



AGENDA

16th of December 2021

ORDINARY COUNCIL MEETING

**To be held at the Shires Administration Building situated at Gascoyne Junction
commencing at 8.40am**

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.

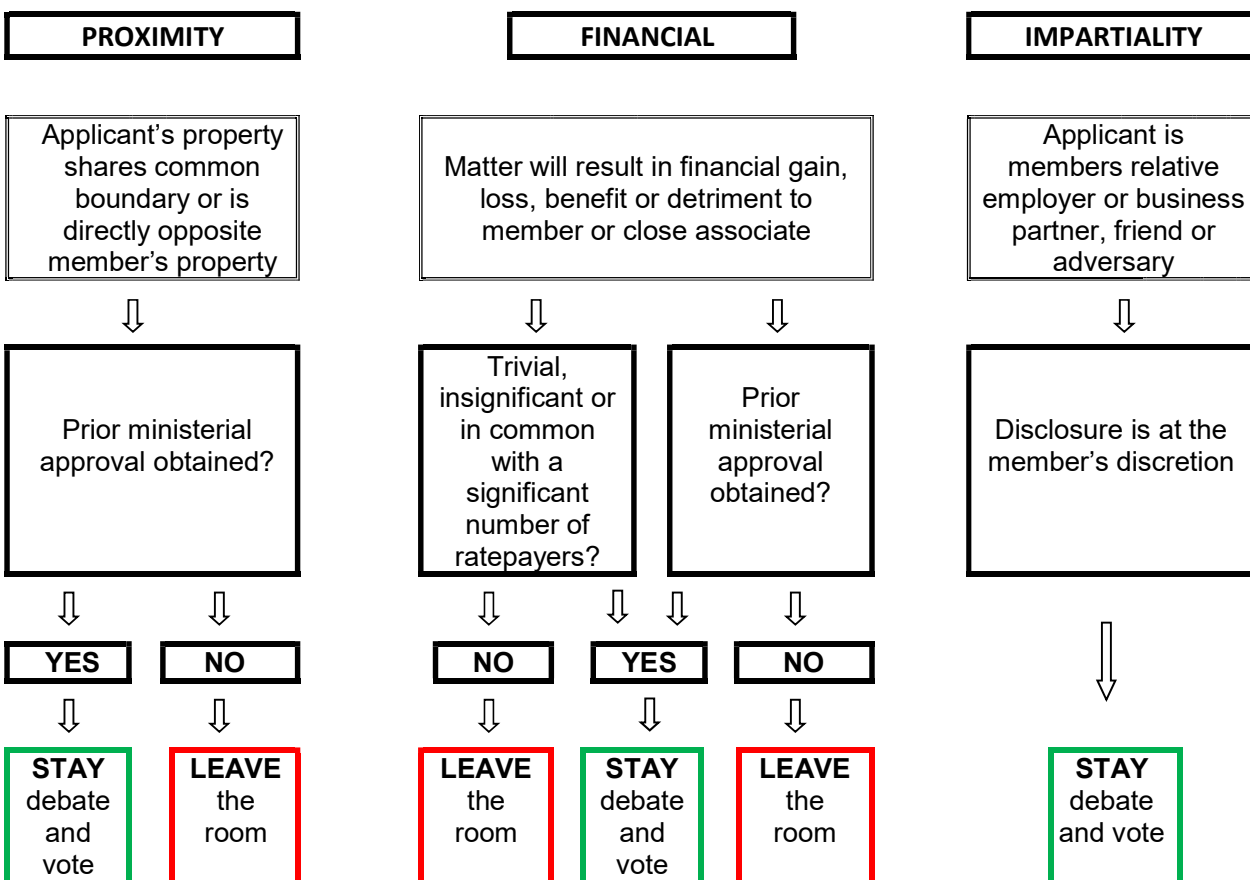
No responsibility whatsoever is implied or accepted by the Shire of Upper Gascoyne for any act, omission, statement or intimation occurring during the Council/Committee meetings or during formal/informal conversations with staff. The Shire of Upper Gascoyne disclaims any liability for any loss whatsoever 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.



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 16th of DECEMBER
2021 COMMENCING AT 8.40 AM

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COMMENCING AT 8.40AM

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

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

2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr D. Hammarquist OAM JP	Shire President
Cr J. Caunt	Shire Vice President
Cr A. McKeough	Councillor
Cr H. McTaggart	Councillor
Cr R. Hoseason-Smith	Councillor
Cr B. Walker	Councillor

Staff

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

Visitors

Joshua Kirk	Greenfield Technical Services
Caroline Forbes	Horizon Power - Retail & Community Manager
Md Shoeb	Horizon Power -Planning Engineer, Commercial and Business Development
Alyce Stewart	Horizon Power -Program Manager, Commercial and Business Development
Jessica Sanders	Horizon Power -Program Manager.

2.2 Absentees

Councillor Watters

2.3 Leave of Absence previously approved

3. APPLICATION FOR LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

10. REPORTS OF OFFICERS

Council Resolution No: 02122021			
MOVED:	CR:	SECONDED:	CR:
<p>That Council receive the Manager of Finance and Corporate Services Report, Manager of Works and the Chief Executive Officer reports as read.</p> <p>FOR: CR AGAINST: CR</p> <p>F/A: 0/0</p>			

10.1 Manager of Finance and Corporate Services Report

Corporate Services Update

The Corporate team come into December hot off the heels of finalising our End of Year Audit and project acquittals for the 20/21 financial year. We breathe a heavy sigh of relief knowing that these processes are now done and dusted for another year and find ourselves picking up a lot of the unfinished tasks we parked in the interim. We hope to finalise these tasks before the office closes down for the Christmas/New Year period.

One of the tasks that staff had pending during the audit process was our review of Employee Overheads and Plant Operating Costs. In conjunction with our Accountants at RSM, we have scrutinised data extracted from our system for the first quarter of the financial year and provide Council with a summation of the first review –

RSM Report:

Employee Overheads

Employee overheads refer to indirect costs of employing Shire staff (such as leave, superannuation and training). These costs are allocated to capital and operating jobs undertaken by the shire by applying a percentage to the employee's hourly wage rate.

The 2022 budget was set with employee overheads at a calculated rate of 144.5%. As was advised at the time of budget preparation, this rate appeared significantly higher than management's expectation and it was proposed that management undertake a review of the actual costs for the first quarter of the 2022 financial year with a view to amending the overhead rate if necessary.

Management has now completed this review and the actual employee overhead rate for the quarter was calculated at 113%.

Based on the review, the original budget rate of 144.5% was too high. As such, the employee overhead rate has been reduced to 120% as of November 2021. Whilst this is higher than the calculated 113%, this is considered a conservative approach as one quarter may not reflect the full year costs. The financial impact of the reduced overhead rate will be considered in the mid-year budget review which will be presented to Council at the March 2022 Ordinary Council Meeting.

Management will continue to monitor the overhead rate and adjust as necessary.

Plant Costs

Plant recovery rates are used to allocate the costs of operating Shire owned plant to capital and operating jobs undertaken by the Shire.

At the time of budget preparation, it was noted that the plant rates being applied do not always appear that they would reflect the true costs of operating the plant. A review of historical plant costs was undertaken at the time of budget preparation, however the calculated plant rates from this review again did not appear accurate. It was identified that historical data may not have accurately captured costs against individual plant items.

A review of plant costs for the first quarter of 2022 has been undertaken and it has been identified that plant costs need to be accurately captured at the time of data entry. As such, procedures have been reviewed and will be updated, along with training provided to staff to ensure the accuracy of costs being recorded against individual plant items. In addition, the plant costs will be reviewed on a monthly basis.

It is anticipated that the improvements to processes will provide the Shire with more accurate plant costing data which will be used as the basis of setting plant recovery rates for the 2023 budget.

In the spirit of Christmas staff have been eagerly counting down the days until we can officially begin our festive season celebrations. We have been very busy behind the scenes preparing for the highly anticipated Annual Community Christmas party and have received a lot of great support from both the local and business community. We look forward to what I'm sure will be a great night filled with fun, food and entertainment.



Community Resource Centre Update

After a busy end to October, the focus of the CRC has turned to Christmas and the annual Community Christmas Party. The support from the local community and businesses has been amazing and we look forward to delivering an exciting event.

Visitor numbers have begun to slow down, so time to prepare for the 2022 season with new signage and marketing materials being developed. Meetings have been held in Carnarvon working on joint tourism ventures with the Shire of Carnarvon in 2022. The TCDO also attended a full day workshop with the Chambers of Commerce from Carnarvon and Exmouth, and the Tourism and Business Association of Shark Bay identifying ways that we can work together to support businesses and economic development across the region.

The 2022 Events Calendar for the Shire of Upper Gascoyne is on the Shire website with several more activities and workshops to be added as details are confirmed. A survey to the residents of the Upper Gascoyne has also been distributed seeking feedback on what they would like the CRC to provide.

The final of four COVID clinics was held on November 18 which again had a great turnout. The Upper Gascoyne has been very proactive in getting vaccinated. We are discussing Booster Clinics in 2022 and more details on these will be provided when we have more information on the roll out of this program. A draft of the Shire Disability Access and Inclusivity Policy is also being revised to be reviewed by Council in February. Feedback has been obtained from both Shire staff and residents.

Community Resource Centre – Monthly Income Report – November 2021

Printed at: 08/12/21

SHIRE OF UPPER GASCOYNE

Page No : 1

General Ledger Detail Trial Balance

(fmGLTrialBalance)

Options : Year 21/22, From Month 05, To Month 05, By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

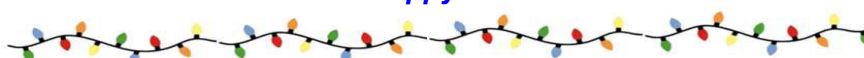
RespOff	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
CRC INCO	10841310	Commission Centrelink : CRC	-2,160.00	-720.00	-2,880.00
CRC INCO	10841330	Transport Commission: CRC	-355.14	-65.39	-420.53
CRC INCO	10841340	Postal Agency Commission: CRC	-2,724.68	-746.59	-3,471.27
CRC INCO	10841380	Postal Agency Sales	-640.47	-85.16	-725.63
CRC INCO	10841390	Sales: Books/Maps/Souvenirs/Sundries	-1,462.98	-63.51	-1,526.49
CRC INCO	10841500	Grant: CRC Operating	0.00	-48,000.00	-48,000.00
CRC INCO	10842600	CRC Income Misc.	180.59	-173.10	7.49
CRC INCO	10842610	CRC Merchandise Sales	-2,463.60	-190.32	-2,653.92
Total	CRC INCOME		-9,626.28	-50,044.07	-59,670.35
Total for division	GEN		-9,626.28	-50,044.07	-59,670.35
Grand Total			-9,626.28	-50,044.07	-59,670.35

Community Resource Centre – Monthly Customer Service Stats – November 2021

CUSTOMER SERVICES & ENQUIRIES	2021.2022 TOTAL	2020.2021 TOTAL	YTD DIFF	Nov- 21	Nov- 20	NOV DIF
Aus Government Info/Roads	649	1318	-669	29	1	28
Government Access Point	5	6	-1	1	0	1
Department of Human Services	8	17	-9	4	3	1
Department of Transport	15	54	-39	2	6	-4
Computer/Internet Access	33	19	14	9	0	9
Faxes	1	0	1	0	0	0
General Tourism Information	475	521	-46	20	1	19
Phonebook Purchases	0	0	0	0	0	0
Community Seminars	0	1	-1	0	0	0
Gassy Gossip yearly subscription	4	0	4	4	0	4
Training/Courses	3	0	3	0	0	0
Hot Office Bookings	2	2	0	0	0	0
Library	34	55	-21	13	27	-14
Video Conference/Telehealth	2	11	-9	0	2	-2
Book Sales	33	40	-7	2	7	-5
Photocopying/Printing/Scanning/Emailing	26	26	0	6	3	3
Laminating/Binding	5	8	-3	0	1	-1
CRC Merchandise Sales	216	358	-142	16	9	7
Community Events	13	8	5	1	1	0
Gassy Gossip Advertisement	5	4	1	0	0	0
Postage	106	81	25	23	16	7
Horizon Power	29	0	29	13	0	13
Total Customer Service Enquiries	1664	2529	-865	143	77	66



*Finally in closing, the Corporate Team would like to wish you all a
Safe and Happy Christmas!!*



10.2

Manager of Works and Services

As we edge closer to the end of 2021 the town crew are ensuring all of the parks and gardens are prepared for the summer and Christmas shutdown. Nat and Ali will work right up to the end of the year and continue with the gardening, rubbish run and any issues that may arise while people are away over the Christmas break.

The new visitor's stop has been the gift that keeps giving with GBSC struggling to secure contractors to complete the installation of base course to the defective carpark areas. The shire offered their services to assist in carting and preparing the material. This cost will be on charged to GBCS. As a result the basecourse is in however sealing will not occur until January due to service provider unavailability. The project is expected to be completed by April 2022.

The new staff house gardens have been installed. The addition of lawn and plants has really complimented the aesthetics and put the finishing touch on the new home. Fencing is expected to complete before Christmas.



Sealing of the Carnarvon Mullewa road is now complete. This project lived up to its reputation with issues due to the aggregate supplier not delivering the material on time however we managed to organised cartage and the job is complete... finally. At the time of writing the works crew still needed to return and finish off the drains and batters before shutting down for Christmas.

I will work right up to the end of the year and focus on preparing for next year's works program including the Landor Meekatharra 5km seal. With a bit of luck we will secure some further Indigenous Access money to be spent on the Landor Meekatharra road. I submitted an application in November and we will be notified in mid-late December.

I would like to take this opportunity to firstly thank my works crew and outside staff for the great job this year. 2020-21 has been an extremely challenging time. There has been more program changes and twists and turns than the Gascoyne River due to extreme weather, strained budget, complex funding arrangements, and contractor shortages and outside forces. The past year has been taxing due its dynamic and challenging nature and yet we have managed to deliver on our projects. Well

done team! Thank you to the inside staff and Council for their dedication and support throughout the year.

I would also like to say thank you to the community for their patience and understanding in some delays to our usual road maintenance and works program. Due to the challenges and heavy work load we pulled on additional resources that would usually assist in our day to day operations. Once again thank you. I wish everyone a happy and safe Christmas and look forward to seeing you all next year.

10.3 Chief Executive Officers Report

This month has largely resolved around tidying up various administrative and works related issues so we have a clear path into 2022. We have had to look at the various grants such as the LRCI Grants and the BBRF Grant and make adjustments to ensure we are meeting and can continue to meet our obligations.

All our Regional Road Group obligations have been met and we now move onto completing the Roads to Recovery works and the very real potential to pick up between \$200,000 - \$400,000 for our Indigenous Access Roads – Landor to Burringurrah. If we pick up the later we will have a full dance card for the rest of the financial year.

I have made a request to the State Roads Advisory Committee for \$2-3M be allocated to the Shire each year under the State Initiatives on Local Roads Fund administered by Main Roads for the Carnarvon – Meekatharra Bitumen project. This will be looked at by SAC at their meeting scheduled for the 10th of December 2021.

I have contacted the Shire of Carnarvon and voiced my concerns about the current standard of the Wahroonga / Pimbee Road. I have indicated that we may have some capacity to do a full maintenance grade early in the New Year. Carnarvon have taken up this opportunity and have provided a Purchase Order for the works. We have applied the rates as provided for in our Schedule of Fees and Charges.

Action a plenty is occurring at the Two Rivers Memorial Park with the Amphitheatre nearing completion, the ablution block nearing completion, concreting 70% complete, trees are being planted and we have come to an arrangement with GBSC to assist with the car park remediation where we are getting paid for the work that we will be undertaking. Gyprock has been completed in the Music Shell, electrical works are continuing and the culverts are being installed. We have decided to leave the grass until April/May next year due to the heat and it may give us enough time to find an alternative water supply. The landscaper has got all the reticulation in place and has planted the trees.

Both Sean Walker and I attended a meeting with the Leader of the Opposition, Mia Davies and Vince Catania on the 1st of December to discuss the issues we are having with gaining access to the Gascoyne River to enable the Shire to put in new bore and telecommunications. I am pleased that as a result of these discussions we now have an onsite meeting with a representative of the Yinggarda Aboriginal Corporation on the 16th of December 2021.

Unfortunately our Community Emergency Service Manager, Mr Warren Hatt, has resigned from his position and the three Shires will need to come together to appoint a new person into this position. I would like to thank Warren for his input into this side of our business and wish him all the very best in the future.

All staff have been busy going through our Occupational Health and Safety Manual as provided by our contract company to ensure that it meets our requirements. This is quite a big job that is time consuming, but it does meet our statutory obligations.

Movement is still happening with the Hastings Road Use Agreement with Greenfields providing a report on the report from ARRB. This has been shared with the Shires of Carnarvon, Ashburton and Hastings. I am in the process of trying to organise an onsite road inspection of the entire route so that we have an understanding of the current standard of the route. I will need to arrange a suitable time for Josh Kirk and the Shire of Ashburton to attend as Carnarvon have indicated that they would prefer Josh to represent them.

We had a couple of rescue missions in this month with a fellow from the community becoming unconscious, Sean, Jarrod and myself attended and we managed to stabilise him whilst waiting for the RFDS to attend, it must be said that Sean was the lead and he did a great job, in addition, Sean and I had to go out to Mooka and pull the DBCA out of the river as they had got stuck in their 70 series Landcruiser.

Staff have been very busy getting ready for the Horizon Power Christmas function, once again businesses have been very generous and if all goes to plan we should all have a good time.

As we move into the festive season I would like to congratulate my staff on a great year, as I always say we are punching well above our weight and the results on the ground are there for all to see, from both from the outside and inside teams. My managers have provided me with great support, the Shire are extremely fortunate to have two people of such a high calibre in our ranks Finally I wish one and all a very Merry Christmas and Prosperous New Year.

STATUS OF GRANTS FOR 2021							
Submitted	Close Date	Project	Grant	Provider	Grant Amount	Project Cost	Result
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	Unsuccessful
2/3/2021	26/3/2021	New Broad Acre Fire Fighting Appliance & Rural Tanker	LGGS Grant	DFES	Unknown	Unknown	Unsuccessful
2/3/21	26/3/2021	Water tanks / stand pipe – 200,000 litre	WA Recovery Plan	DFES	\$126,285	\$126,285	Successful

10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Sa Toomalatai – Manager of Finance & Corporate Services
Date:	
Matters for Consideration:	<p>To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Thursday the 16th of December 2021 as attached – see Appendix 1.</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 Appendix 1.</p>

Background:		The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.			
Comments:		The list of accounts are for the month of November 2021.			
Statutory Environment:		<p>Local Government (Financial Management Regulations) 1996</p> <p>13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.</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> <p>(a) the payee's name; and</p> <p>(b) the amount of the payment; and</p> <p>(c)the date of the payment; and</p> <p>(d) Sufficient information to identify the transaction.</p> <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p> <p>(a)for each account which requires council authorisation in that month —</p> <p>(i) the payee's name; and</p> <p>(ii) the amount of the payment; and</p> <p>(iii) sufficient information to identify the transaction; and</p> <p>(b) the date of the meeting of the council to which the list is to be presented.</p> <p>(3) A list prepared under sub regulation (1) or (2) is to be —</p> <p>(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and</p> <p>(b) recorded in the minutes of that meeting.</p>			
Policy Implications:		Nil			
Financial Implications:		2021/2022 Budget			
Strategic Implications:		Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.			
Risk:					
Risk	Risk Likelihood (based on history and	Risk Impact /	Risk Rating (Prior to	Principal Risk	Risk Action Plan (Controls or

	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
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		<i>That Council endorse the payments for the period 1st of November to the 30th of November 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 30th of November 2021.</i>			
		Municipal Fund Bank EFTs (13754 - 13834)		\$1,403,245.26	
		Payroll		\$111,296.94	
		BPAY/Direct Debit		\$43,846.96	
		TOTAL		\$1,558,389.16	
Council Resolution No: 03122021					
MOVED:	CR:		SECONED:	CR:	
FOR: CR					
F/A: 0/0					
AGAINST: CR					

10.5 MONTHLY FINANCIAL STATEMENT

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

10. 6**REQUEST FOR THE APPROVAL OF A BUDGET VARIATION FOR PLANT AND EQUIPMENT CAPITAL PURCHASES AND FOR THE TRANSFER OF FUNDS TO THE PLANT REPLACEMENT RESERVE ACCOUNT**

Applicant:	Shire of Upper Gascoyne														
Disclosure of Interest:	Nil														
Author:	John McCleary – Chief Executive Officer														
Date:	22 November 2021														
Matters for Consideration:	To review and make amendments to the purchase of plant and equipment capital expenditure items as identified in the current budget.														
Background:	<p>In the 21 / 22 Budget an amount of \$497,000 was allocated to purchase plant and equipment, namely:</p> <table><tr><td>1. Boom Spray Unit</td><td>\$12,000</td></tr><tr><td>2. Side Tipper</td><td>\$110,000</td></tr><tr><td>3. Message Board</td><td>\$25,000</td></tr><tr><td>4. Ute</td><td>\$50,000</td></tr><tr><td>5. Service Truck</td><td>\$120,000</td></tr><tr><td>6. Padfoot Roller</td><td>\$180,000</td></tr><tr><td>Total</td><td>\$497,000</td></tr></table>	1. Boom Spray Unit	\$12,000	2. Side Tipper	\$110,000	3. Message Board	\$25,000	4. Ute	\$50,000	5. Service Truck	\$120,000	6. Padfoot Roller	\$180,000	Total	\$497,000
1. Boom Spray Unit	\$12,000														
2. Side Tipper	\$110,000														
3. Message Board	\$25,000														
4. Ute	\$50,000														
5. Service Truck	\$120,000														
6. Padfoot Roller	\$180,000														
Total	\$497,000														
Comments:	<p>Since the budget was adopted we purchased a diesel generator and decided to defer the purchase of the ute until the 22/23 budget. This was agreed to by the majority of Councillors, please refer to email sent on the 28/09/2021.</p> <p>Staff have now had the opportunity to fully cost out the purchases and the time for delivery, the delivery time will affect the budget due to deposits being made in this financial year and final payments in the next financial period. Unfortunately due to cash flow and COVID 19 the ability to source plant and equipment within a short lead time is extremely problematic. Accordingly the budget will require some modification to make it work.</p>														

Comments:

It is proposed that we make the following purchases / changes:

<u>Plant & Equipment</u>	<u>Original Budget in 21/22</u>	<u>Amended Budget</u>	<u>Variance</u>	<u>Comments</u>
1. Boom Spray Unit	12,000	12,000	0	Committed to original budget and purchase in 2021/22 financial year.
2. Side Tipper	110,000	11,000	-99,000	Committed to original budget of \$110k. Due to item not being available until Sept 2022, intent is to pay 10% deposit in 21/22 and balance of purchase in 22/23. Request that budget funds be transferred into reserve to pay the remaining balance of purchase that will be due in 2022/23 financial year.
3. Message Board	25,000	28,000	3,000	Committed to purchase in 2021/22 financial year, but request a further \$3k for budget allocation.
4. Ute	50,000	0	-50,000	Deferring this purchase for 2021/22 financial year and request to reallocate budget funds to purchase Ute in 2022/23.
5. Service Truck	120,000	195,000	75,000	Committed to purchase in 2021/22 financial year, but request a further \$75k for budget allocation.
6. Padfoot Roller	180,000	175,720	-4,280	Padfoot roller has been purchased in 2021/22 financial year with a small savings of \$4,280.
7. Generator	0	16,400	16,400	Generator was not part of original P&E budget for 2021/22 but with prior approval from Council, had been identified as an essential purchase for the works and services department. Request the formal allocation of budget funds to cover this expenditure in 2021/22 - \$16,400 is required.
<u>TOTAL PLANT & EQUIPMENT BUDGET</u>	497,000	438,120	-58,880	Overall net balance is \$58,880 as a result of the various budget changes - Management request to transfer these funds to the Plant and Equipment Reserve account.

Comments:		<p>This leaves a balance of \$58,800 which will need to be transferred into the Plant Replacement Reserve account so as to make provision for the Side Tipper in the 22/23 Budget. However, effectively we are still \$49,500 short on the Side Tipper.</p> <p>Staff have identified potential savings in the option of leasing a new fuel bowser rather than purchasing our own. An allocation of \$40,000 was made under the Other Infrastructure capital expenditure budget for an upgrade to our Diesel Bowser infrastructure, this is currently under review and is likely to change as part of our statutory mid-year budget review.</p> <p>Staff will request that a portion of this 40k budget be transferred from our capital budget to our operating budget to cover the pro-rata lease costs of hiring a bulk fuel storage tank (including delivery and install), and the remaining funds be transferred to Council's Plant Replacement Reserve to help supplement the funds needed to pay the balance of the Side Tipper in 22/23.</p>			
Statutory Environment:		<p>Local Government Act 1995 – Part 6 Financial Management, Division 4 General Financial Provisions, Section 6.8</p> <p>Local Government Act 1995 – Part 6, Section 6.11.</p> <p>Local Government (Financial Management Regulations) 1996 – Part 3, Section 6.2 Regulation 27</p>			
Policy Implications:		Nil			
Financial Implications:		21/22 and the 22/23 Budget			
Strategic Implications:		Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.			
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)		Risk 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

Consultation:	Manager of Finance & Corporate Services Manager of Works and Services		
Voting requirement:	Absolute Majority for Budget Variation Request Simple Majority for Transfer of Reserve Funds Request		
Officer's Recommendation:	<p><i>That Council –</i></p> <ol style="list-style-type: none"> 1. <i>In accordance with section 6.8(1)(b) of the Local Government Act, adopt the following budget variations;</i> <ol style="list-style-type: none"> a) <i>Reduce budget funds at GL 11280200 Purchase Plant and Equipment by \$58,800</i> b) <i>Increase the Transfer to the Plant Replacement Reserve by \$58,800</i> <p><i>(Absolute Majority)</i></p> 2. <i>Approves the transfer of \$58,800 from the Municipal account to the Plant Replacement Reserve account.</i> <i>(Simple Majority)</i> 		
Council Resolution No: 05122021			
MOVED:		SECONDED:	
<p>FOR: CR</p> <p>F/A: 0/0</p> <p style="text-align: right;">AGAINST: CR</p>			

10. 7 RE-ALLOCATION OF LRCI PHASE 2 PROJECTS

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	24 November 2021
Matters for Consideration:	To reallocate projects against Phase 2 of the LRCI Grant
Background:	<p>On the 30th of September 2021 the Shire were advised that Phase 2 projects had to be completed by the 30 June 22 and any projects not completed may not receive the remainder of their funding allocations.</p> <p>In this Phase 2 of the LRCI Grant which was \$424,000 we nominated the replacement of the Workshop valued at \$300,000 and put \$124,000 into the town water supply project.</p>

Comments:	<p>The Shire have been out to tender for the shed and we received two tenders and they were both more than double our budgeted amount.</p> <p>The water supply project is currently held up as we have not been able to find enough water in the Gascoyne River when we went to the West side of the bridge and we are still prohibited from going to the East side of the bridge due to native title concerns.</p> <p>With both of these projects it is highly unlikely that we will be able to complete them prior to the 30 June 22. Rather than take the risk in losing this grant opportunity it is considered good business to find other projects where we know that we will be able to complete them with the allocated time frame.</p> <p>So it is proposed to renominate projects , these are:</p> <ol style="list-style-type: none"> 1. Bituminise 5 kilometres of the Landor / Meekatharra Road at a cost of \$300,000. <p>The Shire are constructing 5 kilometres of the Landor / Meekatharra Road ready for bitumen in the 2022/23 financial year. Given that the road will be ready for sealing and the fact we will not have to leave it exposed to the weather and traffic and it fits within the grant allocation and that we were going to seal the road in any event, we believe that this is good project that meets the objectives of the grant. My only concern is that the opportunity to replace the shed is lost for the time being; however, given the discrepancy between our budget and the tenders received.</p> <ol style="list-style-type: none"> 2. Renovate the Council Chambers by removing the asbestos and installing Information Technology to meet our current and future needs at a cost of \$124,000.
Statutory Environment:	<p>Local Government Act 1995 – Part 6 Financial Management, Division 4 General Financial Provisions, Section 6.8</p> <p>Local Government Act 1995 – Part 6, Section 6.11.</p> <p>Local Government (Financial Management Regulations) 1996 – Part 3, Section 6.2 Regulation 27.</p>
Policy Implications:	Nil
Financial Implications:	2021/22 Budget
Strategic Implications:	Nil

Risk:					
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
Consultation:		Manager Finance and Corporate Services Town Maintenance Supervisor Works and Services Manager			
Voting requirement:		Absolute Majority			
Officer's Recommendation:		<i>That Council instruct the CEO to request that the Department of Infrastructure, Transport, Regional Development and Communications vary the Shire of Upper Gascoyne Phase 2 projects to:</i> <i>1. Remove the original project for the Depot Workshop (\$300,000 at GL 11280310, job no. D106) and grant funds to be reallocated to the new project of sealing 5 kilometres of the Landor / Meekatharra Road (\$300,000); and</i> <i>2. Reduce the budget for the In-Town Water Supply project by \$124,000 (at GL 11111860, job no. RC01) and reallocate grant funds of \$124,000 to the Council Offices Refurbishment (at GL 1CB50700)</i> <i>3. Transfer original budget allocation of \$120,000 (Council's Muni funds) from GL 1CB50700 for the Council Offices Refurbishment into the Economic Development Reserve account.</i>			
Council Resolution No: 06122021					
MOVED:		SECONDED:			
FOR: CR					
AGAINST: CR					
F/A:					

10.8 REQUEST FOR THE APPROVAL OF A BUDGET VARIATION FOR REPAIRS TO THE TOURIST PRECINCT AND FOR THE TRANSFER OF FUNDS FROM THE TOURISM PRECINCT RESERVE ACCOUNT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	29 November 2021
Matters for Consideration:	To request that Council approve the increase of budget funds at GL account 11342400 for the “Tourism Precinct Repairs and Maintenance”, and that Council approve the transfer of monies held in the Tourism Precinct Reserve account in to the Municipal account to pay for the repairs associated with the Tourist Park.
Background:	<p>With the advent of the Lease with 1082 Albany Highway being terminated there was a large amount of work required to repair the Tourist Precinct to get it back to its previous condition before we leased it out to Brendan Clark and subsequently Mitch Garbutt.</p> <p>In the 21/22 Budget we allowed to transfer \$190,000 from our Reserve Account into our Municipal Account to cover the anticipated expenses associated with the repairs.</p>
Comments:	<p>Most of the work has now been completed, at the time of writing this report we have spent \$101,447.52 to date with outstanding Purchase Orders to the value of \$84,766.85. There are some additional items that are require further expenditure, namely:</p> <ol style="list-style-type: none"> 1. Replace Gas deep fryer that is missing. (already approved by CEO) 2. Replace/update Crockery, utensils and kitchenware. (pending quotes and approval by CEO) 3. Repair caravan Electrical bollards that supply power to “powered sites”. (already approved by Works Manager) 4. Cover remainder of Linen costs. (already approved by CEO) 5. Cover costs of repairs to Reticulation and gardens. (already approved by CEO) <p>It is anticipated that we will need a further \$20,000 to be transferred from the Tourist Park Reserve into the Municipal Account to cover the costs associated with the above mentioned works.</p>
Statutory Environment:	<p>Local Government Act 1995 – Part 6 Financial Management, Division 4 General Financial Provisions, Section 6.8</p> <p>Local Government Act 1995 – Part 6, Section 6.11.</p> <p>Local Government (Financial Management Regulations) 1996 – Part 3, Section 6.2 Regulation 27.</p>
Policy Implications:	Nil

10. 9

PERMISSION TO SUSPEND THE PURCHASING POLICY

Applicant:	Shire of Upper Gascoyne														
Disclosure of Interest:	Nil														
Author:	John McCleary														
Date:	8 December 2021														
Matters for Consideration:	For Council to decide if the Administration Staff can vary the purchasing policy for two purchases.														
Background:	<p>The Shire of Upper Gascoyne has adopted a Purchasing Policy, in this Policy it states that:</p> <table border="1"> <thead> <tr> <th>Amount of consideration (excluding GST)</th><th>Minimum requirement by authorising officer (subject to conditions below) prior to purchase</th></tr> </thead> <tbody> <tr> <td>Up to \$9,999</td><td>No quotes required, purchasing officer to be satisfied that the price is fair and reasonable.</td></tr> <tr> <td>\$10,000 - \$19,999</td><td>Seek one quotation – either written or verbal.</td></tr> <tr> <td>\$20,000 - \$99,999</td><td>Seek two quotations, one written.</td></tr> <tr> <td>\$100,000 - \$149,999</td><td>Seek three quotations, two written.</td></tr> <tr> <td>\$150,000 - \$249,999</td><td>Seek three written quotations or use WALGA's E' Quote Portal.</td></tr> <tr> <td>\$250,000 and over</td><td>Conduct a public tender process or use the WALGA preferred supplier undertaking.</td></tr> </tbody> </table>	Amount of consideration (excluding GST)	Minimum requirement by authorising officer (subject to conditions below) prior to purchase	Up to \$9,999	No quotes required, purchasing officer to be satisfied that the price is fair and reasonable.	\$10,000 - \$19,999	Seek one quotation – either written or verbal.	\$20,000 - \$99,999	Seek two quotations, one written.	\$100,000 - \$149,999	Seek three quotations, two written.	\$150,000 - \$249,999	Seek three written quotations or use WALGA's E' Quote Portal.	\$250,000 and over	Conduct a public tender process or use the WALGA preferred supplier undertaking.
Amount of consideration (excluding GST)	Minimum requirement by authorising officer (subject to conditions below) prior to purchase														
Up to \$9,999	No quotes required, purchasing officer to be satisfied that the price is fair and reasonable.														
\$10,000 - \$19,999	Seek one quotation – either written or verbal.														
\$20,000 - \$99,999	Seek two quotations, one written.														
\$100,000 - \$149,999	Seek three quotations, two written.														
\$150,000 - \$249,999	Seek three written quotations or use WALGA's E' Quote Portal.														
\$250,000 and over	Conduct a public tender process or use the WALGA preferred supplier undertaking.														
Comments:	<p>Currently the Shire has a couple of projects that we require wish to commence early in the New Year:</p> <ol style="list-style-type: none"> 1. Council Chamber Refurbishment – a part of this project the asbestos walls and ceilings are to be removed and replaced with Gyprock, Windows removed and bricked in and some other minor items. The cost of the project falls within the \$20,000 - \$99,000 bracket. To get this done we need a carpenter who can do all the work. We have received a written quote from one company and it is reasonable, it is debatable if we would get anyone else to quote let alone do the work within the required timeline. As such I am requesting that in this instance the Purchasing Policy be relaxed to allow one written quote rather than a verbal and a written quote. 2. Purchase of Service Truck and Association Service Module – we have received two written quotes for the service truck and service module. The Purchasing Policy requires that we need three written quotes; however, we have only been able to identify two companies that do this type of work. 														

Statutory Environment:		Lopcal Government (Functions and General) Regulations 1996 11A. Purchasing policies for local governments (1) A local government is to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250 000 or less or worth \$250000 or less. (2) A purchasing policy is to make provision for and in respect of the policy to be followed by the local government for, and in respect of, entering into contracts referred to in subregulation (1). (3) A purchasing policy must make provision in respect of — (a) the form of quotations acceptable; and (ba) the minimum number of oral quotations and written quotations that must be obtained; and (b) the recording and retention of written information, or documents, in respect of — (i) all quotations received; and (ii) all purchases made.			
Policy Implications:		Purchasing Policy			
Financial Implications:		Nil			
Strategic Implications:		Nil			
Risk:					
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

Consultation:	Staff		
Voting requirement:	Simple Majority		
Officer's Recommendation:	<i>That Council authorises the CEO to:</i> <i>1. accept one written quote for Carpentry component of the Council Chamber renovation; and</i> <i>2. accept two written quotes for the supply of a service truck and associated service module.</i>		
Council Resolution No: 08122021			
MOVED:		SECONDED:	
FOR: CR AGAINST: CR F/A:			

11. MATTERS BEHIND CLOSED DOORS

Item No:

MOVED: CR: SECONDED: CR:

That Council go behind closed doors to discuss confidential matters.

FOR: CR AGAINST: CR

F/A: /

11.1 Supply of Plant and Operators for Road Flood Damage Repairs – AGRN 974

11.2 Appointment of Project Manager for AGRN 974

11.3 Depot Shed Tender

Item No:

MOVED: CR: SECONDED: CR:

That Council come out from behind closed doors.

FOR: CR AGAINST: CR

F/A: 0/0

12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

14. ELECTED MEMBERS REPORTS

14.1 Cr Hammarquist OAM JP

14.2 Cr Caunt

14.3 Cr Walker

14.4 Cr McTaggart

14.5 Cr Hoseason-Smith

14.6 Cr McKeough

15. STATUS OF COUNCIL MEETING RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer
07082021	Activities in Thoroughfares Local	Currently waiting for the Minister of Local Government to provide his endorsement.	Open	CEO
Confidential Item	Tourist Park Lease	The lease has been signed by all parties. Work is still being undertaken to get the premise back to standard and repair the damaged items. Once work is complete the lawyer will be instructed to pursue the costs associated.	Close	CEO

16. STATUS OF SHIRE PROJECTS

As per [Appendix 3](#).

17. MEETING CLOSURE

The Shire President closed the meeting at ____ pm.

APPENDIX 1

(List of Accounts Paid and Legal Fees for November 2021)

Date: 08/12/2021
Time: 4:59:20PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for Payments made in
November 2021

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Boral Construction Materials Group Ltd trading as Boral Resources Pty Ltd					
EFT13754	04/11/2021	Progress Payment 4 - Dalgety Downs Landor Road (HVSPP Project) - Supply, Spray and Cover Bitumen Sealing including seal design and aggregate supply as per response to RFQ 04_20-21	1		218,717.10
INV AWWPS00318	08/2021	Progress Payment 4 - Dalgety Downs Landor Road (HVSPP Project) - Supply, Spray and Cover Bitumen Sealing including seal design and aggregate supply as per response to RFQ 04_20-21	1	218,717.10	
Jolly's Tyre Service					
EFT13755	04/11/2021	Repair and replace Grader Tyres - P87, P100 & P106	1		4,833.00
INV 148175	20/10/2021	Repair and replace Grader Tyres - P87, P100 & P106	1	4,833.00	
Just Party Linen					
EFT13756	04/11/2021	Pavillion Costs - Linen for future events	1		1,433.10
INV N21148	13/10/2021	Pavillion Costs - Linen for future events	1	1,433.10	
Rural Press Pty Ltd					
EFT13757	04/11/2021	Seniors Newspaper Advertising September 2021	1		173.00
INV 0808769269	02/09/2021	Seniors Newspaper Advertising September 2021	1	173.00	
Westrac Pty Ltd					
EFT13759	09/11/2021	Stock - Ground Cutting Tools	1		6,424.62
INV PI 6082671	13/08/2021	PI8 - Repair parts	1	150.79	
INV PI 6094085	17/08/2021	CAT Grader P87, P100 & P106 Stock Parts	1	943.01	
INV PI 6242121	28/09/2021	Stock - Ground Cutting Tools	1	5,330.82	
Rock On					
EFT13761	12/11/2021	Rock On Craft Sales For October 2021	1		38.00
INV CRAFT SAI31	10/2021	Rock On Craft Sales For October 2021	1	38.00	
Afgri Equipment					
EFT13762	12/11/2021	P101- John Deer Tractor - 500hr Service Kit	1		708.03
INV 2507221	13/10/2021	P108 & P43 Fuel Filters	1	42.39	
INV 2507173	13/10/2021	P101- John Deer Tractor - 500hr Service Kit	1	665.64	
Auswest Building Certifiers					
EFT13763	12/11/2021	Provide Certificate of design compliance for proposed workshop	1		1,850.00
INV INV-0028	30/10/2021	Provide Certificate of design compliance for proposed workshop	1	1,850.00	
Boc Limited					
EFT13764	12/11/2021	Helium Container Rental - 28.09.2021 to 28.10.2021	1		34.78
INV 4029696866	29/10/2021	Helium Container Rental - 28.09.2021 to 28.10.2021	1	34.78	
Carnarvon Timber & Hardware					
EFT13765	12/11/2021	45kg House Gas Cylinders	1		1,530.00

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Carnarvon Timber & Hardware					
INV 10736255	01/11/2021	45kg House Gas Cylinders	1	1,530.00	
Child Support Agency					
EFT13766	12/11/2021	Payroll deductions	1		373.95
INV DEDUCTIO	10/11/2021	Payroll deductions		373.95	
Geraldton Fuel Company T/as Refuel Australia					
EFT13767	12/11/2021	Fuel Card Usage - October 2021 Fuel Supplies	1		1,794.45
INV 01883127	29/10/2021	Mobile Grease XHP 222	1	448.00	
INV OCTOBER	13/10/2021	Fuel Card Usage - October 2021 Fuel Supplies	1	1,346.45	
Ilda Joan Williams					
EFT13768	12/11/2021	Ilda Williams Craft for Sales October 2021	1		27.00
INV CRAFT SAI	13/10/2021	Ilda Williams Craft for Sales October 2021	1	27.00	
Jolly's Tyre Service					
EFT13769	12/11/2021	P111 - Tyres	1		2,956.00
INV 148352	01/11/2021	P111 - Tyres	1	1,611.00	
INV 148349	01/11/2021	P100 - Tyres	1	1,345.00	
Paul D Kearney - Carpenter & Joiner					
EFT13770	12/11/2021	Supply and install retaining wall to 22 Hatch Street	1		26,004.00
INV 75	21/10/2021	Supply and install retaining wall to 22 Hatch Street	1	26,004.00	
The Trustee For Kempton Family Trust					
EFT13771	12/11/2021	Accommodation for Phil Swain & Tim Kennedy	1		1,317.00
INV 5052022	25/10/2021	Accommodation for Phil Swain & Tim Kennedy	1	1,317.00	
Market Force					
EFT13772	12/11/2021	Local Government Tenders - 23 & 30 October 2021 West Australian Newspaper	1		2,133.30
INV 41408	26/10/2021	Local Government Tenders - 23 & 30 October 2021 West Australian Newspaper	1	2,133.30	
Midway Ford					
EFT13773	12/11/2021	P103 - Rear Door Handle	1		160.00
INV 1426543	28/10/2021	P103 - Rear Door Handle	1	160.00	
Outback Coast Property					
EFT13774	12/11/2021	Handover inspection at the Gascoyne Junction Pub and Tourist Park	1		2,530.00
INV 00000310	14/10/2021	Handover inspection at the Gascoyne Junction Pub and Tourist Park	1	2,530.00	
Pridham Mechanical					
EFT13775	12/11/2021	P18 - Cat Loader - Refit tilt ram to machine	1		8,846.20
INV INV-0488	25/10/2021	P109 - Rubbish Truck - Remove leaking Ram on bin lifter	1	165.00	
INV INV-0486	25/10/2021	P101 - John Deer Tractor, 6769hrs - Carry out service.	1	440.00	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Pridham Mechanical					
INV INV-0485	25/10/2021	P89 - Bomag Roller, 1455km - Carry out service	1	440.00	
INV INV-0482	25/10/2021	P114 - Ford Ranger, 24400km - Fit crane to ute	1	297.00	
INV INV-0481	25/10/2021	P36 - Cat Truck 260033km - Repair wiring faults	1	1,413.50	
INV INV-0480	25/10/2021	P113 - Toyota Hilux - 56813km - Carry out service	1	800.80	
INV INV-0479	25/10/2021	P108 - Replace fuel filters on lawn mower	1	55.00	
INV INV-0478	25/10/2021	P117 - Ford Ranger 24081km - Carry out service	1	800.80	
INV INV-0483	25/10/2021	P87 - Cat Grader 9929 hrs - Emergency Service - Grader Overheating	1	1,100.00	
INV INV-0484	25/10/2021	P18 - Cat Loader - Refit tilt ram to machine	1	2,530.00	
INV INV-0493	01/11/2021	P103 - Ford Ranger 45924km - Service	1	804.10	
Raw Cattle Co Pty Ltd					
EFT13776	12/11/2021	C3353 - Install boom gates and signage as per quote.	1		18,040.00
INV INV-0041	17/10/2021	C3353 - Install boom gates and signage as per quote.	1	18,040.00	
Roger Davies Contracting					
EFT13777	12/11/2021	Hire of Double Road Train Tipper 18.10.2021 to 29.10.2021	1		23,738.00
INV INV-0262	31/10/2021	Hire of Double Road Train Tipper 18.10.2021 to 29.10.2021	1	23,738.00	
Illion Tenderlink					
EFT13778	12/11/2021	Public Tender - Workshop	1		180.40
INV AU-447632	31/10/2021	Public Tender - Workshop	1	180.40	
Toll Ipec Pty Ltd					
EFT13779	12/11/2021	Freight for the period of 11.10.2021 to 13.10.2021	1		155.61
INV 1005-MWB	17/10/2021	Freight for the period of 11.10.2021 to 13.10.2021	1	91.85	
INV 1007-MWB	31/10/2021	Freight charges for 14th & 28th October 2021	1	63.76	
Shire of Upper Gascoyne Social Club					
EFT13780	12/11/2021	Payroll deductions	1		375.00
INV DEDUCTIO	10/11/2021	Payroll deductions		375.00	
West Australian Newspapers Ltd					
EFT13781	12/11/2021	Advertising Midwest Times - Local Government Tenders	1		1,042.44
INV 1019950920	31/10/2021	Advertising Midwest Times - Local Government Tenders	1	1,042.44	
Westrac Pty Ltd					
EFT13782	12/11/2021	Ground Engaging tools - Stock	1		1,546.47
INV PI 6311365	18/10/2021	Ground Engaging tools - Stock	1	682.00	
INV PI 6325210	21/10/2021	P87 - Assorted parts for emergency repairs.	1	101.38	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Westrac Pty Ltd					
INV PI 6329846	22/10/2021	P87 - Assorted parts for emergency repairs	1	92.66	
INV PI 6329845	22/10/2021	P87 - Assorted parts for emergency repairs.	1	194.34	
INV PI 6353413	29/10/2021	P87 - 256-6915 fuel priming pump group assembly	1	72.93	
INV PI 6363414	29/10/2021	P76 - Grease Tank	1	403.16	
Activ8me					
EFT13783	19/11/2021	TCDO Internet for the period 07.11.2021 to 06.12.2021	1		94.95
INV 3236976	07/11/2021	TCDO Internet for the period 07.11.2021 to 06.12.2021	1	94.95	
Gregory James Watters					
EFT13784	19/11/2021	G Watters - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1		1,669.81
INV COUNCIL M17/11/2021	17/11/2021	G Watters - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1	1,669.81	
Dust Up Projects					
EFT13785	19/11/2021	Freight from Carnarvon to Gascoyne Junction for the week ending 31.10.2021	1		936.40
INV INV-2220	10/11/2021	Freight from Carnarvon to Gascoyne Junction for the week ending 31.10.2021	1	936.40	
Helen Smith					
EFT13786	19/11/2021	Murdoch University Sterilisation Program - October 25th 2021	1		2,746.82
INV 1036	26/10/2021	Murdoch University Sterilisation Program - October 25th 2021	1	2,746.82	
Shire of Murchison					
EFT13787	19/11/2021	Book Sales - Road to the Murchison	1		180.00
INV 507	05/11/2021	Book Sales - Road to the Murchison	1	180.00	
Gascoyne Junction Remote Community School					
EFT13788	19/11/2021	2021/22 Cash Contribution to the Gascoyne Junction Remote Community School	1		3,300.00
INV 21/2021	01/11/2021	2021/22 Cash Contribution to the Gascoyne Junction Remote Community School	1	3,300.00	
Leanne Alys McKeough					
EFT13789	19/11/2021	L McKeogh - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1		1,281.67
INV COUNCIL M17/11/2021	17/11/2021	L McKeogh - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1	1,281.67	
AirborneIT					
EFT13790	19/11/2021	Supply and Install CCTV Camera to Junction Tourist Park and Pub	1		3,426.50
INV INV-0020	03/11/2021	Supply and Install CCTV Camera to Junction Tourist Park and Pub	1	3,426.50	
Australia Post					
EFT13791	19/11/2021	Postage for the month of October 2021.	1		198.40
INV 1011027724	03/11/2021	Postage for the month of October 2021.	1	198.40	
Blackwoods Atkins					
EFT13792	19/11/2021	Safety Glasses	1		301.88
INV PE5848BM	29/09/2021	Safety Glasses	1	301.88	

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Blanche Maree Walker					
EFT13793	19/11/2021	B Walker - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1		1,083.67
INV COUNCIL M	17/11/2021	B Walker - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1	1,083.67	
Boc Limited					
EFT13794	19/11/2021	Container Rental for Medical Oxygen for the period 01.11.2021 to 31.01.2022	1		40.82
INV 4029696862	29/10/2021	Container Rental for Medical Oxygen for the period 01.11.2021 to 31.01.2022	1	40.82	
Bond Rural Supplies					
EFT13795	19/11/2021	In-Town Water Supply exploration of river bed - Onsite 21.10.2021 to 24.10.2021	1		9,130.00
INV INV-1405	22/10/2021	In-Town Water Supply exploration of river bed - Onsite 21.10.2021 to 24.10.2021	1	9,130.00	
Canine Control A Division Of Trepheene Pty Ltd					
EFT13796	19/11/2021	Ranger Services for the period 23.10.2021 to 24.10.2021.	1		2,200.00
INV 3460	07/11/2021	Ranger Services for the period 23.10.2021 to 24.10.2021.	1	2,200.00	
Carnarvon Electrics					
EFT13797	19/11/2021	Supply 2 x Washing Machines and Dryer for the Juntion Tourist Park & Pub	1		12,832.60
INV INV-11033	03/11/2021	Supply 2 x Washing Machines and Dryer for the Juntion Tourist Park & Pub	1	12,832.60	
Carnarvon Medical Centre					
EFT13798	19/11/2021	Sean Walker - Workers Compensation Appointment - 26.10.2021 W/C 00003615	1		343.50
INV 158680KAR	15/11/2021	Sean Walker - Workers Compensation Appointment - 26.10.2021 W/C 00003615	1	114.50	
INV 158676KAR	15/11/2021	Sean Walker - Workers Compensation Appointment - 10.09.2021 W/C 00003615	1	114.50	
INV 158677KAR	15/11/2021	Sean Walker - Workers Compensation Appointment - 01.10.2021 W/C 00003615	1	114.50	
JW & JP Caunt					
EFT13799	19/11/2021	J Caunt - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1		1,590.70
INV COUNCIL M	17/11/2021	J Caunt - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1	1,590.70	
The Kempton Family Trust T/A Carnarvon Glass & Window Tint (Novus)					
EFT13800	19/11/2021	P87 - Replace right hand door glass and tint window	1		982.40
INV 80909193	01/11/2021	P87 - Replace right hand door glass and tint window	1	982.40	
Concept CS Pty Ltd					
EFT13801	19/11/2021	Structural design, documentation, & design certificate - 80% complete	1		6,336.00
INV 21041S-01	15/10/2021	Structural design, documentation, & design certificate - 80% complete	1	6,336.00	
Eftsure Pty Ltd					
EFT13802	19/11/2021	Initial Set up Fee for Eftsure Payment Program	1		2,336.40
INV INV-3137	28/09/2021	Initial Set up Fee for Eftsure Payment Program	1	2,336.40	
Gascoyne Office Equipment					
EFT13803	19/11/2021	CRC - Supplies for Kids Week Activities	1		156.40

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Gascoyne Office Equipment					
INV INVC7-567	22/10/2021	CRC - Supplies for Kids Week Activities	1	156.40	
Gascoyne Group Pty Ltd					
EFT13804	19/11/2021	Double Road Train Hire 19.10.2021 to 28.10.2021 - Carnarvon/Mullewa Road. 186 Hours	1		35,805.00
INV 00000062	01/11/2021	Double Road Train Hire 19.10.2021 to 28.10.2021 - Carnarvon/Mullewa Road. 186 Hours	1	35,805.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT13805	19/11/2021	Diesel - Underground Bowser 10,056 litres @ 1.0646 & Diesel - Overhead Tank 4,450 litres @ 1.0646	1		37,671.60
INV 01887337	01/11/2021	Diesel - Underground Bowser 1700 litres @ 1.0646	1	2,727.82	
INV 01887334	01/11/2021	Diesel - Underground Bowser 10,056 litres @ 1.0646 & Diesel - Overhead Tank 4,450 litres @ 1.0646	1	23,276.33	
INV 01887333	01/11/2021	P52 Camp Trailer - Diesel 3150 litres @ 1.6046	1	5,054.49	
INV 01887331	01/11/2021	P55 Low Loader - Diesel 1000 litres @ 1.6046	1	1,604.60	
INV 01887343	01/11/2021	Glenburgh Station Tank - Diesel 1400 litres @ 1.6046	1	2,261.84	
INV 01887332	01/11/2021	P58 Camp Trailer - Diesel 1700 litres @ 1.6046	1	2,746.52	
Geraldton Building Services & Cabinets Pty Ltd					
EFT13806	19/11/2021	Construction of Gascoyne Junction Tourist Stop - Progress Claim 8 as per RFT06 - 20/21.	1		183,609.36
INV 61955H	31/10/2021	Construction of Gascoyne Junction Tourist Stop - Progress Claim 8 as per RFT06 - 20/21.	1	183,609.36	
Global Groundwater					
EFT13807	19/11/2021	Groundwater Development - Desktop investigation western option. Groundwater licence, geological review, drill program and design,	1		12,100.00
INV 00001976	29/10/2021	Groundwater Development - Desktop investigation western option. Groundwater licence, geological review, drill program and design,	1	12,100.00	
Donald Raymond Hammarquist					
EFT13808	19/11/2021	D Hammarquist - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1		4,157.76
INV COUNCIL M	17/11/2021	D Hammarquist - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1	4,157.76	
HISCO PTY LTD					
EFT13809	19/11/2021	Linen for the Junction Tourist Park & Pub	1		1,621.11
INV 1210443	19/10/2021	Linen for the Junction Tourist Park & Pub	1	963.12	
INV 1210709	20/10/2021	Linen for the Junction Tourist Park & Pub	1	537.61	
INV 1211974	29/10/2021	Purchase of Linen for Junction Tourist Park and Pub	1	120.38	
House Legal Pty Ltd					
EFT13810	19/11/2021	Prepare an ILUA - Hatch Street Land Development	1		2,772.00
INV 1324	31/10/2021	Prepare an ILUA - Hatch Street Land Development	1	2,772.00	
Market Force					
EFT13811	19/11/2021	Local Law Advert in the Saturday West Australian 18/09/2021	1		791.55
INV 149689	30/09/2021	Local Law Advert in the Saturday West Australian 18/09/2021	1	791.55	
Hamish McTaggart					

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Hamish McTaggart					
EFT13812	19/11/2021	H McTaggart - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1		1,103.47
INV COUNCIL M	17/11/2021	H McTaggart - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1	1,103.47	
Norwest Refrigeration Services					
EFT13813	19/11/2021	Travel to Gascoyne Junction to conduct inspection on Refrigeration and Airconditioning at the Junction Tourist Park & Pub,	1		1,329.24
INV 00037457	04/08/2021	Travel to Gascoyne Junction to conduct inspection on Refrigeration and Airconditioning at the Junction Tourist Park & Pub,	1	880.00	
INV 00037900	27/10/2021	Junction Pub - Repair Bar Coolroom	1	449.24	
Officeworks					
EFT13814	19/11/2021	Stationery supplies for the Admin Office	1		215.21
INV 22566459	04/11/2021	Stationery supplies for the Admin Office	1	215.21	
Portside Engineering and Crane Services					
EFT13815	19/11/2021	Hire of Loader - 18.10.2021 to 28.10.2021	1		7,078.50
INV 00023095	01/11/2021	Hire of Loader - 18.10.2021 to 28.10.2021	1	7,078.50	
Pridham Mechanical					
EFT13816	19/11/2021	P87 - Breakdown - Cat Grader 9230 hrs	1		5,775.00
INV INV-0494	09/11/2021	P76 - CAT Loader 8301hrs - Replace Intercooler hose and test.	1	110.00	
INV INV-0495	09/11/2021	P109 - Rubbish Truck 3311km - Fit bin lifter ram to truck	1	165.00	
INV INV-0496	09/11/2021	P87 - Breakdown - Cat Grader 9230 hrs	1	5,500.00	
Ray Hoseason-Smith					
EFT13817	19/11/2021	R. Hoseason-Smith - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1		1,299.51
INV COUNCIL M	17/11/2021	R. Hoseason-Smith - November 17 2021 Council Meeting - Elected Member Fee & Expenses Claim	1	1,299.51	
Sean Walker					
EFT13818	19/11/2021	Reimburse out of pocket Expenses for Workers Compensation Appointments	1		336.69
INV DREQ-06.2	16/11/2021	Reimburse out of pocket Expenses for Workers Compensation Appointments	1	336.69	
Sunny Sign Company Pty Ltd					
EFT13819	19/11/2021	Supply Workshop Safety Signs	1		754.05
INV 468135	05/11/2021	Supply Workshop Safety Signs	1	652.85	
INV 468223	08/11/2021	Supply 5 x Road Closed Magnetic signs	1	101.20	
Tropics Hardware					
EFT13820	19/11/2021	Gardening - Hand Scoops	1		16.40
INV 544234	02/11/2021	Gardening - Hand Scoops	1	16.40	
A1 Water Filters					
EFT13821	19/11/2021	Replacement Water Filters for Admin Office & CRC	1		300.00
INV 111954	05/11/2021	Replacement Water Filters for Admin Office & CRC	1	300.00	
Westrac Pty Ltd					

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Westrac Pty Ltd					
EFT13822	19/11/2021	Stock Parts	1		182.59
INV PI 6257886	02/10/2021	Stock Parts	1	158.73	
INV PI 6353412	29/10/2021	P87 CAT Grader Parts (freight)	1	23.86	
Greenfield Technical Services					
EFT13823	19/11/2021	ARGN-908 - Project Management 13.10.2021 to 26.10.2021	1		91,820.10
INV INV-2121	28/10/2021	ARGN-908 - Project Management 13.10.2021 to 26.10.2021	1	39,867.30	
INV INV-2124	29/10/2021	ARGN-908 - Project Management 14.10.2021 to 27.10.2021	1	31,516.65	
INV INV-2138	04/11/2021	Project Management on AGRN-908 Package 1 for the period 27.10.2021 to 31.10.2021	1	8,665.80	
INV INV-2151	12/11/2021	Project management Costs AGRN-908 - Package 2 for period 01.10.2021 to 31.10.2021	1	11,770.35	
Quadrio Earthmoving Pty Ltd					
EFT13824	19/11/2021	AGRN - 908 Flood Damage Repairs 13.10.2021 to 26.10.2021	1		293,553.70
INV 00011169	29/10/2021	AGRN - 908 Flood Damage Repairs 13.10.2021 to 26.10.2021	1	293,553.70	
Them Earth Moving					
EFT13825	19/11/2021	AGRN-908 Project Management 14.10.2021 to 28.10.2021	1		322,389.10
INV 00000708	01/11/2021	AGRN-908 Project Management 14.10.2021 to 28.10.2021	1	322,389.10	
Carnarvon Auto Service Pty Ltd					
EFT13826	26/11/2021	P87 Grader - Tyre replacement	1		2,119.75
INV 00002205	15/11/2021	P87 Grader - Tyre replacement	1	1,581.35	
INV 00002204	15/11/2021	P87 Grader - Tyre replacement	1	538.40	
Concept CS Pty Ltd					
EFT13827	26/11/2021	Inspection and engineering of existing Workshop structure 70% Complete	1		3,272.50
INV 21041S-02	15/10/2021	Inspection and engineering of existing Workshop structure 70% Complete	1	3,272.50	
Child Support Agency					
EFT13828	26/11/2021	Payroll deductions	1		373.95
INV DEDUCTIO	24/11/2021	Payroll deductions		373.95	
Global Groundwater					
EFT13829	26/11/2021	Attend Council Meeting 24.03.2021, Airfares, Accommodation and vehicle hire.	1		8,031.98
INV 00001914	03/11/2021	Attend Council Meeting 24.03.2021, Airfares, Accommodation and vehicle hire.	1	8,031.98	
KTB Auto Electronics					
EFT13830	26/11/2021	P36 Prime Mover - Rectify trailer light issues	1		335.00
INV INV-1238	16/11/2021	P36 Prime Mover - Rectify trailer light issues	1	335.00	
Midwest Lock & Safe					
EFT13831	26/11/2021	Supply locking mechanisms and provide sets of cut keys for shire facilities.	1		445.50

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Midwest Lock & Safe					
INV MC3941	07/11/2021	Supply locking mechanisms and provide sets of cut keys for shire facilities.	1	445.50	
Raw Cattle Co Pty Ltd					
EFT13832	26/11/2021	Complete installation of boom gates and signage.	1		4,070.00
INV INV-0043	08/11/2021	Complete installation of boom gates and signage.	1	2,200.00	
INV INV-0044	15/11/2021	Install guide posts and floodway signs on new section of bitumen on Carnarvon/Mullewa Road	1	1,870.00	
Shire of Upper Gascoyne Social Club					
EFT13833	26/11/2021	Payroll deductions	1		375.00
INV DEDUCTIO	24/11/2021	Payroll deductions		375.00	
Horizon Power					
EFT13834	26/11/2021	Street Lighting 01.10.2021 to 31.10.2021	1		323.07
INV 21 011 2730	02/11/2021	Street Lighting 01.10.2021 to 31.10.2021	1	323.07	
Telstra Corporation Ltd					
EFT13835	26/11/2021	Shire Telephone Services - Usage Charges - 01.10.2021 to 01.11.2021, Service Charges 01.11.2021 to 01.12.2021	1		1,086.20
INV 1363333608	20/10/2021	Telstra - Staff Mobile phones and Internet Services - Usage Charges - 20.09.2021 to 19.10.2021, Service Charges 20.10.2021 to 19.11.2021	1	390.00	
INV 1363333368	20/10/2021	Telstra Mobile phone 0455 773 318 for TCDO - Usage Charges - 20.09.2021 to 19.10.2021, Service Charges 20.10.2021 to 19.11.2021	1	56.97	
INV K 138 120 2	09/11/2021	Shire Telephone Services - Usage Charges - 01.10.2021 to 01.11.2021, Service Charges 01.11.2021 to 01.12.2021	1	639.23	
SUPER DIRECTIONS FUND					
DD9504.1	10/11/2021	Superannuation contributions	1		264.80
INV SUPER	10/11/2021	Superannuation contributions	1	264.80	
CBUS					
DD9504.2	10/11/2021	Superannuation contributions	1		288.46
INV SUPER	10/11/2021	Superannuation contributions	1	288.46	
The Trustee For Aware Super					
DD9504.3	10/11/2021	Superannuation contributions	1		5,892.18
INV DEDUCTIO	10/11/2021	Payroll deductions	1	596.75	
INV DEDUCTIO	10/11/2021	Payroll deductions	1	300.00	
INV DEDUCTIO	10/11/2021	Payroll deductions	1	290.81	
INV DEDUCTIO	10/11/2021	Payroll deductions	1	153.72	
INV SUPER	10/11/2021	Superannuation contributions	1	4,550.90	
CBH Sunsuper					
DD9504.4	10/11/2021	Superannuation contributions	1		473.08
INV DEDUCTIO	10/11/2021	Payroll deductions	1	157.69	

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CBH Sunsuper					
INV SUPER	10/11/2021	Superannuation contributions	1	315.39	
MLC Masterkey Super					
DD9504.5	10/11/2021	Superannuation contributions	1		728.75
INV DEDUCTIO	10/11/2021	Payroll deductions	1	182.19	
INV SUPER	10/11/2021	Superannuation contributions	1	546.56	
ANZ SMART CHOICE SUPER					
DD9504.6	10/11/2021	Superannuation contributions	1		377.20
INV DEDUCTIO	10/11/2021	Payroll deductions	1	94.30	
INV SUPER	10/11/2021	Superannuation contributions	1	282.90	
SUNSUPER					
DD9504.7	10/11/2021	Superannuation contributions	1		157.69
INV SUPER	10/11/2021	Superannuation contributions	1	157.69	
Australian Super					
DD9504.8	10/11/2021	Superannuation contributions	1		239.40
INV SUPER	10/11/2021	Superannuation contributions	1	239.40	
AMP Flexible Super					
DD9504.9	10/11/2021	Superannuation contributions	1		585.75
INV SUPER	10/11/2021	Superannuation contributions	1	585.75	
Department of Transport (AGENT CHARGES)					
DD9508.1	11/11/2021	Department of Transport Agent Fees - CRC Collections on 08.11.2021	1		155.10
INV 19021	10/11/2021	Department of Transport Agent Fees - CRC Collections on 08.11.2021	1	155.10	
Department of Transport (AGENT CHARGES)					
DD9508.2	02/11/2021	Department of Transport Agent Fees - CRC Collections on 29.10.2021	1		578.25
INV 18998	02/11/2021	Department of Transport Agent Fees - CRC Collections on 29.10.2021	1	578.25	
Department of Transport (AGENT CHARGES)					
DD9508.3	12/11/2021	Department of Transport Agent Fees - CRC Collections on 09.11.2021	1		29.20
INV 19028	11/11/2021	Department of Transport Agent Fees - CRC Collections on 09.11.2021	1	29.20	
Activ8me					
DD9513.1	17/11/2021	Finance Managers Internet from 03.11.2021 to 02.12.2021	1		69.95
INV 3229598	03/11/2021	Finance Managers Internet from 03.11.2021 to 02.12.2021	1	69.95	
Activ8me					
DD9513.2	19/11/2021	Works Supervisor Home Internet from 05.11.2021to 04.12.2021	1		129.95
INV 3233389	05/11/2021	Works Supervisor Home Internet from 05.11.2021to 04.12.2021	1	129.95	
Activ8me					

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Activ8me					
DD9513.3	27/11/2021	Shire Office Internet for the period 13.11.2021 to 12.12.2021	1		154.95
INV 3247814	13/11/2021	Shire Office Internet for the period 13.11.2021 to 12.12.2021	1	154.95	
Wa Treasury Corporation					
DD9513.4	02/11/2021	Principal and Interest Repayment of Loan 30 - New Staff House	1		23,806.54
INV LOAN 30	02/11/2021	Principal and Interest Repayment of Loan 30 - New Staff House	1	23,806.54	
Woolworths Limited					
DD9513.5	15/11/2021	Supplies for the Community Vet Clinic Program	1		437.20
INV 102396364	18/10/2021	Administration and Council meeting refreshments	1	159.25	
INV 103067935	25/10/2021	Community Event refreshments - Kids Week, Halloween and Bike Week	1	212.05	
INV 103069593	24/10/2021	Supplies for the Community Vet Clinic Program	1	65.90	
Activ8me					
DD9518.1	22/11/2021	Internet service for CEO house - 08.11.2021 to 07.12.2021	1		154.95
INV 3238735	08/11/2021	Internet service for CEO house - 08.11.2021 to 07.12.2021	1	154.95	
SUPER DIRECTIONS FUND					
DD9522.1	24/11/2021	Superannuation contributions	1		264.80
INV SUPER	24/11/2021	Superannuation contributions	1	264.80	
CBUS					
DD9522.2	24/11/2021	Superannuation contributions	1		288.46
INV SUPER	24/11/2021	Superannuation contributions	1	288.46	
The Trustee For Aware Super					
DD9522.3	24/11/2021	Superannuation contributions	1		5,574.53
INV DEDUCTIO	24/11/2021	Payroll deductions	1	578.60	
INV DEDUCTIO	24/11/2021	Payroll deductions	1	300.00	
INV DEDUCTIO	24/11/2021	Payroll deductions	1	232.77	
INV DEDUCTIO	24/11/2021	Payroll deductions	1	153.72	
INV SUPER	24/11/2021	Superannuation contributions	1	4,309.44	
CBH Sunsuper					
DD9522.4	24/11/2021	Superannuation contributions	1		473.08
INV DEDUCTIO	24/11/2021	Payroll deductions	1	157.69	
INV SUPER	24/11/2021	Superannuation contributions	1	315.39	
MLC Masterkey Super					
DD9522.5	24/11/2021	Superannuation contributions	1		728.75
INV DEDUCTIO	24/11/2021	Payroll deductions	1	182.19	

Date: 08/12/2021
Time: 4:59:20PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for Payments made in
November 2021

USER: Finance Manager
PAGE: 12

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
MLC Masterkey Super					
INV SUPER	24/11/2021	Superannuation contributions	1	546.56	
ANZ SMART CHOICE SUPER					
DD9522.6	24/11/2021	Superannuation contributions	1		377.20
INV DEDUCTIO	24/11/2021	Payroll deductions	1	94.30	
INV SUPER	24/11/2021	Superannuation contributions	1	282.90	
SUNSUPER					
DD9522.7	24/11/2021	Superannuation contributions	1		157.69
INV SUPER	24/11/2021	Superannuation contributions	1	157.69	
Australian Super					
DD9522.8	24/11/2021	Superannuation contributions	1		239.40
INV SUPER	24/11/2021	Superannuation contributions	1	239.40	
AMP Flexible Super					
DD9522.9	24/11/2021	Superannuation contributions	1		585.75
INV SUPER	24/11/2021	Superannuation contributions	1	585.75	
Activ8me					
DD9524.1	08/11/2021	Credit received against Finance Manager's Home Internet service. Original invoice no. 3229598 for service period 03/11/2021 to 02/12/2021.	1		-20.00
INV 3487649	08/11/2021	Credit received against Finance Manager's Home Internet service. Original invoice no. 3229598 for service period 03/11/2021 to 02/12/2021.	1	-20.00	
NGS Super					
DD9504.10	10/11/2021	Superannuation contributions	1		326.95
INV SUPER	10/11/2021	Superannuation contributions	1	326.95	
NGS Super					
DD9522.10	24/11/2021	Superannuation contributions	1		326.95
INV SUPER	24/11/2021	Superannuation contributions	1	326.95	

Date: 08/12/2021
Time: 4:59:20PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for Payments made in
November 2021

USER: Finance Manager
PAGE: 13

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

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	43,846.96
EFT	1,403,245.26

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,447,092.22
TOTAL		1,447,092.22
TOTAL CREDIT NOTES		0.00
TOTAL PAYMENTS LESS CREDIT NOTES		1,447,092.22

Date: 8/12/2021

SHIRE OF UPPER GASCOYNE



Time 5:12 PM

Shire Legal Expenses for the Period 01/11/2021 to 30/11/2021

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
--------------	----------	-------------	---------------------	----------------

NIL Expenditure to report for Legal Expenses during the Period 01/11/2021 to 30/11/2021

0.00

Date: 8/12/2021

SHIRE OF UPPER GASCOYNE

Time 5:12 PM

Shire Rates Debt Collection Expenses for the Period 01/11/2021 to 30/11/2021

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
--------------	----------	-------------	---------------------	----------------

NIL Expenditure to report for Rates Debt Collection during the Period 01/11/2021 to 30/11/2021

0.00

APPENDIX 2

(Monthly Financial Report for November 2021)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

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www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 30 November 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 November 2021
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RSM Australia Pty Ltd

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Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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

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

Signed at GERALDTON

Date 10th December 2021

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 November 2021
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a deficit as at 30 November 2021 of -\$2,046,219

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Staff Housing	72%	379,518	294,595	274,138
HVSPP	57%	2,285,332	952,220	1,311,426
Residential Land Development	0%	1,150,000	-	2,520
Tourist Stop	31%	1,497,483	1,247,905	461,528
	39%	5,312,333	2,494,720	2,049,612
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	33%	3,937,432	1,228,634	1,318,240
Non-operating Grants, Subsidies and Contributions	48%	7,679,889	1,474,972	3,668,320
	43%	11,617,321	2,703,606	4,986,561
Rates Levied	108%	481,034	481,815	521,511

% - Compares current YTD actuals to the Annual Budget

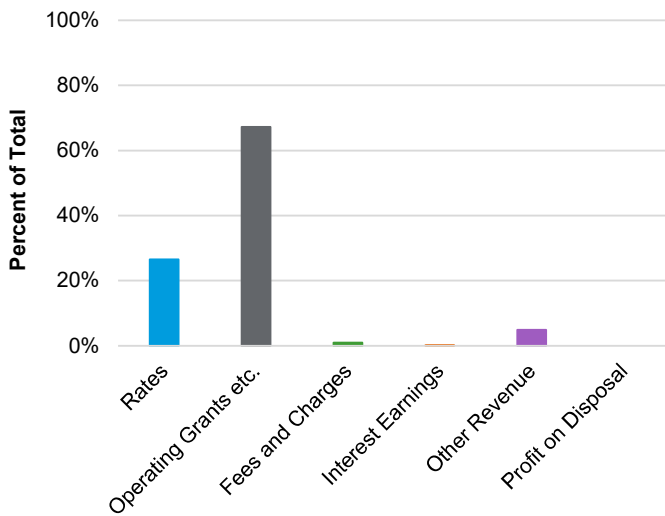
Financial Position

Account	Difference to Prior Year %	Current Year 30 Nov 21 \$	Prior Year 30 Nov 20 \$
Adjusted Net Current Assets	(73%)	(2,046,219)	2,790,549
Cash and Equivalent - Unrestricted	41%	1,999,076	4,852,180
Cash and Equivalent - Restricted	(28%)	(1,004,763)	3,563,729
Receivables - Rates	44%	106,178	242,213
Receivables - Other	323%	817,647	253,358
Payables	40%	2,485,951	6,188,056

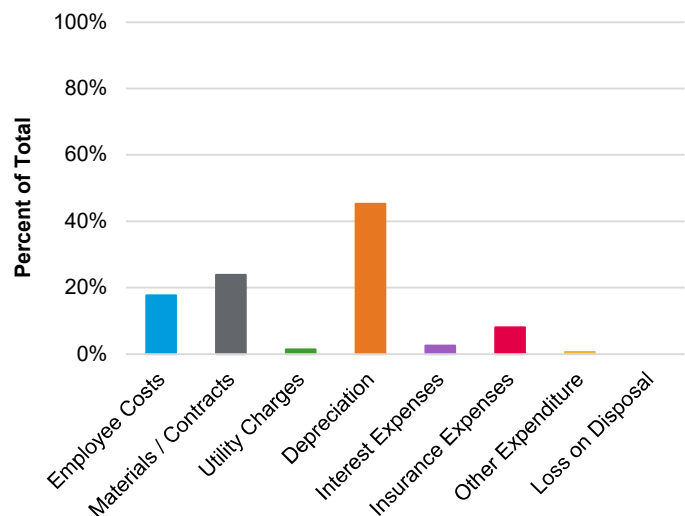
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 November 2021
SUMMARY GRAPHS - OPERATING

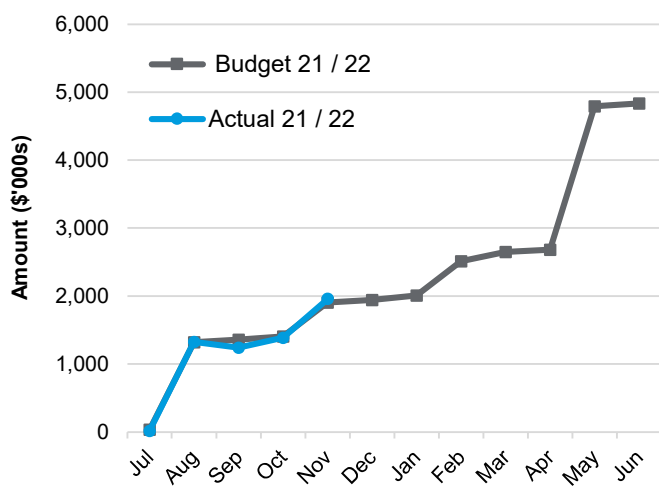
Operating Income (exc. Flood Damage)



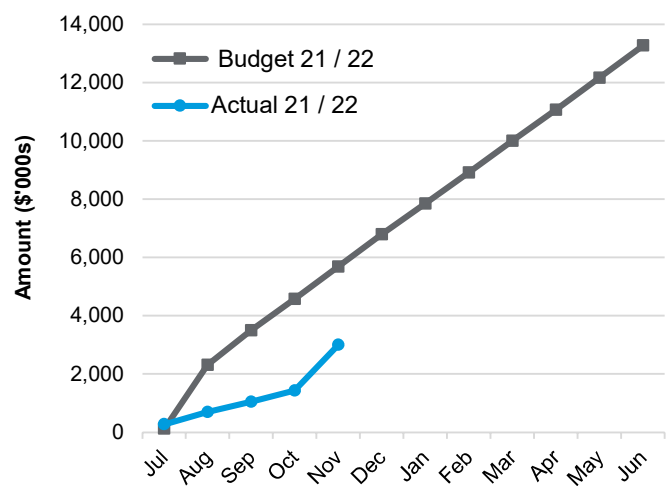
Operating Expenditure (exc. Flood Damage)



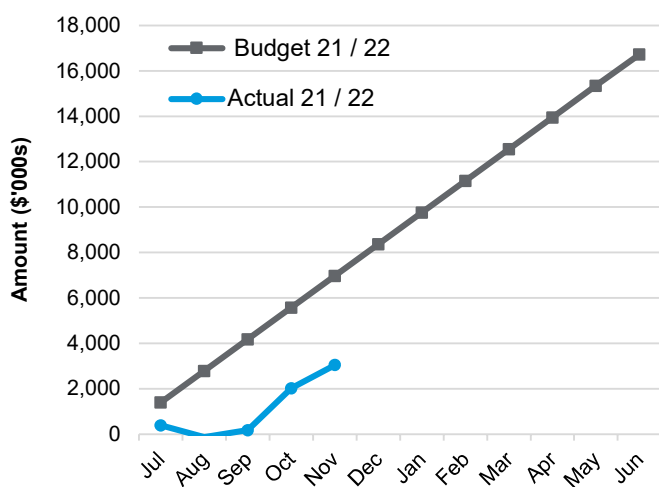
Operating Revenues (exc. Flood Damage)



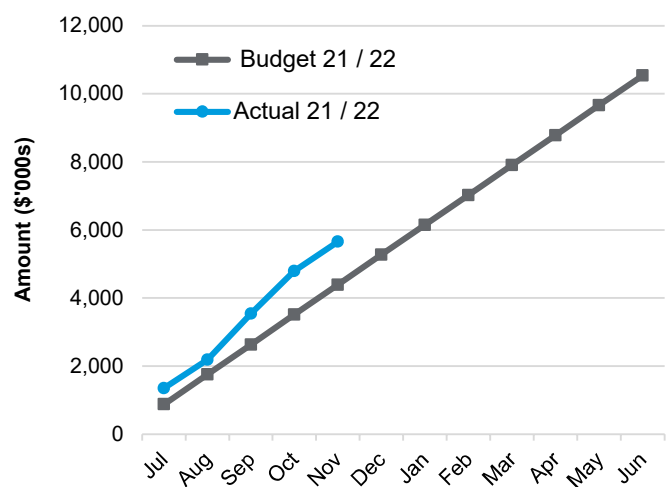
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue



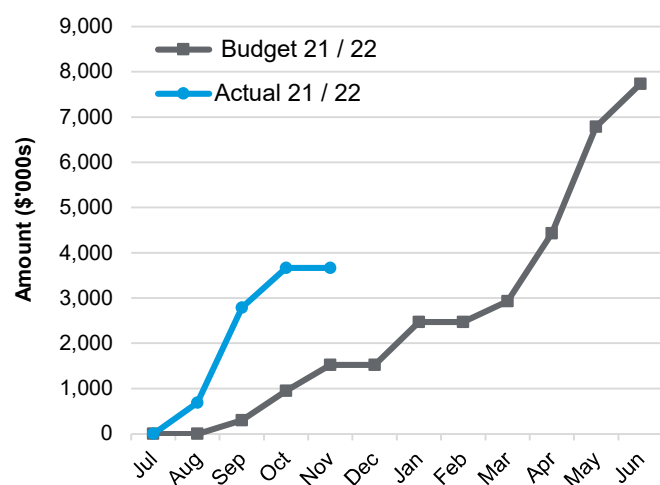
Flood Damage Expenses



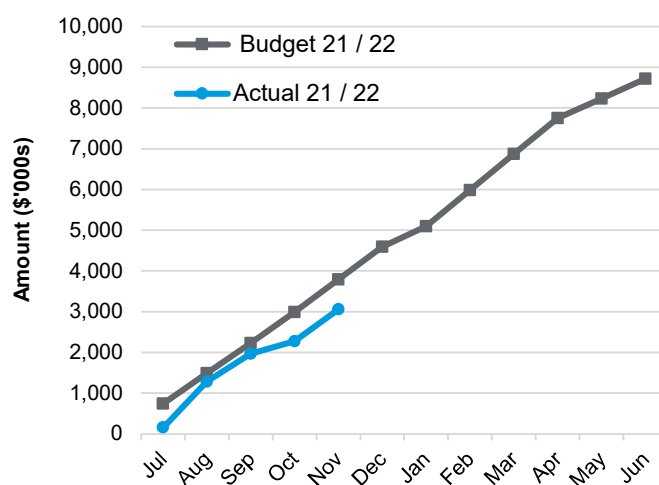
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 November 2021
SUMMARY GRAPHS - CAPITAL

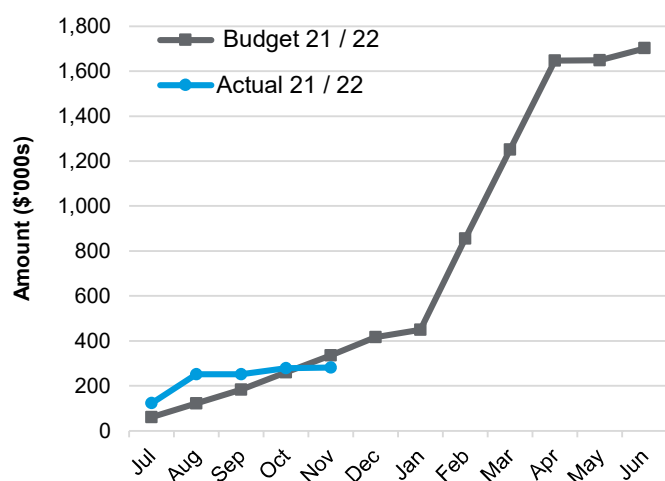
Capital Revenue



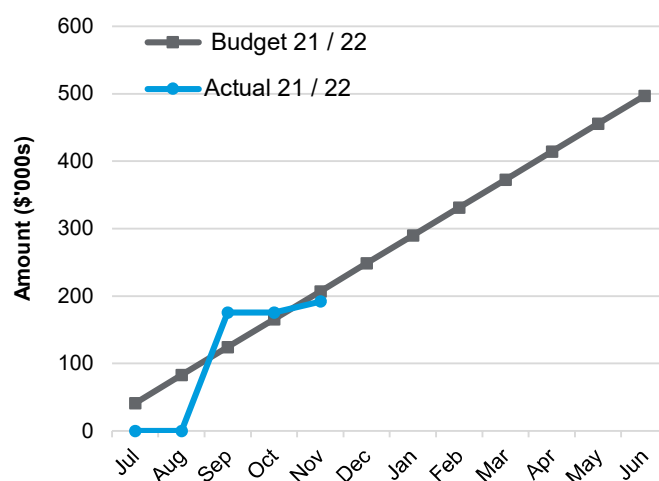
Capital Expenditure



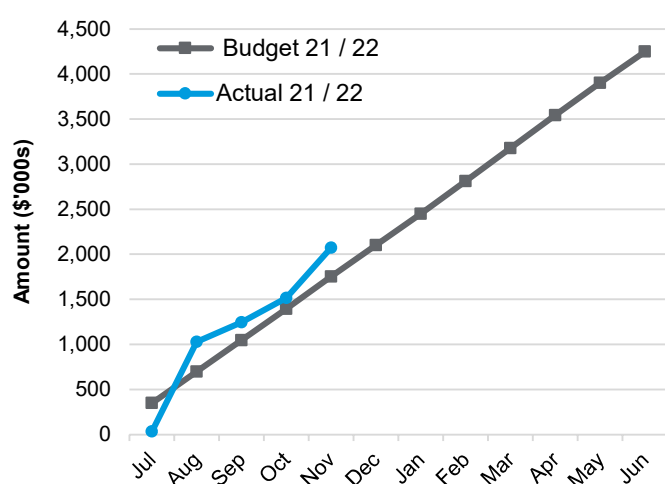
Land and Buildings



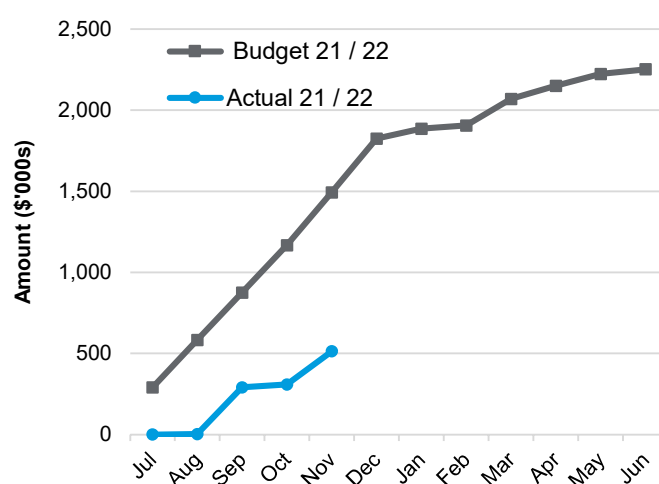
Plant and Equipment



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 30 November 2021

NATURE OR TYPE

		Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
	Note					
Revenue						
Rates	10	481,034	481,815	521,511	39,696	8%
Grants, Subsidies and Contributions	12(a)	3,937,432	1,228,634	1,318,240	89,606	7%
Fees and Charges		28,346	17,256	18,829	1,573	9%
Interest Earnings		19,000	8,500	4,015	(4,485)	(53%)
Other Revenue		334,907	169,040	97,432	(71,608)	(42%)
		4,800,719	1,905,245	1,960,027		
Expenses						
Employee Costs		(1,445,358)	(609,367)	(532,321)	77,046	13%
Materials and Contracts		(2,359,699)	(990,351)	(719,923)	270,428	27%
Utility Charges		(156,387)	(54,875)	(45,187)	9,688	18%
Depreciation on Non-current Assets		(3,204,622)	(1,335,465)	(1,363,104)	(27,639)	(2%)
Interest Expenses		(44,843)	(17,920)	(79,325)	(61,405)	(343%)
Insurance Expenses		(250,306)	(249,770)	(245,069)	4,701	2%
Other Expenditure		(70,800)	(35,140)	(20,419)	14,721	42%
		(7,532,015)	(3,292,888)	(3,005,348)		
Other Income and Expenses						
Grants, Subsidies and Contributions	12(b)	7,679,889	1,474,972	3,668,320	2,193,348	149%
Profit on Disposal of Assets	8	33,000	12,917	-	(12,917)	(100%)
(Loss) on Disposal of Assets	8	(2,000)	-	-	-	
		7,710,889	1,487,889	3,668,320		
Flood Damage						
Reimbursements	12(c)	16,735,843	6,973,265	3,048,344	(3,924,921)	(56%)
Employee Costs		(73,837)	(30,765)	-	30,765	100%
Materials and Contracts		(16,201,017)	(6,750,420)	(5,662,172)	1,088,248	16%
		460,989	192,080	(2,613,828)		
Net Result		5,440,582	292,326	9,171		

* - 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 30 November 2021
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		87,694	36,120	4,267	(31,853)	(88%)
General Purpose Funding		1,874,612	1,129,190	879,721	(249,469)	(22%)
Law, Order and Public Safety		15,864	11,113	11,031	(82)	(1%)
Health		1,000	415	180	(235)	(57%)
Education and Welfare		165,631	26,955	69,029	42,074	156%
Housing		-	-	285	285	
Community Amenities		4,200	4,200	4,200	-	0%
Recreation and Culture		15,365	7,085	9,270	2,185	31%
Transport		2,397,149	561,187	923,640	362,453	65%
Economic Services		178,264	103,445	24,535	(78,910)	(76%)
Other Property and Services		60,940	25,535	33,869	8,334	33%
		4,800,719	1,905,245	1,960,027		
Expenses						
Governance		(706,422)	(304,279)	(228,618)	75,661	25%
General Purpose Funding		(88,033)	(35,134)	(116,517)	(81,383)	(232%)
Law, Order and Public Safety		(114,159)	(53,196)	(32,770)	20,426	38%
Health		(26,038)	(10,859)	(11,581)	(722)	(7%)
Education and Welfare		(526,296)	(222,861)	(97,704)	125,157	56%
Housing		(247,976)	(110,749)	(120,830)	(10,081)	(9%)
Community Amenities		(108,167)	(45,117)	(37,766)	7,351	16%
Recreation and Culture		(293,705)	(135,775)	(142,912)	(7,137)	(5%)
Transport		(4,612,390)	(1,957,779)	(1,983,393)	(25,614)	(1%)
Economic Services		(746,638)	(328,380)	(286,384)	41,996	13%
Other Property and Services		(62,191)	(88,759)	53,127	141,886	160%
		(7,532,015)	(3,292,888)	(3,005,348)		
Other Income and Expenses						
Grants, Subsidies and Contributions	12(b)	7,679,889	1,474,972	3,668,320	2,193,348	149%
Profit on Disposal of Assets	8	33,000	12,917	-	(12,917)	(100%)
(Loss) on Disposal of Assets	8	(2,000)	-	-	-	
		7,710,889	1,487,889	3,668,320		
Flood Damage - Transport						
Reimbursements	12(c)	16,735,843	6,973,265	3,048,344	(3,924,921)	56%
Employee Costs		(73,837)	(30,765)	-	30,765	100%
Materials and Contracts		(16,201,017)	(6,750,420)	(5,662,172)	1,088,248	16%
		460,989	192,080	(2,613,828)		
Net Result		5,440,582	292,326	9,171		

* - 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 30 November 2021

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	(353,499)	(353,499)	(587,035)		
Revenue from Operating Activities						
Governance		87,694	36,120	4,267	(31,853)	(88%)
General Purpose Funding		1,393,578	647,375	358,210	(289,165)	(45%)
Law, Order and Public Safety		15,864	11,113	11,031	(82)	(1%)
Health		1,000	415	180	(235)	(57%)
Education and Welfare		165,631	26,955	69,029	42,074	156%
Housing		-	-	285	285	
Community Amenities		4,200	4,200	4,200	-	0%
Recreation and Culture		15,365	7,085	9,270	2,185	31%
Transport		19,165,992	7,547,369	3,971,984	(3,575,385)	(47%)
Economic Services		178,264	103,445	24,535	(78,910)	(76%)
Other Property and Services		60,940	25,535	33,869	8,334	33%
		21,088,528	8,409,612	4,486,860		
Expenditure from Operating Activities						
Governance		(706,422)	(304,279)	(228,618)	75,661	25%
General Purpose Funding		(88,033)	(35,134)	(116,517)	(81,383)	(232%)
Law, Order and Public Safety		(114,159)	(53,196)	(32,770)	20,426	38%
Health		(26,038)	(10,859)	(11,581)	(722)	(7%)
Education and Welfare		(526,296)	(222,861)	(97,704)	125,157	56%
Housing		(247,973)	(110,749)	(120,830)	(10,081)	(9%)
Community Amenities		(108,167)	(45,117)	(37,766)	7,351	16%
Recreation and Culture		(293,705)	(135,775)	(142,912)	(7,137)	(5%)
Transport		(20,889,244)	(8,738,964)	(7,645,565)	1,093,399	13%
Economic Services		(746,638)	(328,380)	(286,384)	41,996	13%
Other Property and Services		(62,191)	(88,759)	53,127	141,886	160%
		(23,808,866)	(10,074,073)	(8,667,520)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		3,204,622	1,335,465	1,363,104		
(Profit) / Loss on Asset Disposal		(31,000)	(12,917)	-		
Employee Provision Reserve		(12,436)	269	(4)		
Net Amount from Operating Activities		440,848	(341,644)	(2,817,560)		
Investing Activities						
Grants, Subsidies and Contributions	12(b)	7,679,889	1,474,972	3,668,320	2,193,348	149%
Proceeds from Disposal of Assets	8	53,000	22,083	48,000	25,917	117%
Land and Buildings	9(a)	(1,702,318)	(310,345)	(282,128)	28,217	9%
Plant and Equipment	9(b)	(497,000)	(165,668)	(191,995)	(26,327)	(16%)
Furniture and Equipment	9(c)	(20,000)	-	-	-	
Infrastructure Assets - Roads	9(d)	(4,248,389)	(1,751,032)	(2,072,817)	(321,785)	(18%)
Infrastructure Assets - Other	9(e)	(2,252,483)	(1,489,570)	(513,302)	976,268	66%

Net Amount from Investing Activities		(987,301)	(2,219,559)	656,078		
Financing Activities						
Repayment of Debentures	11	(123,011)	(61,036)	(56,749)	4,287	7%
Transfer from Reserves	7	628,709	-	237,614	237,614	
Transfer to Reserves	7	(86,780)	-	(78)	(78)	
Net Amount from Financing Activities		418,918	(61,036)	180,787		
Surplus / (Deficit) before Rates		(481,034)	(2,975,738)	(2,567,730)		
Total Amount raised from Rates		481,034	481,815	521,511	39,696	(8%)
Closing Surplus / (Deficit)	3	-	(2,493,923)	(2,046,219)		

* - 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 30 November 2021
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	1,702,318	282,128	(1,420,190)
Plant and Equipment	9(b)	497,000	191,995	(305,005)
Furniture and Equipment	9(c)	20,000	-	(20,000)
Infrastructure Assets - Roads	9(d)	4,248,389	2,072,817	(2,175,572)
Infrastructure Assets - Other	9(e)	2,252,483	513,302	(1,739,181)
Total Capital Expenditure		8,720,190	3,060,242	(5,659,948)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		7,679,889	2,774,628	(4,905,261)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		53,000	48,000	(5,000)
Council Contribution - Reserves		150,000	237,614	87,614
Council Contribution - Operations		837,301	(0)	(837,301)
Total Capital Acquisitions Funding		8,720,190	3,060,242	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 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: 10 Dec 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 30 November 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 30 November 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 30 November 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:

Asset	Years
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 30 November 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 30 November 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.)

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 30 November 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.

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.

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 30 November 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:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
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 30 November 2021

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	30 Nov 21 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
General Purpose Funding	879,721	1,129,190	(22%)	(249,469)	(2,483) 937 46,931 (2,007) 42,298 (2,085) (937) (932) 48,000 (377,526) (1,665)	Interest received on Investments less than anticipated at year end. Received more than anticipated from Rates Penalty Interest at year end. Received more than anticipated in 21/22 Financial Assistance Grants. Received less than anticipated income from interest on reserve account. Back Rates not yet processed - tracking under budget at this period end date. Debt Collection on Outstanding Rates not yet commenced for 21/22 - tracking under budget at this Less than anticipated income received for Installment Admin fees on Rates payments Less than anticipated income received for Installment Interest fees on Rates payments Proceeds on disposal of Roller P27. Received less than anticipated income from Flood Damage Grant AGRN 908. Minor differences.
Governance	4,267	36,120	(88%)	(31,853)	(29,908) (1,945) (0)	Insurance reimbursements for property damage claims incurred in 20/21 not yet received - tracking under budget at this period end date. Less than anticipated sundry income received at this period end date. Minor differences.
Law, Order, Public Safety	11,031	11,113	0%	(82)	18 (100)	Received more than anticipated income year to date for DFES funded Fire Control expenses and ESL. Minor differences.
Health	180	415	(57%)	(235)	(235)	Minor differences - less than anticipated income in Health Inspection Fees.
Education and Welfare	69,029	26,955	156%	42,074	(878) (415) (94) (8,335) 4,367 (213) 48,000 (358)	Received less than anticipated income for Commission fees paid to date at this period end date. Less than anticipated income received at this period end date for events held . Minor decrease in Sales at this period end date for merchandise, books and maps at the CRC. Decrease in small miscellaneous grants for CRC at this period end date. Received more than anticipated income for Shire Community Christmas event held in 2020. Decrease in Community Grants received at this period end date. Received CRC Operating Grant earlier than anticipated at this period end date. Minor differences.
Housing	285	-	0%	285	285	Minor differences.
Community Amenities	4,200	4,200	0%	-	-	Minor differences - less than anticipated income received for Rubbish Disposal fees.
Recreation and Culture	9,270	7,085	31%	2,185	2,439 (254)	Increase in anticipated income received at this period end date for Oval revenue. Minor differences.
Transport	7,640,304	9,022,341	(15%)	(1,382,036)	7,496 31,681 (1,408,297) (12,916)	Received more than anticipated in 21/22 Financial Assistance Grant at this period end date. 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. Minor differences.
Economic Services	24,535	103,445	(76%)	(78,910)	(3,821) 3,233 (210) - (77,413) (699) (0)	Less than anticipated income received at this period end date for Contributions to Economic development projects. Received more than anticipated sales for gas bottles, fuel, phone and electricity cards. Received less than anticipated income for building licences and fees. Less than anticipated income received to date for the Tourist Precinct at this period end date Received less than anticipated income for lease outgoings on old police station building. 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

(a) Operating Revenues / Sources

	00 Jan 00					
	YTD Actual	YTD Budget	Budget to	Budget to	Components	Explanation
	\$	\$	Actual YTD	Actual YTD	of Variance	
			%	\$	\$	
				Favourable / (Unfavourable)		
Other Property and Services	33,869	25,535	33%	8,334	89	Income for diesel fuel rebates more than anticipated at this period end date.
					4,310	Other reimbursements related to staff expenses more than anticipated at this period end date.
					4,185	Other reimbursements related to Plant Op Costs more than anticipated at this period end date.
					(250)	Minor differences.
Total Revenues	8,676,692	10,366,399	(16%)	(1,689,707)		

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

(b) (Expenses) / (Applications)

	30 Apr 21					
	YTD Actual	YTD Budget	Budget to	Budget to	Components	Explanation
	\$	\$	Actual YTD	Actual YTD	of Variance	
			%	\$	\$	
				Favourable / (Unfavourable)		
General Purpose Funding	(116,517)	(35,134)	(232%)	(81,383)	2,085	Debt collection costs are tracking under budget at this period end date.
					(66,457)	Interest expense is tracking over budget at this period end date.
					2,825	Interest on Loans is tracking under budget at this period end date.
					899	Valuation costs tracking under budget year to date.
					(20,735)	Admin overhead costs are tracking over budget at this period end date.
					0	Various Minor differences.
Governance	(228,618)	(304,279)	25%	75,661	12,216	General Council Member Costs tracking under budget at this period end date.
					21,775	Employee Costs for Administration Staff tracking under budget at this period end date.
					(4,139)	Legal costs tracking over budget at this period end date.
					1,205	Website costs tracking over budget at this period end date.
						Admin Overhead allocations in this program tracking under budget at this period end date.
					48,940	Audit Costs accrual journal variance only.
					(6,530)	Computer IT Budget tracking over budget at this period end date.
					2,085	Minor Office Equipment purchases tracking under budget at this period end date.
					109	Minor differences.
Law, Order, Public Safety	(32,770)	(53,196)	38%	20,426	2,517	Other Fire Control expenses and insurance are tracking under budget this period end date.
					25,000	Contribution to CRBA for Dogging Program is tracking under budget at this period end date.
					-	Contribution to shared CESM role with other Shires - still waiting for 20/21 invoice.
					(15,035)	Admin overhead costs are tracking under budget this period end date.
					(648)	Minor differences.
Health	(11,581)	(10,859)	(7%)	(722)	1,280	Mosquito Fogger expenses are tracking under budget this period end date.
					2,197	Aged Community Assistance costs tracking under budget year to date (maintenance assistance for aged residents)
					(4,009)	Health Inspection Costs tracking over budget at this period end date.
					(190)	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	(97,704)	(222,861)	56%	125,157	10,415 6,942 1,118 4,982 95,445 274 3,539 2,442	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 tracking under budget at year end. Admin Overhead allocations for this program tracking under budget at this period end date. Depreciation tracking under budget at this period end date. Salaries and Superannuation for CRC staff tracking over budget at year end, Minor differences.
Housing	(120,830)	(110,749)	(9%)	(10,081)	682 3,335 (13,390) (708) 0	Interest on New Housing Loan tracking under budget at this period end date. Minor purchases for Housing - furniture and equipment (non-capital) Housing Utilities and Insurance 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	(142,912)	(135,775)	(5%)	(7,137)	(2,816) 6,213 6,367 7,501 1,997 (15,035) 2,275 849	Rubbish collection costs are tracking over 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 under budget at this period end date. Septic Pumping tracking under budget at this period end date. Public Toilet operating costs tracking under budget at year end. Admin Overhead tracking under budget at year end. Tree Lopping tracking under budget at this period end date. Minor differences.
Recreation & Culture	(142,912)	(135,775)	(5%)	(7,137)	1,611 (9,472) 724	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. Various Minor differences.
Transport	(7,645,565)	(8,738,964)	13%	1,093,399	1,277,828 7,174 (239,408) 25,516 34,215 (19,244) 162 - 4,250 2,906 0	Flood Damage expenditure is tracking over 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 over 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. Street Lighting costs tracking under budget at this period end date. Freight costs tracking under budget at this period end date. Airstrip Op Costs 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)

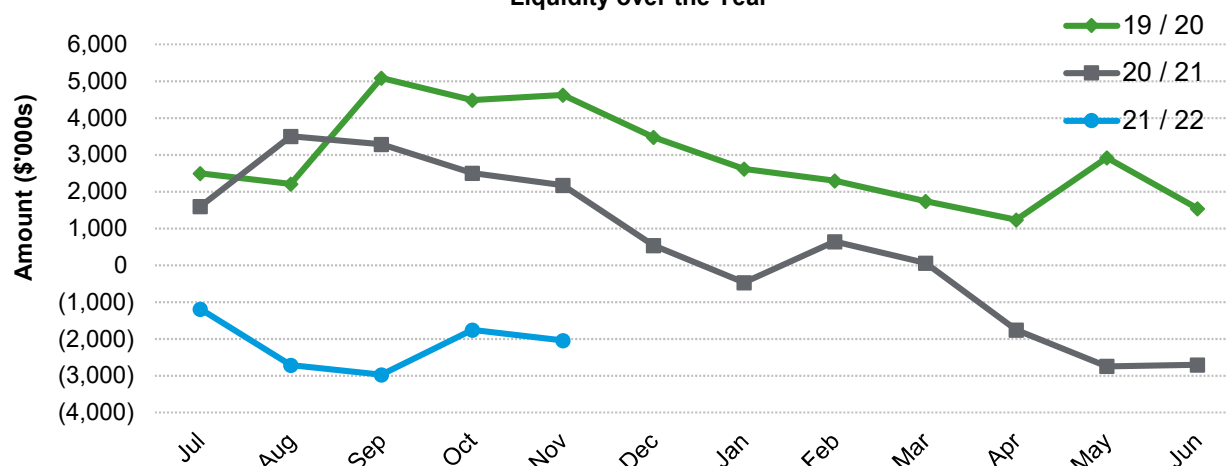
	30 Apr 21 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
Economic Services	(286,384)	(328,380)	13%	41,996	24,428 6,098 (13,857) 4,345 21,090 (108)	Tourism signage expenses are tracking under budget at this period end date. Salary and Super costs for TCDO position (not occupied) are tracking under budget at this period Depreciation tracking over budget year to date. Land development costs are tracking under budget at this period end date. Admin overhead costs are tracking under budget at this period end date. Various Minor differences.
Other Property and Services	53,127	(88,759)	160%	141,886	128,653 6,052 1,186	Allocated Payroll Overheads tracking under budget at year end. Employee Costs for Works Staff tracking over budget at this year end. Minor differences.
Total Expenses	(8,667,520)	(10,074,073)	14%	1,392,065		

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

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Nov 21 \$	Prior Year Closing 30 Jun 21 \$	This Time Last Year 30 Nov 20 \$
Current Assets				
Cash Unrestricted	4	1,999,076	3,237,358	4,852,180
Cash Restricted	4	1,799,592	2,036,612	3,563,729
Receivables - Rates	6(a)	106,178	66,317	242,213
Receivables - Other	6(b)	817,647	777,052	253,358
Interest / ATO Receivable		161,832	51,385	164,223
Provision for Doubtful Debts		(116,443)	(116,443)	(96,189)
Accrued Income		-	2,631,538	1,110,367
Inventories		106,145	102,670	138,518
Total Current Assets		4,874,027	8,786,489	10,228,399
Current Liabilities				
Sundry Creditors		(1,188,141)	(2,229,472)	(280,385)
Revenue Received in Advance	6(a)	(213)	(212)	(6,276)
Obligations / ARWC		(873,027)	(2,788,897)	(5,585,814)
Deposits and Bonds		(100,642)	(50,642)	(50,642)
GST Payable		-	-	(7,122)
PAYG Withholding Tax		(29,240)	-	(27,112)
Loan Liability		(61,975)	(123,011)	(38,755)
Accrued Expenses		-	(212,442)	-
Accrued Salaries and Wages		-	(50,456)	(4,108)
Accrued Time in Lieu		(3,461)	-	-
Suspense		(21,305)	(16,525)	-
Overdraft	4	(2,804,355)	(1,887,991)	-
Unearned Revenue		-	-	-
Total Payables		(5,082,358)	(7,359,648)	(6,000,214)
Provisions		(207,948)	(207,948)	(187,842)
Total Current Liabilities		(5,290,306)	(7,567,596)	(6,188,056)
Less: Cash Reserves	7	(1,799,593)	(2,036,612)	(1,371,179)
Less: Land Held for Resale		(2,500)	(2,500)	(7,500)
Less: Deposit on Disposal of Asset		-	-	-
Add: Loan Principal (Current)		61,975	123,011	38,755
Add: Employee Leave Reserve	7	110,178	110,174	90,130
Net Funding Position		(2,046,219)	(587,035)	2,790,549

Liquidity over the Year



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

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
Cash and Cash Equivalents							
Cash on Hand	900			900	N/A	0.00	N/A
Municipal Fund	355,493			355,493	CBA	0.00	N/A
Online Saver	1,642,683			1,642,683	CBA	0.10	N/A
SUG Reserve Account		1,799,592		1,799,592	CBA	0.10	N/A
WANDRRA Account		(2,804,355)		(2,804,355)	CBA	0.10	N/A
Financial Assets at Amortised Cost							
Fixed Term Deposit				-			
Total Cash and Financial Assets	1,999,076	(1,004,763)	-	994,313			

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 21	Amount Received	Amount Paid	Closing Balance 30 Nov 21
	\$	\$	\$	\$
	-	-	-	-
Total Funds in Trust	-	-	-	-

Comments / Notes

No Funds held in Trust at Reporting Date

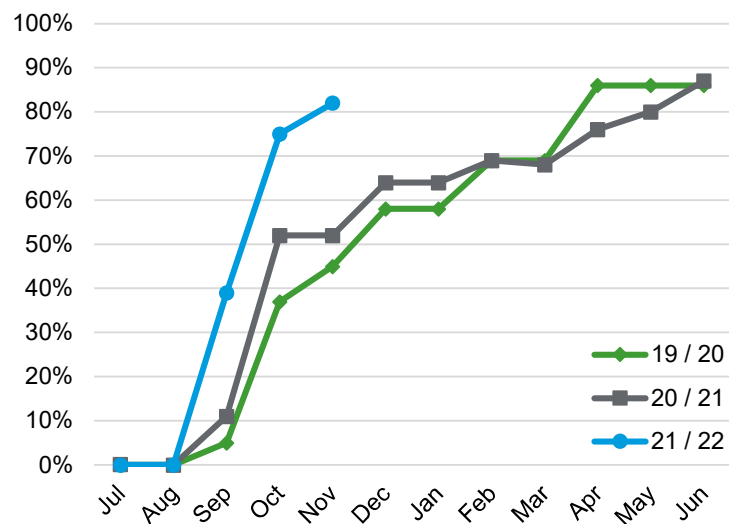
SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2021

6. RECEIVABLES

(a) Rates Receivable	30 Nov 21
	\$
Rates Receivables	106,178
Rates Received in Advance	(213)
Total Rates Receivable Outstanding	105,966

Closing Balances - Prior Year	66,317
Rates Levied this Year	521,511
Closing Balances - Current Month	(106,178)
Total Rates Collected to Date	481,650
<i>Percentage Collected</i>	<i>82%</i>

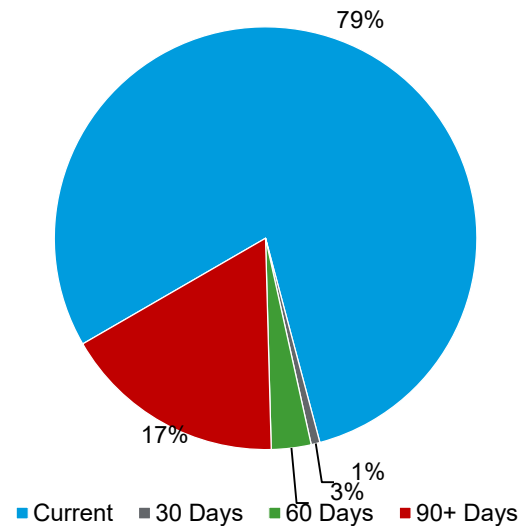
Rates Collected



Comments / Notes

(b) General Receivables	30 Nov 21
	\$
Current	647,512
30 Days	5,516
60 Days	24,915
90+ Days	139,704
Total General Receivables Outstanding	817,647

General Receivables



Comments / Notes

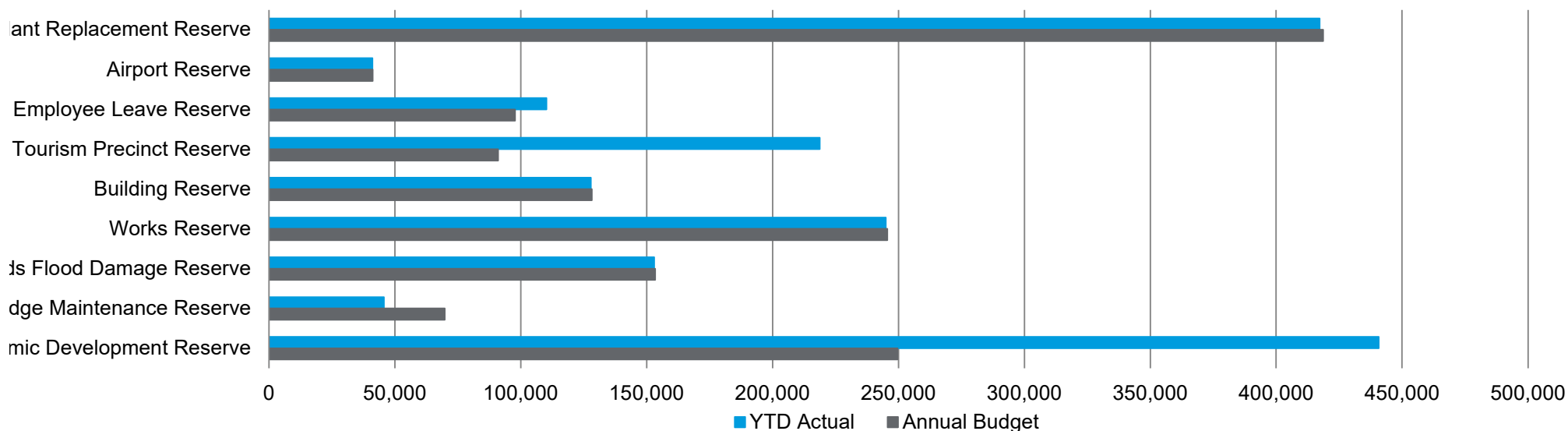
Amounts shown above include GST (where applicable)

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

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual				Balance 30 Nov 21 \$
	Balance 01 Jul 21 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 22 \$	Transfers from \$	Interest Received \$	Transfer to \$	
Plant Replacement Reserve	567,262	(150,000)	1,393	-	418,655	(150,000)	21	-	417,283
Airport Reserve	41,067	-	101	-	41,168	-	2	-	41,069
Employee Leave Reserve	110,174	(12,705)	269	-	97,738	-	5	-	110,178
Tourism Precinct Reserve	280,360	(190,000)	688	-	91,048	(61,610)	16	-	218,766
Building Reserve	153,885	(26,004)	378	-	128,259	(26,004)	6	-	127,887
Works Reserve	244,941	-	601	-	245,542	-	5	-	244,946
Roads Flood Damage Reserve	152,995	-	376	-	153,371	-	7	-	153,002
Bridge Maintenance Reserve	45,678	-	112	24,000	69,790	-	2	-	45,680
Economic Development Reserve	440,767	(250,000)	1,082	57,780	249,629	-	16	-	440,783
Total Cash Backed Reserves	2,037,129	(628,709)	5,000	81,780	1,495,200	(237,614)	78	-	1,799,593

Annual Budget v YTD Actual



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

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Roller P27	15,000	48,000	33,000	-
Ute P44	7,000	5,000	-	(2,000)
Total Disposal of Assets	22,000	53,000	33,000	(2,000)
Total Profit or (Loss)				31,000

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Roller P27 *	-	-	-	-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

* The Roller P27 has been disposed, however no profit or loss on disposal will be brought to account until completion of the audit for 2021 and then the asset register can be rolled forward to 2022.

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

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Office Refurbishment	120,000	-	-	-
CRC, Education and Welfare				
CRC Building Improvements	25,000	4,165	-	4,165
Housing				
New Staff House	379,518	294,595	274,138	20,457
Residential Land Development	1,150,000	-	2,520	(2,520)
Internal Refurbishment of L99 Gregory Street	27,800	11,585	5,470	6,115
Total Land and Buildings	1,702,318	310,345	282,128	28,217

(b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Boomspray Unit	12,000	4,000	-	4,000
Side Tipper	110,000	36,667	-	36,667
Message Board	25,000	8,334	-	8,334
Ute (Thomas)	50,000	16,667	-	16,667
Service Truck	120,000	40,000	-	40,000
Padfoot Roller	180,000	60,000	191,995	(131,995)
Total Plant and Equipment	497,000	165,668	191,995	(26,327)

(c) Furniture and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Furniture and Equipment	20,000	-	-	-
Total Furniture and Equipment	20,000	-	-	-

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

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
HVSPP	2,285,332	952,220	1,311,426	(359,206)
Viveash Way	50,000	-	-	-
Landor/Meekatharra	588,057	245,725	-	245,725
Signage 20 / 21	-	-	4,830	(4,830)
Signage 21 / 22	100,000	41,685	44,089	(2,404)
Grids 21 / 22	100,000	41,665	-	41,665
Carnarvon/Mullewa Rd	1,125,000	469,737	712,472	(242,735)
Total Infrastructure - Roads	4,248,389	1,751,032	2,072,817	(321,785)

(d) Other Infrastructure

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Recreation and Culture				
In Town Water Supply	165,000	68,750	13,415	55,335
Out of Town Water Supply Project	250,000	31,250	18,302	12,948
Transport				
Depot Infrastructure	300,000	125,000	17,557	107,443
Fuel Bowser Upgrade	40,000	16,665	-	-
Economic Services				
Tourist Stop	1,497,483	1,247,905	461,528	786,377
Tourist Precinct Solar Project	-	-	2,500	(2,500)
Total Infrastructure - Other	2,252,483	1,489,570	513,302	962,103

Total Capital Expenditure	8,720,190	3,716,615	3,060,242	642,208
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SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 November 2021

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
General Rates								
GRV Town	147,258	0.087241	19	12,847	13,920	-	-	13,920
UV Rural	2,725,380	0.046865	27	127,725	86,320	-	-	86,320
UV Mining	2,026,672	0.139300	114	271,048	421,271	-	-	421,271
Total General Rates				411,620	521,511	-	-	521,511
Minimum Rates								
GRV Town	2,495	200	4	800	-	-	-	-
UV Rural	19,660	412	11	4,532	-	-	-	-
UV Mining	84,089	450	63	27,900	-	-	-	-
Total Minimum Rates				33,232	-	-	-	-
Total General and Minimum Rates				444,852	521,511	-	-	521,511
Other Rate Revenue								
Rates Write-off				(5,000)				-
Interim and Back Rates				38,298				-
Facilities Fees (Ex Gratia)				2,884				-
Total Rate Revenue				481,034				521,511

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

			Principal Repayments		Principal Outstanding		Interest Repayments	
	01 Jul 21	New Loans	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Housing								
Loan 29 Staff Housing	242,537	-	(17,041)	(34,337)	225,496	276,874	(894)	894
Loan 30 Staff Housing	428,640	-	(21,476)	(43,069)	407,164	471,709	741	4,544
Economic Services								
Loan 28 Tourism Precinct	437,101	-	(22,519)	(45,605)	414,582	482,706	(4,134)	20,419
				-				
Total Repayments	1,108,278	-	(61,036)	(123,011)	1,047,242	1,231,289	(4,287)	25,857

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

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	1,369,578	684,790	731,721
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	3,668	917	-
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	100,930	-	48,000
CRC Misc Small Operating		20,000	8,335	-
Other Community Grants		2,500	1,040	827
Recreation & Culture				
Library Operating Grants		3,765	3,765	4,140
Transport				
FAGS Roads	Government of WA	499,000	249,502	256,998
MRWA Direct Grant	MRWA	251,120	251,120	251,120
HVSPP DRFAWA Contribution		1,616,871	-	-
Economic Services				
Contributions for Projects		10,000	4,165	345
Other Property and Services				
Diesel Fuel Rebate	ATO	60,000	25,000	25,089
Total Operating Grants, Subsidies and Contributions		3,937,432	1,228,634	1,318,240

(b) Non-operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Recreation and Culture				
LCRI Grant		38,148	-	(87,997)
Transport				
HVSPP Funding		2,428,684	-	2,174,620
LRCI Capital Grant - Depot Infrastruct RRG		90,000	-	-
Roads to Recovery		588,057	528,722	-
Regional Road Group Funding		750,000	300,000	600,000
LCRI Grant Funds - Bitument Project Viveashe Way		50,000	-	-
Economic Services				
Tourism Infrastructure Projects		2,585,000	646,250	981,697
LCRI Grant Fund - Land Development		1,150,000	-	-
Total Non-Operating Grants, Subsidies and Contributions		7,679,889	1,474,972	3,668,320

Total Grants, Subsidies and Contributions	11,617,321	2,703,606	4,986,561
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(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA March 2020 (AGRN 908)		10,375,110	4,322,960	3,048,344
Grant (DRFAWA) AGRN 951		6,300,126	2,625,050	-
Grant (DRFAWA) AGRN TBA - May 24th 2021 Flood Event		60,607	25,255	-
Total Flood Damage Reimbursements		16,735,843	6,973,265	3,048,344


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

13. BUDGET AMENDMENTS

GL	Description	Council Resolution	Non Cash Adjustment \$	Increase Cash \$	Decrease in Cash \$	Running Balance \$
SC09	Staff Housing	8102021		26,004		
Reserve Transfer						
	Transfer From Building Reserve				(26,004)	
Total Budget Amendments			-	26,004	(26,004)	-

APPENDIX 3

(Shire Projects Schedule)

SHIRE OF UPPER GASCOYNE 2021/22 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 09/12/2021
COMPLETED PROJECTS					
Pad Foot Roller	Jarrold Walker	24/09/2021	-76	Completed	Due to arrive late September
5 Kilometres of seal for the Carnarvon / Mullewa Road	Jarrold Walker	08/12/2021	-1	Completed	Anticipate completion by 8th December 2021.
New House – Hatch Street - Stage 3 Ground Works & Installation	Sean Walker	31/05/2022	173	Completed	In progress. Construction complete, awaiting cleaning and handover by Modular. Landscaping to commence 2022 in cooler weather.. Carry over project from 20/21.
Water Wheel / Trailer	Jarrold Walker			Completed	
PROJECTS NOT STARTED					
Land and Buildings Revaluations	Sa/Jarrold and Sean	30/06/2022	203	Not Yet Started	
Fire Water Tank	Sean Walker	30/06/2022	203	Not Yet Started	Seeking Quotes and waiting on water results
Boom Spray Unit	Jarrold Walker	31/12/2021	22	Not Yet Started	Quotes and budget to be confirmed
CRC Building improvents (Door for Dr Room)	Sean Walker	30/04/2022	142	Not Yet Started	Waiting on Quotes
Message Board	Jarrold Walker	30/11/2021	-9	Not Yet Started	Quotes have been sorced ready to order
Repairs to Lot 39 Gregory Street - Painting and Reticulation	Sean Walker	28/02/2022	81	Not Yet Started	Waiting on Quote for reticulation and waiting on time frame from tenant for painting. Carry over project from 20/21.
New Fuel Bowser	Jarrold Walker	30/11/2021	-9	Not Yet Started	Quotes have been sorced ready to order
New Service Truck	Jarrold Walker	30/11/2021	-9	Not Yet Started	Quotes being sorced
PROJECTS IN PROGRESS					
Amalgamation of Depot and Admin Lots	John McCleary	TBC		In Progress	Crossland and Hardy P/L enagaged to provide services to amalgamate lots. Carry over project from 20/21. Emailed Phil Swain
New Tourist Stop at the old caravan park site	John McCleary	31/12/2021	22	In Progress	Works in progress. Carry over project from 20/21.
River Pump for new Town water supply	Jarrold Walker & Sean Walker			In Progress	Staff continue to investigate alternative locations. Sean and John meeting with the Ynggarda Aboriginal Corporation on the 16th December.
5 Kilometres of seal for the Carnarvon / Mullewa Road	Jarrold Walker	08/12/2021	-1	In Progress	Anticipate completion by 8th December 2021.
Further consultation with website designers to complete installation of other modules for website.	Management Team and CSOA	TBC		In Progress	Will arrange onsite visit with Market Creations and work through improvement of road map tool along with other issues around website functionality.
Chambers Refurbishment	John McCleary/Sean	30/06/2022	203	In Progress	Waiting on audio visual discision and waiting on updated quote from builder.
Alternative town water supply	Jarrold Walker	TBC		In Progress	Waiting on drill specs to go to tender for pilot hole.
Intergrated Planning Review	John McCleary/ Sa Toomalatai	30/06/2022	203	In Progress	Pending confirmation re local Government Act.
New Land Development	John McCleary	30/06/2022	203	In Progress	Waiting on response from Ynggarda Aboriginal Corporation.
PROJECTS ON HOLD/DEFERRED/DISCONTINUED					
New Ute for Thomas	Jarrold Walker	30/11/2021	-9	Deferred	Deferred to 2022/23 Budget