



AGENDA

17th of NOVEMBER 2021

ORDINARY COUNCIL MEETING

**To be held at the Shires Administration Building situated at Gascoyne Junction
commencing at 8.45am**

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.

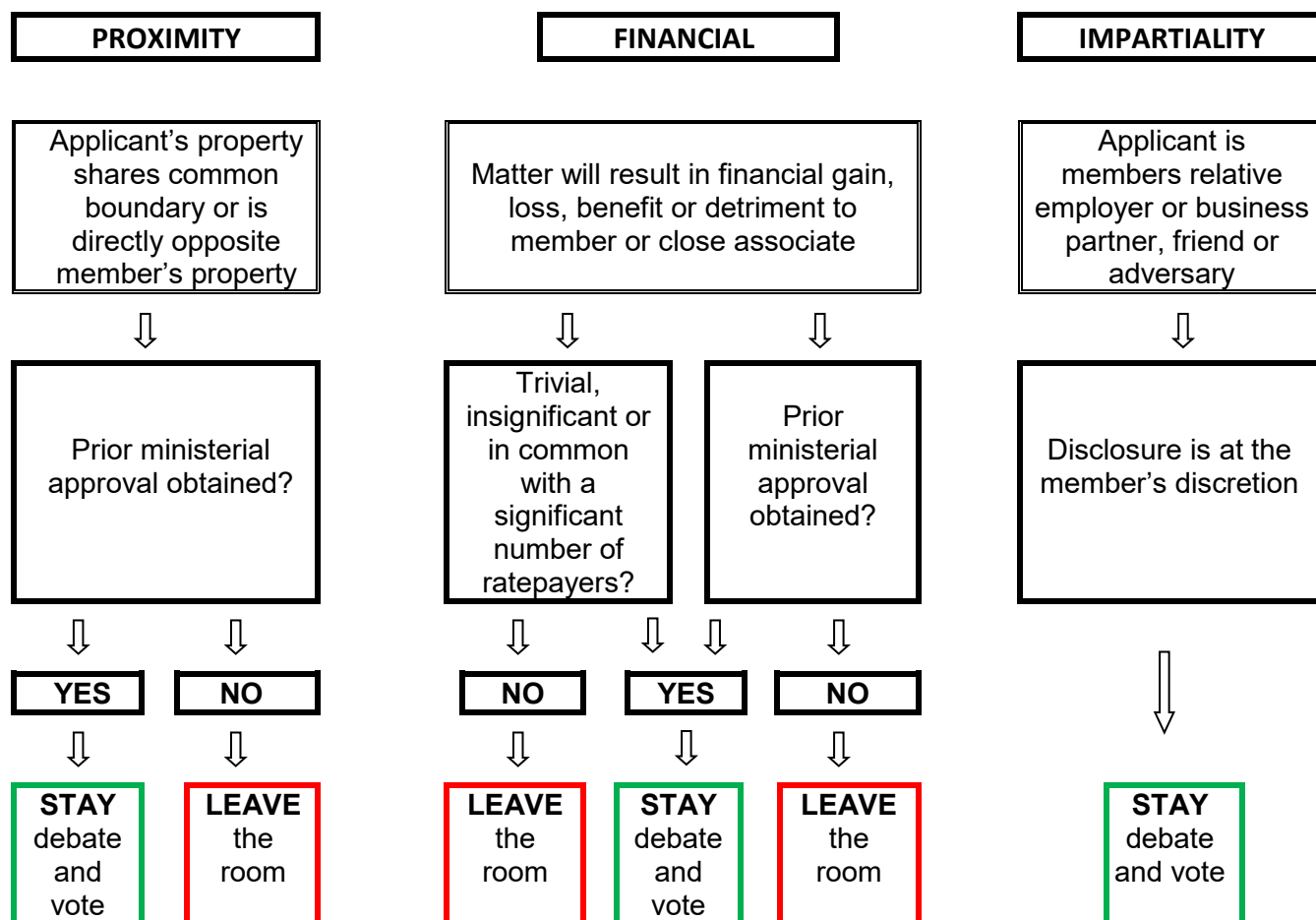
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In particular and without derogating in any way from the broader disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of 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 17TH OF NOVEMBER
2021 COMMENCING AT 8.45 AM

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**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 17TH OF NOVEMBER
COMMENCING AT 8.45AM**

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 G. Watters	Councillor

Staff

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

Visitors

2.2 Absentees

2.3 Leave of Absence previously approved

Cr B. Walker – Granted leave at the October 2021 Ordinary Meeting of Council.

3. APPLICATION FOR LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

4.2 Questions without Notice

5. DISCLOSURE OF INTEREST

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

6.1 Greenfield Technical Services – Joshua Kirk

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

Nil

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

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

9.1 Ordinary Meeting of Council held on 20th of October 2021.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 01112021			
MOVED:	CR:	SECONDED:	CR:
<p>That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 20th of October 2021 be confirmed as a true and correct record of proceedings.</p> <p>F/A:</p>			

10. REPORTS OF OFFICERS

Council Resolution No: 02112021			
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>F/A: 0/0</p>			

10.1 Manager of Finance and Corporate Services Report

Corporate Services Update

Time has absolutely flown by since the last Council update and in this time the Corporate Services team have kick some work goals. As of the November meeting our 2020/21 End of Year Audit has been completed and our Financial Report has been finalised. This has been a great effort by staff and RSM alike as we have received really good feedback in regards to our preparation for and prompt assistance during the audit process. I would like to extend a big thank you to my team who helped to make the overall process run as smoothly and efficiently as possible.

In addition, we also finalised our Roads to Recovery and Local Roads and Community Infrastructure (LRCI) acquittals and our reports were audited and signed off by the OAG towards the end of October, just in time to meet the deadline set by the funding bodies. Again, the team received high praise for their prompt assistance and timely action during this audit process.

In the midst of all this we have proceeded to the next stage of our Eftsure roll out and our suppliers are now receiving notification emails to verify their trading details. Staff will be locking in training dates over the next fortnight to be skilled up on using the Eftsure payment verification program in anticipation of taking the system live, hopefully by the end of November.

To help keep things light, staff have also been working hard on preparing for our annual Community Christmas party which is coming together nicely.



Community Resource Centre Update

October has been a busy one at the Gascoyne Junction Community Resource Centre.

The Centre has hosted community events including a Be Connected Workshop, our third COVID vaccination Clinic, a Bike WA month event and a series of activities each afternoon for a week celebrating Children's Week. Both Bike WA Month and the Children's Week activities were

conducted utilising grants. Our feedback from these events has been very positive with arts and craft activities a popular request from the participants for throughout the year.

The third COVID vaccination clinic was again well supported. A final clinic for 2021 will be held in November which will provide an opportunity for those who received Astra Zeneca at the August clinic to also become double vaccinated. Conversations have commenced about arranging for a booster clinic to be conducted back in Gascoyne Junction towards March next year for those who will require a booster.

Emails are going backwards and forwards with WAHCS in regards to restoring a regular medical clinic out of the Gascoyne Junction Community Resource Centre. Measuring the medical room and checking insurances has been on the list, and the correct equipment is being ordered. Each email brings this goal a step further.

The TCDO travelled with DBCA along the Kennedy Loop Track mapping the route, generating content and identifying areas of interest over two nights. Meetings have also been held with Carnarvon Shire re the opportunity to cross promote our destinations in the upcoming 2022 Tourism Season.

Sadly we have been advised that we are not a finalist in this year's Tidy Towns Awards however we did receive a glowing report from the judges. They described the Junction as a neat little oasis in the WA Outback with a strong sense of community. They applauded our focus on creating a welcoming place and a real sense that this is a community that cares for one another and the environment. The amazing resources that are on hand for locals and visitors alike and they were impressed with the number of opportunities that are offered to keep the community connected with each other. One area that was identified to look at was waste management, and to look at having information on the Shire's waste management on our website and to have links for residents on how we can reduce waste and use recycling bins at the school and their Containers for Change Program. One of the first responses of the judges when they arrived was that they could certainly see how we won the General Appearance Award the year before, and this is a credit to our Town Maintenance Team and the tireless work they undertake throughout the year.

Community Resource Centre – Monthly Income Report – October 2021

Printed at: 11/11/21

SHIRE OF UPPER GASCOYNE

Page No : 1

General Ledger Detail Trial Balance

(frmGLTrialBalance)

Options : Year 21/22,From Month 04,To Month 04,By Responssible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOff	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
	CRC INCO 10841310	Commission Centrelink : CRC	-1,440.00	-720.00	-2,160.00
	CRC INCO 10841330	Transport Commission: CRC	-234.37	-120.77	-355.14
	CRC INCO 10841340	Postal Agency Commission: CRC	-1,958.54	-766.14	-2,724.68
	CRC INCO 10841380	Postal Agency Sales	-550.65	-89.82	-640.47
	CRC INCO 10841390	Sales: Books/Maps/Souvenirs/Sundries	-1,399.29	-63.69	-1,462.98
	CRC INCO 10842600	CRC Income Misc.	295.13	-114.54	180.59
	CRC INCO 10842610	CRC Merchandise Sales	-2,165.61	-297.99	-2,463.60
Total	CRC INCOME		-7,453.33	-2,172.95	-9,626.28
Total for division	GEN		-7,453.33	-2,172.95	-9,626.28
Grand Total			-7,453.33	-2,172.95	-9,626.28

Community Resource Centre – Monthly Customer Service Stats – October 2021

CUSTOMER SERVICES & ENQUIRIES	2021.2022 TOTAL	2020.2021 TOTAL	YTD DIFF	Oct-21	Oct-20	OCT DIF
Aus Government Info/Roads	620	1318	-698	62	57	5
Government Access Point	4	6	-2	1	0	1
Department of Human Services	4	17	-13	3	0	3
Department of Transport	13	54	-41	3	7	-4
Computer/Internet Access	24	19	5	6	2	4
Faxes	1	0	1	1	0	1
General Tourism Information	455	521	-66	67	48	19
Phonebook Purchases	0	0	0	0	0	0
Community Seminars	0	1	-1	0	0	0
Gassy Gossip yearly subscription	0	0	0	0	0	0
Training/Courses	3	0	3	1	0	1
Hot Office Bookings	2	2	0	0	0	0
Library	21	55	-34	5	2	3
Video Conference/Telehealth	2	11	-9	2	0	2
Book Sales	31	40	-9	5	8	-3
Photocopying/Printing/Scanning/Emailing	20	26	-6	2	2	0
Laminating/Binding	5	8	-3	0	0	0
CRC Merchandise Sales	200	358	-158	22	29	-7
Community Events	12	8	4	8	2	6
Gassy Gossip Advertisement	5	4	1	2	0	2
Postage	83	81	2	23	11	12
Horizon Power	16	0	16	6	0	6
Total Customer Service Enquiries	1521	2529	-1,008	219	168	51

10.2 Manager of Works and Services

General:

Power has been connected to the new staff house and retaining walls are now complete, unfortunately the original landscaper has reneged and the next available supplier will finish the gardens off after summer. The fencing will be completed over the next two weeks.

The new visitors stop has seen a change of pace with the cladding of the ablutions and shade structures. The aeroplane main feature has been suspended in the air and is proving to be very popular with passer byes. The landscaping should be completed by mid-November however unfortunately we have delayed the installation of the lawns until more water is sourced from the river and once summer has passed. The defective bitumen parking area has been removed and new material will be imported once sufficient dry back of the sub grade has been achieved.



Our pursuit of finding a new location for our bore supplying reticulation water has stalled with exploratory drilling not yielding great results. Bond Rural conducted some spear drilling which produced unfavourable conditions for more water. We are now revisiting permits/applications for entry to Eastern location and or entering into discussions with Water Corp and DWER. This outcome is putting more emphasis on the importance of securing a more permanent solution. Richard Nixon from Global Groundwater has presented a report to council on possible drill sites for sub-artesian water. We are now in the process of obtaining drill specs so we can go to public tender for drilling services.

Construction Crew:

We have finally finished laying in the remaining 4.5km of basecourse in readiness for bitumen. Downer have advised they will be onsite on the 8th December to put down the seal. This will add a total of 11.75km of new seal to the Carnarvon Mullewa road this year. The crew will return to complete the shoulders, drains and batters once the seal is complete before we shut down for Christmas. At the time of writing we are sheeting the Bidgemia airstrip as private works with the remnant material from the Carnarvon Mullewa road. Our next capital works project will be preparing 5km of the Landor Meekatharra road for new seal in 2022-23.



10.3 Chief Executive Officers Report

The month has sort of come and gone in the blink of an eye. I had a good break down south with Kim and the family.

This month has been mainly centred on Administrative Tasks such as preparing the Annual Report, Local Law, Requests for quotations, tenders, issues surrounding the visitors stop, various grant opportunities, native title, OH&S introduction and staff issues.

As mentioned by Jarrod, it is heartening to see the visitors stop finally progressing with the aircraft now in situ and the music shell in place. Once complete this will be a major draw card, I would like a dollar for every picture that would be taken.

I anticipate that later part of November will be very hectic with the WALGA Zone and RRG meetings, Coronial Inquest, Combined LEMC Meeting in Carnarvon, LGIS Visitation, COVID 19 vaccination shots all taking place.

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:	8 November 2021
Matters for Consideration:	<p>To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 17th of November 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 October 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 October to the 31st of October 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 31st October 2021.</i>			
		Municipal Fund Bank EFTs (13637 - 13760)			\$3,571,635.80
		Payroll			\$117,993.60
		BPAY/Direct Debit			\$20,187.36
		TOTAL			\$3,709,816.76
Council Resolution No: 03112021					
MOVED:	CR:		SECONED:	CR:	
F/A: 0/0					

10.5 MONTHLY FINANCIAL STATEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Sa Toomalatai – Manager of Finance & Corporate Services
Date:	8 November 2021
Matters for Consideration:	<p>The Statement of Financial Activity for the period of October 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 October 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:	

Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of October 2021.			
Council Resolution No: 04112021					
MOVED:	CR:		SECONDED:	CR:	
F/A: 0/0					

10.6 2020 / 2021 ANNUAL REPORT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	8 November 2021
Matters for Consideration:	To accept the Shire of Upper Gascoyne Annual Report for the financial year ending 30 June 2021, containing the audited financials and the auditor's independent report for the financial year as provided in Appendix 3 .
Background:	<p>Section 5.53 requires the local government prepare an annual report for each financial year.</p> <p>Among other things, the annual report should contain the auditor's report for the financial year.</p> <p>Section 5.54 provides that the local government accept the annual report by no later than 31 December after that financial year.</p> <p>The CEO must give local public notice of the availability of the report as soon as practical after the report is accepted.</p> <p>An independent Audit as required under section 7.9 of the Local Government Act 1995 was carried out by the Office of the Auditor General.</p> <p>Section 5.27 Electors' General Meetings states that a general meeting of electors of the district must be held once every financial year and that a general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.</p>
Comments:	<p>A copy of the Annual Report and Annual Financial Report for the 2020/21 financial year together with the Auditor's Independent Report have been provided to Council as part of this agenda.</p> <p>It must be noted that the Annual Financial Report including the Auditors Independent Report for the year ending 30 June 2021 has already been reviewed and accepted by the Audit Committee prior to the Ordinary Meeting of Council. The Office of the Auditor General (OAG) has given the Shire a clean bill of health with no adverse findings.</p> <p>The Audit Committee has referred the 2020/21 Annual Financial Report to be included in with the 2020/21 Annual Report for further review by Council.</p>

Statutory Environment:		<p>Local Government Act 1995 – Division 3 – Conduct of Audit:</p> <ul style="list-style-type: none"> Section 7.9 Audit to be conducted <p>Local Government Act 1995 – Division 5 – Annual Reports and Planning:</p> <ul style="list-style-type: none"> Section 5.53 Annual Reports Section 5.54 Acceptance of Annual Reports Section 5.55 Notice of Annual Reports <p>Local Government Act 1995 – Division 2 – Council meetings, Committees and their meetings and Electors' meetings:</p> <ul style="list-style-type: none"> Section 5.27 Electors' General Meetings Section 5.29 Convening Electors' Meetings 			
Policy Implications:		Nil			
Financial Implications:		Council has made an appropriate allowance for the costs associated with Auditing as required under the Local Government Act 1995.			
Strategic Implications:		Nil			
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:	Office of the Auditor General (OAG) William Buck - Auditors		
Voting requirement:	Absolute Majority		
Officer's Recommendation:	<i>That Council:</i> <i>1. Accepts the Annual Report together with Annual Financial Report including the Independent Auditors Report for the period 1st July 2020 to 30th June 2021.</i> <i>2. Sets the date for the Annual Meeting of Electors to be held on the 16th December 2021, commencing at 8.30am in the Shire Council Chambers.</i>		
Council Resolution No: 05112020			
MOVED:		SECONDED:	
F/A: 0/0			

11. MATTERS BEHIND CLOSED DOORS

Item No: 06112021

MOVED: CR: SECONDED: CR:

That Council go behind closed doors to discuss confidential matters.

F/A: /

11.1 Appointment of Project Manager for DRFWA – AGRN 951

Item No: 07112021

Item No: 08112021

MOVED: CR: SECONDED: CR:

That Council come out from behind closed doors.

F/A: 0/0

12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

13.1 Amalgamation of Depot Lots

Item No: 09112021

14. ELECTED MEMBERS REPORTS

14.1 Cr Hammarquist OAM JP

14.2 Cr Caunt

14.3 Cr Watters

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 in the advertising process.	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](#)

17. MEETING CLOSURE

The Shire President closed the meeting at ____ pm.

APPENDIX 1

(List of Accounts Paid Report for October 2021)

Date: 11/11/2021
Time: 9:16:26AM

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

USER: Finance Manager
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
Gregory James Watters					
EFT13637	01/10/2021	Councillor Fees for the Month of September 2021 - G Watters	1		1,669.81
INV COUNCIL	22/09/2021	September 2021 - Monthly meeting fee for Councillor G. Watters	1	1,669.81	
Leanne Alys Mckeough					
EFT13638	01/10/2021	Councillor Fees for the Month of September 2021 - L McKeough and reimbursement of expenses	1		1,988.53
INV COUNCIL	22/09/2021	September 2021 - Monthly meeting fee for Councillor L. McKeogh	1	1,988.53	
Bennalong Wa Pty Ltd					
EFT13639	01/10/2021	Cartage for Banner Poles C/N 028928 18.09.2021	1		2,505.80
INV INV-1139	21/09/2021	Cartage for Road Gates and Pool Salt C/N 028928 18.09.2021	1	478.50	
INV INV-1138	21/09/2021	Cartage for Banner Poles C/N 028928 18.09.2021	1	2,027.30	
Blanche Maree Walker					
EFT13640	01/10/2021	Councillor Fees for the Month of September 2021 - B Walker	1		1,083.67
INV COUNCIL	22/09/2021	September 2021 - Monthly meeting fee for Councillor B. Walker	1	1,083.67	
Carnarvon Timber & Hardware					
EFT13641	01/10/2021	C3355 - Cement for signage	1		756.05
INV 10729553	20/09/2021	C3355 - Pallet rapid cement	1	756.05	
Carnarvon Growers Association Inc					
EFT13642	01/10/2021	TO01 - Hunter outdoor 12 Station Controller	1		1,471.38
INV	20/09/2021	IWFVS360S - VORTEX 360DEG SPIKE SPRAY	1	520.98	
INV	21/09/2021	Town Oval - Hunter Pro-C 12 station reticulation controller	1	950.40	
JW & JP Caunt					
EFT13643	01/10/2021	Councillor Fees for the Month of September 2021 - J Caunt	1		1,590.70
INV COUNCIL	22/09/2021	September 2021 - Monthly meeting fee for Councillor J. Caunt	1	1,590.70	
Child Support Agency					
EFT13644	01/10/2021	Payroll deductions	1		369.35
INV	29/09/2021	Payroll Deduction for 29/09/2021		369.35	
Dharmadatu Inc					
EFT13645	01/10/2021	Musical Entertainment Shire Community Activity - 18 & 19 September 2021	1		400.00
INV 190921	18/09/2021	Musical Entertainment Shire Community Activity - 18 & 19 September 2021	1	400.00	
Eastern Gascoyne Gymkhana Club					
EFT13646	01/10/2021	Sponsorship for the Eastern Gascoyne Gymkhana Club 2021	1		1,000.00
INV 2021-5	23/09/2021	Donation for 2021 Eastern Gascoyne Gymkhana Club	1	1,000.00	
Everywhere Travel					
EFT13647	01/10/2021	flights and accommodation for Councillor J. Caunt to attend WALGA Conference 18.09.2021 to 21.09.2021	1		3,155.00

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Everywhere Travel					
INV	06/08/2021	Alys McKeough Flights and Accommodation for WALGA Convention 3 nights' accommodation at the crown casino promenade Check in 18th September 2021 Check out 21st September 2021 Flights Carnarvon to Perth Saturday 18th September 2021 10:35am flight Perth to Carnarvon Tuesday 21st September 2021 afternoon flight	1	1,160.00	
INV	06/08/2021	flights and accommodation for Councillor J. Caunt to attend WALGA Conference 3 nights' accommodation at the crown casino promenade Check in 18th September 2021 Check out 21st September 2021 Flights Carnarvon to Perth Saturday 18th September 2021 10:35am flight Perth to Carnarvon Tuesday 21st September 2021 afternoon flight	1	1,995.00	
Gascoyne Office Equipment					
EFT13648	01/10/2021	July Photocopier costs for Administration, CRC & Works	1		2,510.45
INV	25/08/2021	July Photocopier costs for Administration- Black and White photocopies	1	2,510.45	
Geraldton Building Services & Cabinets Pty Ltd					
EFT13649	01/10/2021	Construction of Gascoyne Junction Tourist Stop as per RFT06 - 20/21. Claim 5	1		309,780.64
INV 61955E	31/07/2021	Claim 5 - Construction of Gascoyne Junction Tourist Stop as per RFT06 - 20/21.	1	235,730.55	
INV 61955F	31/08/2021	Claim 6 -Construction of Gascoyne Junction Tourist Stop as per RFT06 - 20/21.	1	74,050.09	
Donald Raymond Hammarquist					
EFT13650	01/10/2021	Councillor Fees for the Month of September 2021 - D Hammarquist	1		4,157.76
INV COUNCIL	22/09/2021	September 2021 - Monthly meeting fee for Councillor D. Hammarquist	1	4,157.76	
LGIS					
EFT13651	01/10/2021	2020/2021 Motor vehicle contribution adjustment, additional contribution as at June 2020	1		2,377.19
INV	07/09/2021	2020/2021 Motor vehicle contribution adjustment, additional contribution as at 30 June 2020 to 30 June 2021	1	2,377.19	
Lifestyle Australia Pty Ltd					
EFT13652	01/10/2021	Pre-payment for Juntion Tourist Park & Pub Coasters	1		757.90
INV 156435	23/09/2021	Pre-payment for Juntion Tourist Park & Pub Coasters Coasters 95mm Printing on Both Sides Square	1	757.90	
Hamish McTaggart					
EFT13653	01/10/2021	Councillor Fees for the Month of September 2021 - H McTaggart	1		1,103.47
INV COUNCIL	22/09/2021	September 2021 - Monthly meeting fee for Councillor H. McTaggart	1	1,103.47	
Ray Hoseason-Smith					
EFT13654	01/10/2021	Councillor Fees for the Month of September 2021 - R Hoseason-Smith	1		1,299.51
INV COUNCIL	22/09/2021	September 2021 - Monthly meeting fee for Councillor R. Hoseason-Smith	1	1,299.51	
Shire of Upper Gascoyne Social Club					
EFT13655	01/10/2021	Payroll deductions	1		375.00

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Shire of Upper Gascoyne Social Club					
INV	29/09/2021	Payroll Deduction for Nathaniel John Rogers 29/09/2021 Payroll Deduction for Leeson Richard Dorey 29/09/2021 Payroll Deduction for Thomas George Fletcher 29/09/2021 Payroll Deduction for Jarrod Lachlan Walker 29/09/2021 Payroll Deduction for John Leslie McCleary 29/09/2021 Payroll Deduction for Dameon Dwayne Whitby 29/09/2021 Payroll Deduction for Francis Xavier Drayton 29/09/2021 Payroll Deduction for Cherie Walker 29/09/2021 Payroll Deduction for Alison Watson 29/09/2021 Payroll Deduction for Ian Douglas Golding 29/09/2021 Payroll Deduction for Mativa Saitulagi Toomalatai 29/09/2021 Payroll Deduction for Sean Wallace Walker 29/09/2021 Payroll Deduction for Billie O'Sullivan 29/09/2021 Payroll Deduction for Ainsley Mia Hardie 29/09/2021 Payroll Deduction for Cynthia Ann Wright 29/09/2021		375.00	
Greenfield Technical Services					
EFT13656	01/10/2021	AGRN-908 Dalgety Down Landor Road Upgrade Construction Management 01.06.2021 to 31.07.2021	1		219,311.32
INV INV-2002	25/08/2021	AGRN-908 Dalgety Down/Landor Road Upgrade Construction Management 01.06.2021 to 31.07.2021	1	69,414.26	
INV INV-2062	17/09/2021	Project Management on AGRN-908 Flood Damage Construction Package 1 for period 01.09.2021 to 14.09.2021	1	39,212.25	
INV INV-2067	23/09/2021	AGRN-908 Package 2 - 08.09.2021 to 22.09.2021 Project Management	1	37,098.60	
INV INV-2070	24/09/2021	AGRN-908 Package 2 - 01.08.2021 to 31.08.2021 Project Management	1	34,791.50	
INV INV-2069	24/09/2021	AGRN-908 Flood Damage Package 1 01.08.2021 to 31.08.2021 Project Management	1	38,794.71	
Gascoyne Group Pty Ltd					
EFT13657	01/10/2021	AGRN-908 Carnarvon - Mullewa Road - Labour Hire 11.02.2021 to 14.02.2021	1		4,752.00
INV 00000046	23/02/2021	Flood Damage Reinstatement and Betterment Works for AGRN-908. Carnarvon/Mullewa Road - Labour Hire for the period 11.02.2021 to 14.02.2021	1	4,752.00	
Quadrio Earthmoving Pty Ltd					
EFT13658	01/10/2021	AGRN-908 Supply of labour and Equipment for flood damage repairs 01.09.2021 to 14.09.2021	1		338,178.50
INV 00011152	15/09/2021	Dooley Downs Road - Supply of labour and Equipment for flood damage repairs AGRN908 for the period 01.09.2021 to 14.09.2021 Package One.	1	338,178.50	
Them Earth Moving					
EFT13659	01/10/2021	AGRN-908 Flood damage repair 09.09.2021 to 22.09.2021	1		342,481.15
INV 00000700	24/09/2021	Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908. Package Two.	1	342,481.15	
John Leslie McCleary					
EFT13660	07/10/2021	Reimbursement for windscreen	1		1,210.00
INV EXPENSE	01/10/2021	Reimbursement for out-of-pocket expenses - CEO paid for windscreen replacement on P114.	1	1,210.00	
The Carnarvon Papershop					
EFT13661	07/10/2021	60 x West Australian Newspapers supporting story of the Gascoyne Races 2021	1		180.00
INV INV-0239	27/08/2021	The West Australian supporting story of the Gascoyne Junction Races 2021 copies for community.	1	180.00	
Dust Up Projects					
EFT13662	11/10/2021	Freight from carnarvon for week ending 30.09.2021	1		1,501.80

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Dust Up Projects					
INV INV-2178	03/10/2021	Freight from carnarvon for week ending 30.09.2021- Works	1	1,501.80	
Rock On					
EFT13663	11/10/2021	Craft Sales for September 2021	1		44.00
INV CRAFT	06/10/2021	Craft Sales for September 2021	1	44.00	
Australia Post					
EFT13665	11/10/2021	Postage costs for August & September 2021	1		239.72
INV	03/10/2021	Postage costs for August & September 2021 - CRC	1	239.72	
Maxine Beaton					
EFT13666	11/10/2021	Craft Sales for September 2021	1		15.00
INV CRAFT	06/10/2021	Craft Sales for September 2021	1	15.00	
Carnarvon Timber & Hardware					
EFT13667	11/10/2021	Gas - House cylinders	1		1,395.00
INV 10731853	04/10/2021	9x Gas bottles - House Cylinder (\$155 each inc GST)	1	1,395.00	
Department Of Fire And Emergency Services					
EFT13668	11/10/2021	2021/22 ESL in accordance with the Fire & Emergency Services Act 1988 Part 6A Emergency Services Levy	1		1,408.00
INV 152826	28/09/2021	2021/22 ESL Income on LG properties in accordance with the Fire & Emergency Services Act 1988 Part 6A Emergency Services Levy.	1	1,408.00	
Gascoyne Earthmoving					
EFT13669	11/10/2021	C3353 - Push up gravel mongers pit north 1600m3 @ 1.55 C3353 - Push up gravel mongers pit south 1600m3 @ 1.55\ Rehab pits.	1		14,768.60
INV INV-0013	05/10/2021	C3353 - Push up gravel mongers pit north 1600m3 @ 1.55 C3353 - Push up gravel mongers pit south 1600m3 @ 1.55 06.09.2021 Rehab pits North , 4 hours 01.10.2021 Rehab pits South. 5 hours 02.09.2021 Rehab gov well pit , 7 hours	1	14,768.60	
Geraldton Fuel Company T/as Refuel Australia					
EFT13670	11/10/2021	Diesel Fuel - Depot 8018 Litres @ 1.4754	1		11,829.76
INV 01853351	23/09/2021	Diesel Fuel - Depot 8018 Litres @ 1.4754	1	11,829.76	
Ilda Joan Williams					
EFT13671	11/10/2021	Craft Sales for September 2021	1		100.00
INV CRAFT	06/10/2021	Craft Sales for September 2021	1	100.00	
Jolly's Tyre Service					
EFT13672	11/10/2021	P104 - Ford Ranger - New Tyres and Wheel Alignment	1		1,626.00
INV 147664	29/09/2021	P104 - Ford Ranger (pool vehicle) - 4x BF Goodrich LT265/65R17, including fitting, disposal and wheel alignment	1	1,531.00	
INV 147777	30/09/2021	P117 - Wheel Alignment CEO Vehicle	1	95.00	
Landgate					
EFT13673	11/10/2021	Mining Tenements Chargeable Schedule No. M2021/8 Dated 07.08.2021 to 02.09.2021	1		125.25

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Landgate					
INV	17/09/2021	Mining Tenements Schedule No. M2021/8 Dated 07.08.2021 to 02.09.2021	1	125.25	
Market Force					
EFT13674	11/10/2021	Advertising in The West Australia - Local Government Tenders (Thoroughfares and Local Law 2021)	1		451.77
INV 40338	25/08/2021	Advertisement for The West Australian Wednesday 04/08/2021 Local Government Tenders 57x1 Lines as per Quote 148119.Thoroughfares and Local Law 2021	1	451.77	
Nella's Preserves					
EFT13675	11/10/2021	Craft Sales for September 2021	1		6.50
INV CRAFT	06/10/2021	Craft Sales for September 2021	1	6.50	
Norwest Refrigeration Services					
EFT13676	11/10/2021	Service various airconditioner units at the Junction Tourist Park & Pub	1		20,958.70
INV 00037740	25/09/2021	CEO Office To remove existing and Supply and Install 1x Daikin split system air conditioner 4600watts. S/N FTXV46UVMA E0074229, RXV46UVMA E007580	1	7,593.00	
INV 00037741	25/09/2021	Main Building- All units require filter clean and outdoor wash \$445.50 All units require deep clean \$891.00 A/C outdoor unit on East wall needs to be levelled \$240.90	1	13,365.70	
Perfect Computer Solutions Pty Ltd					
EFT13677	11/10/2021	Lenovo i5, 8GB 256Gb Win 10 Pro Touch Screen Desktop. Funded by Digital Grant. S/N MPIZ9N16 & MPIZ9FLI	1		4,600.00
INV 26721	02/09/2021	Lenovo i5, 8GB 256Gb Win 10 Pro Touch Screen Desktop. Funded by Digital Grant. S/N MPIZ9N16 & MPIZ9FLI	1	4,600.00	
Portside Engineering and Crane Services					
EFT13678	11/10/2021	P57 - Side Tipper Spring Brake Control Valve Sealco	1		220.00
INV 00022997	21/09/2021	110701 P57 - Side Tipper Spring Brake Control Valve Sealco	1	220.00	
Pridham Mechanical					
EFT13679	11/10/2021	P113 - Toyota Hilux - Change out rear suspension, fit new shockys, bolt down tool box. Move electrical anderson plug tool box.	1		7,675.56
INV INV-0451	28/09/2021	Accommodation for the period of 20.09.2021 to 23.09.2021	1	1,732.50	
INV INV-0456	28/09/2021	P117 GU0 CEO vehicle - Fit Anderson plug to rear of vehicle, rerun new wires, remove bash plates to relocate sensors in bullbar and fit.	1	616.00	
INV INV-0455	28/09/2021	P18 - Cat Loader - Remove tilt run cap hoses.	1	440.00	
INV INV-0454	28/09/2021	P53 Camp Trailer - Rectify wiring on A frame trailer plug, Mount TV wall mount to camp trailer.	1	220.00	
INV INV-0450	28/09/2021	P57 Convertor Dolly - Labour: Repair electrical wiring from Tyre blow out, repair mud guard bracket, Fit new park brake valve.	1	594.00	
INV INV-0448	28/09/2021	P114 - Ford Ranger, Carry out service, replace filters, oil and check tyre pressure.	1	793.10	
INV INV-0452	28/09/2021	P113 - Toyota Hilux - Labour: Change out rear suspension, fit new shockys, bolt down tool box. Move electrical anderson plug tool box.	1	2,024.86	
INV INV-0449	28/09/2021	P111 - Mack CH Tipper Truck - Labour: Fit belt to airconditioner and adjust, Fit new electrical plug for head lights as burnt out and melted.	1	462.00	

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Pridham Mechanical					
INV INV-0453	28/09/2021	P104 Ford Ranger - Labour: Full service GU448, 101,780km	1	793.10	
Raw Cattle Co Pty Ltd					
EFT13680	11/10/2021	Accommodation for Grader Driver (Neil) 08.08.2021 to 15.08.2021	1		924.00
INV INV-0040	19/09/2021	Accommodation for Grader Driver (Neil) 08.08.2021 to 15.08.2021	1	924.00	
Rapid Print Finishing and Pritchard Bookbinders					
EFT13681	11/10/2021	Binding of Council Minutes - July to December 2020 & February - June 2021	1		209.00
INV	15/09/2021	Binding of July - December 2020 Minutes	1	209.00	
Sunny Sign Company Pty Ltd					
EFT13682	11/10/2021	C3355 - Road Closed signs	1		1,897.50
INV 465761	29/09/2021	Road Closed signs TR1800x600 1319151	1	1,897.50	
Toll Ipec Pty Ltd					
EFT13683	11/10/2021	Freight for the period 10.09.2021 to 15.09.2021	1		2,244.96
INV	12/08/2021	Freight for the period 29.07.2021- Works Department. ABCO Cleaning products	1	211.26	
INV	22/08/2021	Freight for the period 13.08.2021 to 19.08.2021- Works Department	1	326.68	
INV	06/09/2021	Parts - Freight for the period 25.08.2021 to 31.08.2021 from Westrac.	1	494.78	
INV	12/09/2021	Parts - Freight for the period 01.09.2021 to 08.09.2021 - Westrac Perth	1	147.21	
INV	19/09/2021	Freight for the period 10.09.2021 to 15.09.2021- Parts and Repairs	1	536.36	
INV	26/09/2021	Freight from State Library - 16.09.2021. Delivery of library book exchange boxes.	1	41.78	
INV	03/10/2021	Freight for the period 22.09.2021 to 29.09.2021 - Works Department	1	486.89	
Walga					
EFT13684	11/10/2021	2021 Local Government Convention - Alys McKeough	1		1,530.00
INV I3089383	30/09/2021	Councillor McKeough to attend the 2021 WALGA convention held in September 2021.	1	1,530.00	
West Australian Newspapers Ltd					
EFT13685	11/10/2021	Advertising in the Midwest Times - Tenders - Thoroughfares and Local Law 2021	1		677.59
INV	30/09/2021	Local Law advert in the Midwest Times Wednesday 22nd September 2021. Thoroughfares and Local Law 2021	1	677.59	
Westrac Pty Ltd					
EFT13686	11/10/2021	P106 - CAT 140M Grader - 3000hr Service - SMU Reading 2931	1		13,166.98
INV PI	08/09/2021	P87 Grader - Right hand Glass Door Part 357-9236	1	962.39	
INV SI	22/09/2021	P87 Grader - Replacement Battery	1	1,140.46	
INV PI	29/09/2021	Stock - 7D1158 Cutting Edge	1	4,620.04	
INV PI	29/09/2021	SUPPLY PARTS FOR P87 GRADER - 6V-8397 SEAL, 3J-7354 O' RING, 6V-9200 ELBOW	1	35.97	
INV PI	01/10/2021	Stock - 276-1318 top wear strip	1	476.19	

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Westrac Pty Ltd					
INV PI	02/10/2021	Stock Parts - 276-1319 top wear strip	1	158.73	
INV SI	05/10/2021	P106 - CAT 140M Grader - 3000hr Service - SMU Reading 2931, Parts	1	5,773.20	
Westhaul Transport Services P/L					
EFT13687	11/10/2021	C3353 - Carnarvon / Mullewa Road - Double Roadtrain Hire 20.09.2021 to 24.09.2021	1		12,980.00
INV 170	26/09/2021	C3353 - Carnarvon / Mullewa Road - Double Roadtrain Hire 20.09.2021 to 24.09.2021	1	12,980.00	
Greenfield Technical Services					
EFT13688	12/10/2021	AGRN-908 Flood Damage project management 15.09.2021 to 28.09.2021	1		79,681.80
INV INV-2050	03/09/2021	AGRN-908 Flood Damage project management 26.08.2021 to 01.09.2021 Package Two	1	18,189.60	
INV INV-2084	01/10/2021	AGRN-908 Flood Damage project management 15.09.2021 to 28.09.2021 Package One	1	48,602.40	
INV INV-2085	01/10/2021	AGRN-908 Flood Damage project management 23.09.2021 to 27.09.2021 Package Two	1	12,889.80	
Boral Construction Materials Group Ltd trading as Boral Resources Pty Ltd					
EFT13689	12/10/2021	Progress Payment 1 - Dalgety Downs Landor Road (HVSP Project) - Supply, Spray and Cover Bitumen Sealing including seal design and aggregate supply as per response to RFQ 04_20-21	1		218,717.11
INV	18/08/2021	Progress Payment 1 (first installment) - Dalgety Downs Landor Road (HVSP Project) - Supply, Spray and Cover Bitumen Sealing including seal design and aggregate supply as per response to RFQ 04_20-21	1	218,717.11	
Child Support Agency					
EFT13690	15/10/2021	Payroll deductions	1		369.35
INV	13/10/2021	Payroll Deduction for 13/10/2021		369.35	
Shire of Upper Gascoyne Social Club					
EFT13691	15/10/2021	Payroll deductions	1		375.00
INV	13/10/2021	Payroll Deduction for Nathaniel John Rogers 13/10/2021 Payroll Deduction for Leeson Richard Dorey 13/10/2021 Payroll Deduction for Thomas George Fletcher 13/10/2021 Payroll Deduction for Jarrod Lachlan Walker 13/10/2021 Payroll Deduction for John Leslie McCleary 13/10/2021 Payroll Deduction for Dameon Dwayne Whitby 13/10/2021 Payroll Deduction for Francis Xavier Drayton 13/10/2021 Payroll Deduction for Cherie Walker 13/10/2021 Payroll Deduction for Alison Watson 13/10/2021 Payroll Deduction for Ian Douglas Golding 13/10/2021 Payroll Deduction for Mativa Saitulagi Toomalatai 13/10/2021 Payroll Deduction for Sean Wallace Walker 13/10/2021 Payroll Deduction for Billie O'Sullivan 13/10/2021 Payroll Deduction for Ainsley Mia Hardie 13/10/2021 Payroll Deduction for Cynthia Ann Wright 13/10/2021		375.00	
Westrac Pty Ltd					
EFT13692	15/10/2021	Purchase of 2021 Caterpillar CP748 Roller (Vibratory Compactor)	1		140,492.00

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Westrac Pty Ltd					
INV	21/09/2021	RFQ 01 20-21 Supply and deliver 2021 Caterpillar CP74B pad foot roller (vibratory compactor). (Note: purchase price \$193,292 less \$52,800 trade in price on Bomag pad foot roller)	1	140,492.00	
Gregory James Watters					
EFT13693	25/10/2021	Monthly Councillor Meeting Fees for Greg Watters - October 2021	1		1,083.67
INV	20/10/2021	Monthly meeting fee for Councillor G. Watters - October 2021	1	1,083.67	
RSM Australia Pty Ltd					
EFT13694	25/10/2021	Professional Accounting Services for September 2021	1		11,550.00
INV	28/09/2021	Professional Accounting Services for September 2021.	1	11,550.00	
Dust Up Projects					
EFT13695	25/10/2021	Freight from Carnarvon Week ending 15.08.2021	1		723.15
INV INV-2119	18/08/2021	Freight from Carnarvon Week ending 15.08.2021 - Works	1	723.15	
Leanne Alys Mckeough					
EFT13696	25/10/2021	Monthly Councillor Fees - October 2021	1		1,083.67
INV	20/10/2021	Monthly meeting fee for Councillor L. McKeogh - October 2021	1	1,083.67	
John Leslie McCleary					
EFT13697	25/10/2021	Reimbursement for cost of flowers sent to Councillor G. Watters and family.	1		107.00
INV 00096730	20/10/2021	Reimbursement for cost of flowers sent to Councillor G. Watters and family.	1	107.00	
ABCO PRODUCTS PTY LTD					
EFT13698	25/10/2021	Cleaning Products - Works and Tourism	1		1,073.13
INV	28/09/2021	130387 - PUREGIENE WHITE SANITARY BIN - LIFT LID & FOOT PEDAL 22 Litre Capacity Uses 120021 granules & 120017 liners with this bin	1	864.89	
INV	06/10/2021	130387 - PUREGIENE WHITE SANITARY BIN - LIFT LID & FOOT PEDAL 22 Litre Capacity Uses 120021 granules & 120017 liners with this bin	1	208.24	
Auscavations Plant Hire					
EFT13699	25/10/2021	Grader hire from 26.08.2021 to 12.09.2021 - Various Roads	1		74,720.25
INV 00003181	19/09/2021	Grader hire with operator - Carnarvon/Mullewa Road construction	1	42,938.50	
INV 00003183	06/10/2021	Road Train Hire - double road train side tipper hire - carting gravel for Carnarvon/Mullewa Road construction, between 10.09.2021 to 24.09.2021.	1	31,781.75	
Boral Construction Materials Group Ltd trading as Boral Resources Pty Ltd					
EFT13700	25/10/2021	Progress Payment 2 - 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		218,717.11
INV	18/08/2021	Progress Payment 2 (second installment) - 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	218,717.11	
Bennalong Wa Pty Ltd					
EFT13701	25/10/2021	Freight from South Guildford to Carnarvon - Westrac Service Kits	1		914.76

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Bennalong Wa Pty Ltd					
INV INV-1452	10/10/2021	Freight from South Guildford to Carnarvon - Westrac Service Kits	1	914.76	
Blacktop Materials Engineering Pty Ltd					
EFT13702	25/10/2021	C3353 - Gravel sample testing	1		2,453.00
INV 00013138	12/10/2021	Gravel sample testing for Carnarvon/Mullewa Road.	1	2,453.00	
Blanche Maree Walker					
EFT13703	25/10/2021	Monthly Councillor Meeting Fees for Blanch Walker - October 2021	1		1,083.67
INV	20/10/2021	Monthly meeting fee for Councillor B. Walker - October 2021	1	1,083.67	
Bond Rural Supplies					
EFT13704	25/10/2021	Mongers Borefield - Onsite visit & 8 days onsite labour.	1		5,626.50
INV INV-1398	05/10/2021	Mongers Borefield - Onsite visit & 8 days onsite labour.	1	5,626.50	
Breathalyser Sales and Service Pty Ltd					
EFT13705	25/10/2021	AlcoQuant 6020 - Calibration	1		115.50
INV INV29481	15/10/2021	AlcoQuant 6020 - Calibration and Freight as per Quote QT03050	1	115.50	
Bt Equipment Pty Ltd T/as Tutt Byant Equipment					
EFT13706	25/10/2021	P101 - 500 hr service kit	1		505.79
INV	13/10/2021	P101 John Deere Tractor 8130 - 500 hr service kit	1	505.79	
Bunnings Group Limited					
EFT13707	25/10/2021	Pavillion - Lighting and Electrical	1		559.16
INV	13/10/2021	0175773 LIGHT PARTY LYTWORX++10 W/REMOTE WARM WHT 61366	1	185.25	
INV	13/10/2021	0175773 - LIGHT PARTY LYTWORX++10 W/REMOTE WARM WHT 61366	1	373.91	
KF & PD Burkett					
EFT13708	25/10/2021	Verge Mowing on Carnarvon Mullewa Road (East) viveash Way, Pimbee Road, Killili Road & Riverside Drive.	1		14,190.00
INV INV89	02/10/2021	Carnarvon Mullewa Road (East) - Verge mowing - September 2021	1	14,190.00	
Canine Control A Division Of Trepheene Pty Ltd					
EFT13709	25/10/2021	Contract Ranger 10th & 11th October 2021.	1		2,200.00
INV 3434	15/10/2021	Contract Ranger Services 10th & 11th October 2021. Conduct patrols of the townsite and surrounding areas including tourist sites & Koorda Community.	1	2,200.00	
Carnarvon Timber & Hardware					
EFT13710	25/10/2021	Hardware for Workshop, Pavillion & 17 Gregory Street	1		1,929.90
INV 10734150	18/10/2021	6593397 DEWALT 6AH XR FLEXVOLT BATTERY	1	1,341.60	
INV 10734220	18/10/2021	HDG EYEBLT KIT: 1/2BSW X 4	1	588.30	
Carnarvon Growers Association Inc					
EFT13711	25/10/2021	Tourism Precinct - Groundfos Pump	1		2,428.16
INV	07/10/2021	Tourist Park - Davey Torrium 2 - HP85-08T-2	1	981.50	

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Carnarvon Growers Association Inc					
INV	20/10/2021	WPGRU965283 PRESSURE TANK 18L	1	81.43	
INV	20/10/2021	WPG-CMB5-75 GRUNDFOS PUMP CMB5-75	1	1,365.23	
JW & JP Caunt					
EFT13712	25/10/2021	Monthly Councillor Meeting Fees for J Caunt - October 2021	1		1,590.70
INV	20/10/2021	Monthly meeting fee for Councillor J. Caunt - October 2021	1	1,590.70	
Dawville Pty Ltd T/A Landor Station					
EFT13713	25/10/2021	Grader hire for Landor Meekatharra Rd - 7 days Grader hire for Dalgery Landor Rd - 6 days	1		7,150.00
INV 500997285	30/09/2021	Grader hire for Landor Meekatharra Road - 7 days @ \$550 per day	1	7,150.00	
Dean Contracting Pty Ltd					
EFT13714	25/10/2021	Emergency Works for MAY 2021 Event - unclaimable	1		45,100.00
INV INV-0491	08/10/2021	Grade and Roll Wheel Rut damage on Mount Clere Road	1	6,600.00	
INV INV-0492	08/10/2021	Emergency Works- temporary reinstate Dalgety Brook crossing	1	38,500.00	
Elders Ltd					
EFT13715	25/10/2021	Workshop Supplies - Chain Block x 3m Beaver	1		219.45
INV EE 83017	17/09/2021	Workshop Supplies - Chain Block x 3m Beaver	1	219.45	
Gascoyne Office Equipment					
EFT13716	25/10/2021	Photocopier service agreement - August 2021	1		2,178.00
INV	24/09/2021	Photocopier service agreement August 2021 - Admin Office - Black and White photocopies	1	2,178.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT13717	25/10/2021	Depot Bowsers - Diesel - Overhead Tank 2750 litres @ 1.5524 & Underground Tank 5100 litres @ 1.5524 Totalling 7850 Litres	1		26,379.96
INV 30092021	30/09/2021	September 2021 Fuel Supplies - 224.61 Litres of Diesel. Fuel Card GU0 - CEO (John McCleary)	1	893.74	
INV 01864719	01/10/2021	Hire Grader - Landor - Diesel 3500 litres @ 1.4984	1	5,244.40	
INV 01864897	01/10/2021	P41Fuso Rubbish Truck used for Landor Races weekend - Diesel 600 litres @ 1.4984	1	899.04	
INV 01866688	04/10/2021	P50 Camp GU971 - Diesel - 2800 litres @ 1.5579	1	4,362.12	
INV 01865703	04/10/2021	Depot Bowsers - Diesel - Overhead Tank 2750 litres @ 1.5524 & Underground Tank 5100 litres @ 1.5524 Totalling 7850 Litres	1	12,186.34	
INV 01865704	04/10/2021	P55 - Float Tank GU 988 - Diesel 1800 litres @ 1.5524	1	2,794.32	
Gascoyne Plumbing Solutions (wa) Pty Ltd					
EFT13718	25/10/2021	Roadhouse Dump Point Separation Tank - Supply and install	1		7,844.50
INV 00003175	14/10/2021	Roadhouse Dump Point Separation Tank. Supply and install Septic separation tank to Dump Point sewer line. Freight, move, de-move included Hire Manitou & 8 Tonne excavator Excess soils to be left heaped on site for future park use Accommodation to be made available	1	7,844.50	
Donald Raymond Hammarquist					
EFT13719	25/10/2021	Monthly Councillor Meeting Fees for Don Hammarquist - October 2021	1		4,157.76

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Donald Raymond Hammarquist					
INV	20/10/2021	Monthly meeting fee for Councillor D. Hammarquist - October 2021	1	4,157.76	
Hersey's Safety Pty Ltd					
EFT13720	25/10/2021	Workshop and Safety Equipment - Stock	1		4,013.45
INV 49260	13/10/2021	Duct tape	1	595.21	
INV 49259	13/10/2021	Brake Cleaner	1	691.35	
INV 49258	13/10/2021	Spray mark Blue	1	486.20	
INV 49257	13/10/2021	120 pc panel washer kit	1	403.67	
INV 49256	13/10/2021	Rigger Gloves L	1	614.46	
INV 49254	13/10/2021	Earmuff set	1	406.23	
INV 49255	13/10/2021	Earplugs box of	1	706.88	
INV 49261	13/10/2021	Clean funnel	1	109.45	
HISCO PTY LTD					
EFT13721	25/10/2021	Junction Tourist Park & Pub - Linen	1		3,346.16
INV 1208497	05/10/2021	Mattress Protector DB Waterproof Jacquard 137 x 190 x 35cm	1	3,346.16	
Jolly's Tyre Service					
EFT13722	25/10/2021	Replacement tyres for P65, P100, P41. P73	1		3,400.00
INV 147485	13/10/2021	P65 Kanga Loader - 145R10 Maxxis tyre incl. fitting and disposal	1	3,400.00	
The Trustee For Kempton Family Trust					
EFT13723	25/10/2021	Catering for September 2021 Council Meeting	1		489.60
INV 5052023	12/10/2021	Accommodation for community event - "Phil Inn" performer 2 Nights Accommodation Ensuite Caravan Site 18 Sep to 20 Sep	1	98.00	
INV 50520224	14/10/2021	Morning Tea for September 2021 Council Meeting 2x Platters	1	391.60	
LGIS					
EFT13724	25/10/2021	LGIS Property Insurance - Instalment 2	1		98,054.74
INV	30/09/2021	Council Members - 2021/22 LGIS Liability Insurance - Instalment 2	1	10,308.03	
INV	30/09/2021	Administration - 2021/22 LGIS Workcare Insurance - Instalment 2	1	22,469.14	
INV	30/09/2021	2021/22 LGIS Property Insurance - Instalment 2	1	68,162.97	
INV 100146579	05/10/2021	2021/22 Membership Contributions Credit - Instalment 2	1	-2,885.40	
Midwest Lock & Safe					
EFT13725	25/10/2021	Caravan Park Switchboard - New Keys cut	1		77.00
INV MC3893	11/10/2021	4 x keys cut for Caravan Park Electrical Switchboards. Plus postage.	1	77.00	
Hamish McTaggart					
EFT13726	25/10/2021	Monthly Councillor Meeting Fees for Hamish McTaggart - October 2021	1		1,103.47

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Hamish McTaggart					
INV	20/10/2021	Monthly meeting fee for Councillor H. McTaggart - October 2021	1	1,103.47	
Momar Australia Pty Ltd					
EFT13727	25/10/2021	Cleaning materials	1		774.13
INV 203088	15/10/2021	Superpine Cleaning product per L	1	774.13	
Moore Australia (WA) Pty Ltd					
EFT13728	25/10/2021	2021 Financial Reporting - Templates and Documentation	1		1,320.00
INV 2196	23/06/2021	Supply the Moore Stephens 2021 Financial Reporting workshop material and templates.	1	1,320.00	
Officeworks					
EFT13729	25/10/2021	Administration Stationary - Office Operating Costs	1		427.96
INV 21894150	12/10/2021	J.Burrows 80gsm Premium A4 Copy Paper Carton	1	427.96	
Perfect Computer Solutions Pty Ltd					
EFT13730	25/10/2021	IT Support for the period of 04.10.2021 to 05.10.2021	1		297.50
INV 26782	07/10/2021	IT Support for the period of 04.10.2021 to 05.10.2021- Admin Office. Issues with anti-virus account on server and Works Manager network drive was missing, remapped file to resolve issue.	1	297.50	
Portside Engineering and Crane Services					
EFT13731	25/10/2021	SF1000 Oversized safety flags	1		95.95
INV 00023197	19/10/2021	Oversize safety flag set (4)	1	95.95	
Ray Hoseason-Smith					
EFT13732	25/10/2021	Monthly Councillor Meeting Fees for Ray Hoseason-Smith - October 2021	1		1,083.67
INV	20/10/2021	Councillor Meeting Fee for Ray Hoseason-Smith - October 2021	1	1,083.67	
Rural Press Pty Ltd					
EFT13733	25/10/2021	Seniors Newspaper Advertising August 2021	1		173.00
INV	02/08/2021	Seniors Newspaper Advertising August 2021 for the Shire's "Wonder Outback" tourism campaign.	1	173.00	
Sunny Sign Company Pty Ltd					
EFT13734	25/10/2021	Prepare to Stop Signs	1		70.40
INV 466414	11/10/2021	Supply MMS ADV 27 "Prepare To Stop" signs.	1	70.40	
Toll Ipec Pty Ltd					
EFT13735	25/10/2021	Freight costs for the period 30.09.2021 to 05.10.2021	1		669.14
INV	10/10/2021	Freight costs for the period 30.09.2021 to 05.10.2021 - Parts	1	669.14	
Westrac Pty Ltd					
EFT13736	25/10/2021	Parts - Cutting Edge	1		7,411.95
INV PI	06/10/2021	Supply 24 x 7D1158 cutting edge	1	4,264.66	
INV SI	07/10/2021	P100 Grader - 500hr service and maintenance and rectify artic pin issue - Parts	1	3,147.29	
Bupa Hi Pty Ltd					

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Bupa Hi Pty Ltd					
EFT13737	26/10/2021	Annual Health Insurance Cover for the CEO as per contract conditions approved by Council. Note: Approved insurance amount has increased in 2021 as per October 2021 performance review.	1		6,546.92
INV 81520157	26/10/2021	Annual Health Insurance Cover for the CEO as per contract conditions approved by Council. Note: Approved insurance amount has increased in 2021 as per October 2021 performance review.	1	6,546.92	
Horizon Power					
EFT13738	26/10/2021	Power Consumption for 68 Gregory Street - 06.08.2021 to 06.10.2021	1		10,408.25
INV 21 010	01/10/2021	Street lighting from 01.09.2021 to 30.09.2021	1	312.66	
INV 21 011	07/10/2021	Power Consumption for 23 Gregory Street - 06.08.2021 to 06.10.2021. Acct 44 611 4 Meter Number 2148100917 Tenant - Manager of Finance Officer and Corporate Services Days - 62	1	194.53	
INV 21 011	07/10/2021	Power Consumption for 52 Hatch Street - 06.08.2021 to 06.10.2021 Acct 44 612 8 Meter Number 2148101025 Tenant - CRC Customer Service Officer Days - 62	1	199.21	
INV 21 011	07/10/2021	Power Consumption for Lot 15 Gregory Street - 06.08.2021 to 06.10.2021 Acct - 19 579 6 Meter Number - 2157104817 Tenant - TCDO Days - 62	1	228.25	
INV 21 011	07/10/2021	Power Consumption for Lot 17 Gregory Street - 06.08.2021 to 06.10.2021 Acct - 23 189 2 Meter Number - 2158112965 Tenant - CEO Days - 62	1	807.46	
INV 21 011	07/10/2021	Power Consumption for Lot 40 Gregory Street - 06.08.2021 to 06.10.2021 Acct - 43 607 5 Meter Number - 2158112968 Tenant - Town Maintenance Staff Days - 62	1	427.97	
INV 21 011	07/10/2021	Power Consumption for Lot 19 Gregory Street - 06.08.2021 to 06.10.2021 Acct 19 054 6 Meter Number - 2158113152 Tenant - Works Manager Days - 62	1	814.21	
INV 21 011	07/10/2021	Power Consumption for 2 Gregory Street - 06.08.2021 to 06.10.2021 Acct - 44 767 1 Meter Number - 2158118531 Tenant - Power to New Visitors Stop (Old Caravan Park)	1	137.98	
INV 21 011	07/10/2021	Power Consumption for 6 Scott Street - 06.08.2021 to 06.10.2021 Acct - 10 776 4 Meter Number - 2158118533 Tenant - CRC Office Days - 62	1	1,030.32	

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Horizon Power					
INV 21 011	07/10/2021	Power Consumption for 5 Scott Street - 06.08.2021 to 06.10.2021 Acct - 12 185 4 Meter Number - 2158118534 Tenant - Depot Days - 62	1	826.44	
INV 21 011	07/10/2021	Power Consumption for 4 Scott Street - 06.08.2021 to 06.10.2021 Acct - 29 579 6 Meter Number - 2158118535 Tenant - Administration Days - 62	1	860.32	
INV 21 011	07/10/2021	Power Consumption for Lot 39 Gregory Street - 06.08.2021 to 06.10.2021 Acct - 19 398 0 Meter Number - 2158118536 Tenant - Roadworks Staff Days - 62	1	410.37	
INV 21 011	07/10/2021	Power Consumption for 731 Scott Street - 06.08.2021 to 06.10.2021 Acct - 14 635 1 Meter Number - 2158118541 Tenant - DBCA Office Days - 62	1	255.23	
INV 21 011	07/10/2021	Power Consumption for 68 Gregory Street - 06.08.2021 to 06.10.2021 Acct - 15 261 2 Meter Number - 2158118604 Tenant - Pavillion Days - 62	1	1,248.25	
INV 21 011	07/10/2021	Power Consumption for 2 Scott Street - 06.08.2021 to 06.10.2021 (Public Toilets - 25% usage) Acct - 24 076 6 Meter Number - 2158118605 Tenant - Public Toilets - 25% Days - 62	1	1,194.17	
INV 21 011	07/10/2021	Power Consumption for Unit A/Loc 1 Carnarvon/Mullewa Road - 06.08.2021 to 06.10.2021 Acct - 40 016 9 Loc 1 - Mullewa Carnarvon Road Gascoyne Junction Meter Number - 2158118606 Tenant - River Pumps Days - 62	1	355.88	
INV 21 011	07/10/2021	Power Consumption for Lot 49 Hatch Street - 06.08.2021 to 06.10.2021 Acct - 42 255 7 Meter Number - 2158118609 Tenant - Roadworks Staff Days - 62	1	374.30	
INV 21 011	07/10/2021	Power Consumption for 21 Gregory Street - 06.08.2021 to 06.10.2021 Acct - 38 841 4 Meter Number - 2158118613 Tenant - Senior Corporate Service Officer and Town Maintenance Supervisor Days - 62	1	368.72	
INV 21 011	07/10/2021	Power Consumption for 48 Hatch Street - 06.08.2021 to 06.10.2021 Acct - 42 255 6 Meter Number - 2158118614 Tenant - Roadworks staff Days - 62	1	361.98	

Horizon Power (non-energy)

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Horizon Power (non-energy)					
EFT13739	26/10/2021	Ready Power Purchases - 07.10.2021	1		925.00
INV	07/10/2021	Pre-paid Power Voucher Purchases - 07.10.2021	1	925.00	
Pivotal Satellite Pty Ltd					
EFT13740	26/10/2021	Satallite Telephones - Usage Charges - 15.09.2021 to 14.10.2021, Service Charges 15.10.2021 to 14.11.2021	1		600.24
INV 3137899	15/09/2021	Satellite Phone Charges for Works Manager - Service Charges 15.09.2021 to 14.10.2021	1	15.00	
INV 3160345	15/10/2021	Satellite Phone Charges for 0405 464 076 Roadworks staff - Usage Charges - 15.09.2021 to 14.10.2021, Service Charges 15.10.2021 to 14.11.2021	1	570.24	
INV 3158629	15/10/2021	Satellite Telephone Charges - Works Manager - Service Charges 15.10.2021 to 14.11.2021	1	15.00	
Telstra Corporation Ltd					
EFT13741	26/10/2021	Telephone usage charges - 02.08.2021 to 01.09.2021, Service Charges 01.09.2021 to 01.10.2021	1		1,628.42
INV K 428 752	09/09/2021	08 9943 0507 - Faxline - Telephone usage charges - 02.08.2021 to 01.09.2021, Service Charges 01.09.2021 to 01.10.2021	1	619.63	
INV 136 3333	20/09/2021	Monthly Mobile Phone Service for TCDO - 0455 773 318 - Usage Charges - 02.08.2021 to 01.09.2021, Service Charges 01.09.2021 to 01.10.2021	1	55.99	
INV 136 333	20/09/2021	CEO Mobile Phone Service - Calls and Data for 0417 107 446 - Usage Charges - 20.08.2021 to 19.09.2021, Service Charges 20.09.2021 to 19.10.2021	1	375.00	
INV K 341 956	09/10/2021	08 9943 0507 - Faxline - Telephone usage charges - 02.09.2021 to 01.10.2021, Service Charges 01.10.2021 to 01.11.2021	1	577.80	
Water Corporation					
EFT13742	26/10/2021	Water Usage for the period 12.07.2021 to 13.09.2021 and Service Charges from 01.09.2021 to 31.10.2021.	1		6,082.14
INV JULY TO	14/09/2021	90 06798 26 1 - Water Usage for period 12.07.2021 to 13.09.2021 and Service Charges from 01.09.2021 to 31.10.2021 – Various Properties	1	6,082.14	
Greenfield Technical Services					
EFT13743	27/10/2021	AGRN-908 - Flood Damage Construction Package 1 - Management 29.09.2021 to 11.10.2021	1		89,397.33
INV INV-2097	15/10/2021	Project Management AGRN-908 Flood Damage - 30.09.2021 to 13.10.2021 Package 2	1	19,428.75	
INV INV-2100	18/10/2021	Project Management AGRN-908 Flood Damage Construction Package 1 - 29.09.2021 to 11.10.2021	1	37,181.10	
INV INV-2103	19/10/2021	Project Management - AGRN-908 Flood Damage Reinstatement Works Package 1 - 01.09.2021 to 30.09.2021.	1	16,476.24	
INV INV-2104	19/10/2021	Project Management - AGRN-908 Flood Damage Reinstatement Works Package 2 - 01.09.2021 to 30.09.2021.	1	16,311.24	
Quadrio Earthmoving Pty Ltd					
EFT13744	27/10/2021	AGRN-908 - Flood Damage repairs - 29.09.2021 to 12.10.2021	1		530,040.50
INV 00011157	30/09/2021	Edmund Gifford Creek Road - AGRN-908 Flood Damage Repairs 15.09.2021 to 28.09.2021 RFT08-19/20. Package One.	1	229,570.00	
INV 00011166	13/10/2021	Edmund Gifford Creek Road - Supply plant, equipment and labour for AGRN-908 Flood Damage repairs - 29.09.2021 to 12.10.2021 Package One.	1	300,470.50	
Them Earth Moving					
EFT13745	27/10/2021	AGRN-908 - Ullawarra Rd - Supply of Equipment and labour - Flood Damage repairs - 27.09.2021 to 13.10.2021	1		314,292.00

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Them Earth Moving					
INV 00000701	04/10/2021	Ullawarra Road - AGRN-908 Supply of Equipment and labour for flood damage repairs 23.09.2021 to 26.09.2021 RFT08-19/20. Package Two.	1	92,252.60	
INV 00000706	18/10/2021	Ullawarra Road - Supply of Equipment and labour for AGRN-908 Flood Damage repairs - 27.09.2021 to 13.10.2021. Package Two	1	222,039.40	
Dust Up Projects					
EFT13746	29/10/2021	Freight from Carnarvon to the Gascoyne Junction up to the 14.10.2021	1		770.05
INV INV-2200	18/10/2021	Freight from Carnarvon to the Gascoyne Junction up to the 14.10.2021- Works Freight.	1	770.05	
Toyworld					
EFT13747	29/10/2021	Kids Week Community Event - Art and Craft Items	1		200.68
INV	19/10/2021	Kids Week Community Event (bike week) - Puncture Repair Kits. Expenditure offset by Grant from DoT.	1	69.86	
INV	19/10/2021	Kids Week Community Event - Art and Craft Items - Playdough Bucket Offset by Kids week grant from Meerilinga.	1	130.82	
AIT Specialists Pty Ltd					
EFT13748	29/10/2021	Monthly Fee for determination of Fuel Tax Credits 2021/2022 - September 2021	1		691.57
INV	21/10/2021	Monthly Fee for determination of Fuel Tax Credits 2021/2022 - September 2021	1	691.57	
Boral Construction Materials Group Ltd trading as Boral Resources Pty Ltd					
EFT13749	29/10/2021	Progress Payment 3 - 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		218,717.11
INV	18/08/2021	Progress Payment 3 (third installment) - 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	218,717.11	
Child Support Agency					
EFT13750	29/10/2021	Payroll deductions	1		373.95
INV	27/10/2021	Payroll Deduction for 27/10/2021		373.95	
Gascoyne Group Pty Ltd					
EFT13751	29/10/2021	C3353 - Water Cart Hire Carnarvon - Mullewa Road for the period of 16.09.2021 to 30.09.21	1		45,919.50
INV 00000061	04/10/2021	Water Cart Hire Carnarvon/Mullewa Road for the period of 16.09.2021 to 30.09.21 - 253 hours	1	45,919.50	
Jolly's Tyre Service					
EFT13752	29/10/2021	Replacement tyres for P65 Kanga Loader & P 57 Convertor Dolly	1		994.00
INV 148120	18/10/2021	P65 Kanga Loader - 145R10 Maxxis replace tyre	1	994.00	
Shire of Upper Gascoyne Social Club					
EFT13753	29/10/2021	Payroll deductions	1		375.00

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

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Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
Shire of Upper Gascoyne Social Club					
INV	27/10/2021	Payroll Deduction for Nathaniel John Rogers 27/10/2021 Payroll Deduction for Leeson Richard Dorey 27/10/2021 Payroll Deduction for Thomas George Fletcher 27/10/2021 Payroll Deduction for Jarrod Lachlan Walker 27/10/2021 Payroll Deduction for John Leslie McCleary 27/10/2021 Payroll Deduction for Dameon Dwayne Whitby 27/10/2021 Payroll Deduction for Francis Xavier Drayton 27/10/2021 Payroll Deduction for Cherie Walker 27/10/2021 Payroll Deduction for Alison Watson 27/10/2021 Payroll Deduction for Ian Douglas Golding 27/10/2021 Payroll Deduction for Mativa Saitulagi Toomalatai 27/10/2021 Payroll Deduction for Sean Wallace Walker 27/10/2021 Payroll Deduction for Billie O'Sullivan 27/10/2021 Payroll Deduction for Ainsley Mia Hardie 27/10/2021 Payroll Deduction for Cynthia Ann Wright 27/10/2021		375.00	
Commonwealth Mastercard					
EFT13760	04/10/2021	Corporate Credit Card Payment for September 2021 statement.	1		484.10
INV	02/09/2021	Telstra - Monthly Payment for Pre-Paid Finance Manager Phone - September 2021	1	40.00	
INV	12/09/2021	APPLE - iCloud 50gb storage plan - Monthly Fee September 2021	1	1.49	
INV 21092021	21/09/2021	Apple Online Store, Payment refunded on unverified transaction.	1	-184.99	
INV 21092021	21/09/2021	AIRBNB - unverified transaction. Currently being disputed with Airbnb.	1	627.60	
SUPER DIRECTIONS FUND					
DD9457.1	13/10/2021	Superannuation contributions	1		279.43
INV SUPER	13/10/2021	Super for Nathaniel John Rogers 967644975 13/10/2021	1	279.43	
CBUS					
DD9457.2	13/10/2021	Superannuation contributions	1		288.46
INV SUPER	13/10/2021	Super for Cynthia Ann Wright 6406493 13/10/2021	1	288.46	
Colonial First State					
DD9457.3	13/10/2021	Superannuation contributions	1		385.00
INV SUPER	13/10/2021	Super for Cecil Jamie Hodder 011033590973 13/10/2021	1	385.00	
The Trustee For Aware Super					
DD9457.4	13/10/2021	Superannuation contributions	1		5,620.21
INV	13/10/2021	Payroll Deduction for Leeson Richard Dorey 13/10/2021 Payroll Deduction for Dameon Dwayne Whitby 13/10/2021 Payroll Deduction for Ian Douglas Golding 13/10/2021	1	596.75	
INV	13/10/2021	Payroll Deduction for Thomas George Fletcher 13/10/2021	1	300.00	
INV	13/10/2021	Payroll Deduction for Jarrod Lachlan Walker 13/10/2021	1	232.77	
INV	13/10/2021	Payroll Deduction for John Leslie McCleary 13/10/2021	1	149.88	

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SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for Payments made in
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Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
The Trustee For Aware Super					
INV SUPER	13/10/2021	Super. for Leeson Richard Dorey 65321115 13/10/2021 Super. for Leeson Richard Dorey 65321115 13/10/2021 Super. for Thomas George Fletcher 65322422 13/10/2021 Super. for Thomas George Fletcher 65322422 13/10/2021 Super. for Jarrod Lachlan Walker 65337760 13/10/2021 Super. for Jarrod Lachlan Walker 65337760 13/10/2021 Super. for John Leslie McCleary 65329048 13/10/2021 Super. for John Leslie McCleary 65329048 13/10/2021 Super. for Dameon Dwayne Whitby 65322126 13/10/2021 Super. for Dameon Dwayne Whitby 65322126 13/10/2021 Super. for Francis Xavier Drayton 65323893 13/10/2021 Super. for Mativa Saitulagi Toomalatai 65318794 13/10/2021	1	4,340.81	
CBH Sunsuper					
DD9457.5	13/10/2021	Superannuation contributions	1		473.08
INV	13/10/2021	Payroll Deduction for Cherie Walker 13/10/2021	1	157.69	
INV SUPER	13/10/2021	Super for Cherie Walker 902432443 13/10/2021	1	315.39	
MLC Masterkey Super					
DD9457.6	13/10/2021	Superannuation contributions	1		526.32
INV	13/10/2021	Payroll Deduction for Sean Wallace Walker 13/10/2021	1	131.58	
INV SUPER	13/10/2021	Super for Sean Wallace Walker 004901151 13/10/2021 Super for Sean Wallace Walker 004901151 13/10/2021	1	394.74	
ANZ SMART CHOICE SUPER					
DD9457.7	13/10/2021	Superannuation contributions	1		377.20
INV	13/10/2021	Payroll Deduction for Billie O'Sullivan 13/10/2021	1	94.30	
INV SUPER	13/10/2021	Super for Billie O'Sullivan 016610240380065 13/10/2021 Super for Billie O'Sullivan 016610240380065 13/10/2021	1	282.90	
SUNSUPER					
DD9457.8	13/10/2021	Superannuation contributions	1		157.69
INV SUPER	13/10/2021	Super for Cherie Walker 902432443 13/10/2021	1	157.69	
Australian Super					
DD9457.9	13/10/2021	Superannuation contributions	1		239.40
INV SUPER	13/10/2021	Super for Alison Watson 702403355 13/10/2021	1	239.40	
Department of Transport (AGENT CHARGES)					
DD9461.1	20/10/2021	Motor Vehicle License Fees - CRC Collections	1		61.00
INV 18962	18/10/2021	Motor Vehicle License Fees - CRC Collections 18.10.2021 (2 x \$30.50)	1	61.00	
Department of Transport (AGENT CHARGES)					
DD9462.1	06/10/2021	Licensing Transaction Commission Payments 05 October 2021	1		128.60
INV 18873	05/10/2021	DoT Licensing Fees paid for 05 October 2021, processed at the CRC.	1	128.60	
Woolworths Limited					
DD9462.2	04/10/2021	Council and Staff Amenities September 2021	1		164.10
INV 99441535	20/09/2021	Council and Staff Amenities September 2021	1	164.10	

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List of Accounts Due & Submitted to Council for Payments made in
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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Activ8me					
DD9465.1	27/10/2021	Internet Service for Shire Admin office from 13/10/2021 to 12/11/2021	1		129.95
INV 3184247	13/10/2021	Internet Service for Shire Admin office from 13/10/2021 to 12/11/2021	1	129.95	
Activ8me					
DD9465.2	19/10/2021	Home Internet Service for Manager of Works from 05/10/2021 to 04/11/2021	1		129.95
INV 3169572	05/10/2021	Home Internet Service for Manager of Works from 05/10/2021 to 04/11/2021	1	129.95	
Activ8me					
DD9465.4	22/10/2021	Home Internet Service for CEO from 08/10/2021 to 07/11/2021.	1		154.95
INV 3175132	08/10/2021	Home Internet Service for CEO from 08/10/2021 to 07/11/2021.	1	154.95	
Activ8me					
DD9465.5	21/10/2021	Internet Service for Lot 45 Gregory Street (TCDO residence) for 07/10/2021 to 06/11/2021.	1		94.95
INV 3173245	07/10/2021	Internet Service for Lot 45 Gregory Street (TCDO residence) for 07/10/2021 to 06/11/2021.	1	94.95	
SUPER DIRECTIONS FUND					
DD9474.1	27/10/2021	Superannuation contributions	1		264.80
INV SUPER	27/10/2021	Super for Nathaniel John Rogers 967644975 27/10/2021	1	264.80	
CBUS					
DD9474.2	27/10/2021	Superannuation contributions	1		288.46
INV SUPER	27/10/2021	Super for Cynthia Ann Wright 6406493 27/10/2021	1	288.46	
Colonial First State					
DD9474.3	27/10/2021	Superannuation contributions	1		374.50
INV SUPER	27/10/2021	Super for Cecil Jamie Hodder 011033590973 27/10/2021	1	374.50	
The Trustee For Aware Super					
DD9474.4	27/10/2021	Superannuation contributions	1		5,674.30
INV	27/10/2021	Payroll Deduction for Leeson Richard Dorey 27/10/2021 Payroll Deduction for Dameon Dwayne Whitby 27/10/2021 Payroll Deduction for Ian Douglas Golding 27/10/2021	1	596.75	
INV	27/10/2021	Payroll Deduction for Thomas George Fletcher 27/10/2021	1	300.00	
INV	27/10/2021	Payroll Deduction for Jarrod Lachlan Walker 27/10/2021	1	232.77	
INV	27/10/2021	Payroll Deduction for John Leslie McCleary 27/10/2021	1	152.18	
INV SUPER	27/10/2021	Super for Leeson Richard Dorey 65321115 27/10/2021 Super for Leeson Richard Dorey 65321115 27/10/2021 Super for Thomas George Fletcher 65322422 27/10/2021 Super for Thomas George Fletcher 65322422 27/10/2021 Super for Jarrod Lachlan Walker 65337760 27/10/2021 Super for Jarrod Lachlan Walker 65337760 27/10/2021 Super for John Leslie McCleary 65329048 27/10/2021 Super for John Leslie McCleary 65329048 27/10/2021 Super for Dameon Dwayne Whitby 65322126 27/10/2021 Super for Dameon Dwayne Whitby 65322126 27/10/2021 Super for Francis Xavier Drayton 65323893 27/10/2021 Super for Mativa Saitulagi Toomalatai 65318794 27/10/2021	1	4,392.60	

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List of Accounts Due & Submitted to Council for Payments made in
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Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
CBH Sunsuper					
DD9474.5	27/10/2021	Superannuation contributions	1		473.08
INV	27/10/2021	Payroll Deduction for Cherie Walker 27/10/2021	1	157.69	
INV SUPER	27/10/2021	Super for Cherie Walker 902432443 27/10/2021	1	315.39	
MLC Masterkey Super					
DD9474.6	27/10/2021	Superannuation contributions	1		769.24
INV	27/10/2021	Payroll Deduction for Sean Wallace Walker 27/10/2021	1	192.31	
INV SUPER	27/10/2021	Super for Sean Wallace Walker 004901151 27/10/2021 Super for Sean Wallace Walker 004901151 27/10/2021	1	576.93	
ANZ SMART CHOICE SUPER					
DD9474.7	27/10/2021	Superannuation contributions	1		377.20
INV	27/10/2021	Payroll Deduction for Billie O'Sullivan 27/10/2021	1	94.30	
INV SUPER	27/10/2021	Super for Billie O'Sullivan 016610240380065 27/10/2021 Super for Billie O'Sullivan 016610240380065 27/10/2021	1	282.90	
SUNSUPER					
DD9474.8	27/10/2021	Superannuation contributions	1		157.69
INV SUPER	27/10/2021	Super for Cherie Walker 902432443 27/10/2021	1	157.69	
Australian Super					
DD9474.9	27/10/2021	Superannuation contributions	1		239.40
INV SUPER	27/10/2021	Super for Alison Watson 702403355 27/10/2021	1	239.40	
Messages On Hold					
DD9476.1	26/10/2021	Annual messages on hold services - Admin Building and CRC 26.10.2021 to 25.01.2021	1		278.25
INV	26/10/2021	Messages on hold services - Admin Building 26.10.2021 to 25.01.2021	1	278.25	
Department of Transport (AGENT CHARGES)					
DD9485.1	01/10/2021	Motor Vehicle License Fees - CRC Collections 01.10.2021	1		184.80
INV 028423	01/10/2021	Motor Vehicle License Fees - CRC Collections 01.10.2021	1	184.80	
Activ8me					
DD9488.1	15/10/2021	Finance Managers Home Internet - 03.10.2021 to 02.11.2021	1		69.95
INV 3165907	03/10/2021	Finance Managers Home Internet - 03.10.2021 to 02.11.2021	1	69.95	
AMP Flexible Super					
DD9457.10	13/10/2021	Superannuation contributions	1		585.75
INV SUPER	13/10/2021	Super for Ian Douglas Golding 953593995 13/10/2021 Super for Ian Douglas Golding 953593995 13/10/2021	1	585.75	
NGS Super					
DD9457.11	13/10/2021	Superannuation contributions	1		326.95
INV SUPER	13/10/2021	Super for Ainsley Mia Hardie 440111567 13/10/2021	1	326.95	
AMP Flexible Super					
DD9474.10	27/10/2021	Superannuation contributions	1		585.75

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

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Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount	Amount
AMP Flexible Super					
INV SUPER	27/10/2021	Super for Ian Douglas Golding 953593995 27/10/2021 Super for Ian Douglas Golding 953593995 27/10/2021	1	585.75	
NGS Super					
DD9474.11	27/10/2021	Superannuation contributions	1		326.95
INV SUPER	27/10/2021	Super for Ainsley Mia Hardie 440111567 27/10/2021	1	326.95	

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	20,187.36
EFT	3,571,635.80

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	3,591,823.16
TOTAL		3,591,823.16

TOTAL CREDIT NOTES	0.00
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TOTAL PAYMENTS LESS CREDIT NOTES	3,591,823.16
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Date: 11/11/2021

SHIRE OF UPPER GASCOYNE



Time 12:24 PM

Shire Legal Expenses for the Period 01/10/2021 to 31/10/2021

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

NIL Expenditure to report for Legal Expenses during the Period 01/10/2021 to 31/10/2021

0.00

Date: 11/11/2021

SHIRE OF UPPER GASCOYNE

Time 12:24 PM

Shire Rates Debt Collection Expenses for the Period 01/10/2021 to 31/10/2021

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

NIL Expenditure to report for Rates Debt Collection during the Period 01/10/2021 to 31/10/2021

0.00

APPENDIX 2

(Monthly Financial Report Statement for October 2021)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 October 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 October 2021
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Statement of Comprehensive Income by Program

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Statement of Capital Acquisitions and Funding

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Grants and Contributions	Note 12
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RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

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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 16th November 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 31 October 2021
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a deficit as at 31 October 2021 of -\$1,761,212

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Staff Housing	72%	379,518	235,676	272,580
HVSPP	44%	2,285,332	761,776	1,010,779
Residential Land Development	0%	1,150,000	-	-
Tourist Stop	19%	1,497,483	998,324	281,619
	29%	5,312,333	1,995,776	1,564,978
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	20%	3,937,432	753,780	768,345
Non-operating Grants, Subsidies and Contributions	48%	7,679,889	946,250	3,668,320
	38%	11,617,321	1,700,030	4,436,665
Rates Levied	108%	481,034	481,482	521,502

% - Compares current YTD actuals to the Annual Budget

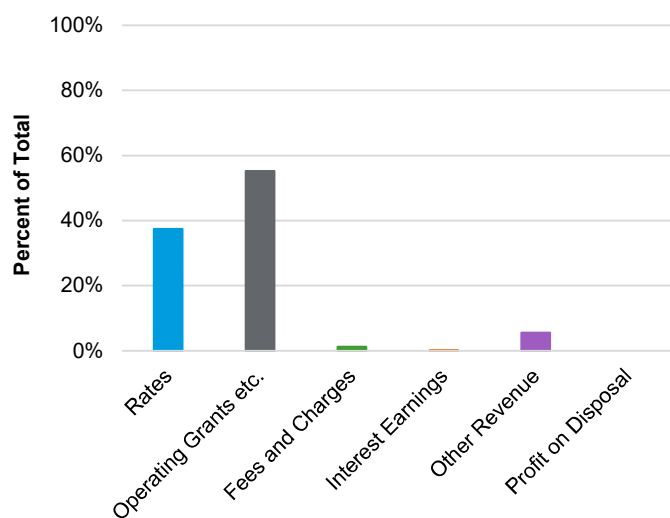
Financial Position

Account	Difference to Prior Year %	Current Year 31 Oct 21 \$	Prior Year 31 Oct 20 \$
Adjusted Net Current Assets	(70%)	(1,761,212)	2,503,665
Cash and Equivalent - Unrestricted	48%	2,063,974	4,264,810
Cash and Equivalent - Restricted	(19%)	(763,383)	3,951,781
Receivables - Rates	62%	145,918	235,555
Receivables - Other	191%	178,968	93,921
Payables	74%	4,501,742	6,061,391

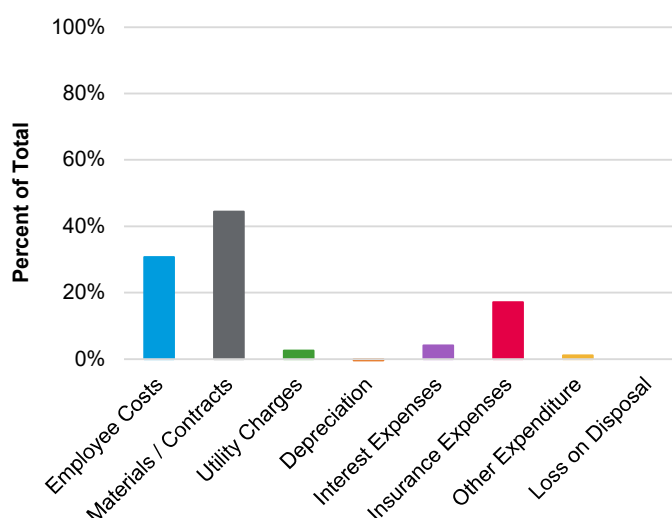
% - Compares current YTD actuals to prior year actuals

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

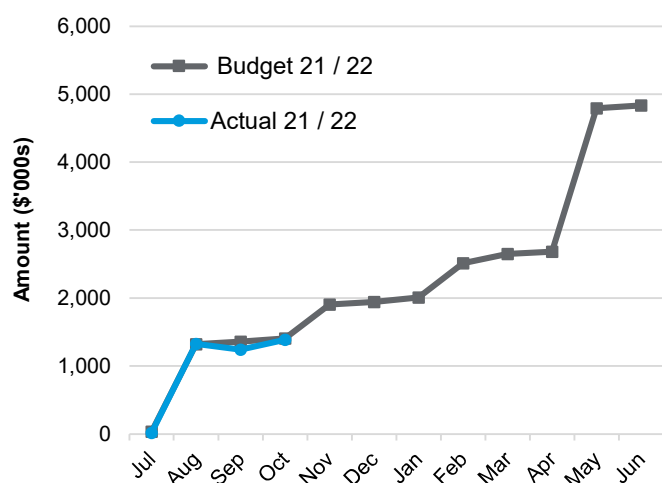
Operating Income (exc. Flood Damage)



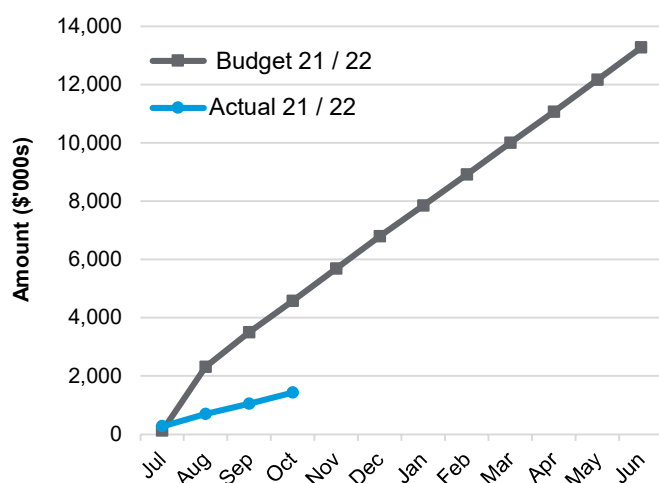
Operating Expenditure (exc. Flood Damage)



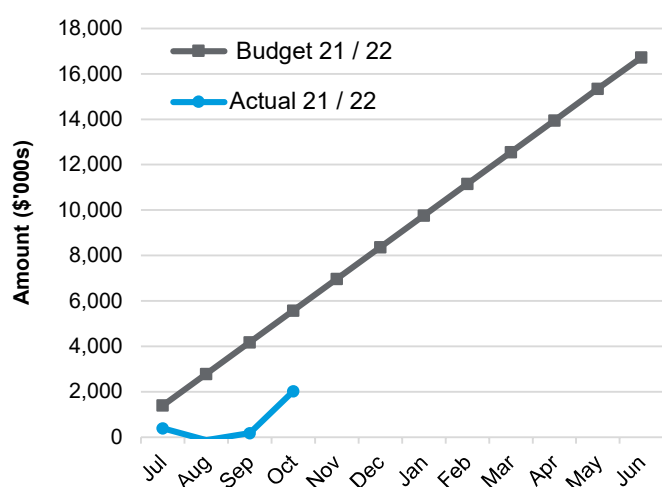
Operating Revenues (exc. Flood Damage)



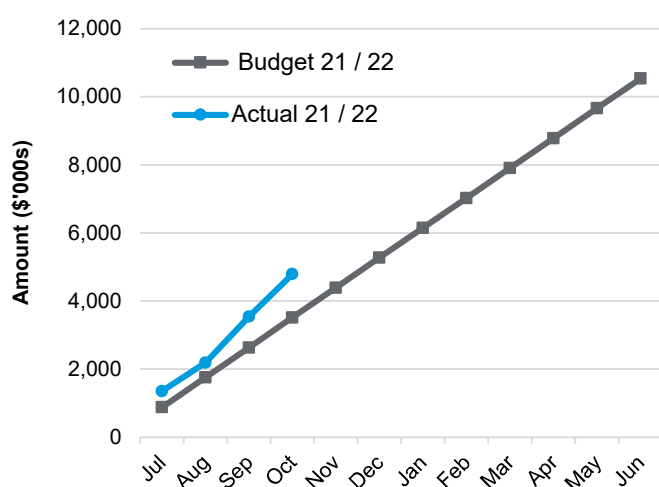
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue



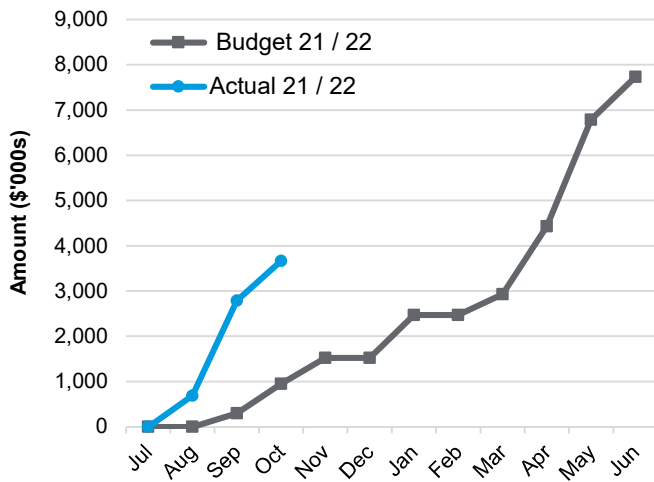
Flood Damage Expenses



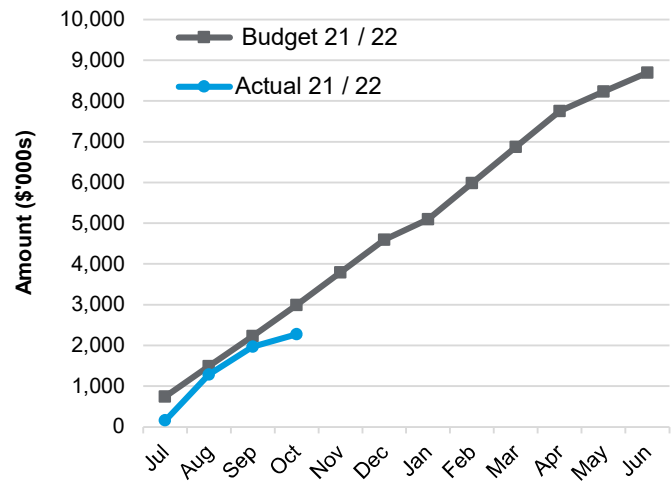
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

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

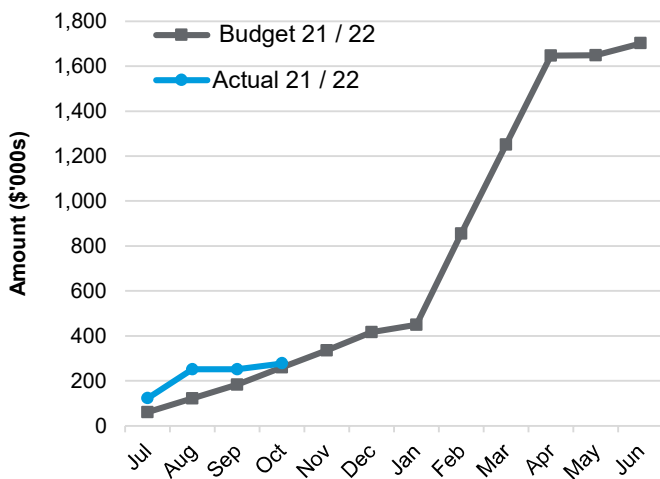
Capital Revenue



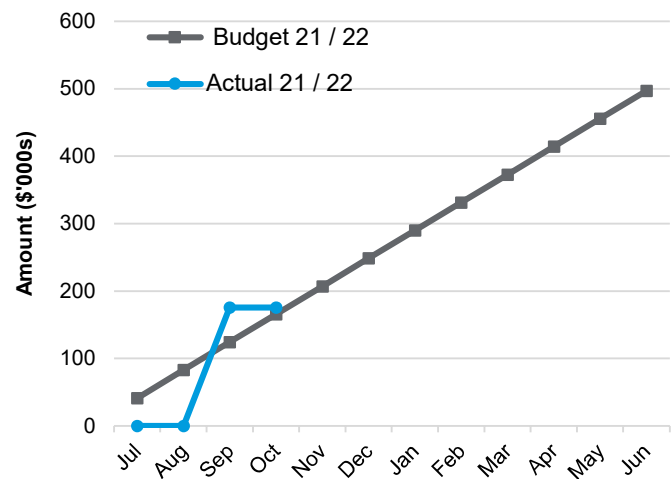
Capital Expenditure



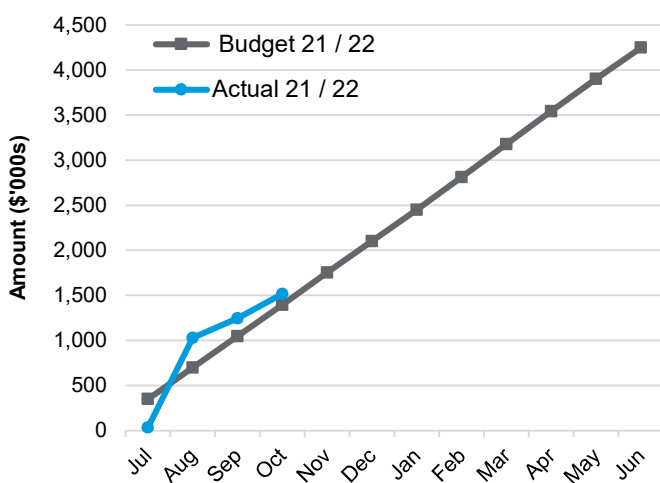
Land and Buildings



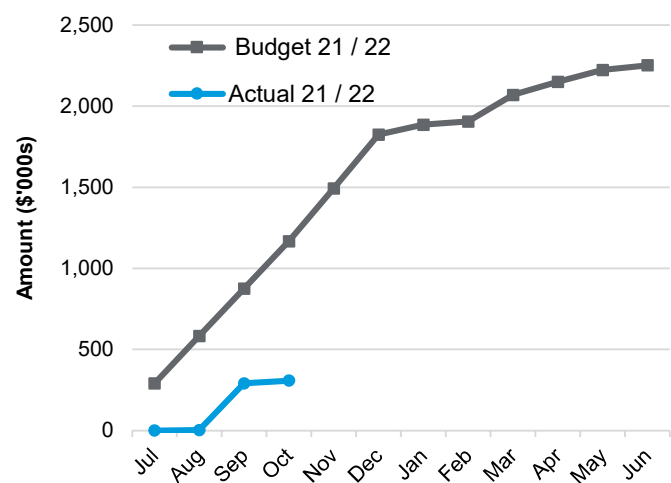
Plant and Equipment



Roads



Other Infrastructure



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

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

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Rates	10	481,034	481,482	521,502	40,020	8%
Grants, Subsidies and Contributions	12(a)	3,937,432	753,780	768,345	14,565	2%
Fees and Charges		28,346	16,914	18,402	1,488	9%
Interest Earnings		19,000	7,000	3,225	(3,775)	(54%)
Other Revenue		334,907	145,632	77,770	(67,862)	(47%)
		4,800,719	1,404,808	1,389,243		
Expenses						
Employee Costs		(1,445,358)	(449,128)	(440,375)	8,753	2%
Materials and Contracts		(2,359,699)	(796,515)	(635,148)	161,367	20%
Utility Charges		(156,387)	(45,818)	(37,931)	7,887	17%
Depreciation on Non-current Assets		(3,204,622)	(1,068,442)	5,042	1,073,484	100%
Interest Expenses		(44,843)	(14,398)	(60,351)	(45,953)	(319%)
Insurance Expenses		(250,306)	(249,728)	(245,069)	4,659	2%
Other Expenditure		(70,800)	(33,332)	(16,401)	16,931	51%
		(7,532,015)	(2,657,361)	(1,430,233)		
Other Income and Expenses						
Grants, Subsidies and Contributions	12(b)	7,679,889	946,250	3,668,320	2,722,070	288%
Profit on Disposal of Assets	8	33,000	-	-	-	
(Loss) on Disposal of Assets	8	(2,000)	-	-	-	
		7,710,889	946,250	3,668,320		
Flood Damage						
Reimbursements	12(c)	16,735,843	5,578,612	2,025,981	(3,552,631)	(64%)
Employee Costs		(73,837)	(24,612)	-	24,612	100%
Materials and Contracts		(16,201,017)	(5,400,336)	(4,795,697)	604,639	11%
		460,989	153,664	(2,769,716)		
Net Result		5,440,582	(152,639)	857,614		

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

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

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

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		87,694	28,896	508	(28,388)	(98%)
General Purpose Funding		1,874,612	832,545	890,588	58,043	7%
Law, Order and Public Safety		15,864	11,113	11,031	(82)	(1%)
Health		1,000	332	180	(152)	(46%)
Education and Welfare		165,631	21,564	13,976	(7,588)	(35%)
Housing		-	-	190	190	
Community Amenities		4,200	4,200	4,200	-	0%
Recreation and Culture		15,365	7,001	9,079	2,078	30%
Transport		2,397,149	385,923	417,615	31,692	8%
Economic Services		178,264	92,756	15,543	(77,213)	(83%)
Other Property and Services		60,940	20,478	26,333	5,855	29%
		4,800,719	1,404,808	1,389,243		
Expenses						
Governance		(706,422)	(259,653)	(198,081)	61,572	24%
General Purpose Funding		(88,033)	(29,499)	(92,429)	(62,930)	(213%)
Law, Order and Public Safety		(114,159)	(37,588)	(23,029)	14,559	39%
Health		(26,038)	(8,552)	(11,391)	(2,839)	(33%)
Education and Welfare		(526,296)	(176,574)	(76,073)	100,501	57%
Housing		(247,976)	(91,606)	(89,611)	1,995	2%
Community Amenities		(108,167)	(35,296)	(30,531)	4,765	14%
Recreation and Culture		(293,705)	(112,903)	(97,302)	15,601	14%
Transport		(4,612,390)	(1,563,757)	(805,343)	758,414	48%
Economic Services		(746,638)	(264,123)	(186,531)	77,592	29%
Other Property and Services		(62,191)	(77,810)	180,087	257,897	331%
		(7,532,015)	(2,657,361)	(1,430,233)		
Other Income and Expenses						
Grants, Subsidies and Contributions	12(b)	7,679,889	946,250	3,668,320	2,722,070	288%
Profit on Disposal of Assets	8	33,000	-	-	-	
(Loss) on Disposal of Assets	8	(2,000)	-	-	-	
		7,710,889	946,250	3,668,320		
Flood Damage - Transport						
Reimbursements	12(c)	16,735,843	5,578,612	2,025,981	(3,552,631)	64%
Employee Costs		(73,837)	(24,612)	-	24,612	100%
Materials and Contracts		(16,201,017)	(5,400,336)	(4,795,697)	604,639	11%
		460,989	153,664	(2,769,716)		
Net Result		5,440,582	(152,639)	857,614		

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

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

SHIRE OF UPPER GASCOYNE
RATE SETTING STATEMENT
For the Period Ending 31 October 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	28,896	508	(28,388)	(98%)
General Purpose Funding		1,393,578	351,063	369,086	18,023	5%
Law, Order and Public Safety		15,864	11,113	11,031	(82)	(1%)
Health		1,000	332	180	(152)	(46%)
Education and Welfare		165,631	21,564	13,976	(7,588)	(35%)
Housing		-	-	190	190	
Community Amenities		4,200	4,200	4,200	-	0%
Recreation and Culture		15,365	7,001	9,079	2,078	30%
Transport		19,165,992	5,964,535	2,443,596	(3,520,939)	(59%)
Economic Services		178,264	92,756	15,543	(77,213)	(83%)
Other Property and Services		60,940	20,478	26,333	5,855	29%
		21,088,528	6,501,938	2,893,722		
Expenditure from Operating Activities						
Governance		(706,422)	(259,653)	(198,081)	61,572	24%
General Purpose Funding		(88,033)	(29,499)	(92,429)	(62,930)	(213%)
Law, Order and Public Safety		(114,159)	(37,588)	(23,029)	14,559	39%
Health		(26,038)	(8,552)	(11,391)	(2,839)	(33%)
Education and Welfare		(526,296)	(176,574)	(76,073)	100,501	57%
Housing		(247,973)	(91,606)	(89,611)	1,995	2%
Community Amenities		(108,167)	(35,296)	(30,531)	4,765	14%
Recreation and Culture		(293,705)	(112,903)	(97,302)	15,601	14%
Transport		(20,889,244)	(6,988,705)	(5,601,040)	1,387,665	20%
Economic Services		(746,638)	(264,123)	(186,531)	77,592	29%
Other Property and Services		(62,191)	(77,810)	180,087	257,897	331%
		(23,808,866)	(8,082,309)	(6,225,930)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		3,204,622	1,068,442	(5,042)		
(Profit) / Loss on Asset Disposal		(31,000)	-	-		
Employee Provision Reserve		(12,436)	269	(3)		
Net Amount from Operating Activities		440,848	(511,660)	(3,337,253)		
Investing Activities						
Grants, Subsidies and Contributions	12(b)	7,679,889	946,250	3,668,320	2,722,070	288%
Proceeds from Disposal of Assets	8	53,000	-	48,000	48,000	
Land and Buildings	9(a)	(1,702,318)	(244,944)	(278,050)	(33,106)	(14%)
Plant and Equipment	9(b)	(497,000)	(165,668)	(175,720)	(10,052)	(6%)
Furniture and Equipment	9(c)	(20,000)	-	-	-	
Infrastructure Assets - Roads	9(d)	(4,248,389)	(1,392,632)	(1,514,760)	(122,128)	(9%)
Infrastructure Assets - Other	9(e)	(2,252,483)	(1,166,656)	(308,480)	858,176	74%
Net Amount from Investing Activities		(987,301)	(2,023,650)	1,439,311		
Financing Activities						
Repayment of Debentures	11	(123,011)	(39,560)	(35,273)	4,287	11%
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	(39,560)	202,263		
Surplus / (Deficit) before Rates		(481,034)	(2,928,369)	(2,282,714)		
Total Amount raised from Rates		481,034	481,482	521,502	40,020	(8%)
Closing Surplus / (Deficit)	3	-	(2,446,887)	(1,761,212)		

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

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

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

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	1,702,318	278,050	(1,424,268)
Plant and Equipment	9(b)	497,000	175,720	(321,280)
Furniture and Equipment	9(c)	20,000	-	(20,000)
Infrastructure Assets - Roads	9(d)	4,248,389	1,514,760	(2,733,629)
Infrastructure Assets - Other	9(e)	2,252,483	308,480	(1,944,003)
Total Capital Expenditure		8,720,190	2,277,009	(6,443,181)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		7,679,889	3,668,320	(4,011,569)
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	(1,676,925)	(2,514,226)
Total Capital Acquisitions Funding		8,720,190	2,277,009	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 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: 16 Nov 21

(a) Basis of Preparation

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

(d) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST where applicable.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Cash and Cash Equivalents

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

(f) Financial Instruments

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Financial liabilities

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

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

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

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

Loans and Receivables

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

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

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

Impairment of Financial Assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Inventories

General

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

Land Held for Resale

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

(h) Fixed Assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

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

Revaluation

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Trade and Other Payables

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

(k) Employee Benefits

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

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

(l) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(m) Provisions

Provisions are recognised when: The Shire has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated.

Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(n) Contract Liabilities

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

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

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

(o) Current and Non-current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

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

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Oct 21 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
General Purpose Funding	890,588	832,545	7%	58,043	(1,929) 692 23,466 (1,590) 42,298 (1,332) (1,668) (946) (948)	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. Interim Rates for UV Mining less than anticipated at year end. 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
Governance	508	28,896	(98%)	(28,388)	(26,896) (1,492)	Insurance reimbursements for property damage claims incurred 1 20/21 not yet received - tracking under budget at this period end date. Less than anticipated sundry income received at this period end date.
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	332	(46%)	(152)	(152)	Minor differences - less than anticipated income in Health Inspection Fees.
Education and Welfare	13,976	21,564	(35%)	(7,588)	(880) (332) 106 (6,668) 191 (5)	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 . Increase 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.
Housing	190	-	0%	190	190	Minor differences.
Community Amenities	4,200	4,200	0%	-	-	Minor differences - less than anticipated income received for Rubbish Disposal fees.
Recreation and Culture	9,079	7,001	30%	2,078	2,439 (361)	Increase in anticipated income received at this period end date for Oval revenue. Minor differences.
Transport	6,111,917	6,910,785	(12%)	(798,868)	3,748 32,944 (835,560)	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.
Economic Services	15,543	92,756	(83%)	(77,213)	(2,988) (2,201) (168) (71,365) (491)	Less than anticipated income received at this period end date for Contributions to Economic development projects. Received less 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.
Other Property and Services	26,333	20,478	29%	5,855	(2,447) 4,314 4,238 (250)	Income for diesel fuel rebates less than anticipated at this period end date. Other reimbursements related to staff expenses more than anticipated at this period end date. Other reimbursements related to Plant Op Costs more than anticipated at this period end date. Minor differences.
Total Revenues	7,083,545	7,929,670	(11%)	(846,125)		

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)	
General Purpose Funding	(92,429)	(29,499)	(213%)	(62,930)	1,668 (51,064) 2,825 649 (17,008) (0)	Debt collection costs are tracking under budget at this period end date. Interest expense is tracking over budget at this period end date. Interest on Loans is tracking under budget at this period end date. Valuation costs tracking under budget year to date. Admin overhead costs are tracking over budget at this period end date. Various Minor differences.
Governance	(198,081)	(259,653)	24%	61,572	1,956 3,832 (5,389) (45) 67,417 (7,946) 1,668 79	General Council Member Costs tracking under budget at this period end date. Employee Costs for Administration Staff tracking under budget at this period end date. Legal costs tracking over budget at this period end date. Website costs tracking over budget at this period end date. Admin Overhead allocations in this program tracking under budget at this period end date. Computer IT Budget tracking over budget at this period end date. Minor Office Equipment purchases tracking under budget at this period end date. Minor differences.
Law, Order, Public Safety	(23,029)	(37,588)	39%	14,559	1,496 12,500 813 (250)	Other Fire Control expenses and insurance are tracking under budget this period end date. Contribution to CRBA for Dogging Program is tracking under budget at this period end date. Animal control costs are tracking under budget this period end date. Minor differences.
Health	(11,391)	(8,552)	(33%)	(2,839)	340 1,887 (4,842) (224)	Mosquito Fogger expenses are tracking under budget this period end date. Aged Community Assistance costs tracking under budget year to date (maintenance assistance for aged residents) Health Inspection Costs tracking over budget at this period end date. Minor differences.

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

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

(b) (Expenses) / (Applications)

	30 Apr 21 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
Education and Welfare	(76,073)	(176,574)	57%	100,501	8,332 5,222 827 8,244 75,936 3,500 (916) (644)	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	(89,611)	(91,606)	2%	1,995	1,545 450	Interest on New Housing Loan tracking under budget at this period end date. Minor differences.
Community Amenities	(97,302)	(112,903)	14%	15,601	(2,620) 5,996 612 777	Rubbish collection costs are tracking over 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. Minor differences.
Recreation & Culture	(97,302)	(112,903)	14%	15,601	704 16,800 (4,732) 6,913 (479) (3,325) (280)	Pavilion operating costs are tracking under budget at this period end date. Overall Depreciation for Rec & Culture is tracking under budget at this period end date. Oval maintenance costs are tracking over budget at this period end date. Community Donations tracking under budget at this period end date. Minor furniture purchases for Pavilion tracking over budget at this period end date. Library and Museum Costs tracking over budget at this period end date Various Minor differences.
Transport	(5,601,040)	(6,988,705)	20%	1,387,665	764,232 1,707 (271,320) 17,946 23,798 845,700 456 3,100 2,046 (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 under 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)

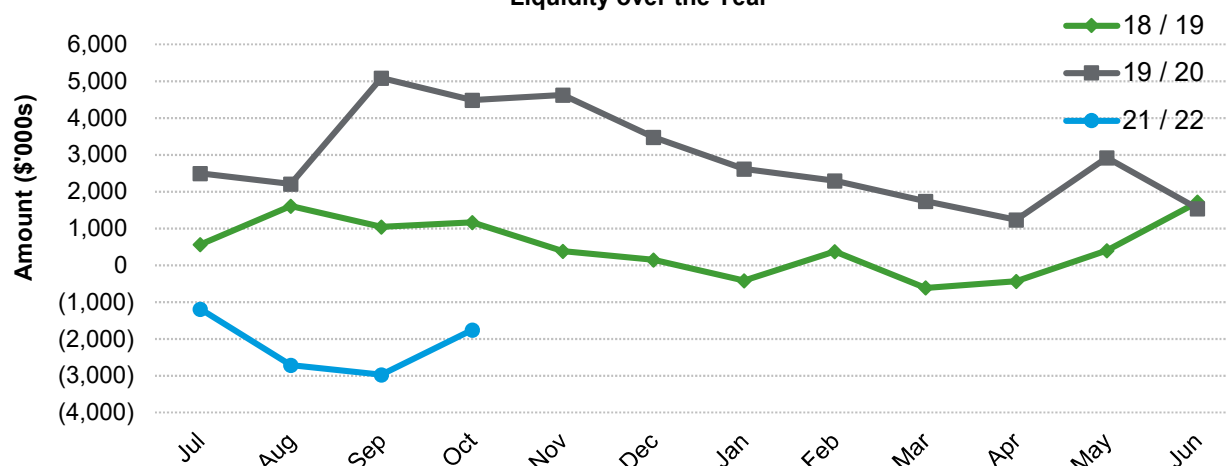
	30 Apr 21 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
					Favourable / (Unfavourable)	
Economic Services	(186,531)	(264,123)	29%	77,592	36,499 19,280 1,491 700 3,476 16,452 (306)	Tourism related expenses are tracking under budget at this period end date. Tourism signage expenses are tracking under budget at this period end date. Salary and Super costs for TCDO position (not occupied) are tracking under budget at this period end date. Depreciation tracking under budget year to date. 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	180,087	(77,810)	331%	257,897	91,896 30,005 134,208 1,788	Overall Employee Costs for overheads, wages and salaries, super, leave, training, etc. tracking under budget at this period end date. Overall Plant Op Costs tracking under budget at this period end date. Depreciation tracking under budget at this period end date. Minor differences.
Total Expenses	(6,225,930)	(8,082,309)	23%	1,867,214		

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

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Oct 21 \$	Prior Year Closing 30 Jun 21 \$	This Time Last Year 31 Oct 20 \$
Current Assets				
Cash Unrestricted	4	2,063,974	3,237,358	4,264,810
Cash Restricted	4	1,799,592	2,036,612	3,951,781
Receivables - Rates	6(a)	145,918	66,317	235,555
Receivables - Other	6(b)	178,968	777,052	93,921
Interest / ATO Receivable		172,230	51,385	115,649
Provision for Doubtful Debts		(116,443)	(116,443)	(96,189)
Accrued Income		-	2,631,538	1,110,367
Inventories		104,754	102,670	138,518
Total Current Assets		4,348,994	8,786,489	9,814,412
Current Liabilities				
Sundry Creditors		(714,693)	(2,229,472)	(162,592)
Revenue Received in Advance	6(a)	(213)	(212)	-
Obligations / ARWC		(775,489)	(2,788,897)	(5,585,814)
Deposits and Bonds		(100,642)	(50,642)	(50,642)
GST Payable		-	-	(1,416)
PAYG Withholding Tax		(30,724)	-	(29,820)
Loan Liability		(83,451)	(123,011)	(38,755)
Accrued Expenses		-	(212,442)	-
Accrued Salaries and Wages		-	(50,456)	(4,510)
Accrued Time in Lieu		(3,840)	-	-
Suspense		(21,767)	(16,525)	-
Overdraft	4	(2,562,975)	(1,887,991)	-
Unearned Revenue		-	-	-
Total Payables		(4,293,794)	(7,359,648)	(5,873,549)
Provisions		(207,948)	(207,948)	(187,842)
Total Current Liabilities		(4,501,742)	(7,567,596)	(6,061,391)
Less: Cash Reserves	7	(1,799,593)	(2,036,612)	(1,370,760)
Less: Land Held for Resale		(2,500)	(2,500)	(7,500)
Less: Deposit on Disposal of Asset		-	-	-
Add: Loan Principal (Current)		83,451	123,011	38,755
Add: Employee Leave Reserve	7	110,178	110,174	90,149
Net Funding Position		(1,761,212)	(587,035)	2,503,665

Liquidity over the Year



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 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	420,670			420,670	CBA	0.00	N/A
Online Saver	1,642,404			1,642,404	CBA	0.10	N/A
SUG Reserve Account		1,799,592		1,799,592	CBA	0.10	N/A
WANDRRA Account		(2,562,975)		(2,562,975)	CBA	0.10	N/A
Financial Assets at Amortised Cost							
Fixed Term Deposit				-			
Total Cash and Financial Assets	2,063,974	(763,383)	-	1,300,591			

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 31 Oct 21
	\$	\$	\$	\$
	-	-	-	-
Total Funds in Trust	-	-	-	-

Comments / Notes

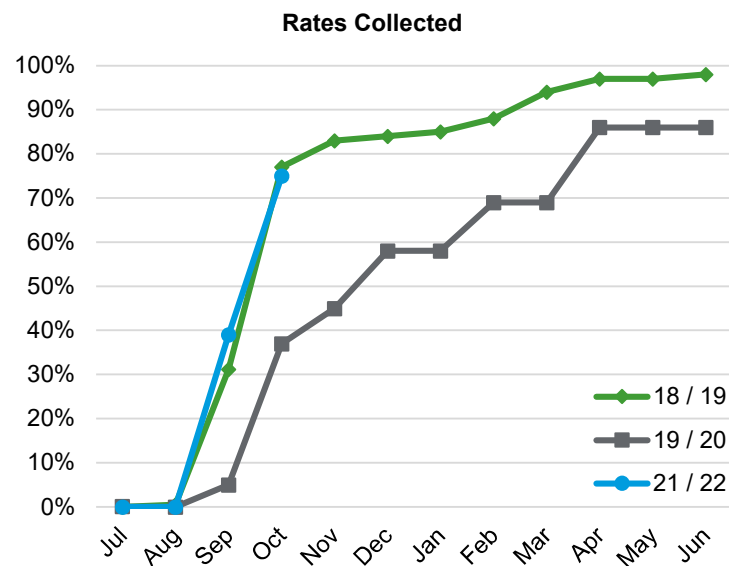
No Funds held in Trust at Reporting Date

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

6. RECEIVABLES

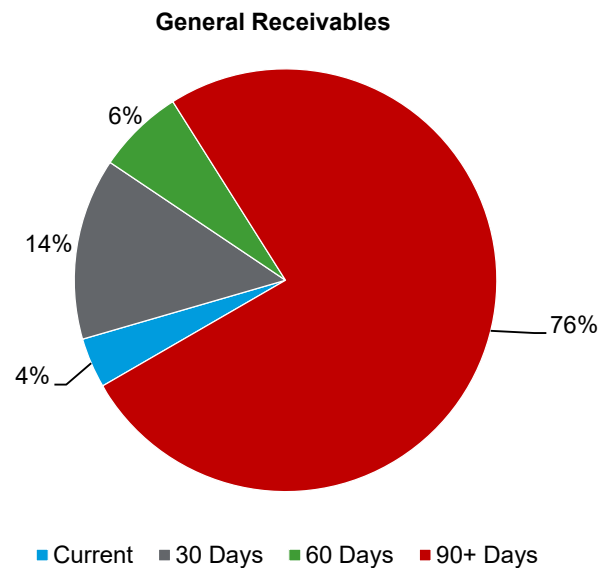
(a) Rates Receivable	31 Oct 21
	\$
Rates Receivables	145,918
Rates Received in Advance	(213)
Total Rates Receivable Outstanding	145,706

Closing Balances - Prior Year	66,317
Rates Levied this Year	523,246
Closing Balances - Current Month	(145,918)
Total Rates Collected to Date	443,644
<i>Percentage Collected</i>	<i>75%</i>



Comments / Notes

(b) General Receivables	31 Oct 21
	\$
Current	6,860
30 Days	24,915
60 Days	11,831
90+ Days	135,363
Total General Receivables Outstanding	178,968



Comments / Notes

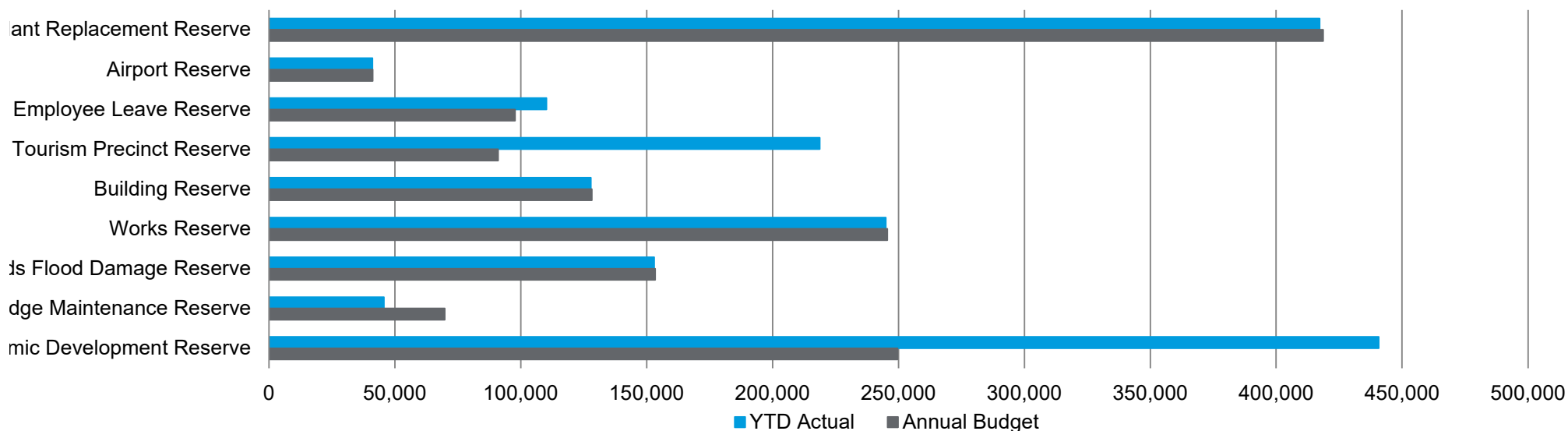
Amounts shown above include GST (where applicable)

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

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual				Balance 31 Oct 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 31 October 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 31 October 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	-	-	-
Housing				
New Staff House	379,518	235,676	272,580	(36,904)
Residential Land Development	1,150,000	-	-	-
Internal Refurbishment of L99 Gregory Street	27,800	9,268	5,470	3,798
Total Land and Buildings	1,702,318	244,944	278,050	(33,106)

(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	175,720	(115,720)
Total Plant and Equipment	497,000	165,668	175,720	(10,052)

(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 31 October 2021

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
HVSPP	2,285,332	761,776	1,010,779	(249,003)
Viveash Way	50,000	-	-	-
Landor/Meekatharra	588,057	193,224	-	193,224
Signage 20 / 21	-	-	4,830	(4,830)
Signage 21 / 22	100,000	33,256	39,217	(5,961)
Grids 21 / 22	100,000	33,332	-	33,332
Carnarvon/Mullewa Rd	1,125,000	371,044	459,933	(88,889)
Total Infrastructure - Roads	4,248,389	1,392,632	1,514,760	(122,128)

(d) Other Infrastructure

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Recreation and Culture				
In Town Water Supply	165,000	55,000	5,115	49,885
Out of Town Water Supply Project	250,000	-	11,000	(11,000)
Transport				
Depot Infrastructure	300,000	100,000	8,246	91,754
Fuel Bowser Upgrade	40,000	13,332	-	-
Economic Services				
Tourist Stop	1,497,483	998,324	281,619	716,705
Tourist Precinct Solar Project	-	-	2,500	(2,500)
Total Infrastructure - Other	2,252,483	1,166,656	308,480	847,344

Total Capital Expenditure	8,720,190	2,969,900	2,277,009	682,059
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SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 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	282,315	421,262	-	-	421,262
Total General Rates				422,887	521,502	-	-	521,502
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				456,119	521,502	-	-	521,502
Other Rate Revenue								
Rates Write-off				(5,000)				-
Interim and Back Rates				38,298				-
Facilities Fees (Ex Gratia)				2,884				-
Total Rate Revenue				492,301				521,502

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 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	-	-	(43,069)	428,640	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	-	(39,560)	(123,011)	1,068,718	1,231,289	4,287	25,857

(b) New Debentures

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

Comments / Notes

WATC - Western Australia Treasury Corporation

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 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	342,395	365,861
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	3,668	917	-
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	100,930	-	-
CRC Misc Small Operating		20,000	6,668	-
Other Community Grants		2,500	832	827
Recreation & Culture				
Library Operating Grants		3,765	3,765	4,140
Transport				
FAGS Roads	Government of WA	499,000	124,751	128,499
MRWA Direct Grant	MRWA	251,120	251,120	251,120
HVSPP DRFAWA Contribution		1,616,871	-	-
Economic Services				
Contributions for Projects		10,000	3,332	345
Other Property and Services				
Diesel Fuel Rebate	ATO	60,000	20,000	17,553
Total Operating Grants, Subsidies and Contributions		3,937,432	753,780	768,345

(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	-	-
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	946,250	3,668,320
Total Grants, Subsidies and Contributions		11,617,321	1,700,030	4,436,665

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA March 2020 (AGRN 908)		10,375,110	3,458,368	2,025,981
Grant (DRFAWA) AGRN 951		6,300,126	2,100,040	-
Grant (DRFAWA) AGRN TBA - May 24th 2021 Flood Event		60,607	20,204	-
Total Flood Damage Reimbursements		16,735,843	5,578,612	2,025,981

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 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	-

APPENDIX 3

(2020 / 2021 Annual Report)



ANNUAL REPORT 2020/2021



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OUR VISION

Vision

The Shire of Upper Gascoyne will be a sustainable service base supporting the pastoral, tourism sector, mining industries and the local community.

Mission Statement

To work with all sectors of the Upper Gascoyne community to retain and attract people and businesses to the district.

Key Focus Areas

1. Economic

Encourage greater diversity in the commercial sector, so as to grow a broader local economy. Develop and maintain an efficient road transport system. Promote Tourism.

Strategies

- Develop, maintain and improve an efficient road system to support the transport requirements associated with the pastoral, mining and tourism industries.
- Retain existing industries and encourage the establishment of new industries to broaden the region's economic base.
- Promote and support a sustainable tourism industry in the Shire of Upper Gascoyne.

2. Environmental

Actively protect the environment, promote ecological sustainability, protect water quality, pursue water and energy conservation and manage future built development.

Strategies

- Pursue high quality water sources within statutory health requirements with sufficient quantity to meet demand. Extension of scheme water supply to residents on north side of Gascoyne River.
- Identify future development and ongoing maintenance requirements at Shire waste disposal sites and identify future recycling opportunities.
- Attempt to protect and retain the regions native vegetation and animals to support indigenous culture and the pastoral industry.

3. Social:

Develop, co-ordinate, provide support services and facilities which enhance the quality of community life in the Shire.

Strategies

- Enhance community well-being through crime prevention measures.
- Improve community health and well-being through improving primary care services and opportunities for the community.
- Promote and enhance the spirit and cohesiveness of the community by supporting activities and local events.
- Maintain and improve the standard of community infrastructure including mobile phone coverage and a cemetery.

4. Civic Leadership:

To provide good governance to the Upper Gascoyne Shire area through:

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

Strategies

- Financial Planning and Management – responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.
- Strategic Planning – ongoing reviews of the Community Strategic Plan.
- Asset Management – meet the required level of service in the most cost effective manner for present and future residents.



Shire Administration Office and Community Resource Centre

THE COUNCIL

Local government is one of Australia's three tiers of government (federal, state and local). Western Australia alone has a total of 138 local governments, with the Shire of Upper Gascoyne being one of the largest in land form. The Shire does not have wards and has a total of seven (7) elected members. The Shire Council is responsible for making decisions on behalf of the local community.

DEMOCRACY IN THE SHIRE OF UPPER GASCOYNE

The Act outlines the responsibilities of local governments, providing for the constitution of elected local governments in the state. It describes the functions of local governments, providing for the conduct of elections and polls, and provides a framework for the administration and financial management of local governments and the scrutiny of their affairs.

LOCAL GOVERNMENT ELECTIONS

Local government elections are held every two years, with the next election being held in October 2021. All persons registered on the state electoral roll are eligible to vote for their local government. Non-resident owners and occupiers can also apply for eligibility to vote. Any eligible elector can stand to nominate for election, with no requirement for a candidate to belong to a political party or other organisation. Councillors are voted in for a four-year term, with the Council electing the offices of President and Deputy President every second year.

THE ROLE OF THE PRESIDENT, DEPUTY PRESIDENT AND COUNCILLORS

Councillor Don Hammarquist OAM JP is the serving President of the Shire of Upper Gascoyne. The role of the President is to:

- Preside at Council meetings in accordance with the Local Government Act 1995
- Provide leadership and guidance to the community
- Carry out civic and ceremonial duties
- Speak on behalf of the local government
- Liaise with the Chief Executive Officer and the local government on the performance of the Shire's functions.

Councillor Jim Caunt is the serving Deputy President and performs the functions of President as required.

Councillors make important decisions relating to the whole of the Shire, taking into account the views of the community. They work together with the community, the Chief Executive Officer and the Shire's administration to set the strategic direction of the Shire. The specific role of Councillors is to:

- Represent the interests of electors, ratepayers and residents of the Shire
- Provide leadership and guidance to the community
- Facilitate communication between the community and Council

- Participate in the local government's decision-making processes at Council and committee meetings.



Shire of Upper Gascoyne Councillors and CEO

*Top row: Cr Hamish McTaggart, Deputy President Jim Caunt, Cr Greg Watters, Cr Ray Hoseason-Smith
Bottom row: Cr Blanche Walker, Cr Alys McKeough, President Don Hammarquist OAM JP, CEO John McCleary, JP*

SHIRE OF UPPER GASCOYNE CONTACT INFORMATION

Office Hours 8:30am to 4:30pm Monday to Thursday
8:30am to 3pm Friday
Closed on Public Holidays

Phone (08) 9943 0988

Fax (08) 9943 0507

Email admin@uppergascoyne.wa.gov.au

Web Page <https://www.uppergascoyne.wa.gov.au>

Address 4 Scott St, Gascoyne Junction WA 6705

COUNCIL MEETINGS

Council meetings are generally held on the fourth Wednesday of every month at 8:30am and the public are welcome to attend. The dates do change from time to time due to administrative efficiencies, any changes to dates are advertised according to the Act and Regulations.

Council meeting dates can be found on our webpage and local notice boards.

YOUR SAY IN LOCAL GOVERNMENT

The Council encourages local residents to have their opinions heard on issues which are of concern to them.

You can present your ideas and opinions to the Council in a number of ways:

- Write, email or telephone the Shire office
- Write, email or telephone you Shire Councillors
- Visit the Shire Administration building
- Present a question to a Council meeting through 'public question time'

Contact details can be found on our webpage:

<https://www.uppergascoyne.wa.gov.au/councillors>.

Deputations may also be made to Council meetings with permission of the Presiding Member. Please contact the office of the Chief Executive Officer on 9943 0988 for full details of how this can be arranged.

WHERE TO VIEW COUNCIL AGENDA / MINUTES

AGENDAS

Copies of all non-confidential items are tabled at a council meeting and are normally available to the public on the Friday prior to the meeting from the Shire website, Community Resource Centre Library and the Shire Administration Office. In the interests of the environment the Shire encourages the use of on-line services rather than the printing of paper documents. They can also be found on the Shires website <https://www.uppergascoyne.wa.gov.au/council-meetings/>

MINUTES

Minutes of all Council meetings are available to the public free online in Public Documents in PDF format on <https://www.uppergascoyne.wa.gov.au/council-meetings/>, the Shire of Upper Gascoyne, 4 Scott St, Gascoyne Junction or the CRC.

COUNCIL MEMBERS

Name	Position	Status
Cr D Hammarquist, OAM JP	Shire President	To October 2023
Cr J Caunt	Deputy Shire President	To October 2023
Cr G Watters	Councillor	To October 2023
Cr R Hoseason-Smith	Councillor	To October 2023
Cr A McKeough	Councillor	To October 2021
Cr H McTaggart	Councillor	To October 2021
Cr B Walker	Councillor	To October 2021

*Note: Council elections are to be held on the 16th of October 2021. Candidates that are successfully elected at the 2021 election will be updated in the table above and included in the 2021/22 Annual Report.

Under regulation 19B (e) of the Local Government (Administration) Regulations 1996 require that the following:

COUNCILLOR STATISTICS

Name	Ordinary Council Meetings Attended	Committee Meetings Attended *	Gender	Linguistic Background	Country of Birth
Cr D Hammarquist, OAM JP	08/11	4/4	Male	English	Aus
Cr J Caunt	11/11		Male	English	Aus
Cr G Watters	10/11		Male	English	Aus
Cr B Walker	09/11	4/4	Female	English	Aus
Cr A McKeough	10/11	4/4	Female	English	Aus
Cr H McTaggart	10/11		Male	English	Aus
Cr R Hoseason-Smith	08/11		Male	English	Aus

* Not all Councillors are members of the Audit Committee with only Councillors Hammarquist, Walker and McKeough being members.

COUNCILLOR ANNUAL PAYMENTS

Name	President Allowance	Dep. Pres Allowance	Presidents Meeting Fee	Councillor Meeting Fee	ICT Allowance
Cr D Hammarquist, OAM JP	\$20,063		\$19,534		\$3,500
Cr J Caunt		\$5,015		\$9,504	\$3,500
Cr H McTaggart				\$9,504	\$3,500
Cr B Walker				\$9,504	\$3,500
Cr G Watters				\$9,504	\$3,500
Cr R Hoseason-Smith				\$9,504	\$3,500
Cr A McKeough				\$9,504	\$3,500

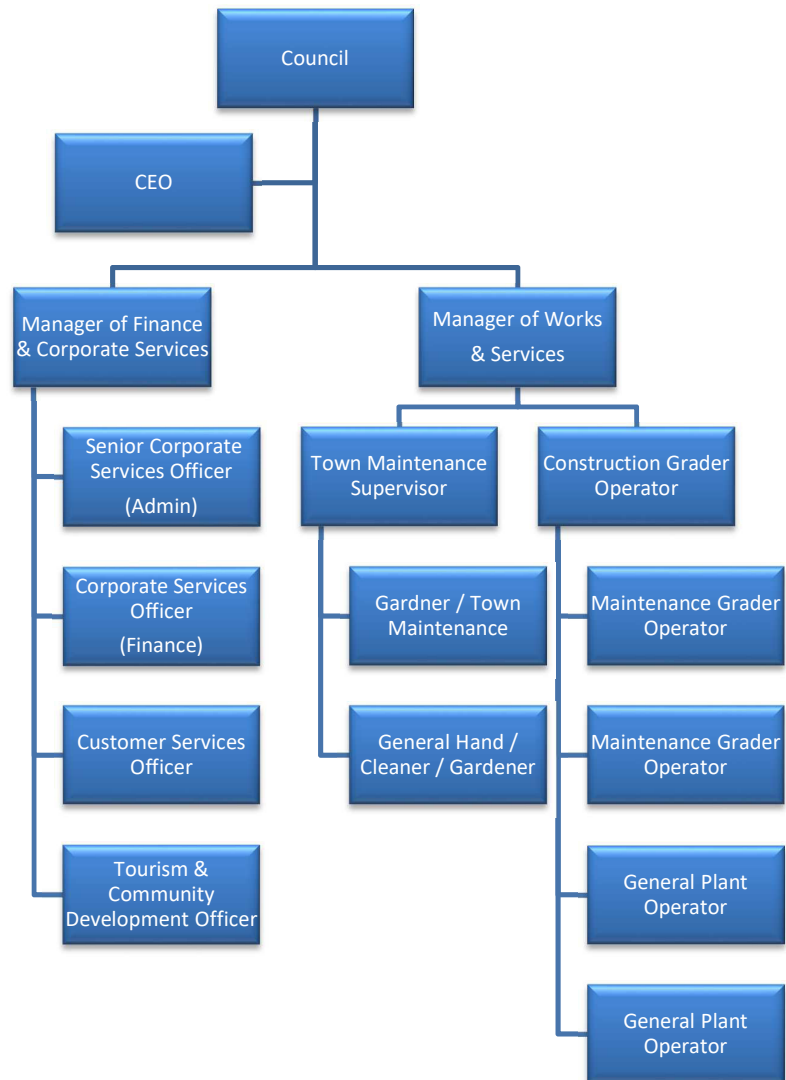
COUNCILLOR TRAINING

Councillor	Training Undertaken	Outcome
Cr D Hammarquist, OAM JP (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent Competent Competent
Cr J Caunt (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent Competent Competent
Cr R Hoseason-Smith (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures	Competent Competent Competent

	Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent
Cr G Watters (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent Competent Competent
Cr A McKeough*	Diploma of Local Government (Elected Member)	Completed
Cr B Walker (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent Competent Participating
Cr H McTaggart (Member Essentials)	Meeting Procedures & Debating Serving on Council	Completed Completed

*Councillor McKeough has completed a Diploma of Local Government and is not required to undertake Member Essentials Training.

ORGANISATION STRUCTURE



SHIRE DEMOGRAPHICS

The Shire has an estimated population of some 260 persons located as follows:

- Approximately 120 residents at Burringurrah, an Indigenous community south of Mt. Augustus, (as advised by the police stationed at Burringurrah). This figure is highly variable.
- 90 people on 35 pastoral stations,
- About 15 people at Woodgamia, an indigenous community just south of the Gascoyne Junction township, and
- 35 residents at Gascoyne Junction.

The current demographic trend is relatively stable over time; however, there can be significant variances with the influx and dispersion of people from Burringurrah Aboriginal Community.

The town site of Gascoyne Junction is the administrative hub for the Shire of Upper Gascoyne. Gascoyne Junction sits in the western side of the Shire adjacent to the majestic Kennedy Range. The town is well serviced with modern facilities such as; Community Resource Centre, Shire Administration Building, Town Hall, Grassed Oval, School, Gymnasium, Craft Centre, Play Grounds, Tennis Court, Pavilion and Junction Tourist Precinct which consists of a Caravan Park, Restaurant and Roadhouse. The town is serviced with mains electricity, reticulated water, mobile telephone coverage and the NBN is available via satellite.

Cattle grazing is the principle local economic activity in the Shire. There is also some mining in the area, which is increasing its footprint in the Shire and according to information obtained.

Future growth is likely to be generated by increased Tourism and Mining activity. This forms part of a wider tourism focus in the Gascoyne region which includes two World Heritage listed Sites:

- Shark Bay (Monkey Mia/Denham)
- Ningaloo Reef (Coral Bay/Exmouth)

These outstanding ocean based tourism attractions are balanced and supported by land based attractions in the Shire of Upper Gascoyne; namely the Kennedy Range and Mount Augustus National Parks.

Rising up to 100 metres above the valley, the Kennedy Range plateau dominates the surrounding plains. Kennedy Range is a flora and fauna haven, 90 kilometres in length with stunning cliffs, springs and canyons. The Temple Gorge camp site at Kennedy Range National Park is 56 kilometres north of Gascoyne Junction.

Mt Augustus is more than twice the size of Uluru and is visible from as far away as 100km. It is 8km long, 3 km wide, 858 metres high and in total 1105 metres above sea level, while Uluru is 3.6km long 2.4km wide and 348.7 metres high. Uluru currently attracts between 300,000-400,000 tourists per year. With better developed facilities and marketing, Mt Augustus has the potential to attract many more tourists than it does currently.

SHIRE PRESIDENT'S REPORT

This report relates to the time period from the 1st of July 2020 through to the 30th of June 2021. The report provides a brief overview of the Shire's major achievements and its current financial position and performance over this time frame.

Unfortunately this financial year I have experienced some health issues which have necessitated time away from my Presidential / Councillor duties. I was kept up to date but was not in position to attend some meetings. It is pleasing that I appear to have turned the corner and can once again devote my energies for our community.

COVID19 has still been an active player and caused major disruption throughout Australia and the World although as a Shire we have been able to continue with our normal works and have not had to lay off any employees. One of the side effects of COVID 19 has been the time taken to get parts and other goods as well as source contractors, in addition we have seen a major influx of tourists which is very good in one sense but has impacted on our road network.

The future of our Shire is very exciting with some major opportunities on the horizon; however, to take advantages we need to be pro-active and make sure we do the work now so we are ready, waiting and open for business. Growth is the key to our sustainability with our overall community being the beneficiaries.

The members of Council have been committed and diligent in the execution of their duties with all members contributing to the overall direction of Council. Council have enjoyed an excellent relationship with our Staff and I am very pleased to advise that there is a common purpose between the Council and Staff which has created a purposeful and driven approach by all for the common good of the entire community.

2020/21 was another very busy year for the Shire with significant work being undertaken on our road infrastructure, largely as result of flood damage and our ability to leverage from one grant to another to maximise the opportunities. In addition significant improvements have been made to our social infrastructure such as the War Memorial, Pavilion, footpaths, and shade structures, etc.

I sincerely thank the Shire staff who are putting in a lot of time and effort into continuing to provide and maintain our amenities, including infrastructure, roads and grounds, to such a high standard. Thanks also go to the Shire Councillors for their support and contribution to the Upper Gascoyne community during the past year.

CR Don Hammarquist OAM JP
SHIRE PRESIDENT

CHIEF EXECUTIVE OFFICER'S REPORT 2020/21

The 2020/21 reporting period has once again been very busy and very productive, with the Shire delivering on the various elements contained in the Community Strategic Plan. COVID19 has thrown some significant challenges from an organisational and personal perspective; however, as an organisation we have managed these and have continued to deliver on our projects for the benefit of the community.

The primary focus has been on delivering various road projects throughout the length and breadth of the Shire. The Shire staff delivered on Roads to Recovery and the Regional Road Group Projects, Heavy Vehicle Safety Productivity Program all being on time and within budget. In addition to our normal works the Shire have had significant work being undertaken by contractors on various Shire Roads under the DRFAWA disaster recovery arrangements, this work is ongoing and will continue for at least another 13 to 18 months.

All staff have performed their duties well above normal expectations and they are a credit to themselves and to our Shire. We now have a full complement of officers on board but for a significant part of the year the Shire Administration was understaffed and all of us had to work a lot longer and harder to complete our works.

The interaction between the Administration and your Councillors, ably led by the Shire President – Don Hammarquist and Deputy Shire President – Jim Caunt, has been excellent with all parties working together for the benefit of our community.

From a financial perspective the Shire has performed remarkably well with projects and general operating income and expenditure meeting project forecasts. This is the second year that the Shire has been audited by the State Auditor General, the audit is far more comprehensive than previous audits. I am very pleased to advise that the Audit was exceptionally clean with only a few minor issues requiring attention, these were largely due to our small staff size, remoteness and a change of Accounting Standards during the financial year. The biggest hurdle that the Shire have faced is ensuring that we have had sufficient cash flow to fund the operations and this has caused significant work in ensuring our flood damage claims are 100% correct and that the State instrumentalities are paying these in an expeditious manner.

The Shire of Upper Gascoyne has proven to have taken a leadership role in our regional responsibilities where we have orchestrated the new claims protocol for any future Disaster Funding Arrangements, wrote the Gascoyne Regional Road Group guidelines, proposed new Restricted Access Vehicle guidelines, called for a review of the Asset Preservation Model and Financial Assistance Grant arrangements. We continue to work closely with all other Gascoyne Local Governments and the Gascoyne Development Commission.

The Shire have continued to work with Hastings Technologies to assist, where possible, to bring the Yangibana Rare Earth Project to life. There is still considerable work to be done in this space and this will be dependent on Hastings providing the information that is acceptable to all Local Governments involved.

The 2021/22 financial year also promises to be another busy year with further DRFAWA works to be carried out in addition to the routine maintenance and capital works. I look forward with great confidence in this Shires ability to meet and exceed our community expectations.

John McCleary, Bbus, JP
CHIEF EXECUTIVE OFFICER

FREEDOM OF INFORMATION STATEMENT

The Shire of Upper Gascoyne will provide people with all necessary information held by the Council; however if we are unable to supply this information by less formal means, a Freedom of Information request can be made.

RECORD KEEPING PLAN

The Shire of Upper Gascoyne completed a revised Record Keeping Plan which was submitted to the State Records Office of Western Australia in 2019. This document is due to be reviewed in 2024.

The objectives of the Shire of Upper Gascoyne RKP are to ensure:

- Compliance with Section 28 of the State Records Act 2000;
- Recordkeeping within the Local Government is moving towards compliance with State Records Commission Standards and Records Management Standard AS ISO 15489;
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions;
- Recorded information can be retrieved quickly, accurately and cheaply when required; and the Protection and preservation of the Local Government's records.

DISABILITY SERVICES PLAN

The Shire of Upper Gascoyne completed a revised Disability Access and Inclusion Plan which was submitted to the Government of Western Australia Disability Services Commission in August 2015.

The Shire of Upper Gascoyne is committed to achieving the seven desired outcomes of its Disability Access and Inclusion Plan:

- People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.
- People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority.
- People with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.
- People with disability receive the same level and quality of service from the staff of the relevant public authority.
- People with disability have the same opportunities as other people to make complaints to the relevant public authority.
- People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority.
- People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

A new disabled toilet was constructed in the in the Administration Building.

INFORMATION ABOUT CERTAIN EMPLOYEES

In accordance with the Local Government (Administration) Regulations 19B, set out below is the number of employees of the Shire of Upper Gascoyne entitled to an annual salary of \$100,000 or more.

Salary Range	Number of Employees
\$100,000 - \$110,000	2
\$110,000 - \$120,000	1
\$120,000 - \$130,000	0
\$130,000 - \$140,000	1
\$140,000 - \$150,000	0
\$150,000 - \$160,000	0
\$160,000 - \$170,000	0
\$170,000 - \$180,000	0
\$180,000 - \$190,000	0
\$190,000 - \$200,000	1*

*Note: This figure relates to the cash component of the CEO's Salary.

Under regulation 19B (e) of the Local Government (Administration) Regulation 1996 require that the CEO's Total Remuneration Package be reported. During the 2020/21 financial period the current CEO, Mr John McCleary's Total Reward Package was made up of the following elements as provide by the Salaries and Allowances Tribunal.

Cash Component	\$165,840pa
Superannuation – 9.5%	\$18,510pa (statutory requirement)
Salary Sacrifice – 2%	\$3,897pa (as Council Policy and Contractual)
Utilities	\$2,600pa (Contractual)
FBT	\$6,413pa (Contractual)
Clothing Allowance	\$700pa
Retention Allowance	\$29,000pa
Health Insurance	\$5,720pa
Total TRP	<u>\$232,680pa</u>

PUBLIC INTEREST DISCLOSURE ACT

During 2020/21 the Council received no disclosure or complaints lodged under the Public Interest Disclosure Act 2013.

NATIONAL COMPETITION POLICY

Council operations in the 2020/21 financial; period did not fall within the requirements of National Competition Policy.

INTEGRATED PLANNING

Integrated Planning was introduced in the Shire of upper Gascoyne in 2012/13, and comprises:

- Strategic Community Plan
- Corporate Business Plan
- Asset Management Plan
- Long Term Financial Plan, and
- Workforce Plan

As part of the Integrated Planning process a full review of the Strategic Community Plan and associated plans was undertaken in the 2016/17 financial year. This has provided the opportunity for the broader community to review the previous document and make any changes that reflect the current time period.

In 2020 the various integrated planning documents were subject to a desk top review by Council, no material changes were made. The review revealed that we had and were continuing to deliver on this plan, it was amazing to see the progress that has been made.

This document is available on the Shire Web site and has determined the Shire's Vision, Key Focus Areas, and the development of strategies to achieve objectives in each of the Key Focus Areas. This review was adopted on the 28th of June 2020 as such this annual report will now report against this Plan.

In 2022 the complete suite of Integrated Plans will be subject to a complete review with a full round of public consultation in order to glean our communities views.

The Council is pleased to report the progress in achieving the following:

Economic

Objective

To encourage greater diversity in the commercial sector, so as to grow a broader local economy. To develop and maintain an efficient road transport system. Promote Tourism.

Strategies to Achieve Economic Outcomes

Maintenance and Upgrade of Road Network

To develop, maintain and improve an efficient road system to support the transport requirements associated with the pastoral and mining industries and tourism.

Roads have been maintained and upgraded as part of a coordinated program to improve access for industry and tourism. Staff and Councillors undertake an annual collective inspection to determine the current status of the roads and identify key areas requiring capital works. The Shire have a road rating matrix where each road is given a priority allocation and the allocation determines the level of maintenance the road receives, for example Cobra Dairy Creek is a priority 1 road and this will be maintenance graded two to three times per year, other roads maybe classified as being priority 3 road and they will only be graded once per year.

2020/21 has once again been a challenging year in regards to maintaining roads and infrastructure as the Shire experienced an extremely wet year with major rain events in February and May that caused approximately \$13M of damage (AGRN 951& 974) coupled with the increased traffic movements brought about by additional road works and the influx of tourists due to COVID-19, with work still being carried out on AGRN 908. However, it is very pleasing to report that our maintenance crew have once again exceeded our expectations and delivered quality work. We also engage the services of local contractors including grader hire, grid removal, shoulder clearing and signage installation to assist with keeping our roads in a safe condition for everyone.

The Shire operates a dedicated construction crew consisting of a grader, prime mover and side tippers, rollers (flat drum, pad foot and multi tyre), loader and we utilise contract water carts and dozer. This crew go around the Shire and reconstruct those areas of our roads that are no longer able to be rectified using the maintenance graders. In addition they prepare roads and floodway's for bitumen. The quality of work produced is first class.

In 2020/21 the Shire once again had significant damage to our road infrastructure cause by floods. The reinstatement works were completed by contractors which consisted of 20% local content in the form of machinery and labour hire. The flood damage repair works have enable the Shire road crews to concentrate on non-affected sections of road that were also in need of reconstruction and maintenance.



Cobra Hill – Blackspot funded

The town of Gascoyne Junction also received some well-deserved attention including 100m of new footpaths on Scott and Smith Street, \$50,000 upgrades to the town pavilion including a new suspended ceiling, installation of a \$35,000 ANZAC war memorial and we won the 2020 Tidy Towns General Appearance category.



Tidy Towns Winners 2020



Internal upgrade of the Pavilion

The shire depot also received a boost with the addition of a new car port for staff cars and new wash down bay to clean and maintain our equipment.



New wash-down pad

The Shire engaged consultants to engineer and deliver economic business cases for various capital works projects that align with our strategic plan to upgrade our infrastructure to meet current and future requirements. Projects include the installation of a low level crossing at Gascoyne River on the Landor Mt Augustus road, a 3km bypass around the Landor homestead, sourcing of alternative town water supplies, new crossing for Dalgety Brook and resurfacing of bitumen seal around the Junction Tourist Park.

Economic Development

Retain existing industries and encourage the establishment of new industries to broaden the region's economic base.

Where possible and when best value for money is achieved the Shire supports local business when procuring goods and services as per our Purchasing Policy.

In 2020/21 many tenders were publicly invited including DRFAWA repair works and plant hire. All DRFAWA associated contracts were required to meet a 20% local content threshold, our successful plant hire contracts were awarded to two local businesses for the supply of water cart hire and bulldozer services. The Shire of Upper Gascoyne considers business and service providers within the Shires of Carnarvon, Shark Bay, Exmouth and Murchison to be locals where they get the benefit of our local preference policy.

This year the Shire have sold two vacant lots which ownership is contingent on them being developed? The idea is to increase both the housing stock and more families and this will drive economic activity.

I can report that all of our vacant lots have now been sold and Shire is actively looking to develop additional residential and light industrial lots within the Gascoyne Junction Townsite.

Emphasise and maximise the tourism potential of our natural attractions, history and local events

To promote and support a sustainable tourism industry in the Shire of Upper Gascoyne.

The Shire actively promotes Mount Augustus and the Kennedy Range, significant work has been undertaken in attempting to improve the access and the visitor experience for the visitors to our region.

This year has been challenging for the Tourism sector; however, with the re-opening of the internal West Australian Borders we recorded the biggest influx of tourists that the Shire has witnessed.

In the 2021/22 Budget the Shire have made provision for the Administration to engage the services of a full-time Tourism / Community Development Officer (TCDO). The Shire has appointed Ainsley Hardie in the position of our TCDO and Ainsley is already making a valuable contribution in this space.

Environmental

Objective

To actively protect the environment, promote ecological sustainability, protect water quality, pursue water and energy conservation and manage future built development. Manage feral animals and invasive species

Strategies to Achieve Environmental Outcomes

Gascoyne Junction Water Quality and Quantity

Pursue high quality water sources within statutory health requirements with sufficient quantity to meet demand.

The Shire is working with the Department of Waters and Environmental Regulation and the Carnarvon Water Corporation to secure a more reliable town reticulation water supply. We have identified shortfalls in the current system as there is insufficient water replenishment of the current bore and in order to maintain and improve our parks and gardens we need to rethink where and how we source our water, it is proposed to install an additional bore further upstream in the Gascoyne River. A similar project is to source town drinking water from further afield has also been identified. We are also looking at ways to reduce our water use and ensure all future projects use a water wise approach. Both projects will be focused on in the 2021-22 financial year. We have engaged the services of a hydrologist to assist with identifying viable sources of water that is of good quality with an abundance of supply.

Feral Animal and Invasive Species Control

Attempt to protect and retain the regions native vegetation and animals to support indigenous culture and the pastoral industry.

The Shire have continued to support the Upper Gascoyne Land Conservation District Committee (LCDC) through funding but are not actively involved in the operation of the LCDC.

In 2020/21 Council handed back all responsibility for Biosecurity to the Carnarvon Rangelands Biosecurity Association, the Shire continued to financially contribute to the CRBA to ensure that the 'on the ground' work is being undertaken within the Shire. A MOU has been entered into with the CRBA to clarify each other's responsibilities.

Social

Objective

Develop, co-ordinate, provide and support services and facilities which enhance the quality of community life in the Shire and help to retain the population.

Strategies to Achieve Social Outcomes

Community / Aged Care Services

To improve aged care, community health and wellbeing through improving primary care services and opportunities for the community, thus retaining the Shire's population.

This is an area where we have not had much success in this point in time. Initially the fortnightly Doctor's service as provided by the Carnarvon Aboriginal Medical Service was reinstated, however, this has been now been withdrawn; as such the community of Gascoyne Junction does not have a medical service. The Shire is working with Geraldton Regional Aboriginal Medical Services and the West Australian Country Health Service to reinstate doctor visits in the future.

The Shire have made Staff available to assist members of the community with minor housekeeping duties that they are no longer able to perform themselves or need additional assistance with, (this service is being provided free upon request).

Going forward the Shire will lobby Government to reinstate the Doctor's service and also seek to have a HACC service provided for those community members who require assistance.

Crime Prevention Measures

The Shire have continued to maintain a very close working relationship with the Carnarvon and Burringurrah Police Officers.

In general terms the Shire as whole have an extremely low crime rate and this is demonstrated by the monthly crime statistics that are provided by WAPOL.

Civic Leadership

Objective

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

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

Strategies to Achieve Civic Leadership Outcomes

In order to achieve the objectives the following strategies have been adopted to the Civic Leadership outcomes.

Communication Strategies

Increase communication between the Council and all sectors of the Community (both ways).

The Shire achieve these objectives by:

- Notifying and holding an annual electors meeting;
- Creating a significant presence on Social Media such as Facebook;
- Make available public question time at all Council Meetings;
- All agendas and minutes are made available in the Shire Office and CRC as well as on the website;
- The Shire use social media to notify electors of events and the availability of documents;
- All public documents are displayed in the Shire Office and CRC;
- All Councillors have made their contact details publically available;
- The Shire actively seek community engagement on new projects;
- The CEO and other staff have an open door policy where any elector is welcome to come into the office and see staff, or telephone staff or go to the CEO's residence and see him;
- The Shire do a monthly newsletter in the 'Gassy Gossip' advising the broader community on the activities of the Shire;
- Shire Staff regularly call into the various Pastoral Properties to see how things are going;

Financial Planning and Management

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

The Shire are pleased that we have again been able to deliver a clean set of books with no adverse findings from our Auditors.

The Shire have been particularly pro-active in seeking funding grant funding above our normal grant allocations (CRC Operational Grant, Regional Road Group, Roads to Recovery and Federal Assistance Grant Schemes). The Shire have received:

- \$14M DRFAWA – Flood Damage
- \$2.5M BBRF – Junction Tourist Stop
- \$2.8M HVSSP – Sealing of Dalgety / Landor & Carnarvon / Mullewa Roads
- \$624,000 LCRI – (Phase 1) - Tourist Park reseal, town fencing & pavilion up-grade
- \$424,000 LRCI (Phase 2) – Replace old workshop & water development

Strategic Planning

Ongoing reviews of the Community Strategic Plan (CSP)

The Community Strategic Plan was completely reviewed, surveys were sent out to electors and a community meeting was undertaken. The CSP was adopted by Council at the ordinary meeting Council in June 2017.

This is the first annual report that reports against the new CSP. A desk top review of the CSP has been undertaken in the 2019 / 20 financial year. The CSP will be completely reviewed in the 2021/2022 financial year.

Asset Management

Meet the required level of service in the most cost effective manner for present and future residents.

The Shire's current Asset Management Plan was created in 2017 by our previous contracted accountant Sue Voloczi, this document is due to be reviewed in the 2021/2022 financial period.

HUMAN RESOURCES

Over this reporting period we have lost some staff and gained others to replace them:

New Staff

Billie O'Sullivan – Customer Service Officer
Ainsley Hardie – Tourism & Community Development Officer
Sean Walker – Town Maintenance Supervisor
Cynthia Wright – Corporate Services Officer (Finance)

Staff Left

Amanda Leighton – formerly Senior Corporate Services Officer

HIGHLIGHTS IN BRIEF 2020/21

The 2020/21 period:

- Pavilion Verandas
- Refurbishment of the internal spaces of the Pavilion
- Installation of a new 30kva Solar System for the Tourist Park
- Re-sealed the airstrip
- New Town Fencing
- Replace parking seal at the Tourist Park
- Purchased a Mack six wheeler truck with a combined side and end tipper function
- Purchased a new / second-hand purpose built rubbish truck
- Purchased a new drop deck trailer
- Completed blackspot works at the Cobra and Burringurrah Hills'
- Sold the remaining two residential lots
- Completed the addition of a disabled toilet in the administration building
- Completed a desk top review of the Strategic Community Plan
- Undertook a Regulation 17 and Financial Management Review
- Installed a new wash down bay
- New shed installed at a staff house
- Purchased a new / second-hand Dolly
- Built a new staff car parking shed in the depot
- Completed 11 kilometres of new seal on the Dalgety / Landor Road
- Completed the earthworks for an additional 5 kilometres of seal on the Carnarvon / Mullewa Road
- DBCA have now located into the "old police" building
- Commenced the purchase of new staff house
- Commenced works at the Junction tourist stop
- DRFAWA Claims
- Variety Bash 2021
- Community Functions provided by the Shire for the 2020/2021 period:
 - Pictures in the Park held several times throughout the year at the GJ Pavilion and Junction Pub and Tourist Park
 - Gourmet Gazing
 - Remembrance Day 11th of September 2020
 - 2020 Horizon Power Community Christmas Party December 2020, a free community dinner is provided to all residents along with live entertainment, a visit from Santa and activities for the children.
 - ANZAC Day Ceremony 25th April 2021.
 - Australia's Biggest Morning Tea, raising money for the Cancer Council WA.
- Other Community Functions supported by the Shire
 - Pink Stumps, hosted by the Gascoyne Junction Remote Community School (GJRCS)
 - School Presentations Evenings hosted by the (GJRCS) and the Carnarvon School of the Air
 - Multicultural Day hosted by the (GJRCS)
 - Book Week

- Gascoyne Junction hosted The Carnarvon Horseman's Club Gascoyne Junction Gymkhana
- Gassy Dash
- Landor Gymkhana
- Landor Races
- JRC Races
- JRC Gymkhana
- Australia's Biggest BBQ at Australia's Biggest Rock 29th August 2020
- Melbourne Cup Luncheon hosted by the Junction Pub and Tourist Park

PROPOSED PROJECTS / ACQUISITIONS FOR THE 2021/22 FINANCIAL PERIOD

The Council officially adopted the 2021/22 Budget at Ordinary Meeting of Council held on the 18th of August 2021. Some of the major highlights for the year include:

- Upgrade to Depot Workshop (for safety compliance)
- Integrated Plans Review (LTFP, CSP, CBP)
- Land and Buildings fair value revaluation assessment
- New Service Truck
- 1 x New Light Vehicles
- New Pad foot Roller
- New Side Tipper
- New Electronic Message Board (for road closures and roadworks)
- Refurbishment of Council Chambers and upgrade of IT resources
- Residential Land Development project
- Finalisation of Amalgamation of Depot and Admin Lots
- Update and Install of Tourism signage
- Engaging a Consultant to assist with the update of our OH&S and HR systems and procedures
- Completion of new Staff House on Hatch Street
- Bitumen reconstruct and reseal at the front of Tourist Precinct
- Completion of refurbishment repairs to Staff house at Lot 39 Gregory Street
- Continued project works on In-Town Water Supply resources
- Commencement of new project works on Out-of-Town Water Supply resources
- 2 x New Photocopiers for the Admin office (reception and works office)
- Finalisation of Visitors Stop Project
- Finalisation of Heavy Vehicle Safety and Productivity Program (HVSPP) project
- Regional Road Group Carnarvon/Mullewa Road project
- Roads to Recovery Landor/Meekatharra Road project
- \$1,137,890 for Road Maintenance



SHIRE OF UPPER GASCOYNE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

The Shire of Upper Gascoyne will be a sustainable service base supporting the pastoral, tourism sector, mining industries and the local community.

Principal place of business:
4 Scott Street
Gascoyne Junction, WA 6705

**SHIRE OF UPPER GASCOYNE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Upper Gascoyne for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Upper Gascoyne at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the Ninth day of November 2021



Chief Executive Officer

John McCleary
Name of Chief Executive Officer

William Buck Audit (WA) Pty Ltd



SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTES	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	28(a)	417,881	457,919	388,578
Operating grants, subsidies and contributions	2(a)	18,146,539	16,580,568	17,500,347
Fees and charges	2(a)	31,694	37,297	36,148
Interest earnings	2(a)	16,290	27,420	36,004
Other revenue	2(a)	264,716	83,636	388,543
		18,877,120	17,186,840	18,349,620
Expenses				
Employee costs		(1,125,687)	(1,179,418)	(1,269,297)
Materials and contracts		(16,797,800)	(14,520,970)	(15,102,073)
Utility charges		(148,154)	(154,081)	(154,816)
Depreciation on non-current assets	10(d)	(3,149,104)	(3,285,511)	(3,097,868)
Interest expenses	2(b)	(47,360)	(49,168)	(54,422)
Insurance expenses		(228,448)	(237,697)	(213,682)
Other expenditure		(79,185)	(66,429)	(72,911)
		(21,575,738)	(19,493,274)	(19,965,069)
		(2,698,618)	(2,306,434)	(1,615,449)
Non-operating grants, subsidies and contributions	2(a)	3,421,669	8,106,802	1,909,163
Loss on asset disposals	10(a)	(9,852)	(10,806)	(18,469)
		3,411,817	8,095,996	1,890,694
Net result for the period		713,199	5,789,562	275,245
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	-	-	11,934,332
Total other comprehensive income for the period		-	-	11,934,332
Total comprehensive income for the period		713,199	5,789,562	12,209,577

This statement is to be read in conjunction with the accompanying notes.

William Buck Audit (WA) Pty Ltd



SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

William Buck Audit (WA) Pty Ltd

	NOTES	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Governance		124,103	20,000	127,289
General purpose funding		3,330,043	1,859,917	3,235,922
Law, order, public safety		14,279	17,156	153,487
Health		236	1,000	-
Education and welfare		145,380	132,600	140,195
Housing		570	-	-
Community amenities		4,200	4,400	4,200
Recreation and culture		17,741	16,100	13,264
Transport		15,094,548	15,030,281	14,514,301
Economic services		85,573	40,136	87,533
Other property and services		60,447	65,250	73,429
		18,877,120	17,186,840	18,349,620
Expenses				
Governance		(460,119)	(438,249)	(534,778)
General purpose funding		(144,156)	(146,131)	(78,919)
Law, order, public safety		(213,997)	(237,562)	(372,405)
Health		(21,364)	(26,330)	(22,643)
Education and welfare		(261,966)	(291,126)	(257,801)
Housing		(326,205)	(364,703)	(397,904)
Community amenities		(144,961)	(173,807)	(119,066)
Recreation and culture		(291,383)	(285,120)	(262,983)
Transport		(19,279,808)	(17,010,102)	(16,984,311)
Economic services		(356,933)	(470,976)	(389,913)
Other property and services		(27,486)	-	(489,924)
		(21,528,378)	(19,444,106)	(19,910,647)
Finance Costs				
General purpose funding		(36,560)	(15,000)	(20,827)
Housing		(10,800)	(7,930)	(8,626)
Recreation and culture		-	(7,055)	-
Economic services		-	(19,183)	(24,969)
		(47,360)	(49,168)	(54,422)
		(2,698,618)	(2,306,434)	(1,615,449)
Non-operating grants, subsidies and contributions	2(a)	3,421,669	8,106,802	1,909,163
Loss on disposal of assets	10(a)	(9,852)	(10,806)	(18,469)
		3,411,817	8,095,996	1,890,694
Net result for the period		713,199	5,789,562	275,245
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	-	-	11,934,332
Total other comprehensive income for the period		-	-	11,934,332
Total comprehensive income for the period		713,199	5,789,562	12,209,577

This statement is to be read in conjunction with the accompanying notes.



SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTES	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	3	5,273,970	8,091,380
Trade and other receivables	6	778,311	801,849
Inventories	7	102,670	137,223
Contract assets	2(a)	2,631,539	2,706,429
TOTAL CURRENT ASSETS		8,786,490	11,736,881
NON-CURRENT ASSETS			
Other financial assets	5(a)	35,610	35,610
Property, plant and equipment	8	11,284,648	10,947,159
Infrastructure	9	82,023,230	78,110,434
TOTAL NON-CURRENT ASSETS		93,343,488	89,093,203
TOTAL ASSETS		102,129,978	100,830,084
CURRENT LIABILITIES			
Trade and other payables	12	2,549,395	1,443,345
Short term borrowings	13	1,887,991	-
Contract liabilities	14	2,788,897	5,585,814
Borrowings	15(a)	133,365	87,387
Employee related provisions	16	207,948	187,842
TOTAL CURRENT LIABILITIES		7,567,596	7,304,388
NON-CURRENT LIABILITIES			
Borrowings	15(a)	985,267	679,638
Employee related provisions	16	63,045	45,187
TOTAL NON-CURRENT LIABILITIES		1,048,312	724,825
TOTAL LIABILITIES		8,615,908	8,029,213
NET ASSETS		93,514,070	92,800,871
EQUITY			
Retained surplus		39,446,185	39,400,577
Reserves - cash backed	4	2,037,129	1,369,538
Revaluation surplus	11	52,030,756	52,030,756
TOTAL EQUITY		93,514,070	92,800,871

This statement is to be read in conjunction with the accompanying notes.

William Buck Audit (WA) Pty Ltd



**SHIRE OF UPPER GASCOYNE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTES	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		38,819,976	1,674,894	40,096,424	80,591,294
Comprehensive income					
Net result for the period		275,245	-	-	275,245
Other comprehensive income	11	-	-	11,934,332	11,934,332
Total comprehensive income for the period		275,245	-	11,934,332	12,209,577
Transfers from reserves	4	825,000	(825,000)	-	-
Transfers to reserves	4	(519,644)	519,644	-	-
Balance as at 30 June 2020		39,400,577	1,369,538	52,030,756	92,800,871
Comprehensive income					
Net result for the period		713,199	-	-	713,199
Total comprehensive income for the period		713,199	-	-	713,199
Transfers from reserves	4	100,000	(100,000)	-	-
Transfers to reserves	4	(767,591)	767,591	-	-
Balance as at 30 June 2021		39,446,185	2,037,129	52,030,756	93,514,070

This statement is to be read in conjunction with the accompanying notes.

William Buck Audit (WA) Pty Ltd



**SHIRE OF UPPER GASCOYNE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

Rates	411,367	457,919	374,207
Operating grants, subsidies and contributions	15,218,502	19,425,599	16,169,588
Fees and charges	126,838	37,297	36,148
Interest received	16,290	27,420	36,004
Goods and services tax received	136,232	-	-
Other revenue	264,716	83,636	411,150
	16,173,945	20,031,871	17,027,097

Payments

Employee costs	(1,063,941)	(1,179,418)	(1,237,153)
Materials and contracts	(15,676,293)	(20,219,781)	(8,892,812)
Utility charges	(148,154)	(154,081)	(154,816)
Interest expenses	(47,670)	(49,168)	(55,586)
Insurance paid	(228,448)	(237,697)	(213,682)
Goods and services tax paid	-	-	(50,951)
Other expenditure	(79,185)	(66,429)	(72,911)
	(17,243,691)	(21,906,574)	(10,677,911)

**Net cash provided by / (used in)
operating activities**

17 (1,069,746) (1,874,703) 6,349,186

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	8(a) (935,049)	(1,501,459)	(1,043,578)
Payments for construction of infrastructure	9(a) (6,499,419)	(10,833,272)	(2,482,555)
Non-operating grants, subsidies and contributions	2(a) 3,421,669	8,106,802	1,909,163
Proceeds from sale of property, plant & equipment	10(a) 25,227	30,000	172,455
Net cash provided by / (used in) investment activities		(3,987,572)	(4,197,929)
			(1,444,515)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	15(b) (98,083)	(97,380)	(73,642)
Proceeds from new borrowings	15(b) 450,000	450,000	-
Net cash provided by / (used in) financing activities		351,917	352,620
			(73,642)

Net increase / (decrease) in cash held (net of overdraft)

Cash at beginning of year (net of overdraft) (4,705,401) (5,720,012) 4,831,029

Cash and cash equivalents at the end of the year (net of overdraft)

17 8,091,380 8,091,381 3,260,351

This statement is to be read in conjunction with the accompanying notes.

William Buck Audit (WA) Pty Ltd



**SHIRE OF UPPER GASCOYNE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

William Buck Audit (WA) Pty Ltd

	NOTES	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	29 (b)	3,232,910	3,291,207	2,931,301
		3,232,910	3,291,207	2,931,301
Revenue from operating activities (excluding rates)				
Governance		124,103	20,000	127,289
General purpose funding		2,878,413	1,399,797	2,850,052
Law, order, public safety		14,279	17,156	153,487
Health		236	1,000	-
Education and welfare		145,380	132,600	140,195
Housing		570	-	-
Community amenities		4,200	4,400	4,200
Recreation and culture		17,741	16,100	13,264
Transport		15,094,548	15,030,281	14,514,301
Economic services		85,573	40,136	87,533
Other property and services		60,447	65,250	73,429
		18,425,490	16,726,720	17,963,750
Expenditure from operating activities				
Governance		(460,119)	(438,249)	(534,779)
General purpose funding		(180,716)	(161,131)	(99,746)
Law, order, public safety		(213,997)	(237,562)	(372,405)
Health		(21,364)	(26,330)	(22,643)
Education and welfare		(261,966)	(291,126)	(257,801)
Housing		(337,005)	(372,633)	(406,529)
Community amenities		(144,961)	(173,807)	(119,066)
Recreation and culture		(291,383)	(292,175)	(262,983)
Transport		(19,289,660)	(17,020,908)	(17,002,780)
Economic services		(356,933)	(490,159)	(414,882)
Other property and services		(27,486)	-	(489,924)
		(21,585,590)	(19,504,080)	(19,983,538)
Non-cash amounts excluded from operating activities	29(a)	3,201,610	3,327,265	3,148,329
Amount attributable to operating activities		3,274,420	3,841,112	4,059,842
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	3,421,669	8,106,802	1,909,163
Proceeds from disposal of assets	10(a)	25,227	30,000	172,455
Purchase of property, plant and equipment	8(a)	(935,049)	(1,501,459)	(1,043,578)
Purchase and construction of infrastructure	9(a)	(6,499,419)	(10,833,272)	(2,482,555)
		(3,987,572)	(4,197,929)	(1,444,515)
Amount attributable to investing activities		(3,987,572)	(4,197,929)	(1,444,515)
FINANCING ACTIVITIES				
Repayment of borrowings	15(b)	(98,083)	(97,380)	(73,642)
Proceeds from borrowings	15(c)	450,000	450,000	-
Transfers to reserves (restricted assets)	4	(767,591)	(606,623)	(519,644)
Transfers from reserves (restricted assets)	4	100,000	150,700	825,000
Amount attributable to financing activities		(315,674)	(103,303)	231,714
Surplus/(deficit) before imposition of general rates		(1,028,826)	(460,120)	2,847,041
Total amount raised from general rates	28(a)	451,630	460,120	385,869
Surplus/(deficit) after imposition of general rates	29(b)	(577,196)	-	3,232,910

This statement is to be read in conjunction with the accompanying notes.



SHIRE OF UPPER GASCOYNE
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 27 of this financial report.

INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- Employee expenses
- Depreciation on non-current assets
- Land held for resale
- Other financial assets
- Property, plant and equipment
- Infrastructure
- Borrowing liabilities

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions			
General purpose funding	2,888,552	1,369,578	2,804,612
Law, order, public safety	4,052	5,209	143,689
Education and welfare	109,667	103,500	97,000
Transport	15,084,483	15,027,281	14,382,447
Economic services	-	10,000	-
Other property and services	59,785	65,000	72,599
	18,146,539	16,580,568	17,500,347
Non-operating grants, subsidies and contributions			
Recreation and culture	276,656	104,873	52,805
Transport	2,581,644	5,081,929	1,841,963
Economic services	563,369	2,920,000	14,395
	3,421,669	8,106,802	1,909,163
Total grants, subsidies and contributions	21,568,208	24,687,370	19,409,510
Fees and charges			
Governance	200	5,000	6,200
General purpose funding	246	-	1,365
Law, order, public safety	8,253	7,947	7,828
Health	236	1,000	-
Education and welfare	186	-	-
Housing	570	-	-
Community amenities	4,200	4,400	4,200
Recreation and culture	17,240	16,100	13,264
Economic services	563	2,600	3,066
Other property and services	-	250	225
	31,694	37,297	36,148

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

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

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions	14,035,164	14,528,281	13,207,382
Fees and charges	31,694	37,297	-
Other revenue	108,624	76,636	-
Non-operating grants, subsidies and contributions	3,421,669	8,106,802	1,909,163
	17,597,151	22,749,016	15,116,545

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers included as a contract liability at the start of the period	5,585,814	5,585,814	52,378
Revenue recognised in the current period from performance obligations satisfied in previous periods	-	-	(52,378)
Revenue from contracts with customers recognised during the year	8,589,668	9,056,400	15,116,545
Revenue from transfers intended for acquiring or constructing recognisable non-financial assets during the year	3,421,669	8,106,802	-
	17,597,151	22,749,016	15,116,545

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:

Trade and other receivables from contracts with customers	828,437	-	833,550
Contract assets	2,631,539	-	2,706,429
Contract liabilities from contracts with customers	(2,788,897)	-	(5,585,814)

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at 30 June 2021.

Assets associated with contracts with customers were not subject to an impairment charge.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non-financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates

Other revenue

Reimbursements and recoveries

Other

Interest earnings

Interest on reserve funds

Rates instalment and penalty interest (refer Note 28(d))

Other interest earnings

	2021 Actual \$	2021 Budget \$	2020 Actual \$
General rates	451,630	460,120	385,869
	451,630	460,120	385,869
Other revenue			
Reimbursements and recoveries	156,092	7,000	208,845
Other	108,624	76,636	179,698
	264,716	83,636	388,543
Interest earnings			
Interest on reserve funds	1,796	14,420	17,644
Rates instalment and penalty interest (refer Note 28(d))	7,929	3,000	9,027
Other interest earnings	6,565	10,000	9,333
	16,290	27,420	36,004

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration

Audit of the annual financial report

Interest expenses (finance costs)

Borrowings

WA Treasury loan guarantee fee

ATO

Interest on overdraft

Other expenditure

Impairment loss on trade and other receivables

Sundry expenses

Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
	45,000	38,000	37,675
	45,000	38,000	37,675
15(b)	33,814	25,018	33,595
	6,984	9,150	5,429
	191	-	-
	6,371	15,000	15,398
	47,360	49,168	54,422
	20,254	-	23,183
	58,931	66,429	49,728
	79,185	66,429	72,911

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

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 collection	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 AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

NOTE	2021	2020
	\$	\$
Cash at bank and on hand	3,236,843	6,721,842
Term deposits	2,037,127	1,369,538
Total cash and cash equivalents	5,273,970	8,091,380

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

Cash and cash equivalents	5,171,147	7,005,994
	5,171,147	7,005,994

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	2,037,129	1,369,538
Contract liabilities from contracts with customers	14	2,788,897	5,585,814
Bonds and deposits held		50,642	50,642
Unspent loans	15(d)	294,479	-
Total restricted assets		5,171,147	7,005,994

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

Restricted asset balances are not available for general use by the Shire due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH BACKED

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	90,068	20,106	-	110,174	90,068	30,948	-	121,016	89,028	1,040	-	90,068
(b) Plant replacement reserve	353,076	214,186	-	567,262	353,076	148,718	-	501,794	744,656	133,420	(525,000)	353,076
(c) Airport reserve	41,013	54	-	41,067	41,013	432	-	41,445	40,539	474	-	41,013
(d) Tourism precinct reserve	379,862	498	(100,000)	280,360	379,862	4,000	-	383,862	375,474	304,388	(300,000)	379,862
(e) Building reserve	53,866	100,019	-	153,885	53,866	100,567	-	154,433	53,705	161	-	53,866
(f) Works reserve	14,223	230,718	-	244,941	14,223	230,797	-	245,020	13,599	624	-	14,223
(g) Economic development reserve	263,985	176,782	-	440,767	263,985	64,335	-	328,320	260,936	3,049	-	263,985
(h) Roads flood damage reserve	152,795	200	-	152,995	152,795	1,609	(150,700)	3,704	76,545	76,250	-	152,795
(i) Bridge maintenance reserve	20,650	25,028	-	45,678	20,650	25,217	-	45,867	20,412	238	-	20,650
	1,369,538	767,591	(100,000)	2,037,129	1,369,538	606,623	(150,700)	1,825,461	1,674,894	519,644	(825,000)	1,369,538

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated Date of Use	Purpose of the Reserve
(a) Leave reserve	as required	to be used to fund annual and long service leave requirements.
(b) Plant replacement reserve	as required	to be used for the purchase of major plant and also to fund major mechanical breakdowns.
(c) Airport reserve	30-Jun-25	to fund the resealing of the Gascoyne Junction Airport.
(d) Tourism precinct reserve	as required	to be used for future significant repairs or upgrades as required basis.
(e) Building reserve	as required	to be used for new buildings, future repairs or upgrades as required basis (excluding the Tourism Precinct).
(f) Works reserve	as required	to be used to support funding of major infrastructure projects.
(g) Economic development reserve	as required	to set aside funds for economic development initiatives.
(h) Roads flood damage reserve	as required	to be used towards the required Shire contribution for Western Australia Natural Disaster Relief and Recovery funding.
(i) Bridge maintenance reserve	as required	to be used for repairs and maintenance of Killili Bridge as required.

SHIRE OF UPPER GASCOYNE
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

5. OTHER FINANCIAL ASSETS

(a) Non-current assets

Financial assets at fair value through profit and loss

Financial assets at amortised cost

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2021	2020
	\$	\$
	35,610	35,610
	35,610	35,610
	35,610	35,610
	35,610	35,610

SIGNIFICANT ACCOUNTING POLICIES

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.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 30.

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
Trade and other receivables
GST receivable
Allowance for impairment of receivables

Rates outstanding

Past due and not impaired
Impaired
Allowance for impairment of receivables
Movement in allowance for the impairment of receivables
Carrying amount at 30 June

Sundry debtors

Past due and not impaired
Impaired
Allowance for impairment of receivables
Movement in allowance for the impairment of receivables
Carrying amount at 30 June

Allowance for impairment of receivables

Rates receivable
Sundry receivables

2021	2020
\$	\$
66,317	64,488
777,052	645,933
51,385	187,617
(116,443)	(96,189)
778,311	801,849
53,758	58,118
12,559	6,370
66,317	64,488
6,370	42,060
6,189	(35,690)
12,559	6,370
673,168	556,114
103,884	89,819
777,052	645,933
89,819	30,946
14,065	58,873
103,884	89,819
12,559	6,370
103,884	89,819
116,443	96,189

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 30.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

SHIRE OF UPPER GASCOYNE
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

7. INVENTORIES

Current

Fuel and materials
 Land held for resale - cost
 Cost of acquisition

The following movements in inventories occurred during the year:

Balance at beginning of year
 Inventories expensed during the year
 Balance at end of year

2021	2020
\$	\$
100,170	129,723
2,500	7,500
102,670	137,223
137,223	144,245
(34,553)	(7,022)
102,670	137,223

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land held for resale
 Land held for development and resale 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.

Land held for resale (Continued)

Borrowing 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 onto the buyer at this point.

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
As at 1 July 2019								
Gross balance at 1 July 2019	834,000	1,603,158	6,403,124	8,006,282	8,840,282	71,450	2,270,603	11,182,335
Accumulated depreciation at 1 July 2019	-	(46,202)	(193,800)	(240,002)	(240,002)	-	-	(240,002)
Balance at 1 July 2019	834,000	1,556,956	6,209,324	7,766,280	8,600,280	71,450	2,270,603	10,942,333
Additions	-	13,567	199,052	212,619	212,619	34,433	796,526	1,043,578
Disposals	-	-	-	-	-	-	(190,923)	(190,923)
Depreciation expense	-	(25,197)	(103,088)	(128,285)	(128,285)	(36,511)	(683,033)	(847,829)
Balance at 30 June 2020	834,000	1,545,326	6,305,288	7,850,614	8,684,614	69,372	2,193,173	10,947,159
Comprises:								
Gross balance at 30 June 2020	834,000	1,616,726	6,602,176	8,218,902	9,052,902	105,883	2,872,129	12,030,914
Accumulated depreciation at 30 June 2020	-	(71,400)	(296,888)	(368,288)	(368,288)	(36,511)	(678,956)	(1,083,755)
Balance at 30 June 2020	834,000	1,545,326	6,305,288	7,850,614	8,684,614	69,372	2,193,173	10,947,159
Additions	-	195,953	213,278	409,231	409,231	-	525,818	935,049
Disposals	-	-	-	-	-	-	(35,079)	(35,079)
Depreciation expense	-	(17,154)	(116,173)	(133,327)	(133,327)	(23,531)	(405,623)	(562,481)
Balance at 30 June 2021	834,000	1,724,125	6,402,393	8,126,518	8,960,518	45,841	2,278,289	11,284,648
Comprises:								
Gross balance at 30 June 2021	834,000	1,812,678	6,815,454	8,628,132	9,462,132	105,883	3,346,948	12,914,963
Accumulated depreciation at 30 June 2021	-	(88,553)	(413,061)	(501,614)	(501,614)	(60,042)	(1,068,659)	(1,630,315)
Balance at 30 June 2021	834,000	1,724,125	6,402,393	8,126,518	8,960,518	45,841	2,278,289	11,284,648

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	2017	Price per hectare or sales comparison
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuer	2017	Construction costs and current condition, residual values and remaining useful life assessments inputs
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuer	2017	Price per square metre / market borrowing rate
(ii) Cost					
Furniture and equipment		Cost	Cost		Purchase cost
Plant and equipment		Cost	Cost		Purchase cost

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Other infrastructure	Works in progress	Total Infrastructure
	\$	\$	\$	\$
As at 1 July 2019				
Gross balance at 1 July 2019	89,927,559	4,839,585	122,931	94,890,075
Accumulated depreciation at 1 July 2019	(28,816,023)	(130,466)	-	(28,946,489)
Balance at 1 July 2019	61,111,536	4,709,119	122,931	65,943,586
Additions	2,327,469	155,086	-	2,482,555
Revaluation increments / (decrements) transferred to revaluation surplus	11,934,332	-	-	11,934,332
Depreciation expense	(2,116,333)	(133,706)	-	(2,250,039)
Balance at 30 June 2020	73,257,004	4,730,499	122,931	78,110,434
Comprises:				
Gross balance at 30 June 2020	119,185,636	4,994,671	122,931	124,303,238
Accumulated depreciation at 30 June 2020	(45,928,632)	(264,172)	-	(46,192,804)
Balance at 30 June 2020	73,257,004	4,730,499	122,931	78,110,434
Additions	4,934,480	1,564,939	-	6,499,419
Depreciation expense	(2,444,358)	(142,265)	-	(2,586,623)
Balance at 30 June 2021	75,747,126	6,153,173	122,931	82,023,230
Comprises:				
Gross balance at 30 June 2021	124,120,115	6,559,610	122,931	130,802,656
Accumulated depreciation at 30 June 2021	(48,372,989)	(406,437)	-	(48,779,426)
Balance at 30 June 2021	75,747,126	6,153,173	122,931	82,023,230

SHIRE OF UPPER GASCOYNE
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost (gross valuation method)	Management valuation	2020	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered value	2018	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regard to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

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 zero cost or otherwise significantly less than fair value, 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 that are land, buildings, infrastructure and investment properties 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.

AUSTRALIAN ACCOUNTING STANDARDS

Revaluation (Continued)

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.

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.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is 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.

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

10. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment	35,079	25,227	-	(9,852)	40,806	30,000	-	(10,806)	190,923	172,455	-	(18,469)
	35,079	25,227	-	(9,852)	40,806	30,000	-	(10,806)	190,923	172,455	-	(18,469)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Transport				
Utility (Mazda) 2018 BT50 4WD	30,079	22,727	-	(7,352)
Utility (Toyota) Hilux - P66	5,000	2,500	-	(2,500)
	35,079	25,227	-	(9,852)
	35,079	25,227	-	(9,852)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2021	2020
	\$	\$
Buildings - non-specialised	393	393
Furniture and equipment	24,950	21,850
Plant and equipment	201,203	148,803
	226,546	171,046

(c) Temporarily Idle Assets

The Shire did not hold any temporarily idle or retired from active use assets not classified as held for sale at balance date.

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

10. FIXED ASSETS

(d) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised	17,154	-	25,197
Buildings - specialised	116,173	165,298	103,088
Furniture and equipment	23,531	35,950	36,511
Plant and equipment	405,623	668,590	683,033
Infrastructure - roads	2,444,358	2,331,321	2,116,333
Other infrastructure	142,265	84,352	133,706
	3,149,104	3,285,511	3,097,868

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
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
Formed subgrade	not depreciated
Unformed subgrade	not depreciated
Gravel roads:	
formation	not depreciated
pavement	28 years
Footpaths - slab	40 years
Drainage	30 - 108 years
Bridges	100 years

Depreciation on revaluation

When an item of property, plant and equipment is revalued, the gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

11. REVALUATION SURPLUS

	2021 Opening Balance	2021 Change in Accounting Policy	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$		\$	\$
Land - freehold land	293,272	-	-	-	-	293,272	293,272	-	-	-	-	293,272
Buildings	122,287	-	-	-	-	122,287	122,287	-	-	-	-	122,287
Furniture and equipment	-	-	-	-	-	-	7,080	(7,080)	-	-	-	-
Plant and equipment	-	-	-	-	-	-	494,792	(494,792)	-	-	-	-
Infrastructure - roads	51,132,688	-	-	-	-	51,132,688	39,198,356	-	11,934,332	-	11,934,332	51,132,688
Other infrastructure	482,509	-	-	-	-	482,509	482,509	-	-	-	-	482,509
	52,030,756	-	-	-	-	52,030,756	40,598,296	(501,872)	11,934,332	-	11,934,332	52,030,756

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 AUS 40.1

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued salaries and wages	
Bonds and deposits held	
Retentions held for the Gascoyne River Bridge Project	
Accrued expenses	

2021	2020
\$	\$
2,229,472	1,080,468
212	4,897
50,456	26,674
50,642	50,642
6,171	6,171
212,442	274,493
2,549,395	1,443,345

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

13. SHORT-TERM BORROWINGS

Unsecured

Bank overdraft	
Represented by:	
Unrestricted – WANDRRA* overdraft ^(a)	
Restricted funds held	

2021	2020
\$	\$
1,887,991	-
1,887,991	-
-	-
1,887,991	-

* Western Australia Natural Disaster Relief and Recovery

(a) The bank overdraft is repayable on demand and forms an integral part of the Shire's cash management. The overdraft was established for the purpose of managing cash flow for road flood damage repairs in 2017. The amount of the overdraft brought forward on 1 July 2020 was \$0. The overdraft has increased by \$1,887,991 during the financial year. At 30 June 2021 the balance of the overdraft was \$1,887,991. The interest rate on the overdraft at 30 June 2021 was 6.53%.

Sensitivity analysis

Profit or loss is sensitive to higher/lower interest income from overdrafts as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity*

* Holding all other variables constant

2021	2020
\$	\$
18,880	-

SIGNIFICANT ACCOUNTING POLICIES

Bank overdrafts that form an integral part of the Shire's cash management are included as a component of cash and cash equivalents. Cash flows exclude movements between items that

constitute cash or cash equivalents because these components are part of the cash management of the Shire rather than part of its operating, investing and financing activities. The reconciliation of cash and cash equivalents is outlined in Note 17.

SHIRE OF UPPER GASCOYNE
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

14. CONTRACT LIABILITIES

Current

Contract liabilities

2021	2020
\$	\$
2,788,897	5,585,814
2,788,897	5,585,814

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
2,788,897	-
2,788,897	-

SIGNIFICANT ACCOUNTING POLICIES

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.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
 Grant liabilities represent the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

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

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

15. INFORMATION ON BORROWINGS

(a) Borrowings

	2021	2020
	\$	\$
Current	133,365	87,387
Non-current	985,267	679,638
	1,118,632	767,025

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Budget	30 June 2021	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020	30 June 2020
				Principal	Actual	Actual	Actual	Actual	Actual		Budget	Budget	Budget	Budget	Budget		Actual	Actual	Actual	Actual	Actual
				1 July 2020	Interest expense	New Loans	Principal repayments	Interest repayments	Principal outstanding		1 July 2020	Interest expense	New Loans	Principal repayments	Interest repayments		1 July 2019	Interest expense	New Loans	Principal repayments	Interest repayments
				\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
Housing																					
Staff housing	29	WATC*	2.99%	278,990	7,223	-	(33,333)	(7,612)	245,268	275,870	4,880	-	(33,333)	(4,880)	242,537	311,700	8,275	-	(32,359)	(8,626)	278,990
Staff housing	30	WATC*	1.09%	-	3,928	450,000	(21,360)	(3,187)	429,381	-	4,005	450,000	(20,657)	(4,005)	429,343	-	-	-	-	-	-
Economic services																					
Tourism precinct	28	WATC*	5.04%	488,035	22,353	-	(43,390)	(23,015)	443,983	480,491	16,133	-	(43,390)	(16,133)	437,101	530,133	24,154	-	(41,283)	(24,969)	488,035
				767,025	33,504	450,000	(98,083)	(33,814)	1,118,632	756,361	25,018	450,000	(97,380)	(25,018)	1,108,981	841,833	32,429	-	(73,642)	(33,595)	767,025

* WA Treasury Corporation

All loan repayments were financed by general purpose revenue.

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

15. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2021 Actual	2021 Budget	2021 Actual	2021 Budget		
Loan 30 - Staff Housing	WATC*	Semi-annual	10	1.09%	\$ 450,000	\$ 450,000	\$ 155,521	\$ 450,000	\$ 2,447	\$ 294,479
* WA Treasury Corporation					450,000	450,000	155,521	450,000	2,447	294,479

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2020	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2021
Loan 30 - Staff Housing	02-Nov-20	\$ -	\$ 450,000	\$ 155,521	\$ 294,479
		-	450,000	155,521	294,479

(e) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2021 \$	2020 \$
Bank overdraft limit ^(a)	4,200,000	4,200,000
Bank overdraft at balance date ^(a)	(1,887,991)	-
WATC short term lending facility limit	3,000,000	-
WATC short term lending facility at balance date	-	-
Credit card limit	10,000	10,000
Credit card balance at balance date	(9,763)	(5,045)
Total amount of credit unused	5,312,246	4,204,955

Loan facilities

Loan facilities - current	133,365	87,387
Loan facilities - non-current	985,267	679,638
Total facilities in use at balance date	1,118,632	767,025

Unused loan facilities at balance date

NIL	NIL
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^(a) Bank overdrafts are categorised as a component of cash and cash equivalents as outlined in Note 13.

SIGNIFICANT ACCOUNTING POLICIES

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

Borrowing costs are recognised as an expense when incurred.

Risk

Information regarding exposure to risk can be found at Note 30.

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

16. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2020

Current
Non-current

Additional provision

Balance at 30 June 2021

Comprises

Current
Non-current

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2020			
Current	97,451	90,391	187,842
Non-current	-	45,187	45,187
	97,451	135,578	233,029
Additional provision	26,215	11,749	37,964
Balance at 30 June 2021	123,666	147,327	270,993
Comprises			
Current	123,666	84,282	207,948
Non-current	-	63,045	63,045
	123,666	147,327	270,993

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
More than 12 months from reporting date
Expected reimbursements from other WA local governments

	2021 \$	2020 \$
Less than 12 months after the reporting date	207,948	187,842
More than 12 months from reporting date	86,127	76,720
Expected reimbursements from other WA local governments	(23,082)	(31,533)
	270,993	233,029

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

17. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents and bank overdrafts.

	Notes	2021 Actual \$	2021 Budget \$	2020 Actual \$
Cash and cash equivalents	3	5,273,970	2,371,369	8,091,380
Short-term borrowings - bank overdraft	13	(1,887,991)	-	-
Cash and cash equivalents (net of overdraft)		3,385,979	2,371,369	8,091,380

**Reconciliation of Net Result to Cash Provided By /
(Used In) Operating Activities**

Net result for the period		713,199	5,789,562	275,245
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Non-cash items:

Depreciation on non-current assets	3,149,104	3,285,511	3,097,868
(Profit)/loss on sale of assets	9,852	10,806	18,469

Changes in assets and liabilities:

(Increase)/decrease in trade and other receivables	23,537	2,845,031	1,381,013
(Increase)/decrease in other financial assets	-	-	(576)
(Increase)/decrease in inventories	34,553	-	7,022
(Increase)/decrease in contract assets	74,890	-	(2,706,429)
Increase/(decrease) in trade and other payables	1,106,050	(5,698,811)	582,250
Increase/(decrease) in employee related provisions	37,964	-	18,839
Increase/(decrease) in accrued interest	(310)	-	(1,166)
Increase/(decrease) in other liabilities	(2,796,916)	-	5,585,814
Non-operating grants, subsidies and contributions	(3,421,669)	(8,106,802)	(1,909,163)
Net cash provided by / (used in) operating activities	(1,069,746)	(1,874,703)	6,349,186

SHIRE OF UPPER GASCOYNE
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FOR THE YEAR ENDED 30 JUNE 2021

18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	1,032,610	1,003,708
General purpose funding	3,272,968	6,757,452
Education and welfare	620,128	630,689
Housing	2,047,010	1,753,192
Community amenities	106,862	109,015
Recreation and culture	1,600,225	1,202,447
Transport	82,911,073	80,211,259
Economic services	7,714,209	6,659,202
Other property and services	2,824,893	2,503,120
	102,129,978	100,830,084

19. CONTINGENT LIABILITIES

The Shire does not have any contingent liabilities.

20. CAPITAL COMMITMENTS

(a) Capital Expenditure Commitments

	2021	2020
	\$	\$
Contracted for:		
- capital expenditure projects	3,171,245	220,447
	3,171,245	220,447
Payable:		
- not later than one year	3,171,245	220,447

SHIRE OF UPPER GASCOYNE
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21. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cr. Donald Hammarquist			
President's annual allowance	20,063	19,091	19,570
Meeting attendance fees	19,534	19,534	19,055
Other expenses	177	572	-
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	159	500	1,664
Annual allowance for travel and accommodation expenses	5,861	3,500	8,490
	49,294	46,697	52,279
Cr. James Caunt			
Deputy President's annual allowance	5,015	5,008	4,893
Meeting attendance fees	9,504	9,247	9,270
Other expenses	-	572	-
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	133	500	317
Annual allowance for travel and accommodation expenses	974	3,500	980
	19,126	22,327	18,960
Cr. Blanche Walker			
Meeting attendance fees	9,504	9,247	9,270
Other expenses	177	571	-
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	133	500	-
	13,314	13,818	12,770
Cr. Gregory Watters			
Meeting attendance fees	9,504	9,247	9,270
Other expenses	177	572	-
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	981	500	422
Annual allowance for travel and accommodation expenses	5,638	3,500	5,275
	19,800	17,319	18,467
Cr. Raymond Hoseason-Smith			
Meeting attendance fees	9,504	9,252	6,953
Other expenses	-	571	-
Annual allowance for ICT expenses	3,500	3,500	2,625
Travel and accommodation expenses	380	500	1,743
Annual allowance for travel and accommodation expenses	1,727	3,500	1,511
	15,111	17,323	12,832
Cr. Leane Alys McKeough			
Meeting attendance fees	9,504	9,252	9,270
Other expenses	22	571	-
ICT expenses	257	-	-
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	3,883	500	-
Annual allowance for travel and accommodation expenses	1,980	3,500	1,980
	19,146	17,323	14,750

SHIRE OF UPPER GASCOYNE
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21. ELECTED MEMBERS REMUNERATION (Cont)

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cr. Hamish McTaggart			
Meeting attendance fees	9,504	9,247	9,270
Other expenses	585	571	-
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	133	500	-
Annual allowance for travel and accommodation expenses	178	3,500	218
	13,900	17,318	12,988
Cr. Ross John Collins (Jnr)			
Meeting attendance fees	-	-	773
Annual allowance for ICT expenses	-	-	292
Travel and accommodation expenses	-	-	218
	-	-	1,283
	149,691	152,125	144,329
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	20,063	19,091	19,570
Deputy President's allowance	5,015	5,008	4,893
Meeting attendance fees	76,558	75,026	73,131
Other expenses	1,138	4,000	-
ICT expenses	257	-	-
Annual allowance for ICT expenses	24,500	24,500	23,917
Travel and accommodation expenses*	5,802	3,500	4,364
Annual allowance for travel and accommodation expenses	16,358	21,000	18,454
	149,691	152,125	144,329

*2020 travel and accommodation expenses disclosed above is \$400 less than reported in the 2020 financial statements. This is due to expenses being identified in 2020 which did not relate to elected members travel and accommodation.

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

22. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2021 Actual \$	2020 Actual \$
Short-term employee benefits	456,691	471,317
Post-employment benefits	51,521	53,353
Other long-term benefits	72,200	23,419
	<u>580,412</u>	<u>548,089</u>

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2021 Actual \$	2020 Actual \$
Sale of goods and services		
- Key management personnel	-	183
- Other related parties	400	400
	<u>400</u>	<u>583</u>
Purchase of goods and services		
- Other related parties	302,094	216,129
Amounts outstanding from related parties:		
Trade and other payables		
- Other related parties	-	5,948

Purchase of goods and services from other related parties, relate to five (2020: five) companies controlled by related parties of elected members contracted on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement processes. Details in relation to these transactions are as follows:

A company controlled by a related party of an elected member was awarded a contract under a tender process for bull dozer services and plant hire with a value of \$247,156 (2020: \$141,569).

A company controlled by a related party of an elected member provided labour hire grader operator services and road signage installation with a value of \$44,679 (2020: \$31,210).

A company controlled by a related party of an elected member provided machinery hire services with a value of \$5,227 (2020: \$9,418). At 30 June 2020 \$5,948 was payable to this company.

A company controlled by a related party of an elected member provided accommodation and catering with a value of \$2,922 (2020: \$1,145).

A company controlled by a related party of an elected member provided catering services with a value of \$2,110 (2020: \$-).

A company controlled by a related party of an elected member provided grader hire services for road maintenance and repairs with a value of \$32,787 in 2020. No services were provided by this company in 2021.

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF UPPER GASCOYNE
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23. INVESTMENT IN ASSOCIATE AND JOINT ARRANGEMENTS

The Shire is not involved in any joint venture arrangements and did not have any investments in associates at the reporting date.

24. MAJOR LAND TRANSACTIONS

The Shire did not have any major land transactions during the financial year.

25. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire was not involved in any trading undertakings or major trading undertakings or major trading undertakings during the financial year.

26. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Shire.

27. TRUST FUNDS

The Shire did not have any funds held at balance date over which it has no control.

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

28. RATING INFORMATION

(a) Rates

RATE TYPE

Differential general rate / general rate

Gross rental valuations

GRV - Gascoyne Junction

Unimproved valuations

UV - Pastoral

UV - Mining

Sub-Total

Minimum payment

Gross rental valuations

GRV - Gascoyne Junction

Unimproved valuations

UV - Pastoral

UV - Mining

Sub-Total

Total amount raised from general rate

Ex-gratia rates

Rates written-off

Totals

	Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
GRV - Gascoyne Junction	0.0872	19	147,258	12,847	-	-	12,847	12,848	4,000	-	16,848	12,847
UV - Pastoral	0.0469	27	2,725,380	127,725	-	-	127,725	127,725	-	-	127,725	68,054
UV - Mining	0.1393	114	2,026,672	282,315	-	(2,256)	280,059	282,315	-	-	282,315	271,324
Sub-Total		160	4,899,310	422,887	-	(2,256)	420,631	422,888	4,000	-	426,888	352,225
Minimum payment												
GRV - Gascoyne Junction	200	4	2,495	800	-	-	800	800	-	-	800	800
UV - Pastoral	412	11	19,660	4,532	-	-	4,532	4,532	-	-	4,532	4,944
UV - Mining	450	63	84,089	28,350	(2,683)	-	25,667	27,900	-	-	27,900	27,900
Sub-Total		78	106,244	33,682	(2,683)	-	30,999	33,232	-	-	33,232	33,644
Total amount raised from general rate		238	5,005,554	456,569	(2,683)	(2,256)	451,630	456,120	4,000	-	460,120	385,869
Ex-gratia rates							451,630				460,120	385,869
Rates written-off							2,884				2,800	2,883
Totals							(36,633)				(5,000)	(174)
							417,881				457,920	388,578

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

28. RATING INFORMATION (Continued)

(b) Specified Area Rate

The Shire did not impose any specified area rates during the 2020/2021 financial year.

(b) Service Charges

The shire did not impose any service charges during the 2020/2021 financial year.

(c) Discounts, Incentives, Concessions, & Write-offs

The Shire did not grant any discounts, waivers, or concessions during the 2020/2021 financial year.

(d) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	05-Oct-20	-	-	8.00%
Option Two				
First instalment	05-Oct-20	-	-	8.00%
Second instalment	07-Dec-20	2.00	3.00%	8.00%
Third instalment	08-Feb-21	2.00	3.00%	8.00%
Fourth instalment	05-Apr-21	2.00	3.00%	8.00%

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Interest on unpaid rates	7,110	2,500	5,893
Interest on instalment plan	819	500	3,134
Charges on instalment plan	246	1,000	1,365
	8,175	4,000	10,392

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

29. RATE SETTING STATEMENT INFORMATION

		2020/21 Budget	2020/21	2019/20
	(30 June 2021 Carried Forward)	(30 June 2021 Carried Forward)	(1 July 2020 Brought Forward)	(30 June 2020 Carried Forward)
Note	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Movement in financial assets	-	-	(576)	(576)
Movement in land held for resale	5,000	-	2,500	2,500
Movement in employee benefit provisions (non-current)	17,858	30,948	18,364	18,364
Movement in employee benefit provisions (current)	20,106	-	1,040	1,040
Add / (Less): Reclassification of accrued interest on borrowings	(310)	-	10,664	-
Add: Loss on disposal of assets	9,852	10,806	18,469	18,469
Add: Depreciation on non-current assets	3,149,104	3,285,511	3,097,868	3,097,868
Non cash amounts excluded from operating activities	3,201,610	3,327,265	3,148,329	3,137,665
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash backed	4 (2,037,129)	(1,825,461)	(1,369,538)	(1,369,538)
Less: Current assets not expected to be received at end of year				
- Land held for resale	7 (2,500)	(7,500)	(7,500)	(7,500)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	15(a) 133,365	97,380	87,387	76,723
- Leave Reserve	110,174	121,016	90,068	90,068
Total adjustments to net current assets	(1,796,090)	(1,614,565)	(1,199,583)	(1,210,247)
Net current assets used in the Rate Setting Statement				
Total current assets	8,786,490	3,339,624	11,736,881	11,736,881
Less: Total current liabilities	(7,567,596)	(1,725,059)	(7,304,388)	(7,304,388)
Less: Total adjustments to net current assets	(1,796,090)	(1,614,565)	(1,199,583)	(1,210,247)
Net current assets used in the Rate Setting Statement	(577,196)	-	3,232,910	3,222,246

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

30. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2021					
Cash and cash equivalents	0.13%	5,273,970	-	5,273,070	900
2020					
Cash and cash equivalents	0.30%	8,091,380	-	8,090,480	900

Sensitivity analysis

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2021 \$	2020 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	52,740	80,914

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note15(b) and Note 13.

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

30. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 and 30 June 2020 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	18.94%	18.94%	18.94%	18.94%	
Gross carrying amount	44,049	11,073	6,095	5,100	66,317
Loss allowance	8,342	2,097	1,154	966	12,559
30 June 2020					
Rates receivable					
Expected credit loss	9.88%	9.88%	9.88%	9.88%	
Gross carrying amount	4,756	26,870	15,958	16,904	64,488
Loss allowance	470	2,655	1,577	1,668	6,370

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables:

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	1.69%	0.00%	100.00%	99.44%	
Gross carrying amount	468,706	211,862	6,552	89,932	777,052
Loss allowance	7,900	-	6,552	89,432	103,884
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	99.66%	
Gross carrying amount	431,156	-	124,650	90,127	645,933
Loss allowance	-	-	-	89,819	89,819

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

30. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 15(e).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2021					
Trade and other payables	2,549,395	-	-	2,549,395	2,549,395
Short-term borrowings	1,887,991	-	-	1,887,991	1,887,991
Borrowings	156,014	624,057	477,462	1,257,533	1,118,632
Contract liabilities	2,788,897	-	-	2,788,897	2,788,897
	7,382,297	624,057	477,462	8,483,816	8,344,915
2020					
Trade and other payables	1,454,009	-	-	1,454,009	1,443,345
Borrowings	108,401	433,605	371,604	913,610	767,025
Contract liabilities	5,585,814	-	-	5,585,814	5,585,814
	7,148,224	433,605	371,604	7,953,433	7,796,184

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

31. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 1059 Service Concession Arrangements: Grantors

Service concession assets are those assets where a third-party operator constructs assets for the Shire, upgrades existing assets of the Shire or uses existing assets of the Shire to operate and maintain the assets to provide a public service, for a specified period of time.

The Shire has considered the requirements of AASB 1059 *Service Concession Arrangements: Grantors* and confirms that the Shire has no existing arrangements that fall within the scope of this standard.

SHIRE OF UPPER GASCOYNE

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32. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

SHIRE OF UPPER GASCOYNE

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2021

33. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	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 To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention animal control and other aspects of public safety including emergency services.
HEALTH Monitoring and control health standards within the community.	Control the quality of food and water. Environmental Health Officer twice per year.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	Provide a range of appropriate services via the Community Resource Centre.
HOUSING Maintain staff housing to facilitate attraction and retention of staff in this remote areas.	Provide housing for staff.
COMMUNITY AMENITIES To provide services required by the community.	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 To establish and effectively manage infrastructure and resources which will help the social well-being of the community.	Maintenance of public use buildings and areas including various sporting facilities Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT Facilitate safe, effective and efficient transport options for the community.	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 To help promote the shire and its economic well-being.	Tourism and area promotion. Building control.
OTHER PROPERTY AND SERVICES To monitor and control council's overheads operating accounts.	Private works operation, plant repaired operation costs and engineering operation costs.

SHIRE OF UPPER GASCOYNE
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FOR THE YEAR ENDED 30 JUNE 2021

34. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	0.49	0.66	4.07
Asset consumption ratio	0.65	0.65	0.73
Asset renewal funding ratio	0.69	0.70	0.71
Asset sustainability ratio	0.55	1.01	0.99
Debt service cover ratio	3.53	12.38	10.47
Operating surplus ratio	(4.36)	(2.37)	(0.16)
Own source revenue coverage ratio	0.03	0.03	0.09

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Upper Gascoyne

To the Councillors of the Shire of Upper Gascoyne

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Shire of Upper Gascoyne (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Upper Gascoyne:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
 - a) The Operating Surplus Ratio and Own Source Revenue Coverage Ratio are below the Department of Local Government, Sport and Cultural Industries standard for the past 3 years. The financial ratios are reported at Note 34 of the annual financial report.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Matters relating to the electronic publication of the audited financial report


This auditor's report relates to the financial report of the Shire of Upper Gascoyne for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Grant Robinson
Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
11 November 2021

APPENDIX 4

(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 11/11/2021
COMPLETED PROJECTS					
Pad Foot Roller	Jarrold Walker	24/09/2021	-49	Completed	Due to arrive late September
Water Wheel / Trailer	Jarrold Walker			Completed	
PROJECTS NOT STARTED					
Land and Buildings Revaluations	Sa/Jarrold and Sean	30/06/2022	230	Not Yet Started	
Side Tipper	Jarrold Walker	30/11/2021	18	Not Yet Started	Quotes have been sorced 5-6 months wait
Fire Water Tank	Sean Walker	30/06/2022	230	Not Yet Started	Seeking Quotes and waiting on water results
Boom Spray Unit	Jarrold Walker	31/12/2021	49	Not Yet Started	Quotes and budget to be confirmed
CRC Building improvents (Door for Dr Room)	Sean Walker	30/04/2022	169	Not Yet Started	Scope of Works to be sent out.
Message Board	Jarrold Walker	30/11/2021	18	Not Yet Started	Quotes have been sorced ready to order
New Fuel Bowser	Jarrold Walker	30/11/2021	18	Not Yet Started	Quotes have been sorced ready to order
New Service Truck	Jarrold Walker	30/11/2021	18	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	49	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 to have a phone meeting with DOWE&R Thursday 18th November.
5 Kilometres of seal for the Carnarvon / Mullewa Road	Jarrold Walker	08/12/2021	26	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.
Repairs to Lot 39 Gregory Street - Painting and Reticulation	Sean Walker	28/02/2022	108	In Progress	Works still in progress waiting on time frame from tenant for painting. Carry over project from 20/21.
New House – Hatch Street - Stage 3 Ground Works & Installation	Sean Walker	31/05/2022	200	In Progress	In progress. Construction complete, awaiting cleaning and handover by Modular. Landscaping to commence 2022 in cooler weather.. Carry over project from 20/21.
Chambers Refurbishment	John McCleary	30/06/2022	230	In Progress	Scope of Works to be sent out.
Alternative town water supply	Jarrold Walker	TBC		In Progress	Works in progress. Carry over project from 20/21.
Intergrated Planning Review	John McCleary/ Sa Toomalatai	30/06/2022	230	In Progress	Works in progress. Carry over project from 20/21.
New Land Development	John McCleary	30/06/2022	230	In Progress	Works in progress. Carry over project from 20/21.
New Workshop Shed	Jarrold Walker/Sean Walker			In Progress	Currently out to tender. Tender closes 19/11/2021, council to make decision in December council meeting. Carry over project from 20/21.
PROJECTS ON HOLD/DEFERRED/DISCONTINUED					
New Ute for Thomas	Jarrold Walker	30/11/2021	18	Deferred	Deferred to 2022/23 Budget