MLC Masterkey Super</b> Superannuation contributions	1		733.87

Date: 09/06/2021  
Time: 10:33:14AM

**SHIRE OF UPPER GASCOYNE**  
**List of Accounts Paid and Submitted May 2021**

USER: Customer Service  
PAGE: 14

<b>Cheque/EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
<b>MLC Masterkey Super</b>					
INV DEDUCTIO	26/05/2021	Payroll Deduction for Sean Wallace Walker 26/05/2021	1	188.17	
INV SUPER	26/05/2021	Super. for Sean Wallace Walker 004901151 26/05/2021, Super. for Sean Wallace Walker 004901151 26/05/2021	1	545.70	
<b>ANZ SMART CHOICE SUPER</b>					
DD9184.5	26/05/2021	Superannuation contributions	1		367.77
INV DEDUCTIO	26/05/2021	Payroll Deduction for Billie O'Sullivan 26/05/2021	1	94.30	
INV SUPER	26/05/2021	Super. for Billie O'Sullivan 016610240380065 26/05/2021, Super. for Billie O'Sullivan 016610240380065 26/05/2021	1	273.47	
<b>SUNSUPER</b>					
DD9184.6	26/05/2021	Superannuation contributions	1		149.55
INV SUPER	26/05/2021	Super. for Cherie Walker 902432443 26/05/2021	1	149.55	
<b>Australian Super</b>					
DD9184.7	26/05/2021	Superannuation contributions	1		119.70
INV SUPER	26/05/2021	Super. for Alison Watson 702403355 26/05/2021	1	119.70	
<b>AMP Flexible Super</b>					
DD9184.8	26/05/2021	Superannuation contributions	1		566.23
INV SUPER	26/05/2021	Super. for Ian Douglas Golding 953593995 26/05/2021, Super. for Ian Douglas Golding 953593995 26/05/2021	1	566.23	
<b>NGS Super</b>					
DD9184.9	26/05/2021	Superannuation contributions	1		310.60
INV SUPER	26/05/2021	Super. for Ainsley Mia Hardie 440111567 26/05/2021	1	310.60	
<b>Department of Transport (AGENT CHARGES)</b>					
DD9188.1	06/05/2021	2020 2021 Standing Order for Department of Transport Collections processed at the CRC.	1		237.75
INV 18252	04/05/2021	2020 2021 Standing Order for Department of Transport Collections processed at the CRC., DoT transactions processed for the period: 04/05/2021	1	237.75	
<b>Wa Treasury Corporation</b>					
DD9190.1	03/05/2021	Principial and Interest repayment of Loan #30	1		23,806.54
INV LOAN#30	03/05/2021	Principial repayment of Loan #30, Interest repayment of Loan #30	1	23,806.54	
<b>Woolworths Limited</b>					
DD9198.1	17/05/2021	Refreshments for April council meeting road inspections	1		141.80
INV 86928384	24/04/2021	Refreshments for ANZAC Day event GST, Refreshments for ANZAC Day event GST FREE	1	72.10	
INV 86518998	19/04/2021	Refreshments for April council meeting road inspections GST, Refreshments for April council meeting road inspections GST FREE	1	69.70	
<b>Department of Transport (AGENT CHARGES)</b>					
DD9200.1	26/05/2021	2020 2021 Standing Order for Department of Transport Collections processed at the CRC	1		34.60
INV 18289, 1829	24/05/2021	2020 2021 Standing Order for Department of Transport Collections processed at the CRC., DoT transactions processed for the period: 24/05/2021	1	34.60	



Date: 09/06/2021  
Time: 10:33:14AM

**SHIRE OF UPPER GASCOYNE**  
**List of Accounts Paid and Submitted May 2021**

USER: Customer Service  
PAGE: 15

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

---

**TOTAL INVOICES BY PAYMENT TYPE**  
Direct Debit / BPAY 41,483.93  
EFT 2,083,187.82

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
1	MUNICIPAL FUND BANK	2,124,671.75
<b>TOTAL</b>		<b>2,124,671.75</b>
<b>TOTAL CREDIT NOTES</b>		<b>0.00</b>
<b>TOTAL PAYMENTS LESS CREDIT NOTES</b>		<b>2,124,671.75</b>

Date: 15/06/2021

**SHIRE OF UPPER GASCOYNE**

Time 17:02 PM

**Shire Legal Expenses for the Period 01/05/2021 to 31/05/2021**

<b>Invoice Date</b>	<b>Creditor</b>	<b>Invoice No.</b>	<b>Invoice Description</b>	<b>Invoice Amount</b>
---------------------	-----------------	--------------------	----------------------------	-----------------------

**NIL Expenditure to report for Legal Expenses during the Period 01/05/2021 to 31/05/2021**

**0.00**

Date: 15/06/2021

**SHIRE OF UPPER GASCOYNE**

Time 17:02 PM

**Shire Rates Debt Collection Expenses for the Period 01/05/2021 to 31/05/2021**

<b>Invoice Date</b>	<b>Creditor</b>	<b>Invoice No.</b>	<b>Invoice Description</b>	<b>Invoice Amount</b>
---------------------	-----------------	--------------------	----------------------------	-----------------------

**NIL Expenditure to report for Rates Debt Collection Expenses during the Period 01/05/2021 to 31/05/2021**

**0.00**

Note: Costs incurred by a Local Government for the recovery of unpaid rates is recoverable by the Local Government under section 6.56 of the Local Government Act 1995.

# **APPENDIX 2**

**(Monthly Financial Report Statement for May 2021)**



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

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

# **SHIRE OF UPPER GASCOYNE**

## **MONTHLY FINANCIAL REPORT**

**For the Period Ending 31 May 2021**

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 May 2021**  
**CONTENTS PAGE**

**General**

**Note**

Compilation Report

Contents Page

Executive Summary

**Financial Statements**

Statement of Comprehensive Income by Nature or Type

Statement of Comprehensive Income by Program

Rate Setting Statement

Statement of Capital Acquisitions and Funding

**Notes to the Statement of Financial Activity**

Significant Accounting Policies Note 1

Explanation of Material Variances Note 2

Net Current Funding Position Note 3

Cash and Investments Note 4

Trust Fund Note 5

Receivables Note 6

Cash Backed Reserves Note 7

Capital Disposals Note 8

Capital Acquisitions Note 9

Rating Information Note 10

Information on Borrowings Note 11

Grants and Contributions Note 12

Budget Amendments Note 13

**RSM Australia Pty Ltd**

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61 (0) 8 9920 7400

F +61 (0) 8 9920 7450

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

# Compilation Report

## To the Council

### Shire of Upper Gascoyne

#### Scope

We have compiled the accompanying special purpose financial statements.

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

#### The responsibility of the Shire

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

#### Our responsibility

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

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

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

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

A handwritten signature in blue ink, appearing to read 'Bell'.

Signed at GERALDTON

RSM Australia Pty Ltd  
Chartered Accountants

Date 18<sup>th</sup> June 2021

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

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

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

Liability limited by a scheme approved under Professional Standards Legislation

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 May 2021**  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on page 8 showing a deficit as at 31 May 2021 of -\$2,743,662

**Significant Revenue and Expenditure**

	<b>Collected / Completed %</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Significant Projects</b>				
Staff Housing	8%	389,473	395,451	31,042
HVSPP	18%	5,661,055	5,189,305	1,017,328
Ullawarra Construction	69%	654,057	599,555	452,019
Tourist Stop	27%	2,585,000	2,369,576	691,990
	24%	9,289,585	8,553,887	2,192,379
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	98%	2,052,287	2,043,484	2,018,172
Non-operating Grants, Subsidies and Contributions	36%	8,531,802	8,403,800	3,088,739
	48%	10,584,089	10,447,284	5,106,911
<b>Rates Levied</b>	99%	457,919	457,582	454,760

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

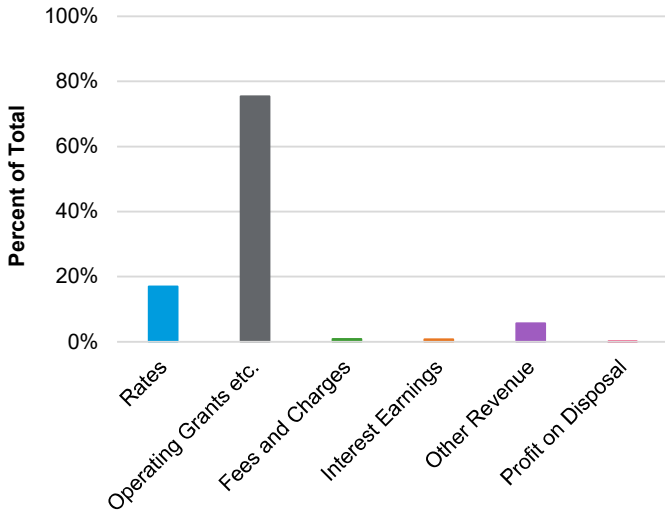
**Financial Position**

<b>Account</b>	<b>Difference to Prior Year %</b>	<b>Current Year 31 May 21 \$</b>	<b>Prior Year 31 May 20 \$</b>
Adjusted Net Current Assets	(94%)	(2,743,662)	2,920,746
Cash and Equivalent - Unrestricted	106%	3,223,436	3,055,036
Cash and Equivalent - Restricted	(33%)	(467,994)	1,412,273
Receivables - Rates	176%	106,533	60,547
Receivables - Other	225%	659,075	293,080
Payables	566%	8,365,515	1,477,520

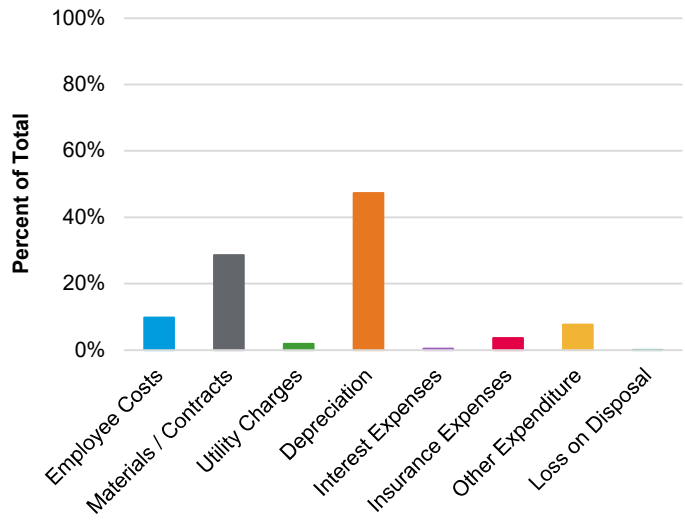
*% - Compares current YTD actuals to prior year actuals*

**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 May 2021**  
**SUMMARY GRAPHS - OPERATING**

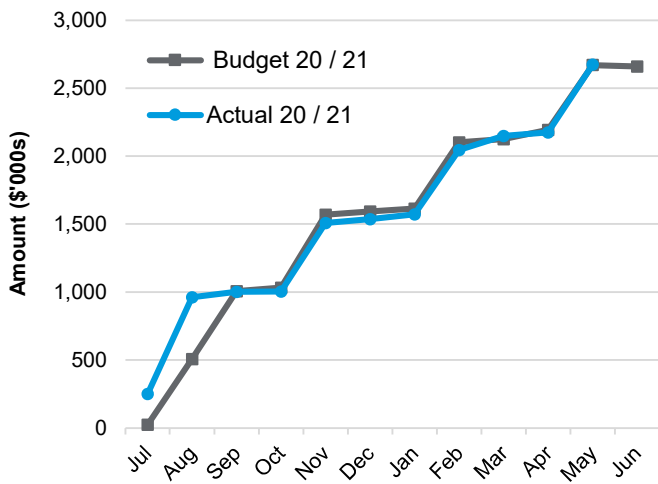
**Operating Income (exc. Flood Damage)**



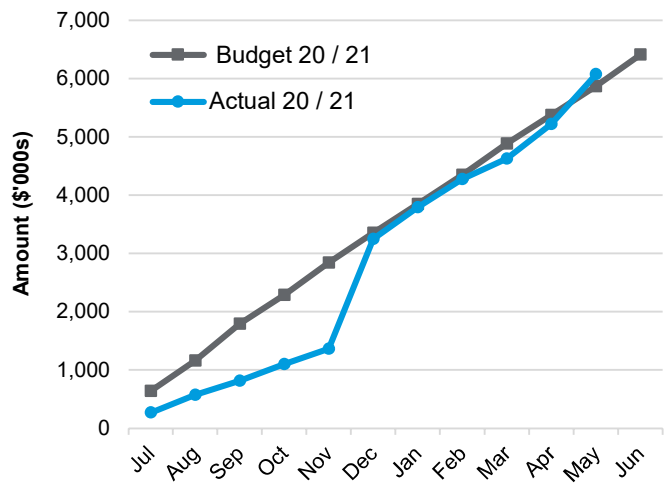
**Operating Expenditure (exc. Flood Damage)**



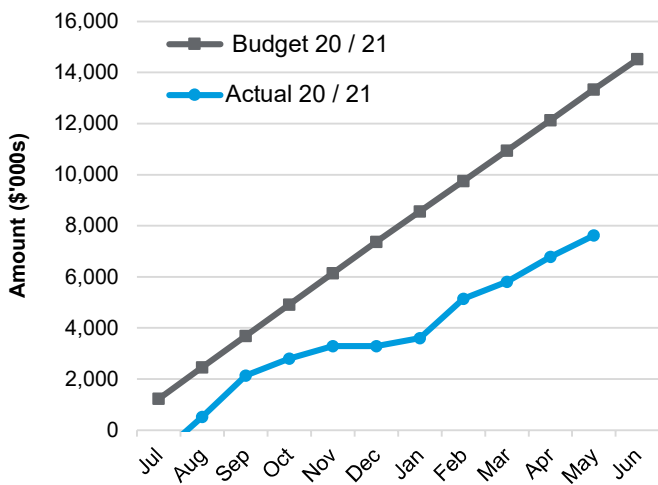
**Operating Revenues (exc. Flood Damage)**



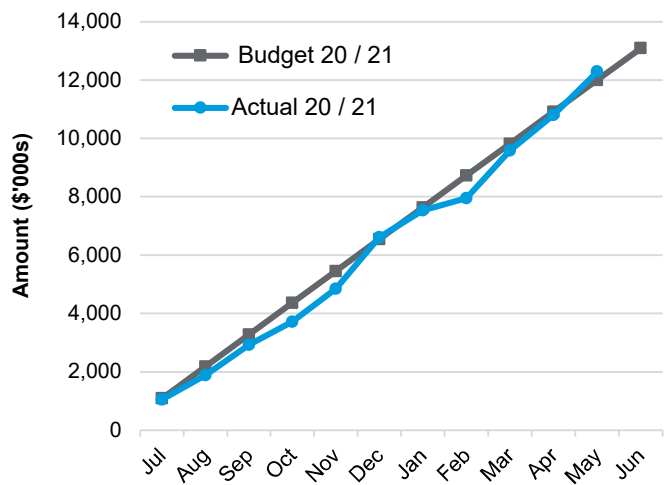
**Operating Expenses (exc. Flood Damage)**



**Flood Damage Revenue**



**Flood Damage Expenses**

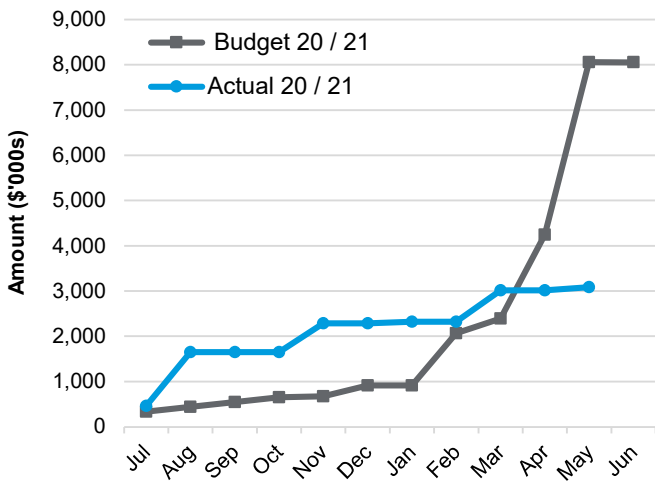


This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

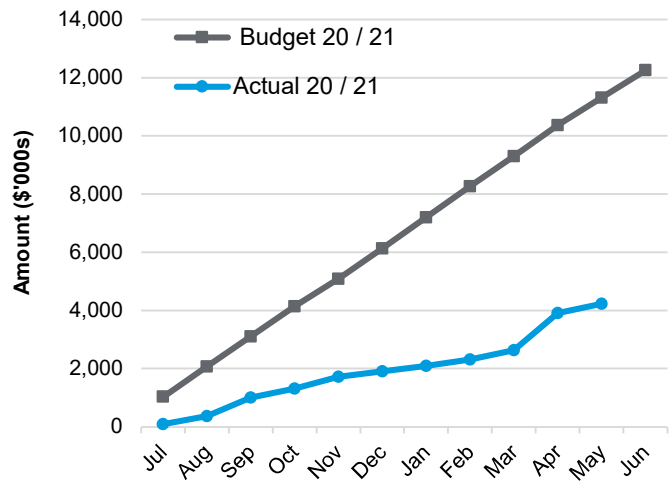


**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 May 2021**  
**SUMMARY GRAPHS - CAPITAL**

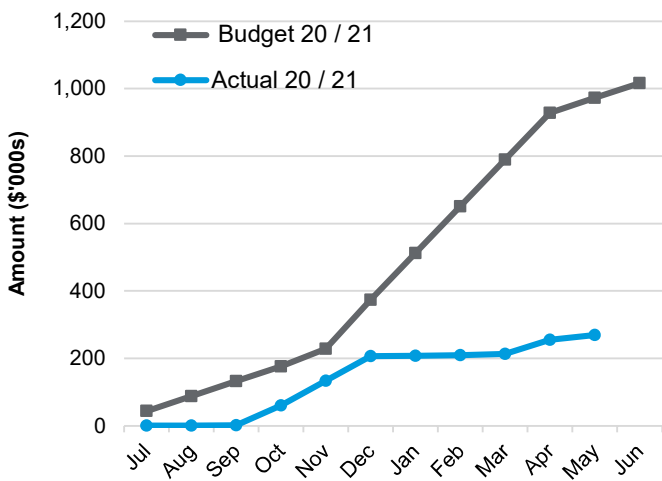
**Capital Revenue**



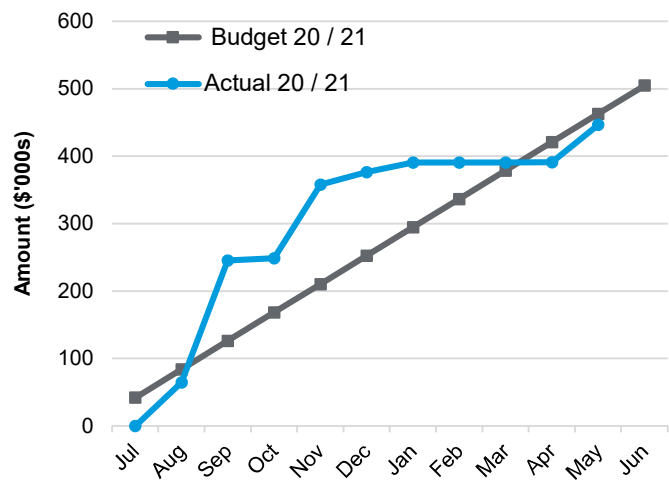
**Capital Expenditure**



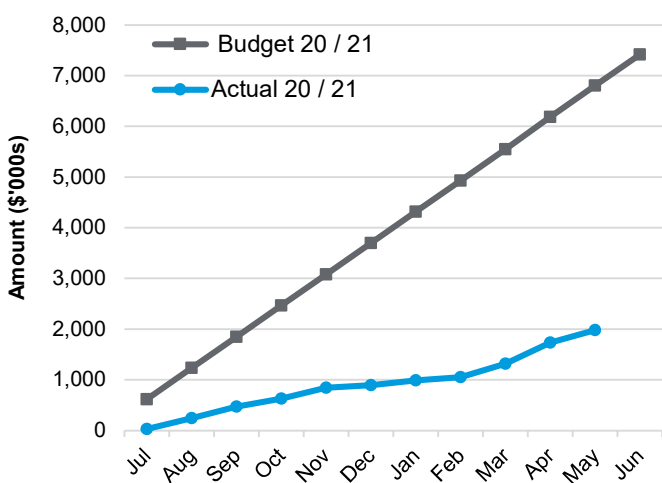
**Land and Buildings**



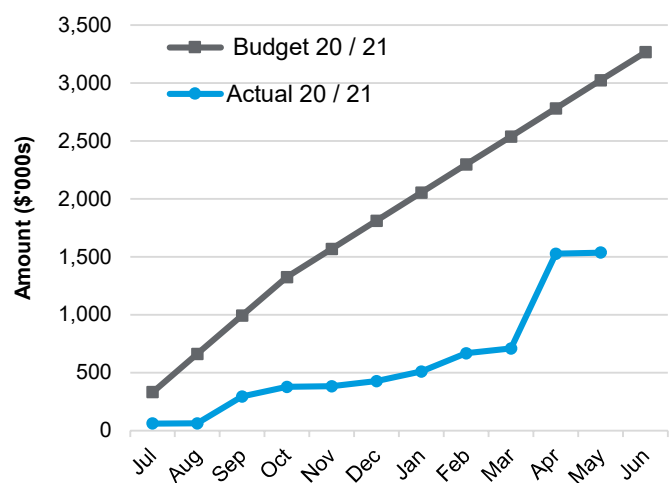
**Plant and Equipment**



**Roads**



**Other Infrastructure**



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

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period Ending 31 May 2021

**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Revenue</b>						
Rates	10	457,919	457,582	<b>454,760</b>	(2,822)	(1%)
Grants, Subsidies and Contributions	12(a)	2,052,287	2,043,484	<b>2,018,172</b>	(25,312)	(1%)
Fees and Charges		37,297	32,796	<b>23,348</b>	(9,448)	(29%)
Interest Earnings		27,420	25,173	<b>21,315</b>	(3,858)	(15%)
Other Revenue		96,146	123,477	<b>153,618</b>	30,141	24%
		<b>2,671,069</b>	<b>2,682,512</b>	<b>2,671,213</b>		
<b>Expenses</b>						
Employee Costs		(1,116,246)	(1,018,833)	<b>(598,759)</b>	420,074	41%
Materials and Contracts		(1,613,298)	(1,466,204)	<b>(1,742,467)</b>	(276,263)	(19%)
Utility Charges		(159,081)	(146,830)	<b>(117,048)</b>	29,782	20%
Depreciation on Non-current Assets		(3,285,511)	(3,011,712)	<b>(2,875,338)</b>	136,374	5%
Interest Expenses		(49,168)	(43,340)	<b>(33,626)</b>	9,714	22%
Insurance Expenses		(228,073)	(225,924)	<b>(226,248)</b>	(324)	(0%)
Other Expenditure		(71,429)	(53,565)	<b>(470,900)</b>	(417,335)	(779%)
		<b>(6,522,806)</b>	<b>(5,966,408)</b>	<b>(6,064,386)</b>		
<b>Other Income and Expenses</b>						
Grants, Subsidies and Contributions	12(b)	8,531,802	8,403,800	<b>3,088,739</b>	(5,315,061)	(63%)
Profit on Disposal of Assets	8	-	-	<b>2,500</b>	2,500	
(Loss) on Disposal of Assets	8	(10,806)	(10,806)	<b>(9,852)</b>	954	9%
		<b>8,520,996</b>	<b>8,392,994</b>	<b>3,081,387</b>		
<b>Flood Damage</b>						
Reimbursements	12(c)	14,528,281	13,335,371	<b>7,631,077</b>	(5,704,294)	(43%)
Employee Costs		(38,700)	(35,475)	-	35,475	100%
Materials and Contracts		(13,053,294)	(11,965,525)	<b>(12,288,576)</b>	(323,051)	(3%)
		<b>1,436,287</b>	<b>1,334,371</b>	<b>(4,657,499)</b>		
<b>Net Result</b>						
		<b>6,105,546</b>	<b>6,443,469</b>	<b>(4,969,285)</b>		

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

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

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period Ending 31 May 2021  
**REPORTING PROGRAM**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Revenue</b>						
Governance		20,000	18,337	<b>23,077</b>	4,740	26%
General Purpose Funding		1,859,917	1,856,920	<b>1,879,682</b>	22,762	1%
Law, Order and Public Safety		17,156	15,853	<b>14,279</b>	(1,574)	(10%)
Health		1,000	913	-	(913)	(100%)
Education and Welfare		137,600	134,199	<b>136,516</b>	2,317	2%
Housing		-	-	<b>285</b>	285	
Community Amenities		4,400	4,400	<b>4,200</b>	(200)	(5%)
Recreation and Culture		16,600	12,774	<b>10,211</b>	(2,563)	(20%)
Transport		508,402	507,624	<b>473,891</b>	(33,733)	(7%)
Economic Services		40,136	71,094	<b>77,345</b>	6,251	9%
Other Property and Services		65,858	60,398	<b>51,728</b>	(8,670)	(14%)
		<b>2,671,069</b>	<b>2,682,512</b>	<b>2,671,213</b>		
<b>Expenses</b>						
Governance		(467,249)	(434,569)	<b>(398,702)</b>	35,867	8%
General Purpose Funding		(161,131)	(144,238)	<b>(134,201)</b>	10,037	7%
Law, Order and Public Safety		(237,562)	(185,125)	<b>(192,224)</b>	(7,099)	(4%)
Health		(26,330)	(24,129)	<b>(16,168)</b>	7,962	33%
Education and Welfare		(296,126)	(271,988)	<b>(224,009)</b>	47,979	18%
Housing		(336,779)	(310,943)	<b>(262,340)</b>	48,603	16%
Community Amenities		(152,307)	(139,553)	<b>(128,732)</b>	10,821	8%
Recreation and Culture		(297,175)	(272,827)	<b>(241,798)</b>	31,029	11%
Transport		(4,031,139)	(3,699,799)	<b>(3,715,510)</b>	(15,711)	(0%)
Economic Services		(484,091)	(446,664)	<b>(301,719)</b>	144,945	32%
Other Property and Services		(32,917)	(35,573)	<b>(448,984)</b>	(413,411)	(1162%)
		<b>(6,522,806)</b>	<b>(5,965,408)</b>	<b>(6,064,386)</b>		
<b>Other Income and Expenses</b>						
Grants, Subsidies and Contributions	12(b)	8,531,802	8,403,800	<b>3,088,739</b>	(5,315,061)	(63%)
Profit on Disposal of Assets	8	-	-	<b>2,500</b>	2,500	
(Loss) on Disposal of Assets	8	(10,806)	(10,806)	<b>(9,852)</b>	954	9%
		<b>8,520,996</b>	<b>8,392,994</b>	<b>3,081,387</b>		
<b>Flood Damage - Transport</b>						
Reimbursements	12(c)	14,528,281	13,335,371	<b>7,631,077</b>	(5,704,294)	43%
Employee Costs		(38,700)	(35,475)	-	35,475	100%
Materials and Contracts		(13,053,294)	(11,965,525)	<b>(12,288,576)</b>	(323,051)	(3%)
		<b>1,436,287</b>	<b>1,334,371</b>	<b>(4,657,499)</b>		
<b>Net Result</b>						
		<b>6,105,546</b>	<b>6,444,469</b>	<b>(4,969,285)</b>		

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

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

**SHIRE OF UPPER GASCOYNE**  
**RATE SETTING STATEMENT**  
For the Period Ending 31 May 2021

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Opening Funding Surplus / (Deficit)</b>	3	3,222,246	3,222,246	<b>3,222,247</b>		
<b>Revenue from Operating Activities</b>						
Governance		20,000	18,337	<b>23,077</b>	4,740	26%
General Purpose Funding		1,401,998	1,399,338	<b>1,424,921</b>	25,583	2%
Law, Order and Public Safety		17,156	15,853	<b>14,279</b>	(1,574)	(10%)
Health		1,000	913	-	(913)	(100%)
Education and Welfare		137,600	134,199	<b>136,516</b>	2,317	2%
Housing		-	-	<b>285</b>	285	
Community Amenities		4,400	4,400	<b>4,200</b>	(200)	(5%)
Recreation and Culture		16,600	12,774	<b>10,211</b>	(2,563)	(20%)
Transport		15,036,683	13,842,995	<b>8,107,468</b>	(5,735,527)	(41%)
Economic Services		40,136	71,094	<b>77,345</b>	6,251	9%
Other Property and Services		65,858	60,398	<b>51,728</b>	(8,670)	(14%)
		<b>16,741,431</b>	<b>15,560,301</b>	<b>9,850,030</b>		
<b>Expenditure from Operating Activities</b>						
Governance		(467,249)	(434,569)	<b>(398,702)</b>	35,867	8%
General Purpose Funding		(161,131)	(144,238)	<b>(134,201)</b>	10,037	7%
Law, Order and Public Safety		(237,562)	(185,125)	<b>(192,224)</b>	(7,099)	(4%)
Health		(26,330)	(24,129)	<b>(16,168)</b>	7,962	33%
Education and Welfare		(296,126)	(271,988)	<b>(224,009)</b>	47,979	18%
Housing		(336,779)	(310,943)	<b>(262,340)</b>	48,603	16%
Community Amenities		(152,307)	(139,553)	<b>(128,732)</b>	10,821	8%
Recreation and Culture		(297,175)	(272,827)	<b>(241,798)</b>	31,029	11%
Transport		(17,133,943)	(15,711,605)	<b>(16,013,937)</b>	(302,332)	(2%)
Economic Services		(484,091)	(446,664)	<b>(301,719)</b>	144,945	32%
Other Property and Services		(32,917)	(35,573)	<b>(448,984)</b>	(413,411)	(1162%)
		<b>(19,625,610)</b>	<b>(17,977,214)</b>	<b>(18,362,814)</b>		
<b>Excluded Non-cash Operating Activities</b>						
Depreciation and Amortisation		3,285,511	3,011,712	<b>2,875,338</b>		
(Profit) / Loss on Asset Disposal		10,806	10,806	<b>7,352</b>		
Fair Value Movement in LG House Trust		-	-	-		
Employee Provision Reserve		30,948	118	<b>118</b>		
<b>Net Amount from Operating Activities</b>		<b>443,086</b>	<b>605,723</b>	<b>(5,629,976)</b>		
<b>Investing Activities</b>						
Grants, Subsidies and Contributions	12(b)	8,531,802	8,403,800	<b>3,088,739</b>	(5,315,061)	(63%)
Proceeds from Disposal of Assets	8	30,000	30,000	<b>2,500</b>	(27,500)	(92%)
Land and Buildings	9(a)	(1,072,476)	(1,017,733)	<b>(269,576)</b>	748,157	74%
Plant and Equipment	9(b)	(586,000)	(537,167)	<b>(446,710)</b>	90,457	17%
Furniture and Equipment	9(c)	-	-	-	-	
Infrastructure Assets - Roads	9(d)	(6,912,388)	(6,336,402)	<b>(1,979,281)</b>	4,357,121	69%
Infrastructure Assets - Other	9(e)	(3,837,163)	(3,524,230)	<b>(1,537,026)</b>	1,987,204	56%

<b>Net Amount from Investing Activities</b>		<b>(3,846,225)</b>	<b>(2,981,732)</b>	<b>(1,141,354)</b>	
<b>Financing Activities</b>					
Proceeds from New Debentures	11	450,000	-	<b>450,000</b>	450,000
Repayment of Debentures	11	(97,380)	-	<b>(97,543)</b>	(97,543)
Transfer from Reserves	7	170,700	-	-	-
Transfer to Reserves	7	(800,346)	-	<b>(1,796)</b>	(1,796)
<b>Net Amount from Financing Activities</b>		<b>(277,026)</b>	-	<b>350,662</b>	
<b>Surplus / (Deficit) before Rates</b>		<b>(457,919)</b>	846,237	<b>(3,198,422)</b>	
Total Amount raised from Rates		457,919	457,582	<b>454,760</b>	(2,822)
<b>Closing Surplus / (Deficit)</b>	3	-	<b>1,303,819</b>	<b>(2,743,662)</b>	1%

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

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

**SHIRE OF UPPER GASCOYNE**  
**STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING**  
**For the Period Ending 31 May 2021**  
**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget \$</b>	<b>YTD Actual Total \$</b>	<b>Var \$</b>
Land and Buildings	9(a)	1,072,476	<b>269,576</b>	<b>(802,900)</b>
Plant and Equipment	9(b)	586,000	<b>446,710</b>	<b>(139,290)</b>
Furniture and Equipment	9(c)	-	-	-
Infrastructure Assets - Roads	9(d)	6,912,388	<b>1,979,281</b>	<b>(4,933,107)</b>
Infrastructure Assets - Other	9(e)	3,837,163	<b>1,537,026</b>	<b>(2,300,137)</b>
<b>Total Capital Expenditure</b>		<u>12,408,027</u>	<u><b>4,232,593</b></u>	<b>(8,175,434)</b>
<b>Capital Acquisitions Funded by:</b>				
Capital Grants and Contributions		8,531,802	<b>3,088,739</b>	<b>(5,443,063)</b>
Borrowings		450,000	<b>450,000</b>	-
Other (Disposals and C/Fwd)		30,000	<b>2,500</b>	<b>(27,500)</b>
Council Contribution - Reserves		-	-	-
Council Contribution - Operations		3,396,225	<b>691,354</b>	<b>(2,704,871)</b>
<b>Total Capital Acquisitions Funding</b>		<u>12,408,027</u>	<u><b>4,232,593</b></u>	

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

The material variance adopted by the Shire of Upper Gascoyne for the 2020/21 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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

Actual and Budget comparatives are presented in year to date format unless otherwise stated.

**Preparation**

Prepared by: Kate Peacock  
Reviewed by: Travis Bate  
Date prepared: 18 Jun 21

**(a) Basis of Preparation**

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

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

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

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

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

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

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

**(c) Rounding of Amounts**

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

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

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

Receivables and payables are stated inclusive of GST where applicable.

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

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

**(e) Cash and Cash Equivalents**

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

**(f) Financial Instruments**

**Other financial assets at amortised cost**

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

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

**Financial assets at fair value through profit and loss**

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

**Financial liabilities**

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

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

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

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

**Loans and Receivables**

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

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

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

**Impairment of Financial Assets**

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

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

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



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

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

**(g) Inventories**

**General**

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

**Land Held for Resale**

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

**(h) Fixed Assets**

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

**Initial recognition and measurement between mandatory revaluation dates**

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

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

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

**Revaluation**

The fair value of Land, Buildings, Infrastructure and Investment Properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires Land, Buildings, Infrastructure, Investment Properties and Vested Improvements to be shown at fair value.

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

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

**(h) Fixed Assets (Continued)**

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

**Land under roads**

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

**Vested improvements from 1 July 2019**

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

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

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

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

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

**Land Under Local Government Control**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

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

**(j) Trade and Other Payables**

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

**(k) Employee Benefits**

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

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

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

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

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

**Borrowing Costs**

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

**(m) Provisions**

Provisions are recognised when: The Shire 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.

**(n) Contract Liabilities**

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

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

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

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

**Depreciation on Non-current Assets**

Depreciation expense raised on all classes of assets.

**Interest Expenses**

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

**Other Expenditure**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

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

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

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

**HOUSING**

Provide housing for staff.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

Tourism and area promotion. Building Control.

**OTHER PROPERTY AND SERVICES**

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

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

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

**(r) Revenue Recognition Policy**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns / Refunds / Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of revenue recognition</b>
Rates	General Rates.	Over time	Payment dates adopted by Council during the year.	None.	Adopted by council annually.	When taxable event occurs.	Not applicable.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable.	Cash received.	On receipt of funds.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue.	None.	Set by State legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights.	No refunds.	On payment and issue of the licence, registration or approval.
Other inspections.	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Set by State legislation or limited by legislation to the cost of provision.	Applied fully on timing of inspection .	Not applicable.	Revenue recognised after inspection event occurs.
Waste management collections.	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Adopted by council annually.	Apportioned equally across the collection period.	Not applicable.	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees.	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided .	None.	Adopted by council annually.	Based on timing of entry to facility.	Not applicable.	On entry to facility .
Property hire and entry.	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	Adopted by council annually.	Based on timing of entry to facility.	Returns limited to repayment of transaction price.	On entry or at conclusion of hire.
Fees and charges for other goods and services.	Cemetery services, library fees, reinstatements and private works	Single point in time.	Payment in full in advance.	None.	Adopted by council annually.	Applied fully based on timing of provision .	Not applicable.	Output method based on provision of service or completion of works.

SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 31 May 2021

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 May 21		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
General Purpose Funding	1,879,682	1,856,920	1%	22,762	2,802 4,447 26,954  (6,346) (11,426) 6,331	Write off of Penalty Interest for Rates not applied as at this period end date Received more than anticipated from Rates Penalty Interest. Received more than anticipated from FAGS Grants.  Overall year to date, received less than anticipated for Interim Rates (increase in Surrendered Received less than anticipated income from interest on reserve account. Minor differences.
Governance	23,077	18,337	26%	4,740	(4,434) 9,175 -	Increase in Insurance reimbursements for approved claims. Received less than anticipated in sundry income. Minor differences.
Law, Order, Public Safety	14,279	15,853	0%	(1,574)	(2,000)	Received less than anticipated income year to date for DFES funded Fire Control expenses and ESL. Minor differences.
Health	-	913	(100%)	(913)	(913)	Minor differences - less than anticipated income in Health Inspection Fees.
Education and Welfare	136,516	134,199	2%	2,317	1,655 (913) (2,396) (3,820) 3,468 4,237 86	Increase in Commission fees paid to date. Less than anticipated income received at this period end date for events held . Decrease in Sales at this period end date for CRC. Decrease in small miscellaneous grants for CRC. Received more than anticipated income for Shire Community Christmas event held in 2020. Grants not received at this period end date. Minor differences.
Housing	285	-	0%	285	285	Minor differences.
Community Amenities	4,200	4,400	0%	(200)	(200)	Minor differences - less than anticipated income received for Rubbish Disposal fees.
Recreation and Culture	10,211	12,774	(20%)	(2,563)	(1,539) (462) (600) 38	Less than anticipated income received at this period end date for Oval revenue. Less than anticipated income received at this period end date for hire of pavilion. Less than anticipated income received at this period end date for Caravan Park fees. Minor differences.
Transport	11,186,355	22,235,989	(50%)	(11,049,634)	(26,384)  2,346 (11,229,338)  220,000 (16,257)	Less than anticipated income received at this period end date for FAGs - Roads component.  More than anticipated income received at this period end date for Private Works. Less than anticipated flood damage recoup income at this period end date - budget profiling issue and delay in turnaround time for processing claim approvals.  Recoup of Indigenous Access Roads Grant received in 20/21 for works in 19/20. This has been misallocated - journal to be processed to transfer to correct income account. Minor differences.
Economic Services	77,345	71,094	9%	6,251	(9,163)  1,750 (1,371) 16,654 (1,619)	Less than anticipated income received at this period end date for Contributions to Economic development projects. Received more than anticipated income at this period end date for sales of fuel. Proceeds from Sale of Land - less than budget due to the deduction of solicitor fees. Increase in billing for Tourism Outgoings in comparison to original budget. Minor differences.
Other Property and Services	51,728	60,398	(14%)	(8,670)	(8,491) (179)	Income for diesel fuel rebates less than anticipated at this period end date. Minor differences.
<b>Total Revenues</b>	<b>13,383,677</b>	<b>24,410,877</b>	<b>(45%)</b>	<b>(11,027,200)</b>		

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2021

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

(b) (Expenses) / (Applications)

	30 Apr 21		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
General Purpose Funding	(134,201)	(144,238)	7%	10,037	(5,479) 12,362 1,511 2,833 (191) (1,000)	Debt collection costs are tracking over budget at this period end date. Interest expense is tracking under budget at this period end date. WATC Guarantee fee tracking under budget year to date - budget profiling issue only. Valuation costs tracking over budget year to date. Admin overhead costs are tracking under budget this period end date. Various Minor differences.
Governance	(398,702)	(434,569)	8%	35,867	268 768 - - 10 9,574 (254) 2,440 (1,281)  (23,670) 1,804,125 (1,756,112)	General Council Member Costs tracking under budget at this period end date. Employee Costs for Administration Staff tracking under budget at this period end date - due to vacant position in Finance/Corporate Team. Legal costs tracking under budget. Website costs tracking over budget at this period end date. Admin Overhead allocations in this program tracking under budget at this period end date. FBT tracking under budget at this period end date - next installment due in June. Insurances for Admin tracking under budget. Admin Office Op Costs tracking under budget at this period end date. Staff Training, Travel and Accommodation expenses tracking under budget at this period end date.  Insurance expenditure for Approved Claims - no original budget allocation Admin Allocations costs redistributed tracking under budget at this period end date. Minor differences.
Law, Order, Public Safety	(192,224)	(185,125)	(4%)	(7,099)	436 4,587  88 873 (30,000)  4,805 2,716 9,396	Other Fire Control expenses and insurance are tracking under budget this period end date. Salary costs associated with Emergency Services are tracking under budget this period end date.  ES Levy payments are tracking under budget this period end date. Animal control costs are tracking under budget this period end date. Bio-Security Costs tracking over budget at this period end date due to early payment of 3rd instalment to CRBA. Budget Profile variance only. Ranger costs tracking under budget Admin overhead costs are tracking under budget Minor differences.
Health	(16,168)	(24,129)	33%	7,962	4,500 4,074  (933) 321	Mosquito Fogger expenses are tracking under budget this period end date. Aged Community Assistance costs tracking under budget year to date (maintenance assistance for aged residents) Health Inspection Costs tracking under budget at this period end date. Minor differences.



SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2021

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

(b) (Expenses) / (Applications)

	30 Apr 21 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
Education and Welfare	(224,009)	(271,988)	18%	47,979	2,595 31,151 948 (1,471) 4,520  5,525 2,595 2,117	Minor equipment purchases are tracking under budget at this period end date. General operational costs for the CRC are tracking under budget at this period end date. CRC Marketing and Promotion tracking under budget year to date. Community Events and Other expenses Admin Overhead allocations for this program tracking under budget at this period end date.  Depreciation tracking under budget at this period end date. Minor Equipment purchases tracking under budget at this period end date. Minor differences.
Housing	(262,340)	(310,943)	16%	48,603	3,207 59,621 285 (12,995)  (1,515)	Staff Housing maintenance costs are tracking under budget at this period end date. Housing Utilities and Insurance are tracking under budget at this period end date. Admin overheads are tracking under budget at this period end date. Depreciation on staff housing - original budget allocation not accounted for, actual depreciation expenditure has been recorded Minor differences.
Community Amenities	(128,732)	(139,553)	8%	10,821	1,057 (200)  1,293 4,826 3,845	Rubbish collection costs are tracking under budget at this period end date. Rubbish Truck operation and maintenance costs tracking under budget at this period end date.  Rubbish Tip maintenance costs tracking over budget at this period end date. Depreciation under budget at this period end date. Minor differences.
Recreation & Culture	(241,798)	(272,827)	11%	31,029	2,206 4,554 5,904 (648)  5,525 10,362 1,039 797 1,290	Pavilion operating costs are tracking under budget at this period end date. Overall Depreciation for Rec & Culture is tracking under budget at this period end date. Oval maintenance costs are tracking under budget at this period end date. Community Donations tracking over budget at this period end date - to be adjusted at budget review.  Admin overheads are tracking under budget at this period end date. Minor furniture purchases for Pavilion not made at this period end date. Library and Museum Costs tracking under budget at this period end date Equipment Maintenance for Pavilion tracking under budget at this period end date. Various Minor differences.
Transport	(16,004,086)	(15,700,799)	(2%)	(303,287)	(287,576)  21,902 306,712 9,835 15,452 (345,396) 4,931 954 23,150 (53,251)	Flood Damage expenditure is tracking under budget at this period end date - budget profile issue only. Depot Operating Costs tracking under budget year to date only. Country road maintenance expenditure tracking under budget at this period end date. Street Maintenance - Town expenditure tracking under budget at this period end date. Consulting Transport tracking under budget at this period end date. Depreciation tracking over budget at this period end date. Traffic Signs and Equipment maintenance tracking over budget at this period end date Airstrip Op Costs tracking under budget at this period end date. Water Resource Development project tracking under budget at this period end date. Various Infrastructure Items.

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 30 April 2021

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

(b) (Expenses) / (Applications)

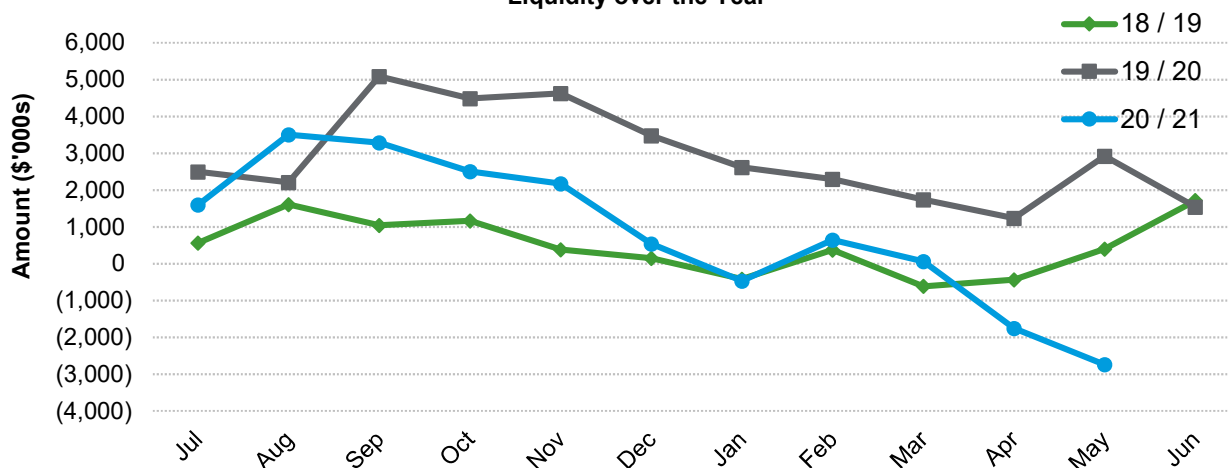
	30 Apr 21		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
Economic Services	(301,719)	(446,664)	32%	144,945	35,176 2,200 36,447  (1,816) 900 5,910 38,302 9,021 8,951  5,525 (2,804) 7,132	<i>Tourism related expenses are tracking under budget at this period end date. Tourism signage expenses are tracking under budget at this period end date. Salary and Super costs for TCDO position (not occupied) are tracking under budget at this period end date. Depreciation tracking under budget year to date. Town Water Retic project costs under budget at this period end date. Purchase of stock is tracking under budget at this period end date. Tourism precinct expenses tracking under budget at this period end date. Land development costs are tracking under budget at this period end date. Expenses related to the sale of land as per budget, is tracking under budget at this period end date. Admin overhead costs are tracking under budget at this period end date. Op Costs for Old Police Station building tracking under budget at this period end date. Various Minor differences.</i>
Other Property and Services	(448,984)	(35,573)	(1162%)	(413,411)	(48,307)  (142,702)  (222,206)  (196)	<i>Overall costs associated with Works staff, including salary, super, training, uniforms, insurance, OSH, fuel, overheads etc. tracking underbudget at this period end date. Distribution of Overhead Allocations reflecting as tracking under budget at this period end date. Need to review allocation rates for Overheads. Overall Plant Op Costs reflected as tracking under budget at this period end date due to understated redistribution of plant op costs via jobs. Minor differences.</i>
<b>Total Expenses</b>	<b>(18,352,962)</b>	<b>(17,966,408)</b>	<b>(2%)</b>	<b>(397,375)</b>		

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 May 2021

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 31 May 21 \$	Prior Year Closing 30 Jun 20 \$	This Time Last Year 31 May 20 \$
<b>Current Assets</b>				
Cash Unrestricted	4	3,223,436	3,418,054	3,680,086
Cash Restricted	4	1,421,976	4,673,327	1,412,273
Receivables - Rates	6(a)	106,533	62,430	60,547
Receivables - Other	6(b)	659,075	830,117	293,080
Interest / ATO Receivable		222,746	3,433	208,572
Provision for Doubtful Debts		(96,189)	(96,189)	(73,007)
Accrued Income		1,110,367	2,706,429	-
Inventories		139,547	137,223	146,456
<b>Total Current Assets</b>		<b>6,787,490</b>	<b>11,734,824</b>	<b>5,728,007</b>
<b>Current Liabilities</b>				
Sundry Creditors		(395,054)	(1,086,639)	(559,471)
Revenue Received in Advance	6(a)	(6,726)	(2,840)	(4,897)
Obligations / ARWC		(5,585,814)	(5,585,814)	-
Deposits and Bonds		(50,642)	(50,642)	(56,881)
GST Payable		3,115	-	(12,130)
PAYG Withholding Tax		(26,102)	-	(26,180)
Loan Liability		(123,011)	(76,723)	-
Accrued Expenses		-	(285,157)	-
Accrued Salaries and Wages		-	(26,674)	(5,544)
Suspense		(100,202)	-	-
Overdraft	4	(1,889,971)	-	(625,050)
<b>Total Payables</b>		<b>(8,174,407)</b>	<b>(7,114,489)</b>	<b>(1,290,153)</b>
Provisions		(191,109)	(187,842)	(187,367)
<b>Total Current Liabilities</b>		<b>(8,365,515)</b>	<b>(7,302,330.74)</b>	<b>(1,477,520)</b>
Less: Cash Reserves	7	(1,371,334)	(1,369,538)	(1,412,273)
Less: Land Held for Resale		(7,500)	(7,500)	(7,500)
Less: Deposit on Disposal of Asset		-	-	-
Add: Loan Principal (Current)		123,011	76,723	-
Add: Employee Leave Reserve	7	90,186	90,068	90,032
<b>Net Funding Position</b>		<b>(2,743,662)</b>	<b>3,222,247</b>	<b>2,920,746</b>

**Liquidity over the Year**



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

**4. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
<b>Cash and Cash Equivalents</b>							
Cash on Hand	900			900	N/A	0.00	N/A
Municipal Fund	846,681			846,681	CBA	0.00	N/A
Online Saver	2,375,855			2,375,855	CBA	0.10	N/A
SUG Reserve Account		1,371,334		1,371,334	CBA	0.10	N/A
WANDRRA Account		(1,889,971)		(1,889,971)	CBA	0.10	N/A
Deposits and Bonds		50,642		50,642	N/A	0.00	N/A
<b>Financial Assets at Amortised Cost</b>							
Fixed Term Deposit				-			
<b>Total Cash and Financial Assets</b>	<b>3,223,436</b>	<b>(467,994)</b>	<b>-</b>	<b>2,755,441</b>			

**Comments / Notes**

No Financial Assets held at reporting date

**5. TRUST FUND**

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

Description	Opening Balance 01 Jul 20	Amount Received	Amount Paid	Closing Balance 31 May 21
	\$	\$	\$	\$
	-	-	-	-
<b>Total Funds in Trust</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Comments / Notes**

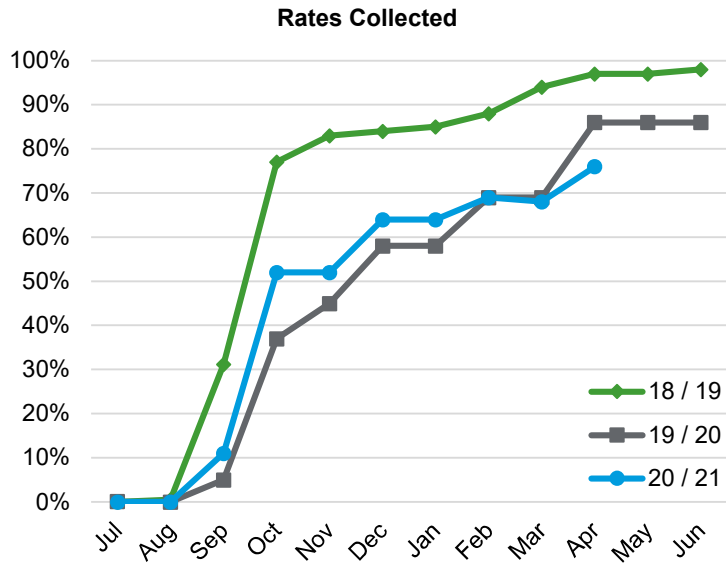
No Funds held in Trust at Reporting Date

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

**6. RECEIVABLES**

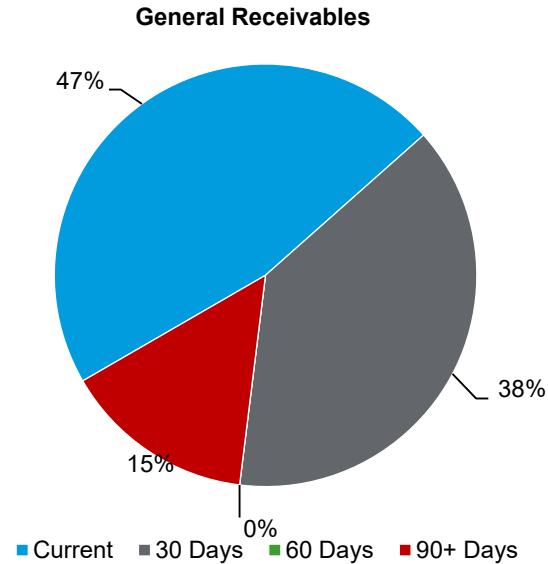
<b>(a) Rates Receivable</b>	<b>31 May 21</b>
	<b>\$</b>
Rates Receivables	106,533
Rates Received in Advance	<u>(6,726)</u>
<b>Total Rates Receivable Outstanding</b>	<b><u>99,807</u></b>

Closing Balances - Prior Year	62,430
Rates Levied this Year	459,431
Closing Balances - Current Month	<u>(106,533)</u>
<b>Total Rates Collected to Date</b>	<b><u>415,328</u></b>
<i>Percentage Collected</i>	<i>80%</i>



**Comments / Notes**

<b>(b) General Receivables</b>	<b>31 May 21</b>
	<b>\$</b>
Current	308,426
30 Days	253,736
60 Days	-
90+ Days	96,913
<b>Total General Receivables Outstanding</b>	<b><u>659,075</u></b>



**Comments / Notes**

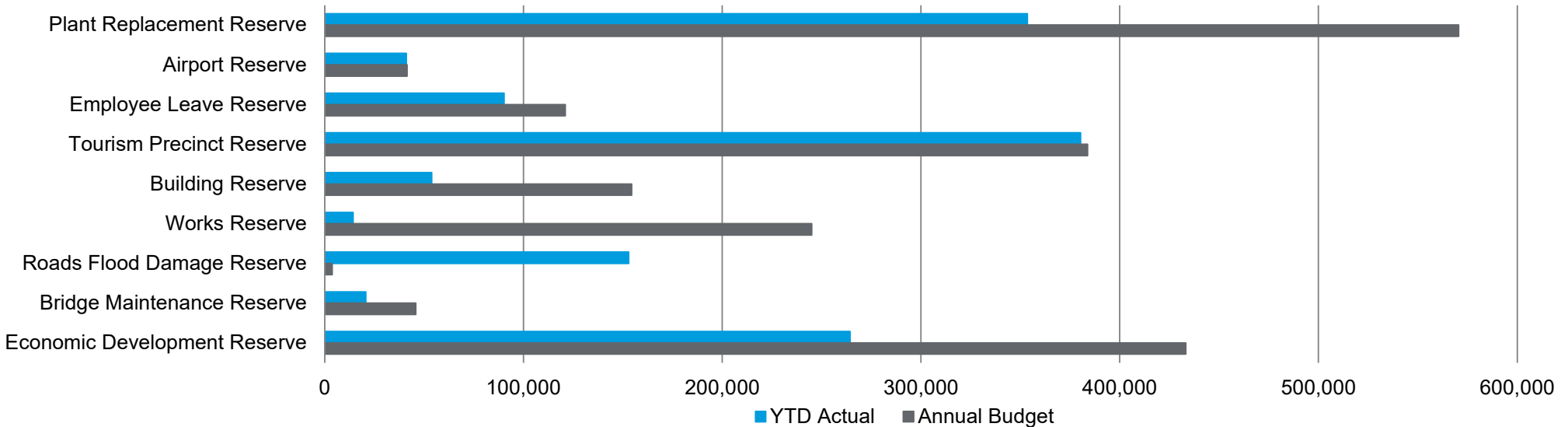
Amounts shown above include GST (where applicable)

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

**7. CASH BACKED RESERVES**

Reserve Name	Annual Budget				YTD Actual				
	Balance 01 Jul 20 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 21 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 May 21 \$
Plant Replacement Reserve	353,076	-	3,718	213,723	570,517	-	463	-	353,539
Airport Reserve	41,013	-	432	-	41,445	-	54	-	41,067
Employee Leave Reserve	90,068	-	948	30,000	121,016	-	118	-	90,186
Tourism Precinct Reserve	379,862	-	4,000	-	383,862	-	498	-	380,360
Building Reserve	53,866	-	567	100,000	154,433	-	19	-	53,885
Works Reserve	14,223	-	150	230,647	245,020	-	71	-	14,294
Roads Flood Damage Reserve	152,795	(150,700)	1,609	-	3,704	-	200	-	152,995
Bridge Maintenance Reserve	20,650	-	217	25,000	45,867	-	27	-	20,678
Economic Development Reserve	263,985	(20,000)	2,779	186,556	433,320	-	346	-	264,331
<b>Total Cash Backed Reserves</b>	<b>1,369,538</b>	<b>(170,700)</b>	<b>14,420</b>	<b>785,926</b>	<b>1,999,184</b>	<b>-</b>	<b>1,796</b>	<b>-</b>	<b>1,371,334</b>

**Annual Budget v YTD Actual**



SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 May 2021

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
<b>Transport</b>				
<b>Plant and Equipment</b>				
Works Manager Vehicle - P102	34,183	25,000	-	(9,183)
Toyota Hilux - P38	6,623	5,000	-	(1,623)
<b>Total Disposal of Assets</b>	<b>40,806</b>	<b>30,000</b>	<b>-</b>	<b>(10,806)</b>
<b>Total Profit or (Loss)</b>				<b>(10,806)</b>

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
<b>Transport</b>				
<b>Plant and Equipment</b>				
Mazda Ute	-	-	-	(7,352)
<b>Total Disposal of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,352)</b>
<b>Total Profit or (Loss)</b>				<b>(7,352)</b>

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

**9. CAPITAL ACQUISITIONS**

**(a) Land and Buildings**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>				
Office Refurbishment	23,430	23,430	23,430	0
<b>Housing</b>				
Staff Housing	389,473	395,451	31,042	364,409
China Town Housing	127,000	116,417	26,473	89,944
<b>Recreation and Culture</b>				
Pavilion Upgrades	104,873	96,134	101,808	(5,674)
<b>Transport</b>				
Depot Security	39,000	35,750	-	35,750
Washdown Bay	41,700	38,225	41,693	(3,468)
Machinery Shed	12,000	9,000	10,223	(1,223)
Garden Shed	10,000	7,497	9,277	(1,780)
Depot Workshop Upgrades (LRCI Funded)	300,000	275,000	-	275,000
Car Shelter	25,000	20,830	25,630	(4,800)
<b>Total Land and Buildings</b>	<b>1,072,476</b>	<b>1,017,733</b>	<b>269,576</b>	<b>748,157</b>

**(b) Plant and Equipment**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
Truck	150,000	137,500	201,657	(64,157)
Drop Deck	94,000	86,167	89,091	(2,924)
Works Manager Vehicle	65,000	59,583	41,334	18,249
Caravan Camping Unit	65,000	59,583	9,935	49,648
Grader Ute	55,000	50,417	51,156	(740)
Solar Panel System	25,000	22,917	18,265	4,652
Bore Pump Trailer	20,000	18,333	7,823	10,511
Generator	15,000	13,750	11,075	2,675
Generator	6,000	5,500	-	5,500
CEO Light Vehicle	75,000	68,750	-	68,750
Volume Pump - Oval Retic System	-	-	374	(374)
Dolly	16,000	14,667	16,000	(1,333)
<b>Total Plant and Equipment</b>	<b>586,000</b>	<b>537,167</b>	<b>446,710</b>	<b>90,457</b>

**(c) Furniture and Equipment**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>				
Furniture and Equipment	-	-	-	-
<b>Total Furniture and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

**9. CAPITAL ACQUISITIONS (Continued)**

**(c) Infrastructure - Roads**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
HVSPP	5,661,055	5,189,305	1,017,328	4,171,977
Ullawarra Construction	654,057	599,555	452,019	147,536
Landor Mt Augustus Road	265,835	243,663	226,827	16,836
Indigenous Access Road Landor	-	-	4,318	(4,318)
Cobra / Dairy Creek Road	242,000	221,837	227,131	(5,294)
Signage 20 / 21	88,766	81,367	39,435	41,932
Grids	675	675	675	-
Signage 19 / 20	-	-	11,548	(11,548)
<b>Total Infrastructure - Roads</b>	<b>6,912,388</b>	<b>6,336,402</b>	<b>1,979,281</b>	<b>4,357,121</b>

**(d) Other Infrastructure**

	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Recreation and Culture</b>				
Pump Town Water Supply	239,827	219,841	2,791	217,051
War Memorial	-	-	359	(359)
Town Oval Fencing	-	-	29,757	(29,757)
<b>Transport</b>				
Airstrip Resealing	136,731	102,546	136,731	(34,185)
<b>Economic Services</b>				
Tourist Stop	2,585,000	2,369,576	691,990	1,677,586
Tourist Precinct Solar Project	355,605	355,604	247,636	107,968
Tourist Precinct Reconstruct and Seal	520,000	476,663	427,764	48,899
<b>Total Infrastructure - Other</b>	<b>3,837,163</b>	<b>3,524,230</b>	<b>1,537,026</b>	<b>1,987,204</b>

**Total Capital Expenditure**

	<b>12,408,027</b>	<b>11,415,532</b>	<b>4,232,593</b>	<b>7,182,939</b>
--	-------------------	-------------------	------------------	------------------

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 May 2021

10. RATING INFORMATION

	Rateable Value	Valuation	Number of Properties	Annual Budget Revenue	Rate Revenue	Interim Rates	Back Rates	YTD Actual Revenue
	\$	\$	#	\$	\$	\$	\$	\$
<b>General Rates</b>								
GRV Town	147,258	0.087241	19	12,847	12,847	-	-	12,847
UV Rural	2,725,380	0.046865	27	127,725	127,725	-	-	127,725
UV Mining	2,026,672	0.139300	114	282,315	283,361	-	(2,256)	281,105
<b>Total General Rates</b>				<b>422,887</b>	<b>423,933</b>	-	<b>(2,256)</b>	<b>421,677</b>
<b>Minimum Rates</b>								
GRV Town	2,495	200	4	800	-	-	-	-
UV Rural	19,660	412	11	4,532	4,532	-	-	4,532
UV Mining	84,089	450	63	27,900	28,350	(2,683)	-	25,667
<b>Total Minimum Rates</b>				<b>33,232</b>	<b>32,882</b>	<b>(2,683)</b>	-	<b>30,199</b>
<b>Total General and Minimum Rates</b>				<b>456,119</b>	<b>456,815</b>	<b>(2,683)</b>	<b>(2,256)</b>	<b>451,876</b>
<b>Other Rate Revenue</b>								
Rates Write-off				(5,023)				-
Interim and Back Rates				4,939				-
Facilities Fees (Ex Gratia)				2,884				2,884
<b>Total Rate Revenue</b>				<b>458,919</b>				<b>454,760</b>

SHIRE OF UPPER GASCOYNE  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 May 2021

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 20 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
<b>Housing</b>								
Loan 29 Staff Housing	275,870	-	33,333	33,333	242,537	242,537	4,880	7,930
Loan 30 Staff Housing	-	450,000	21,360	20,657	428,640	429,343	2,447	7,055
<b>Economic Services</b>								
Loan 28 Tourism Precinct	480,491	-	42,850	43,390	437,640	437,101	19,738	19,183
<b>Total Repayments</b>	<b>756,360</b>	<b>450,000</b>	<b>97,543</b>	<b>97,380</b>	<b>1,108,817</b>	<b>1,108,980</b>	<b>27,065</b>	<b>34,168</b>

(b) New Debentures

	Amount Borrowed \$	Institution	Loan Type	Term Years	Interest and Charges \$	Interest Rate %	Amount Used \$	Amount Unspent \$
<b>Housing</b>								
Loan 30 Staff Housing	450,000	WATC	Fixed	10	26,131	1.09%	450,000	-
					<b>26,131</b>		<b>450,000</b>	<b>-</b>

Comments / Notes

WATC - Western Australia Treasury Corporation

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget</b> \$	<b>YTD Budget</b> \$	<b>YTD Actual</b> \$
<b>General Purpose Funding</b>				
General Commission Grants	Government of WA	1,369,578	1,369,578	1,396,532
<b>Law, Order and Public Safety</b>				
Grant (DFES) Operating	DFES	5,209	3,906	4,052
<b>Education and Welfare</b>				
CRC Operating Grant	Dep. of Regional Dev.	98,500	98,500	98,430
CRC Misc Small Operating		5,000	3,750	-
Community Operating Grants				2,487
Other Community Grants		-	-	1,750
<b>Transport</b>				
Roads Commission Grants	Government of WA	499,000	499,000	463,825
<b>Economic Services</b>				
Contributions for Projects		10,000	9,163	-
<b>Other Property and Services</b>				
Diesel Fuel Rebate	ATO	65,000	59,587	51,096
<b>Total Operating Grants, Subsidies and Contributions</b>		<b>2,052,287</b>	<b>2,043,484</b>	<b>2,018,172</b>

**(b) Non-operating Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget</b> \$	<b>YTD Budget</b> \$	<b>YTD Actual</b> \$
<b>Recreation and Culture</b>				
Pavilion Upgrades		104,873	104,873	52,437
LCRI Grant		125,000	87,000	86,852
<b>Transport</b>				
HVSPP Funding		2,828,684	2,828,684	400,000
HVSPP Funding	RRG	652,469	652,468	521,976
Roads to Recovery	RTR	884,057	884,057	654,057
Blackspot Program Grant Funds		419,157	419,156	385,855
MRWA Direct Grant	MRWA	231,655	231,655	231,655
Airstrip Funding		65,907	65,907	65,907
Landor Mt Augustus	RTR	-	-	220,000
LCRI Grant		300,000	210,000	210,000
<b>Economic Services</b>				
Tourism Infrastructure Projects		2,920,000	2,920,000	260,000
<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>8,531,802</b>	<b>8,403,800</b>	<b>3,088,739</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>10,584,089</b>	<b>10,447,284</b>	<b>5,106,911</b>

**(c) Flood Damage Reimbursements**

<b>Transport</b>				
Reimbursements		14,528,281	13,335,371	7,631,077
<b>Total Flood Damage Reimbursements</b>		<b>14,528,281</b>	<b>13,335,371</b>	<b>7,631,077</b>

**SHIRE OF UPPER GASCOYNE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 May 2021**

**13. BUDGET AMENDMENTS**

GL	Description	Council Resolution	Non Cash Adjustment \$	Increase Cash \$	Decrease in Cash \$	Running Balance \$
	Opening Surplus Adjustment	Budget Review			(68,961)	(68,961)
<b>Operating Income</b>						
084261	CRC Merchandise Sales	Budget Review		5,000		(63,961)
111173	Other Income: Other Recreation and	Budget Review		500		(63,461)
124023	Miscellaneous Reimbursements -	Budget Review		608		(62,853)
126100	Income from Private Works	Budget Review		6,402		(56,451)
<b>Operating Expenses</b>						
041002	Council Conference and Training	Budget Review		7,000		(49,451)
041054	Office Operating Costs: Admin	Budget Review			(6,000)	(55,451)
041061	Phone/Fax/Internet Costs: Admin	Budget Review			(5,000)	(60,451)
041067	Consultants: Admin	Budget Review			(1,000)	(61,451)
041069	Freight & Postage Costs Admin	10102020			(10,000)	(71,451)
041083	Minor Furniture and Equipment (Non	08092020			(20,000)	(91,451)
041083	Minor Furniture and Equipment (Non	Budget Review		6,000		(85,451)
084108	Freight & Postage CRC	Budget Review			(7,000)	(92,451)
084110	Equipment Maintenance: CRC	Budget Review			(3,000)	(95,451)
084126	Community Event Expenses CRC	Budget Review		5,000		(90,451)
091025	Staff Residences Garden	Budget Review		1,562		(88,889)
091026	Staff Housing Repairs & Maintenance	Budget Review		30,292		(58,597)
092190	Minor Capital Expenditure - Housing	Budget Review		4,000		(54,597)
101001	Rubbish Collection Costs	Budget Review		10,000		(44,597)
101002	Rubbish Tip Maintenance: Junction	Budget Review			(4,000)	(48,597)
101011	Rubbish Truck Operation	Budget Review			(10,000)	(58,597)
101071	Community Cemetery	Budget Review		30,000		(28,597)
101080	Tree Lopping	Budget Review			(500)	(29,097)
101105	Sewerage/Septic Pumping	Budget Review			(4,000)	(33,097)
111145	Pavilion Operating Costs	Budget Review		10,000		(23,097)
111149	Pavilion - Minor Furniture Plant &	Budget Review			(10,000)	(33,097)
111166	Donations: Community	Budget Review			(5,000)	(38,097)
012273	Street Maintenance - Town	Budget Review		15,000		(23,097)
121061	Depot Operating Costs	07102020			(4,879)	(27,976)
121061	Depot Operating Costs	Budget Review			(35,000)	(62,976)
121062	Consulting Transport	09102020			(40,000)	(102,976)
121062	Consulting Transport				(35,000)	(137,976)
121064	Works Freight Costs	Budget Review			(20,000)	(157,976)
121081	Workshop Equipment	Budget Review			(5,000)	(162,976)
121082	Minor Capital Expenditure	Budget Review		5,000		(157,976)
121516	Water Resource Development for	Budget Review		25,000		(132,976)
126200	Expenses Relating to Private Works	Budget Review			(18,152)	(151,128)
133182	Old Police Station (Lease) Expenses	Budget Review			(5,000)	(156,128)
137121	Land Development Costs	Budget Review			(1,932)	(158,060)
141029	Travel/Training/Medicals: Works	Budget Review		5,000		(153,060)
141030	Camping Costs: Works Staff	Budget Review		5,000		(148,060)
142002	Tyres & Tubes	Budget Review			(15,000)	(163,060)
142003	Parts & Repairs	Budget Review			(20,000)	(183,060)
142004	Vehicle Registration	Budget Review			(1,337)	(184,397)
142006	Parts - Stock: Ground Engaging	Budget Review		6,420		(177,977)
<b>Capital Income</b>						
NEWGL	New Capital Income for Grant Funds	Budget Review		125,000		(52,977)
NEWGL	New Capital Income for Grant Funds	Budget Review		300,000		247,023
<b>Capital Expenses</b>						
041800	Governance Furniture & Equipment	09102020		40,000		287,023
041800	Governance Furniture & Equipment	10102020		10,000		297,023
CB5070	Council Offices Refurbishment	Budget Review		9,156		306,179
094300	Capital Improvements Staff Housing	07102020		4,879		311,058

**BUDGET AMENDMENTS (Continued)**

GL Code	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$
<b>Capital Expenses (Cont)</b>						
094300	Capital Improvements Staff Housing	08102020		25,000		336,058
094300	Capital Improvements Staff Housing	Budget Review		80,648		416,706
111186	Rec & Culture Capital Expenditure	Budget Review			(70,000)	346,706
111801	Pavilion Infrastructure	Budget Review		25,000		371,706
111802	Pavilion Building Upgrades (Capital Expenditure)	Budget Review		80,000		451,706
012284	Road Construction	Budget Review		137,325		589,031
128020	Purchase Plant & Equipment	Budget Review			(81,000)	508,031
128031	Depot	Budget Review			(300,000)	208,031
128031	Depot	Budget Review			(700)	207,331
128031	Depot	08122020			(25,000)	182,331
128032	Airstrip Renewal Upgrades (Capital	Budget Review			(4,917)	177,414
CN2147	HVSPP	Budget Review			(3,691)	173,723
<b>Reserve Transfers</b>						
	Transfer from Economic	08092020		20,000		193,723
	Transfer to Economic Development	Budget Review			(125,000)	68,723
	Transfer to Plant Replacement	Budget Review			(68,723)	-
<b>Total Budget Amendments</b>				<b>1,034,792</b>	<b>(1,034,792)</b>	<b>-</b>

# **APPENDIX 3**

**(Differential Rates Submission 2021)**

12 May 2021

Mr John McCleary  
Chief Executive Officer  
Shire of Upper Gascoyne  
4 Scott Street  
Upper Gascoyne WA 6705

By email: [financemanager@uppergascoyne.wa.gov.au](mailto:financemanager@uppergascoyne.wa.gov.au)

Dear Sir

**SUBMISSION - DIFFERENTIAL RATING 2021-2022**

Thank you for the opportunity to make a submission regarding the proposed rates for 2021-22.

We note that valuations provided by the Valuer General are used in calculating mining tenement rates, and these valuations are based on the rent imposed by the Department of Mines, Industry Regulation and Safety. Any increases in the rent therefore result in an increase in valuations and in turn an automatic increase in rates.

Effective from 1 July 2020, the Department increased the rent rate for exploration licences by 2.17%, prospecting licences by 3.45% and mining leases by 1.01%. With the Shire proposing an increase in the UV Mining rate in the dollar for 2021-22 from 13.93 to 18.1090, a significant increase in the actual rates levied will occur as illustrated in the table below.

<b>2020/21 RID</b>	<b>0.1393</b>	<b>2021/22 Proposed RID</b>		<b>0.18109</b>
	<b>2020 Rates</b>	<b>2021 Rates - no change in RID</b>	<b>2021 Rates - proposed increase to RID</b>	<b>Actual percentage increase in rates</b>
P (200Ha)	\$403.97	\$417.90	\$543.27	34.5%
E (10sbk)	\$480.59	\$491.03	\$638.34	32.8%
M (100Ha)	\$1,379.07	\$1,393.00	\$1,810.90	31.3%

The exploration and mining industry is one of the most significant contributors to the State's economy. It has played an integral role in the development and strength of this State, creating jobs and opportunities across the State but particularly in remote and regional parts of Australia. The industry will undoubtedly be critical to the future economic recovery of the State and country which has been severely impacted by the Covid-19 crisis.

To encourage the continued contributions made by the resources sector to the State economy it is critical that all government fees are set so as to reduce the cost of doing business in the State in the face of significant international competition wherever possible, and increase and incentivise investment in local exploration to discover vital new resources which benefit the whole of the State.

I would be happy to discuss this matter further on (08) 6467 7997.

Yours faithfully,



Shannon McMahan  
Director  
McMahon Mining Title Services



# **APPENDIX 4**

**(Projects Update)**

SHIRE OF UPPER GASCOYNE 2020/21 ANNUAL BUDGET - PROJECTS PROGRESS REPORT				Not Yet Started	MONTHLY DESK TOP PROGRESS UPDATE
				In Progress	
				Completed	
				On-Hold	
PROJECT	PERSON RESPONSIBLE	TARGET COMPLETION DATE	DAYS UNTIL COMPLETION	STATUS	As at 31/05/2021
<b>COMPLETED PROJECTS</b>					
New Disabled Toilets for the Administration Building	Sean Walker			Completed	Project Completed.
Implementation of New Website that ensures compliance with new legislation	Amanda Leighton			Completed	Project Completed - install of new website framework only.
Lights to the new depot sheds	Sean Walker			Completed	Project Completed.
Airstrip Reseal	Jarrold Walker			Completed	Project Completed.
New Drop Deck Widening Float	Jarrold Walker			Completed	Project Completed.
2 X New Light Vehicles	Jarrold Walker			Completed	Project Completed.
Fit Solar Panels to three mobile camps	Jarrold Walker			Completed	Project Completed.
New wash down bay	Sean Walker			Completed	Project Completed.
Internal Cladding for the Pavilion	Sean Walker			Completed	Project Completed.
New Community Development / Tourism Officer	John McCleary & Sa Toomalatai			Completed	Project Completed.
New House – Hatch Street - Stage 1 Loan Application	Sa Toomalatai			Completed	Project Completed.
Paint Public Toilets	Jarrold Walker			Completed	Project Completed.
Flood Damage retainer for Greenfields	John McCleary			Completed	Project Completed.
Completion of Solar Power installing for the Junction Tourist Park	Sean Walker			Completed	Project Completed - Installation completed.
New Generator	Jarrold Walker			Completed	Project Completed.
Relocate driveway for Lot 19 Gregory Street	Sean Walker			Completed	Project Completed.
Erect Shed at Lot 52 Hatch Street	Sean Walker			Completed	Project Completed.
New Computers for Admin Officers	Sa Toomalatai			Completed	Project Completed.
Blackspot for Cobra Hill	Jarrold Walker			Completed	Project Completed.
Black Spot for Burringurrah Hill	Jarrold Walker			Completed	Project Completed.
Install shed floor for Lot 45 Gregory Street	Sean Walker			Completed	Project Completed.
8 kilometres of re-sheeting Landor / Mt Augustus Road	Jarrold Walker			Completed	Project Completed.
Truck	Jarrold Walker			Completed	Project Completed.
Truck Pit	Sean Walker			Completed	Project Completed.
Financial Review	Sa Toomalatai			Completed	Onsite Financial Management Review has been completed and final report submitted by AMD.
Re-seal Junction Tourist Precinct	Jarrold Walker			Completed	Project Completed.
New House – Hatch Street - Stage 2 Procurement	Sean Walker			Completed	Tender has now been awarded to Modular WA. Moving forward to Stage 3.
Testing of Solar Power System for Commissioning at the Junction Tourist Park	Sean Walker			Completed	Project Completed. Horizon Power signed off on installation.
Construction of new 5 bay car port in Depot yard	Sean Walker			Completed	Project Completed.
Lot 17 Gregory Street Pool Shade Structure	Sean Walker			Completed	Project Completed.

SHIRE OF UPPER GASCOYNE 2020/21 ANNUAL BUDGET - PROJECTS PROGRESS REPORT				Not Yet Started	MONTHLY DESK TOP PROGRESS UPDATE
				In Progress	
				Completed	
				On-Hold	
PROJECT	PERSON RESPONSIBLE	TARGET COMPLETION DATE	DAYS UNTIL COMPLETION	STATUS	As at 31/05/2021
<b>PROJECTS IN PROGRESS</b>					
Amalgamation of Depot and Admin Lots	John McCleary			In Progress	Crossland and Hardy P/L engaged to provide services to amalgamate lots - CEO to provide further update.
New Tourist Stop at the old caravan park site	John McCleary & Jarrod Walker			In Progress	Works commenced in February 2021, currently in progress will continue into 21/22.
River Pump for new Town water supply	Jarrod Walker & Sean Walker			In Progress	Staff continue to investigate alternative locations.
12 Kilometres of seal for the Landor / Dalgety Road	Jarrod Walker	30/06/2021	12	In Progress	Anticipate completion by end of June 2021.
5 Kilometres of seal for the Carnarvon / Mullewa Road	Jarrod Walker	30/06/2021	12	In Progress	Anticipate completion by end of June 2021.
New Mobile Camp	Jarrod Walker			In Progress	New camp purchased. Fit out works still in progress.
Water Wheel / Trailer	Jarrod Walker	30/06/2021	12	In Progress	Seeking quotes for hydraulic water wheel.
Further consultation with website designers to complete installation of other modules for website.	Management Team and CSOA			In Progress	Will arrange onsite visit with Market Creations and work through improvement of road map tool along with other issues around website functionality.
New House – Hatch Street - Stage 3 Ground Works & Installation	Sean Walker	30/06/2021	12	In Progress	Tender awarded to Module WA. Stage 3 is in progress. Anticipate construction to be completed in October 2021.
New Town Oval fencing.	Sean Walker	30/06/2021	12	In Progress	Existing fence removal has commenced, new fence install to commence June 2021.
<b>PROJECTS NOT STARTED</b>					
Repairs to Lot 39 Gregory Street	Sean Walker			Not Yet Started	Project has been pushed out and will most likely be rolled over into 21/22.
New Workshop Shed	Jarrod Walker/Sean Walker			Not Yet Started	Design works to be completed, once plans completed quotes will be sourced for improvement works. Work to be completed in 21/22. New target date to be set.
<b>PROJECTS ON HOLD/DEFERRED/DISCONTINUED</b>					
Smart Screen for Chambers	John McCleary			Deferred	Deferred - for consideration in 21/22 Budget.
Bores and complete engineering design for Mongers alternative water supply	Jarrod Walker			Deferred	Project deferred for further consideration in 21/22 Budget.
Auto Security Gate	John McCleary			Deferred	Deferred until lots can be confirmed.
Cemetery	Cherie Walker			Discontinued	At this stage and until we see further community consultation, project is discontinued.
Shed for Lot 17 Gregory Street	Sean Walker			Discontinued	No longer a project.
BBQ's and seating for the pavilion area	Sean Walker			Discontinued	No longer a project due to construction of Tourist Stop site.
Allowance for air-conditioning at the Pavilion	John McCleary			Discontinued	No longer a project.