



SHIRE OF CARNARVON

# SCHEDULES

ORDINARY COUNCIL MEETING

TUESDAY 26 SEPTEMBER 2023



# Table of Contents

---

7.2.1	Monthly Financial Report July 2023	
	Schedules 1	Monthly Financial Report - July 2023 .....4
7.2.2	Monthly Financial Report August 2023	
	Schedules 1	Monthly Financial Report - August 2023 .....27
7.2.3	Accounts for Payment August 2023	
	Schedules 1	Credit Card Statement - August 2023.....51
	Schedules 2	Accounts for Payment - August 2023 .....58
7.2.4	Budget Adjustments - August 2023	
	Schedules 1	Budget Adjustments August 2023 .....65
7.2.5	Amendment of Annual Landing Airport Fees 2023-2024	
	Schedules 1	Proposed Amendment to Annual Landing Charge 23-24.....66
7.4.1	Request for Extension of Tip Fee Amnesty	
	Schedules 1	Correspondence from Mr Stephen Lyall .....67
	Schedules 2	CEO Response to Mr Lyall.....69

**Shire of Carnarvon**

**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
FOR THE PERIOD ENDED 31 JULY 2023**

**LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

**TABLE OF CONTENTS**

* Statement of Financial Activity by Nature or Type with Explanation of Material Variances.	2
* Note 1 Explanation of the Composition of Net Current Assets	5
* Note 2 Statement of Financial Position	6
Index to Notes for other supporting Information	7

\* Required by Legislation

**NOTE:**

In July 2022 Regulation 34 changed. Local Governments are required to Report the Statement of Financial Activity and Variances by Nature or Type.

The Shire adopted the annual budget for 2023-2024 on 22nd August 2023 . The following report provides the requirements to comply with the Local Government (Financial Management) Regulations 1996, plus other supporting notes for information.

The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary with the completion of Year end processes.

STATUTORY STATEMENT Local Government (Financial Management) Regulations 34 and 34(2)(b)

**STATEMENT OF FINANCIAL ACTIVITY**  
FOR THE PERIOD ENDED 31 JULY 2023

REG 34(3)  
**BY NATURE OR TYPE**

Ref	REG 34(1)(a)	REG 34(1)(b)	REG 34(1)(c)	REG 34(1)(d)	REG 34(1)(d)	Permanent/ Timing	Explanation of Variance	
	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)			Var. % (b)-(a)/(a)
Note	\$	\$	\$	\$	\$	%		
<b>Opening funding surplus / (deficit)</b>	1	8,200,809	8,200,809	8,200,809	<b>8,117,710</b>	(83,099)	(1.01%)	
<b>Revenue from operating activities</b>								
Rates	10	6,670,960	6,670,960	0	<b>0</b>	0	0.00%	
Specified area rates	10	284,305	284,305	0	<b>0</b>	0	0.00%	
Operating grants, subsidies and contributions	12	7,564,910	7,564,910	906,568	<b>(390,284)</b>	(1,296,852)	(143.05%)	▼ Timing Income from Flood damage due in FY23 has been adjusted into FY24 pending invoicing of claims.
Fees and charges		3,561,650	3,561,650	107,506	<b>113,949</b>	6,443	5.99%	
Interest earnings		130,000	130,000	8,749	<b>11,596</b>	2,847	32.54%	
Other revenue		300,694	300,694	12,350	<b>20,252</b>	7,902	63.98%	
Profit on disposal of assets		36,296	36,296	0	<b>0</b>	0	0.00%	
		<b>18,548,815</b>	<b>18,548,815</b>	<b>1,035,173</b>	<b>(244,487)</b>	(1,279,660)		
<b>Expenditure from operating activities</b>								
Employee costs		(7,991,365)	(7,991,365)	(735,751)	<b>(847,536)</b>	(111,785)	(15.19%)	▲ Timing Employee Costs are higher than YTD Budget. This is expected to be a timing issue, but will be monitored by staff.
Materials and contracts		(13,510,057)	(13,510,057)	(941,505)	<b>(492,530)</b>	448,975	47.69%	▼ Timing AGRN works are lower than YTD budget this is expected to even our in future months.
Utility charges		(915,163)	(915,163)	(76,231)	<b>(84,142)</b>	(7,911)	(10.38%)	
Depreciation on non-current assets		(8,334,555)	(8,334,555)	(695,395)	<b>0</b>	695,395	100.00%	▼ Timing Depreciation has not been processed to date, pending finalisation of FY23 revaluation processes.
Interest expenses		(109,113)	(109,113)	(1,069)	<b>(8,352)</b>	(7,283)	(681.29%)	
Insurance expenses		(595,713)	(595,713)	(297,857)	<b>(333,572)</b>	(35,715)	(11.99%)	▲ Timing Insurances are paid to LGIS in 2 instalments. Staff will review budgets when the final invoice is paid.
Other expenditure		(414,819)	(414,819)	(19,554)	<b>(17,060)</b>	2,494	12.75%	
Loss on disposal of assets		(58,000)	(58,000)	0	<b>0</b>	0	0.00%	
		<b>(31,928,785)</b>	<b>(31,928,785)</b>	<b>(2,767,362)</b>	<b>(1,783,192)</b>	984,170		
<b>Non-cash amounts excluded from operating activities</b>								
Less: Profit on asset disposals		(36,296)	(36,296)	0	<b>0</b>	0	0.00%	
Add: Loss on disposal of assets		58,000	58,000	0	<b>0</b>	0	0.00%	
Add: Depreciation on assets		8,334,555	8,334,555	695,395	<b>0</b>	(695,395)	(100.00%)	▼ Timing Depreciation has not been processed to date, pending finalisation of FY23 revaluation processes.
Less: Movement in Provisions		0	0	0	<b>0</b>	0	0.00%	
		<b>8,356,259</b>	<b>8,356,259</b>	<b>695,395</b>	<b>0</b>	(695,395)	(100.00%)	
<b>Amount attributable to operating activities</b>		<b>(5,023,711)</b>	<b>(5,023,711)</b>	<b>(1,036,794)</b>	<b>(2,027,679)</b>	(990,885)		

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

▲ = More than Budget,

▼ = Less than Budget,

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is greater.

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

STATUTORY STATEMENT Local Government (Financial Management) Regulations 34 and 34(2)(b)

**STATEMENT OF FINANCIAL ACTIVITY**  
FOR THE PERIOD ENDED 31 JULY 2023

REG 34(3)  
**BY NATURE OR TYPE**

Ref	REG 34(1)(a)		REG 34(1)(b)	REG 34(1)(c)	REG 34(1)(d)	REG 34(1)(d)	Permanent/ Timing	Explanation of Variance
	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)		
<b>Investing activities</b>								
Non-operating grants, subsidies and contributions	11	9,276,105	9,276,105	50,000	53,408	3,408	6.82%	
<b>Net Non-Operating Grants</b>		<b>9,276,105</b>	<b>9,276,105</b>	<b>50,000</b>	<b>53,408</b>	<b>3,408</b>		
Proceeds from disposal of assets		98,636	98,636	13,636	13,636	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(14,628,096)	(14,628,096)	(716,568)	(642,926)	73,642	10.28%	Timing Refer to Note 7 for details of capital projects
<b>Net Non-Operating Expenditure</b>		<b>(14,529,460)</b>	<b>(14,529,460)</b>	<b>(702,932)</b>	<b>(629,290)</b>	<b>73,642</b>		
<b>Amount attributable to investing activities</b>		<b>(5,253,355)</b>	<b>(5,253,355)</b>	<b>(652,932)</b>	<b>(575,882)</b>	<b>77,050</b>		
<b>Financing Activities</b>								
Proceeds from new debentures	13	1,996,000	1,996,000	0	0	0	0.00%	
Transfer from reserves	6	1,045,702	1,045,702	0	0	0	0.00%	
Payments for principal portion of lease liabilities		(351,698)	(351,698)	(3,152)	(3,152)	0	0.00%	
New Current Lease Liability		0	0	0	0	0	0.00%	
Repayment of debentures	13	(283,785)	(283,785)	0	0	0	0.00%	
Transfer to reserves	6	(329,962)	(329,962)	(4,469)	(4,469)	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>2,076,257</b>	<b>2,076,257</b>	<b>(7,621)</b>	<b>(7,621)</b>	<b>0</b>		
<b>Closing funding surplus/(deficit) REG 34(1)(e)</b>	1	<b>0</b>	<b>0</b>	<b>6,503,462</b>	<b>5,506,528</b>	<b>(996,934)</b>		

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

▲ = More than Budget,

▼ = Less than Budget,

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is greater.

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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 JULY 2023**

**NATURE OR TYPE DESCRIPTIONS**

**REVENUE**

**EXPENSES**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**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. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**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.

**PROFIT ON ASSET DISPOSAL**

Excess of assets received over the net book value for assets on their disposal.

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Shortfall between the value of assets received over the net book value for assets on their disposal.

**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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATUTORY STATEMENT Local Government (Financial Management) Regulations 34(2)(a)  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

Note 1

Explanation of the composition of net current assets

	Notes	Opening Position			Closing Position		YTD Actual (b) 31/07/2023
		Adopted Budget	Last Years Closing	This time 2 months ago	This time last month		
		Opening funding surplus / (deficit) calculation	Closing Surplus 22/23, UnAudited Bfwd Actual 23/24	30/05/2023	30/06/2023		
		\$	\$	\$	\$	\$	\$
<b>Net current assets used in the Statement of Financial Activity</b>							
<b>Current assets</b>							
Cash and cash equivalents	5	8,053,233	8,053,227	4,296,196	8,053,227	7,843,118	
Cash backed Reserves		3,898,149	3,898,149	3,028,996	3,898,149	3,902,618	
Rates receivables		994,378	994,378	1,215,264	994,378	926,441	
Receivables	8	286,346	1,218,706	828,073	1,218,706	703,973	
Contact Assets		1,060,058	1,060,058	0	1,060,058	201,068	
Inventories		28,249	35,957	45,791	35,957	34,396	
<b>Total Current assets</b>		<b>14,320,413</b>	<b>15,260,475</b>	<b>9,414,321</b>	<b>15,260,474</b>	<b>13,611,614</b>	
<b>Less: Current liabilities</b>							
Payables		(261,337)	(1,284,498)	(210,777)	(1,284,498)	(2,268,870)	
Contract liabilities		(1,960,118)	(1,960,118)	(1,492,604)	(1,960,118)	(1,933,598)	
Borrowings	13	(283,785)	(283,785)	(114,792)	(283,785)	(283,785)	
Lease liabilities	14	(351,698)	(351,698)	(36,850)	(351,698)	(348,546)	
Employee Provisions		(744,176)	(998,516)	(711,888)	(998,516)	(998,516)	
<b>Total Current liabilities</b>		<b>(3,601,114)</b>	<b>(4,878,615)</b>	<b>(2,566,912)</b>	<b>(4,878,615)</b>	<b>(5,833,315)</b>	
<b>Net Currents Assets</b>		<b>10,719,299</b>	<b>10,381,860</b>	<b>6,847,409</b>	<b>10,381,859</b>	<b>7,778,299</b>	
<b>Less: Adjustments to net current assets</b>							
Less: Reserves - restricted cash	6	(3,898,149)	(3,898,149)	(3,028,996)	(3,898,149)	(3,902,618)	
Add: Borrowings included in Budget	13	283,785	283,785	114,792	283,785	283,785	
Add: Lease liabilities included in Budget	14	351,698	351,698	36,850	351,698	348,546	
Add: Provisions - employee		744,176	998,516	711,888	998,516	998,516	
<b>Total adjustments to net current assets</b>		<b>(2,518,490)</b>	<b>(2,264,150)</b>	<b>(2,165,466)</b>	<b>(2,264,150)</b>	<b>(2,271,771)</b>	
<b>Funding surplus/(deficit) (NET CURRENT ASSETS)</b>		<b>8,200,809</b>	<b>8,117,710</b>	<b>4,681,943</b>	<b>8,117,710</b>	<b>5,506,528</b>	

NOTE

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.



**SHIRE OF CARNARVON  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 JULY 2023**

		<b>31/07/2023</b>	<b>Note 2</b> <b>Unaudited</b> <b>30/06/2023</b>
	<b>NOTE</b>	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	11,745,736	11,951,376
Trade and other receivables	5	1,831,482	3,273,142
Inventories	6	34,396	35,957
<b>TOTAL CURRENT ASSETS</b>		<b>13,611,614</b>	<b>15,260,475</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	92,518	92,518
Other financial assets at fair value	4(b)	177,088	177,088
Property, plant and equipment	7(a)	32,013,722	31,998,590
Infrastructure	8(a)	306,988,021	306,360,228
Right-of-use assets	10(a)	799,099	799,099
<b>TOTAL NON-CURRENT ASSETS</b>		<b>340,070,448</b>	<b>339,427,523</b>
<b>TOTAL ASSETS</b>	24(d)	<b>353,682,062</b>	<b>354,687,998</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	2,268,870	1,284,498
Other liabilities	12	1,933,598	1,960,118
Lease liabilities	10(b)	348,546	351,698
Borrowings	13	283,785	283,785
Employee related provisions	14	998,516	998,516
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,833,315</b>	<b>4,878,615</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	10(b)	194,509	194,509
Borrowings	13	1,595,677	1,595,677
Employee related provisions	14	77,006	77,006
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,867,192</b>	<b>1,867,192</b>
<b>TOTAL LIABILITIES</b>		<b>7,700,507</b>	<b>6,745,807</b>
<b>NET ASSETS</b>		<b>345,981,555</b>	<b>347,942,191</b>
<b>EQUITY</b>			
Retained surplus		57,689,178	59,654,283
Reserve accounts	28	3,902,618	3,898,149
Revaluation surplus	15	284,389,759	284,389,759
<b>TOTAL EQUITY</b>		<b>345,981,555</b>	<b>347,942,191</b>

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

## Shire of Carnarvon

### **SUPPORTING INFORMATION THE MONTHLY STATEMENTS PROVIDED FOR COUNCILLORS INFORMATION REG 34(2)(c) FOR THE PERIOD ENDED 31 JULY 2023**

The Local Government (Financial Management) Regulations provide at 34.(2) that:  
(2) Each Statement of financial activity is to be accompanied by documents containing —  
(c) such other supporting information as is considered relevant by the local government;  
as such the following supporting information is provided.

Note 3	Basis of Preparation	8
Note 4	Statement of Financial Activity by Program	9
Note 5	Cash and Financial Assets	11
Note 6	Cash Reserves	12
Note 7	Capital Acquisitions and disposals	14
Note 8	Receivables	18
Note 9	Payables	19
Note 10	Rate Revenue - to be included after Rate levy	
Note 11	Non operating grants and contributions	20
Note 12	Operating grants and contributions	21
Note 13	Borrowings	22
Note 14	Lease Liabilities	23

## **BASIS OF PREPARATION**

### **REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

### **BASIS OF ACCOUNTING**

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

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government.

Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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 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.

### **PREPARATION TIMING AND REVIEW**

Date prepared: All processed transactions up to 18 September 2023

## **SIGNIFICANT ACCOUNTING POLICES**

### **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 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

### **GOODS AND SERVICES TAX**

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.

### **ROUNDING OFF FIGURES**

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

**Optional Statement**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2023**

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)
<b>Opening funding surplus / (deficit)</b>	1	\$ 8,200,809	\$ 8,200,809	\$ 8,200,809	\$ 8,117,710
<b>Revenue from operating activities</b>					
General purpose funding (Rates)		6,670,960	6,670,960	0	0
General purpose funding		198,872	198,872	9,999	13,216
Law, order and public safety		186,092	186,092	17,061	25,911
Health		82,290	82,290	2,064	675
Education and welfare		559,000	559,000	284,000	272,360
Community amenities		3,235,319	3,235,319	42,540	37,876
Recreation and culture		502,054	502,054	12,586	10,379
Transport		6,591,234	6,591,234	618,366	(655,569)
Economic services		404,994	404,994	38,723	48,954
Other property and services		118,000	118,000	9,834	1,708
		<b>18,548,815</b>	<b>18,548,815</b>	<b>1,035,173</b>	<b>(244,487)</b>
<b>Expenditure from operating activities</b>					
Governance		(1,281,487)	(1,281,487)	(280,192)	(548,342)
General purpose funding		(348,890)	(348,890)	(16,257)	(1,453)
Law, order and public safety		(1,160,941)	(1,160,941)	(104,782)	(86,572)
Health		(413,060)	(413,060)	(33,775)	(15,254)
Education and welfare		(1,101,868)	(1,101,868)	(85,481)	(111,534)
Housing		(219,941)	(219,941)	(22,331)	(23,723)
Community amenities		(4,037,316)	(4,037,316)	(252,309)	(101,185)
Recreation and culture		(5,433,083)	(5,433,083)	(503,492)	(290,380)
Transport		(16,165,150)	(16,165,150)	(1,247,207)	(481,566)
Economic services		(1,673,985)	(1,673,985)	(195,857)	(99,303)
Other property and services		(93,064)	(93,064)	(25,679)	(23,880)
		<b>(31,928,785)</b>	<b>(31,928,785)</b>	<b>(2,767,362)</b>	<b>(1,783,192)</b>
<b>Non-cash amounts excluded from operating activities</b>					
Less: Profit on asset disposals		(36,296)	(36,296)	0	0
Add: Loss on disposal of assets		58,000	58,000	0	0
Add: Depreciation on assets		8,334,555	8,334,555	695,395	0
Less: Movement in Provisions		0	0	0	0
		8,356,259	8,356,259	695,395	0
<b>Amount attributable to operating activities</b>		<b>(5,023,711)</b>	<b>(5,023,711)</b>	<b>(1,036,794)</b>	<b>(2,027,679)</b>
<b>Investing Activities</b>					
Non-operating grants, subsidies and contributions		9,276,105	9,276,105	50,000	53,408
Less Unspent Non-Operating Grants (Contract Liabilities)	0	0	0	0	0
<b>Net Non-Operating Grants</b>		<b>9,276,105</b>	<b>9,276,105</b>	<b>50,000</b>	<b>53,408</b>
Proceeds from disposal of assets		98,636	98,636	13,636	13,636
Payments for property, plant and equipment and infrastructure		(14,628,096)	(14,628,096)	(716,568)	(642,926)
<b>Amount attributable to investing activities</b>		<b>(5,253,355)</b>	<b>(5,253,355)</b>	<b>(652,932)</b>	<b>(575,882)</b>
<b>Financing Activities</b>					
Proceeds from new debentures	13	1,996,000	1,996,000	0	0
Transfer from reserves	6	1,045,702	1,045,702	0	0
Payments for principal portion of lease liabilities	14	(351,698)	(351,698)	(3,152)	(3,152)
New Current Lease Liability		0	0	0	0
Repayment of debentures	13	(283,785)	(283,785)	0	0
Transfer to reserves	6	(329,962)	(329,962)	(4,469)	(4,469)
<b>Amount attributable to financing activities</b>		<b>2,076,257</b>	<b>2,076,257</b>	<b>(7,621)</b>	<b>(7,621)</b>
<b>Closing funding surplus / (deficit)</b>	1	<b>0</b>	<b>0</b>	<b>6,503,462</b>	<b>5,506,528</b>

**KEY INFORMATION**

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 JULY 2023**

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

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.</p>	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
<p><b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p><b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<p><b>HEALTH</b> To provide an operational framework for environmental and community health.</p>	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. Administration of the ROEROC health scheme and provision of various medical facilities.
<p><b>EDUCATION AND WELFARE</b> To provide services to disadvantaged persons, the elderly, children and youth.</p>	Maintenance and support of child minding and playgroup centres, senior citizen and aged care facilities.
<p><b>HOUSING</b> To provide housing to staff.</p>	Provision and maintenance of staff, community and joint venture housing.
<p><b>COMMUNITY AMENITIES</b> To provide services required by the community.</p>	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery, public conveniences and community bus.
<p><b>RECREATION AND CULTURE</b> To establish and effectively manage infrastructure and resources which help the social well being of the community.</p>	Maintenance of public halls, aquatic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Provision of library services (contract). Support of museum and other cultural facilities and services.
<p><b>TRANSPORT</b> To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, streets, footpaths, cycling ways, airstrip, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<p><b>ECONOMIC SERVICES</b> To help promote the Shire and its economic wellbeing.</p>	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.
<p><b>OTHER PROPERTY AND SERVICES</b> To monitor and control Council's overhead operating accounts.</p>	Private works operation, plant repair and operation costs, administration and engineering operation costs.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

Note 5

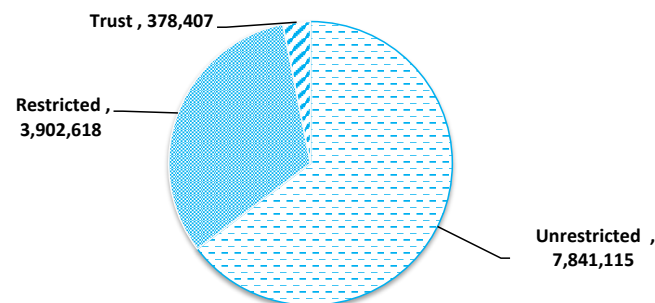
CASH AND FINANCIAL ASSETS

Description	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on hand</b>							
Municipal Bank Account - 4334-09426	6,805,939	0	6,805,939	0	ANZ Bank	0.00%	On Call
Municipal Online Account - 4510-69349	1,035,176	0	1,035,176	0	ANZ Bank	1.30%	On Call
Trust Bank Account - 4334-09434	0	0	0	378,407	ANZ Bank	0.00%	On Call
Reserve Bank Account-4334-75677	0	271	271	0	ANZ Bank	0.00%	On Call
Reserve Online Account - 4516-72666	0	3,902,347	3,902,347	0	ANZ Bank	1.35%	On Call
<b>Total</b>	<b>7,841,115</b>	<b>3,902,618</b>	<b>11,743,733</b>	<b>378,407</b>			
<b>Comprising</b>							
Cash and cash equivalents	7,841,115	3,902,618	11,743,733	378,407			
	<b>7,841,115</b>	<b>3,902,618</b>	<b>11,743,733</b>	<b>378,407</b>			

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

\* OCDF - Overnight Cash Deposit Facility



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

FINANCING ACTIVITIES

Note 6

CASH RESERVES

Reserves

Reserve name	Original Budget Opening Balance	Actual Opening Balance	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Current Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	353,388	353,388	1,813	1,813	405	0	0	0	355,201	355,201	353,793
Plant Reserve	940,529	940,529	36,855	36,855	1,078	(737,769)	(737,769)	0	239,615	239,615	941,607
Waste Disposal Reserve	153,537	153,537	788	788	176	0	0	0	154,325	154,325	153,713
Coral Bay Tip Reserve	72,560	72,477	278,305	278,305	83	(277,933)	(277,933)	0	72,932	72,932	72,560
Mosquito Management Reserve	10,252	10,240	53	53	12	0	0	0	10,305	10,305	10,252
Airport Renewal And Upgrade Reserve	59,400	59,332	304	304	68	0	0	0	59,704	59,704	59,400
Asset Upgrades And Renewal Reserve	565,962	565,314	2,900	2,900	648	0	0	0	568,862	568,862	565,962
Emergency Management Reserve	289,344	289,013	1,483	1,483	331	0	0	0	290,827	290,827	289,344
Fascine Upgrade And Renewal Reserve	395,483	395,030	2,027	2,027	453	(30,000)	(30,000)	0	367,510	367,510	395,483
Strategic Projects Reserve	927,523	926,460	4,753	4,753	1,063	0	0	0	932,276	932,276	927,523
Blowholes Reserve Management Funds	132,981	132,829	681	681	152	0	0	0	133,662	133,662	132,981
<b>Reserve Funds</b>	<b>3,900,959</b>	<b>3,898,149</b>	<b>329,962</b>	<b>329,962</b>	<b>4,469</b>	<b>(1,045,702)</b>	<b>(1,045,702)</b>	<b>0</b>	<b>3,185,219</b>	<b>3,185,219</b>	<b>3,902,618</b>

Refer to Reserve Purposes on the following page.

Reserve Purpose

Reserve name	Timing if Intended use	Purpose
Leave Reserve	Ongoing	To fund the current annual and long service leave requirements.
Plant Reserve	Ongoing	To fund the acquisition of new plant as per the Plant Replacement program.
Waste Disposal Reserve	Ongoing	To be used for maintenance or capital expenditure at Browns Range Refuse Site. Annual transfer being revenue as raised by waste charge, less actual expenditure (excluding depreciation) on Carnarvon waste management facilities and service.
Coral Bay Tip Reserve	Ongoing	To be used for maintenance and capital costs associated with Coral Bay Refuse Site. Annual transfer being revenue as raised by Specified Area Rate raised less expenditure at Coral Bay Waste facility and services, (excludes depreciation).
Mosquito Management Reserve	Ongoing	To be used for the purpose of delivering services to assist in mosquito management within the Shire of Carnarvon, which includes funding from the Department of Health.
Airport Renewal And Upgrade Reserve	Ongoing	To fund upgrades and renewal at the Carnarvon Airport.
Asset Upgrades And Renewal Reserve	Ongoing	To fund the upgrade and renewal of existing assets.
Emergency Management Reserve	Ongoing	To be used in the preparation for and providing immediate assistance, relief and recovery to the community in response to an emergency within the Shire of Carnarvon.
Fascine Upgrade And Renewal Reserve	Ongoing	To fund the upgrades and renewal of Fascine Infrastructure.
Strategic Projects Reserve	Ongoing	To fund development of strategic projects and new infrastructure.
Blowholes Reserve Management Funds	Ongoing	To fund the implementation of the Blowholes Reserve management plan.



INVESTING ACTIVITIES

FOR THE PERIOD ENDED 31 JULY 2023

Note 7

CAPITAL ACQUISITIONS SUMMARY

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual
	\$		\$	\$
Land & Buildings	1,757,014	1,757,014	14,560	14,998
Furniture & Equipment	155,000	155,000	0	0
Plant & Equipment	1,836,269	1,836,269	0	134
Roads	4,395,262	4,395,262	387,224	325,932
Footpaths	1,634,138	1,634,138	0	0
Drainage	387,500	387,500	0	0
Airport	15,880	15,880	0	0
Other Infrastructure	4,147,033	4,147,033	314,784	301,337
Landfill	300,000	300,000	0	525
<b>Total Capital Acquisitions</b>	<b>14,628,096</b>	<b>14,628,096</b>	<b>716,568</b>	<b>642,926</b>
<b>Capital Acquisitions Funded By:</b>				
	\$		\$	\$
Capital grants and contributions	9,276,105	9,276,105	50,000	53,408
Borrowings	1,996,000	1,996,000	0	0
Other (disposals & C/Fwd)	98,636	98,636	13,636	13,636
Cash backed reserves				
Plant Reserve	737,769	737,769	0	0
Fascine Upgrade And Renewal Reserve	30,000	30,000	0	0
<b>Capital funding total</b>	<b>12,138,510</b>	<b>12,138,510</b>	<b>63,636</b>	<b>67,044</b>

SIGNIFICANT ACCOUNTING POLICIES

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

SHIRE OF CARNARVON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JULY 2023

INVESTING ACTIVITIES

Note 7 (Continued)

CAPITAL ACQUISITIONS SUMMARY

5. CAPITAL ACQUISITIONS DETAILED

Adopted										
Account	Job	Account Description	Budget			Purchase Orders		TOTAL	Variance (Under)/Over	Comments
			Original Budget	Revised Budget	YTD Budget	YTD Actual	Outstanding			
<b>Land &amp; Buildings</b>										
0584	LRC023	Admin Building Roof Replacement	299,454	299,454	0	0	182,000	182,000	182,000	
0584	0041	Land & Buildings - Admin Building	25,000	25,000	0	0	0	0	0	
0584	800001	Shelter Required Over Generator And Automatic Startup Capacity.	15,000	15,000	0	0	0	0	0	
3064	G026	Baxter Park Toilet	14,000	14,000	0	0	0	0	0	
2974	0519	10 Foss Crescent	14,560	14,560	14,560	14,560	0	14,560	(0)	
2990	BC01	Housing Development Northwater	1,240,000	1,240,000	0	438	92,000	92,438	92,438	
3764	LRC015	Baston Oval Ablutions Upgrade	2,000	2,000	0	0	1,000	1,000	1,000	
3264	0075	Aquatic Centre Entry Improvements	15,000	15,000	0	0	0	0	0	
3434	BL0001	Mylar Wall System - Gallery	50,000	50,000	0	0	0	0	0	
3680	1522	Depot Security Improvements	82,000	82,000	0	0	0	0	0	
			<b>1,757,014</b>	<b>1,757,014</b>	<b>14,560</b>	<b>14,998</b>	<b>275,000</b>	<b>289,998</b>	<b>275,438</b>	
<b>Furniture &amp; Equipment</b>										
0598		Equipment (New And Renewal) For I.T.	155,000	155,000	0	0	0	0	0	
			<b>155,000</b>	<b>155,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Plant &amp; Equipment</b>										
5324		Plant And Equipment (Cap)	110,000	110,000	0	0	0	0	0	
	1560	Pool Pump	7,500	7,500	0	0	990	990	990	
4144	PC0007	Bulk Fuel Tank	30,000	30,000	0	0	0	0	0	
2514	PC002	Landfill Compactor	737,769	737,769	0	0	0	0	0	
2514	PC003	Waste Excavator	250,000	250,000	0	0	0	0	0	
2514	PC004	Waste Wheel Loader	400,000	400,000	0	0	0	0	0	
1234	PC0342	Replacement Of Cesm Utility	100,000	100,000	0	0	0	0	0	
1234	PC0345	Replacement Of Ranger Utility P345	68,000	68,000	0	0	59,780	59,780	59,780	
1234	PC0344	Replacement Of Ranger Utility P344	68,000	68,000	0	0	56,738	56,738	56,738	
3274	1564	Other Plant And Equipment - Aquatic Centre	25,000	25,000	0	134	0	134	134	
4144	PC0005	Trailer For Skid Steer	40,000	40,000	0	0	34,997	34,997	34,997	
			<b>1,836,269</b>	<b>1,836,269</b>	<b>0</b>	<b>134</b>	<b>152,504</b>	<b>152,639</b>	<b>152,639</b>	
<b>Roads</b>										
3740	R2R241	Main Street - Roads To Recovery	961,650	961,650	0	1,530	612,950	614,480	614,480	
3740	9010	Temporary Budget Job No - Roads To Recovery (Coa 3740)	152,815	152,815	0	0	0	0	0	
3747	RRG121	Quobba Gnaraloo	774,448	774,448	387,224	323,297	0	323,297	(63,927)	
3747	RRG086	Wahroonga Pimbee Road (Rrg)	774,488	774,488	0	0	776,406	776,406	776,406	
3864	BLS204	Speedway Road A - Black Spot	615,000	615,000	0	0	0	0	0	
3740	R2R209	Harbour Rd - Roads To Recovery	460,000	460,000	0	1,105	0	1,105	1,105	
3760	C702	Grid Construction & Approches	110,000	110,000	0	0	1,200	1,200	1,200	
3868	LRC026	Quobba/Gnaraloo Road	243,431	243,431	0	0	0	0	0	
3868	LRC028	Wahroonga/Pimbee Road	243,430	243,430	0	0	0	0	0	
			<b>4,395,262</b>	<b>4,395,262</b>	<b>387,224</b>	<b>325,932</b>	<b>1,390,556</b>	<b>1,716,488</b>	<b>1,329,264</b>	

SHIRE OF CARNARVON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JULY 2023

INVESTING ACTIVITIES

Note 7 (Continued)  
**CAPITAL ACQUISITIONS SUMMARY**

5. CAPITAL ACQUISITIONS DETAILED

Footpaths								
3848		Bicycle Network Coral Bay Design And Construct	1,390,000	1,390,000	0	0	0	0
3850	9004	Temporary Budget Job No - Footpaths Asset Renewals (Coa 3850)	0	0	0	0	0	0
3858		Wa Bicycle Network Community College Shared Path	244,138	244,138	0	0	121,800	121,800
			<b>1,634,138</b>	<b>1,634,138</b>	<b>0</b>	<b>0</b>	<b>121,800</b>	<b>121,800</b>

Account	Job	Account Description	Original Budget	Revised Budget	YTD Budget	YTD Actual		Variance (Under)/Over
<b>Drainage</b>								
3770	D004	Reynold Street Storm Water Pump Upgrades	132,500	132,500	0	0	0	0
3769	D007	Angelo Street Storm Water Pump Upgrades	225,000	225,000	0	0	0	0
3770	D008	Skipworth Street Storm Water Pump Upgrades	30,000	30,000	0	0	7,900	7,900
			<b>387,500</b>	<b>387,500</b>	<b>0</b>	<b>0</b>	<b>7,900</b>	<b>7,900</b>
<b>Airport</b>								
4124	A001	Airport Lighting - Capital Upgrades (Renewal)	15,880	15,880	0	0	0	0
			0	0	0	0	0	0
			<b>15,880</b>	<b>15,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Infrastructure</b>								
0809		Bushfire Brigade Water Tank	110,350	110,350	0	0	33,811	33,811
0904	0917	Dog Pound Office Facility	10,000	10,000	0	0	539	539
3124	0495	Brown'S Range Cemetery - Niche Wall (Columbarium)	25,000	25,000	0	0	23,284	23,284
3124	OI0001	Browns Range Cemetery Extension	70,000	70,000	0	0	0	0
3294	1562	Upgrades To Swimming Pool Bowl	140,000	140,000	0	0	0	0
3414	GR0002	Growing Regions - Premier Oval Lighting Upgrades	750,000	750,000	0	0	0	0
3604	3616	Fascine Wall (Own Sources Capital Works)	30,000	30,000	0	0	0	0
3604	3622	Main Street Reticulation	118,000	118,000	0	5,042	48,162	53,204
3604	LRC005	Fascine Shelter & Bbq Project	1,500	1,500	0	0	850	850
3604	LRC019	Facine Wall Capping Beam Replacement	845,605	845,605	0	0	65,014	65,014
3690	1154	Blowholes Development Project (Capital Works)	160,000	160,000	0	0	243,972	243,972
3690	9013	Blowholes Shelter Upgrade	25,000	25,000	0	121	27,120	27,241
3690	9014	Blowholes Stairs Upgrade	65,000	65,000	0	0	3,200	3,200
3690	G015	Pelican Point Erosion Control Project (Grant Funded)	67,690	67,690	0	0	0	0
3690	LRC024	Foreshore Playground Upgrades	213,628	213,628	213,628	216,682	178	216,860
3690	R013	Skate Park Upgrade	37,512	37,512	0	137	0	137
3690	R046	Youth Precinct Development	531,156	531,156	31,156	10,823	417,969	397,636
3974	LRC025	Tramway Bridge Improvements	844,041	844,041	0	0	0	0
4214	4210	Other Infr.(Tourism)	0	0	0	0	0	0
4289		Entry Statement Nwch Re-Establishment	102,551	102,551	70,000	68,533	1,530	70,063
			<b>4,147,033</b>	<b>4,147,033</b>	<b>314,784</b>	<b>301,337</b>	<b>865,630</b>	<b>1,166,967</b>
								<b>852,183</b>
<b>Landfill</b>								
2414	0385	New Refuse Site Development At Coral Bay	300,000	300,000	0	525	32,173	32,698
			<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>525</b>	<b>32,173</b>	<b>32,698</b>
<b>TOTALS</b>			<b>14,628,096</b>	<b>14,628,096</b>	<b>716,568</b>	<b>642,926</b>	<b>2,845,563</b>	<b>3,488,489</b>
								<b>2,771,921</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023**

**INVESTING ACTIVITIES  
Note 7b  
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>												
	<b>Other property and services</b>												
3	Iveco-Acco Side Loading Compactor Truck C27749	30,000	5,000	0	(25,000)	30,000	5,000	0	(25,000)	0	0	0	0
5129020	CAT 815F2 Landfill Compactor Unit With Chemical Spray Unit	60,000	30,000	0	(30,000)	60,000	30,000	0	(30,000)	0	0	0	0
5050003	Isuzu NPR Dual Cab C1741	5,000	22,000	17,000	0	5,000	22,000	17,000	0	0	0	0	0
5020002	Massey Ferguson Tractor C1634	5,000	5,000	0	0	5,000	5,000	0	0	0	0	0	0
502004	Massey Ferguson 5445 Tractor 1COK995	14,000	11,000	0	(3,000)	14,000	11,000	0	(3,000)	0	0	0	0
11	Holden Colorado LTZ Space cab C27679 (Rangers)	2500	10000	7,500	0	2,500	10,000	7,500	0	0	0	0	0
2101019	Toro Reel master 5510 2WD Mower 1DTN128	3,840	13,636	9,796	0	3,840	13,636	9,796	0	0	13,636	0	0
	Trailer for Skid Steer	0	2,000	2,000	0	0	2,000	2,000	0	0	0	0	0
		<b>120,340</b>	<b>98,636</b>	<b>36,296</b>	<b>(58,000)</b>	<b>120,340</b>	<b>98,636</b>	<b>36,296</b>	<b>(58,000)</b>	<b>0</b>	<b>13,636</b>	<b>0</b>	<b>0</b>

Item will be disposed in the Asset register after the Audit for 2023 is finalised.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023**

**Note 8  
RECEIVABLES**

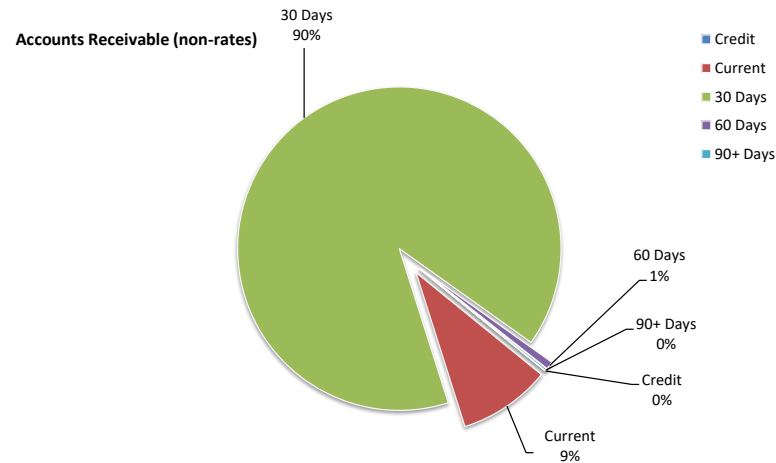
Rates receivable	30 Jun 2023	31 Jul 2023
	\$	\$
Opening arrears previous years	821,455	994,378
Levied this year	6,679,100	0
Less - collections to date	(6,506,176)	(67,937)
Equals current outstanding	<b>994,378</b>	<b>926,441</b>
<b>Net rates collectable</b>	<b>994,378</b>	<b>926,441</b>
% Collected	86.7%	6.8%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(248)	55,088	535,407	4,696	1,168	596,111
Percentage	0.0%	9.2%	89.8%	0.8%	0.2%	
<b>Balance per trial balance</b>						
Sundry receivable	(248)	60,873	535,407	4,696	1,168	601,896
Provision for Doubtful Debts	0	(6,868)	0	0	0	(6,868)
GST receivable	0	0	0	0	74,847	74,847
Accounts Receivable	0	0	0	0	0	(4,983)
LSL owed by Other Councils	0	11,377	0	0	0	11,377
FESA Control	0	27,704	0	0	0	27,704
<b>Total receivables general outstanding</b>	<b>(248)</b>	<b>93,086</b>	<b>535,407</b>	<b>4,696</b>	<b>76,015</b>	<b>703,973</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

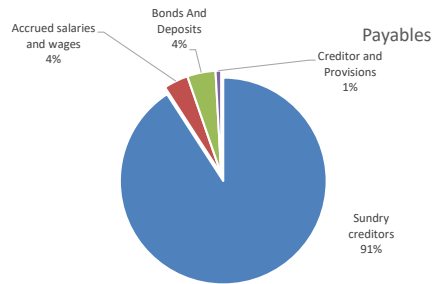
Note 9  
**PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,806,012	18,292	768	1,388	1,826,460
Percentage	0%	98.9%	1%	0%	0.1%	
<b>Balance per trial balance</b>						
Sundry creditors	0	2,040,812	18,292	768	1,388	2,061,260
Accrued salaries and wages	0	87,319	0	0	0	87,319
Bonds And Deposits	0	100,442	0	0	0	100,442
Creditor and Provisions	0	19,849	0	0	0	19,849
<b>Total payables general outstanding</b>						<b>2,268,870</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

INVESTING ACTIVITIES

Note 11

NON-OPERATING GRANTS AND CONTRIBUTIONS

Type	Adopted Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	Variance	Comment
	\$	\$	\$	\$	\$	
<b>Non-operating grants and subsidies</b>						
<b>Governance</b>						
Lrci Grant Phase 3	299,454	299,454	0	0	0	
<b>Law, order, public safety</b>						
Bushfire Brigade Water Tank Grant	110,350	110,350	0	0	0	
<b>Housing</b>						
Housing Development Northwater - Grant	240,000	240,000	0	0	0	
<b>Community amenities</b>						
L.R.C.I GRANT - SP-31	2,000	2,000	0	0	0	
<b>Recreation and culture</b>						
Grants - Blowholes Dev.	110,039	110,039	0	0	0	
Grant - Pelican Pt. Sand Drift & Erosion Project - Dplh						
Coastwest Program	33,845	33,845	0	0	0	
Regions Grants	712,500	712,500	0	0	0	
Grant - Pool	12,500	12,500	0	0	0	
Grants Library	50,000	50,000	50,000	53,408	3,408	
Lotterywest & Dpird Grants (Skate Park & Youth Precinct)	543,281	543,281	0	0	0	
Lrci Grants Phase 3	1,050,733	1,050,733	0	0	0	
Lrci Phase 4B - Grant	844,041	844,041	0	0	0	
<b>Transport</b>						
Const Roads - Government Grants	225,000	225,000	0	0	0	
Local Roads & Community Infrastructure Grant	486,861	486,861	0	0	0	
Regional Road Group	1,032,597	1,032,597	0	0	0	
Coral Bay Bicycle Network Funding	1,320,500	1,320,500	0	0	0	
Roads To Recovery. - Sp-37	1,574,465	1,574,465	0	0	0	
Wa Bicycle Network Carnarvon Community College						
Shared Path	115,388	115,388	0	0	0	
Black Spot Funding (Mrwa)	410,000	410,000	0	0	0	
<b>Economic services</b>						
Grant - Entry Statement Nwch - Gdc	102,551	102,551	0	0	0	
	<b>9,276,105</b>	<b>9,276,105</b>	<b>50,000</b>	<b>53,408</b>	<b>3,408</b>	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

OPERATING ACTIVITIES  
Note 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Type	Adopted Budget Revenue	Revised Budget	YTD Budget	YTD Revenue Actual	Variance	Comment
		\$	\$	\$	\$		
<b>Operating grants and subsidies</b>							
<b>Law, order, public safety</b>							
Bushfire Grant	Ties	25,500	25,500	6,375	10,751	4,376	
Emergency Svces Grant	Tied	33,080	33,080	8,270	11,210	2,940	
Grants And Contributions	Tied	98,512	98,512	0	0	0	
<b>Health</b>							
Grants (Mosquito Funding)	Tied	22,490	22,490	0	0	0	
<b>Education and welfare</b>							
Grants- Service Agreement - Youth Hub	Tied	384,000	384,000	284,000	272,360	(11,640)	
Youth Grant (Income)	Tied	160,000	160,000	0	0	0	
SENIORS GRANT (INCOME)	Tied	2,000	2,000	0	0	0	
<b>Community amenities</b>							
Grants - Protection Of The Environment	Tied	377,000	377,000	0	0	0	
Town Planning Grants	Tied	200,000	200,000	0	0	0	
Grant For Chrmap Development	Tied	124,886	124,886	0	0	0	
Grant -Coral Bay Settlement Structure Plan	Tied	300,000	300,000	0	0	0	
<b>Recreation and culture</b>							
Live Show Income	Untied	4,000	4,000	333	0	(333)	
Grant - Pool	Tied	27,500	27,500	0	0	0	
Lib. And Gallery Grants	Tied	18,000	18,000	1,500	0		
Grants Library	Tied	3,408	3,408	3,408	0	(3,408)	
Other Culture - Grants And Other Contributions	Tied	250,000	250,000	0	0	0	
Aust Day Income	Tied	30,000	30,000	0	0	0	
<b>Transport</b>							
Grant - Drfwa Agrn 951	Tied	2,790,000	2,790,000	465,000	(684,605)	(1,149,605)	
Grant - Drfwa Agrn 1021	Tied	825,590	825,590	137,598	0	(137,598)	
Grant - Improving Flood Preparedness Project	Tied	1,394,017	1,394,017	0	0	0	
Mrwa Direct Grant	Untied	417,227	417,227	0	0	0	
Mrwa Streetlighting Contribution	Untied	23,100	23,100	0	0	0	
Mrwa Robinson Street Sweeping Contribution	Untied	10,000	10,000	0	0	0	
Mrwa Verge Mtnce Contribution	Untied	16,600	16,600	0	0	0	
R.A.D.S Grant	Tied	27,000	27,000	0	0		
Other Grants & Contributi	Untied	1,000	1,000	83	0	(83)	
		<b>7,564,910</b>	<b>7,564,910</b>	<b>906,568</b>	<b>(390,284)</b>	<b>(1,295,351)</b>	



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023**

**Repayments - borrowings**

Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	YTD Actual	Full Year Budget	YTD Actual	Original Budget	YTD Actual	Original Budget	YTD Actual	Original Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>										
RED House		0	0	1,000,000	0	0	0	0	0	(15,000)
<b>Transport</b>										
Airport Corrective works	216	81,260	0	0	0	(47,628)	81,260	33,632	(6,947)	(4,922)
Plant and Equipment	217	1,706,261	0	0	0	(236,157)	1,706,261	1,470,104	0	(77,504)
<b>Other property and services</b>										
Heavy Plant	219	0	0	760,000	0	0	0	760,000	0	(3,595)
Light Fleet	220	0	0	236,000	0	0	0	236,000	0	(2,000)
<b>Total</b>		<b>81,260</b>	<b>0</b>	<b>1,996,000</b>	<b>0</b>	<b>(283,785)</b>	<b>1,787,521</b>	<b>2,499,736</b>	<b>(6,947)</b>	<b>(88,021)</b>
Current borrowings		283,785					283,785			
Non-current borrowings		1,595,677					1,595,677			
		<b>1,879,462</b>					<b>1,879,462</b>			

Loan Repayments are 6 monthly and are financed by general purpose revenue.

**New borrowings 2023-24**

The Council has approved borrowings in the 2023/24 Budget of \$1,996,000.

**Unspent borrowings**

The Shire had no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing expense including leases is included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023**

**FINANCING ACTIVITIES  
NOTE 14  
LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual	Full Year Budget	YTD Actual	Full Year Budget	YTD Actual	Full Year Budget	YTD Actual	Full Year Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Other property and services</b>										
Various Plant & Furniture & Equipment		546,207	0	0	(3,152)	351,698	543,055	194,509	(1,405)	(11,687)
<b>Total</b>		546,207	0	0	(3,152)	351,698	543,055	194,509	(1,405)	(11,687)
Current lease liabilities		351,698					348,546			
Non-current lease liabilities		194,509					194,509			
		546,207					543,055			

All lease repayments were financed by general purpose revenue.

New Actual Leases includes IT equipment.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**Shire of Carnarvon**

**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
FOR THE PERIOD ENDED 31 AUGUST 2023**

**LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

**TABLE OF CONTENTS**

* Statement of Financial Activity by Nature or Type with Explanation of Material Variances.	2
* Note 1      Composition of Net Current Assets	5
* Note 2      Statement of Financial Position	6
 Index to Notes for other supporting Information	 7

\* Required by Legislation

**NOTE:**

In July 2022 Regulation 34 changed. Local Governments are required to Report the Statement of Financial Activity and Variances by Nature or Type.

The Shire adopted the annual budget for 2023-2024 on 22nd August 2023 . The following report provides the requirements to comply with the Local Government (Financial Management) Regulations 1996, plus other supporting notes for information.

The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary with the completion of Year end processes.

STATUTORY STATEMENT Local Government (Financial Management) Regulations 34 and 34(2)(b)

**STATEMENT OF FINANCIAL ACTIVITY**

FOR THE PERIOD ENDED 31 AUGUST 2023

REG 34(3)  
**BY NATURE OR TYPE**

REG 34(2)

Ref	REG 34(1)(a)	REG 34(1)(b)	REG 34(1)(c)	REG 34(1)(d)	REG 34(1)(d)	Permanent/ Timing	Explanation of Variance	
	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)			Var. % (b)-(a)/(a)
Note	\$	\$	\$	\$	\$	%		
Opening funding surplus / (deficit)	1	8,200,809	8,200,809	8,200,809	<b>8,117,710</b>	(83,099)	(1.01%)	
<b>Revenue from operating activities</b>								
Rates	10	6,670,997	6,670,997	6,638,497	<b>6,638,496</b>	(1)	(0.00%)	With Variance
Specified area rates	10	284,268	284,268	284,268	<b>277,933</b>	(6,335)	(2.23%)	With Variance
Operating grants, subsidies and contributions	12	7,564,910	7,564,910	2,669,946	<b>1,117,296</b>	(1,552,650)	(58.15%)	▼ Timing Refer to Note 12 for details - Income from Flood damage due in FY23 has been adjusted into FY24 pending invoicing of claims.
Fees and charges		3,561,650	3,561,650	1,693,346	<b>1,710,696</b>	17,350	1.02%	With Variance
Interest earnings		130,000	130,000	17,498	<b>22,882</b>	5,384	30.77%	With Variance
Other revenue		300,694	300,694	34,732	<b>96,600</b>	61,868	178.13%	▲ Permanent Unbudgetted Building Control revenue has been received. These additional funds will be addressed with the budget review.
Profit on disposal of assets		36,296	36,296	9,796	<b>0</b>	(9,796)	(100.00%)	
		<b>18,548,815</b>	<b>18,548,815</b>	<b>11,348,083</b>	<b>9,863,903</b>	(1,484,180)		
<b>Expenditure from operating activities</b>								
Employee costs		(7,991,365)	(7,991,365)	(1,418,002)	<b>(1,460,045)</b>	(42,043)	(2.96%)	With Variance
Materials and contracts		(13,510,057)	(13,510,057)	(1,728,963)	<b>(1,650,428)</b>	78,535	4.54%	With Variance
Utility charges		(915,163)	(915,163)	(152,462)	<b>(128,101)</b>	24,361	15.98%	▲ Timing Utility costs are lower than YTD budget, this is likely to be a timing issue with invoicing from Utility companies.
Depreciation on non-current assets		(8,334,555)	(8,334,555)	(1,390,636)	<b>0</b>	1,390,636	100.00%	▼ Timing Depreciation has not been processed to date, pending finalisation of FY23 revaluation processes.
Interest expenses		(109,113)	(109,113)	(2,121)	<b>(9,953)</b>	(7,832)	(369.26%)	With Variance
Insurance expenses		(595,713)	(595,713)	(297,857)	<b>(333,572)</b>	(35,715)	(11.99%)	▲ Timing Insurances are paid to LGIS in 2 instalments. Staff will review budgets when the final invoice is paid.
Other expenditure		(414,819)	(414,819)	(39,107)	<b>(35,466)</b>	3,641	9.31%	With Variance
Loss on disposal of assets		(58,000)	(58,000)	0	<b>0</b>	0	0.00%	
		<b>(31,928,785)</b>	<b>(31,928,785)</b>	<b>(5,029,148)</b>	<b>(3,617,565)</b>	1,411,583		
<b>Non-cash amounts excluded from operating activities</b>								
Less: Profit on asset disposals	7b	(36,296)	(36,296)	(9,796)	<b>0</b>	9,796	(100.00%)	With Variance
Add: Loss on disposal of assets	7b	58,000	58,000	0	<b>0</b>	0	0.00%	With Variance
Add: Depreciation on assets		8,334,555	8,334,555	1,390,636	<b>0</b>	(1,390,636)	(100.00%)	▼ Timing Depreciation has not been processed to date, pending finalisation of FY23 revaluation processes.
Less: Movement in Provisions		0	0	0	<b>0</b>	0	0.00%	
		<b>8,356,259</b>	<b>8,356,259</b>	<b>1,380,840</b>	<b>0</b>	(1,380,840)	(200.00%)	
<b>Amount attributable to operating activities</b>		<b>(5,023,711)</b>	<b>(5,023,711)</b>	<b>7,699,775</b>	<b>6,246,338</b>	(1,453,437)		

KEY INFORMATION

STATUTORY STATEMENT Local Government (Financial Management) Regulations 34 and 34(2)(b)

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 AUGUST 2023

BY NATURE OR TYPE

REG 34(3)

REG 34(2)

Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Permanent/ Timing	Explanation of Variance
Note	REG 34(1)(a)	REG 34(1)(b)	REG 34(1)(c)	REG 34(1)(d)	REG 34(1)(e)			
<p>▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.                      ▲ = More than Budget,                      ▼ = Less than Budget,                      The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is greater.                      This statement is to be read in conjunction with the accompanying Financial Statements and Notes.</p>								
<b>Investing activities</b>								
Non-operating grants, subsidies and contributions	11	9,276,105	9,276,105	1,120,964	1,268,204	147,240	13.14%	▲ Timing Refer to Note 11 for details. Higher Roads funding YTD than budgeted.
<b>Net Non-Operating Grants</b>		<b>9,276,105</b>	<b>9,276,105</b>	<b>1,120,964</b>	<b>1,268,204</b>	<b>147,240</b>		
Proceeds from disposal of assets		98,636	98,636	13,636	13,636	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(14,628,096)	(14,628,096)	(1,153,792)	(1,846,014)	(692,222)	(60.00%)	▲ Timing Refer to Note 7 for details of capital projects
<b>Net Non-Operating Expenditure</b>		<b>(14,529,460)</b>	<b>(14,529,460)</b>	<b>(1,140,156)</b>	<b>(1,832,378)</b>	<b>(692,222)</b>		
<b>Amount attributable to investing activities</b>		<b>(5,253,355)</b>	<b>(5,253,355)</b>	<b>(19,192)</b>	<b>(564,174)</b>	<b>(544,982)</b>		
<b>Financing Activities</b>								
Proceeds from new debentures	13	1,996,000	1,996,000	0	0	0	0.00%	
Transfer from reserves	6	1,045,702	1,045,702	0	0	0	0.00%	
Payments for principal portion of lease liabilities		(351,698)	(351,698)	(39,167)	(39,167)	0	0.00%	
New Current Lease Liability		0	0	0	0	0	0.00%	
Repayment of debentures	13	(283,785)	(283,785)	0	0	0	0.00%	
Transfer to reserves	6	(329,962)	(329,962)	(8,944)	(8,944)	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>2,076,257</b>	<b>2,076,257</b>	<b>(48,111)</b>	<b>(48,111)</b>	<b>0</b>		
<b>Closing funding surplus /(deficit) REG 34(1)(e)</b>	1	<b>0</b>	<b>0</b>	<b>15,833,281</b>	<b>13,751,764</b>	<b>(2,081,517)</b>		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

▲ = More than Budget,

▼ = Less than Budget,

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is greater.

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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 AUGUST 2023**

**NATURE OR TYPE DESCRIPTIONS**

**REVENUE**

**EXPENSES**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**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. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**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.

**PROFIT ON ASSET DISPOSAL**

Excess of assets received over the net book value for assets on their disposal.

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Shortfall between the value of assets received over the net book value for assets on their disposal.

**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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATUTORY STATEMENT Local Government (Financial Management) Regulations 34(2)(a)  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 AUGUST 2023

Note 1

Explanation of the composition of net current assets

	Notes	Opening Position			Closing Position		YTD Actual (b) 31/08/2023
		Adopted Budget	Last Years Closing	This time 2 months ago	This time last month		
		Opening funding surplus/(deficit) calculation	Closing Surplus 22/23, UnAudited Bfwd Actual 23/24	30/06/2023	31/07/2023		
		\$	\$	\$	\$	\$	\$
<b>Net current assets used in the Statement of Financial Activity</b>							
<b>Current assets</b>							
	5	8,053,233	8,053,227	8,053,227	7,843,118		5,593,193
		3,898,149	3,898,149	3,898,149	3,902,618		3,907,092
		994,378	994,378	994,378	926,441		8,981,512
	8	286,346	1,218,706	1,218,706	703,973		508,769
		1,060,058	1,060,058	1,060,058	1,060,058		201,068
		28,249	35,957	35,957	34,396		40,853
		<b>14,320,413</b>	<b>15,260,475</b>	<b>15,260,475</b>	<b>14,470,603</b>		<b>19,232,487</b>
<b>Less: Current liabilities</b>							
**		(261,337)	(1,284,498)	(1,284,497)	(2,329,149)		359,967
		(1,960,118)	(1,960,118)	(1,960,118)	(1,933,598)		(1,933,598)
	13	(283,785)	(283,785)	(283,785)	(283,785)		(283,785)
	14	(351,698)	(351,698)	(351,698)	(348,546)		(312,531)
		(744,176)	(998,516)	(998,516)	(998,516)		(998,516)
		<b>(3,601,114)</b>	<b>(4,878,615)</b>	<b>(4,878,614)</b>	<b>(5,893,594)</b>		<b>(3,168,463)</b>
		<b>10,719,299</b>	<b>10,381,860</b>	<b>10,381,861</b>	<b>8,577,009</b>		<b>16,064,024</b>
<b>Less: Adjustments to net current assets</b>							
	6	(3,898,149)	(3,898,149)	(3,898,149)	(3,902,618)		(3,907,092)
	13	283,785	283,785	283,785	283,785		283,785
	14	351,698	351,698	351,698	348,546		312,531
		744,176	998,516	998,516	998,516		998,516
		<b>(2,518,490)</b>	<b>(2,264,150)</b>	<b>(2,264,149)</b>	<b>(2,271,771)</b>		<b>(2,312,260)</b>
		<b>8,200,809</b>	<b>8,117,710</b>	<b>8,117,711</b>	<b>6,305,238</b>		<b>13,751,764</b>

NOTE

\*8 Payables are in credit due to the posting of a creditors batch in the September posting period.

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**SHIRE OF CARNARVON  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 AUGUST 2023**

		<b>31/08/2023</b>	<b>Note 2</b> <b>Unaudited</b> <b>30/06/2023</b>
	<b>NOTE</b>	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	9,500,285	11,951,376
Trade and other receivables	5	9,691,349	3,273,142
Inventories	6	40,853	35,957
<b>TOTAL CURRENT ASSETS</b>		<b>19,232,487</b>	<b>15,260,475</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	92,518	92,518
Other financial assets at fair value	4(b)	177,088	177,088
Property, plant and equipment	7(a)	32,105,484	31,998,590
Infrastructure	8(a)	308,099,346	306,360,228
Right-of-use assets	10(a)	799,099	799,099
<b>TOTAL NON-CURRENT ASSETS</b>		<b>341,273,535</b>	<b>339,427,523</b>
<b>TOTAL ASSETS</b>	24(d)	<b>360,506,022</b>	<b>354,687,998</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	(359,967)	1,284,498
Other liabilities	12	1,933,598	1,960,118
Lease liabilities	10(b)	312,531	351,698
Borrowings	13	283,785	283,785
Employee related provisions	14	998,516	998,516
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,168,463</b>	<b>4,878,615</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	10(b)	194,509	194,509
Borrowings	13	1,595,677	1,595,677
Employee related provisions	14	77,006	77,006
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,867,192</b>	<b>1,867,192</b>
<b>TOTAL LIABILITIES</b>		<b>5,035,655</b>	<b>6,745,807</b>
<b>NET ASSETS</b>		<b>355,470,367</b>	<b>347,942,191</b>
<b>EQUITY</b>			
Retained surplus		67,173,516	59,654,283
Reserve accounts	28	3,907,092	3,898,149
Revaluation surplus	15	284,389,759	284,389,759
<b>TOTAL EQUITY</b>		<b>355,470,367</b>	<b>347,942,191</b>

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



## Shire of Carnarvon

### SUPPORTING INFORMATION THE MONTHLY STATEMENTS PROVIDED FOR COUNCILLORS INFORMATION REG 34(2)(c) FOR THE PERIOD ENDED 31 AUGUST 2023

The Local Government (Financial Management) Regulations provide at 34.(2) that:  
(2) Each Statement of financial activity is to be accompanied by documents containing —  
(c) such other supporting information as is considered relevant by the local government;  
as such the following supporting information is provided.

Note 3	Basis of Preparation	8
Note 4	Statement of Financial Activity by Program	9
Note 5	Cash and Financial Assets	11
Note 6	Cash Reserves	12
Note 7	Capital Acquisitions and disposals	14
Note 8	Receivables	18
Note 9	Payables	19
Note 10	Rate Revenue - to be included after Rate levy	20
Note 11	Non operating grants and contributions	21
Note 12	Operating grants and contributions	22
Note 13	Borrowings	23
Note 14	Lease Liabilities	24

## **BASIS OF PREPARATION**

### **REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

### **BASIS OF ACCOUNTING**

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

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government.

Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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 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.

### **PREPARATION TIMING AND REVIEW**

Date prepared: All processed transactions up to 18 September 2023

## **SIGNIFICANT ACCOUNTING POLICES**

### **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 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

### **GOODS AND SERVICES TAX**

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.

### **ROUNDING OFF FIGURES**

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

**Optional Statement**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

	Ref Note	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)
<b>Opening funding surplus / (deficit)</b>	1	\$ 8,200,809	\$ 8,200,809	\$ 8,200,809	\$ 8,117,710
<b>Revenue from operating activities</b>					
General purpose funding (Rates)		6,670,997	6,670,997	6,638,497	6,638,496
General purpose funding		198,835	198,835	32,166	92,009
Law, order and public safety		186,092	186,092	44,105	46,447
Health		82,290	82,290	4,128	825
Education and welfare		559,000	559,000	284,000	297,360
Community amenities		3,235,319	3,235,319	1,778,013	1,770,283
Recreation and culture		502,054	502,054	51,593	36,307
Transport		6,591,234	6,591,234	2,423,468	821,488
Economic services		404,994	404,994	72,446	154,561
Other property and services		118,000	118,000	19,667	5,199
		<b>18,548,815</b>	<b>18,548,815</b>	<b>11,348,083</b>	<b>9,863,903</b>
<b>Expenditure from operating activities</b>					
Governance		(1,281,487)	(1,281,487)	(323,056)	(148,999)
General purpose funding		(348,890)	(348,890)	(33,965)	(30,544)
Law, order and public safety		(1,160,941)	(1,160,941)	(194,925)	(238,071)
Health		(413,060)	(413,060)	(67,809)	(75,570)
Education and welfare		(1,101,868)	(1,101,868)	(150,772)	(205,811)
Housing		(219,941)	(219,941)	(38,354)	(33,160)
Community amenities		(4,037,316)	(4,037,316)	(501,607)	(328,118)
Recreation and culture		(5,433,083)	(5,433,083)	(832,628)	(693,014)
Transport		(16,165,150)	(16,165,150)	(2,624,891)	(1,480,954)
Economic services		(1,673,985)	(1,673,985)	(231,321)	(262,408)
Other property and services		(93,064)	(93,064)	(29,821)	(120,918)
		<b>(31,928,785)</b>	<b>(31,928,785)</b>	<b>(5,029,149)</b>	<b>(3,617,565)</b>
<b>Non-cash amounts excluded from operating activities</b>					
Less: Profit on asset disposals		(36,296)	(36,296)	(9,796)	0
Add: Loss on disposal of assets		58,000	58,000	0	0
Add: Depreciation on assets		8,334,555	8,334,555	1,390,636	0
Less: Movement in Provisions		0	0	0	0
		8,356,259	8,356,259	1,380,840	0
<b>Amount attributable to operating activities</b>		<b>(5,023,711)</b>	<b>(5,023,711)</b>	<b>7,699,774</b>	<b>6,246,338</b>
<b>Investing Activities</b>					
Non-operating grants, subsidies and contributions		9,276,105	9,276,105	1,120,964	1,268,204
Less UnSpent Non-Operating Grants (Contract Liabilities)	0	0	0	0	0
<b>Net Non-Operating Grants</b>		<b>9,276,105</b>	<b>9,276,105</b>	<b>1,120,964</b>	<b>1,268,204</b>
Proceeds from disposal of assets		98,636	98,636	13,636	13,636
Payments for property, plant and equipment and infrastructure		(14,628,096)	(14,628,096)	(1,153,792)	(1,846,014)
<b>Amount attributable to investing activities</b>		<b>(5,253,355)</b>	<b>(5,253,355)</b>	<b>(19,192)</b>	<b>(564,174)</b>
<b>Financing Activities</b>					
Proceeds from new debentures	13	1,996,000	1,996,000	0	0
Transfer from reserves	6	1,045,702	1,045,702	0	0
Payments for principal portion of lease liabilities	14	(351,698)	(351,698)	(39,167)	(39,167)
New Current Lease Liability		0	0	0	0
Repayment of debentures	13	(283,785)	(283,785)	0	0
Transfer to reserves	6	(329,962)	(329,962)	(8,944)	(8,944)
<b>Amount attributable to financing activities</b>		<b>2,076,257</b>	<b>2,076,257</b>	<b>(48,111)</b>	<b>(48,111)</b>
<b>Closing funding surplus / (deficit)</b>	1	<b>0</b>	<b>0</b>	<b>15,833,280</b>	<b>13,751,764</b>

**KEY INFORMATION**

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 AUGUST 2023**

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

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the activities of members of Council and the administrative support available to the Council for the provision of governance to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p><b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p><b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p><b>HEALTH</b> To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. Administration of the ROEROC health scheme and provision of various medical facilities.</p>
<p><b>EDUCATION AND WELFARE</b> To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Maintenance and support of child minding and playgroup centres, senior citizen and aged care facilities.</p>
<p><b>HOUSING</b> To provide housing to staff.</p>	<p>Provision and maintenance of staff, community and joint venture housing.</p>
<p><b>COMMUNITY AMENITIES</b> To provide services required by the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery, public conveniences and community bus.</p>
<p><b>RECREATION AND CULTURE</b> To establish and effectively manage infrastructure and resources which help the social well being of the community.</p>	<p>Maintenance of public halls, aquatic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Provision of library services (contract). Support of museum and other cultural facilities and services.</p>
<p><b>TRANSPORT</b> To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, streets, footpaths, cycling ways, airstrip, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.</p>
<p><b>ECONOMIC SERVICES</b> To help promote the Shire and its economic wellbeing.</p>	<p>Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.</p>
<p><b>OTHER PROPERTY AND SERVICES</b> To monitor and control Council's overhead operating accounts.</p>	<p>Private works operation, plant repair and operation costs, administration and engineering operation costs.</p>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023

Note 5

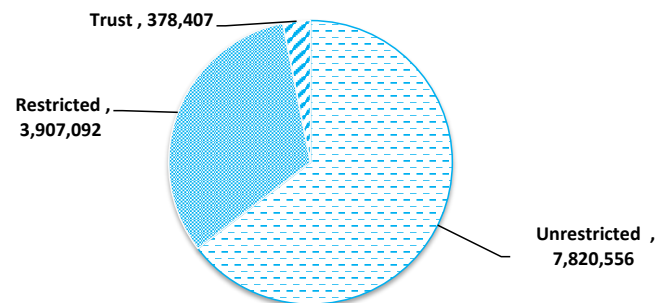
CASH AND FINANCIAL ASSETS

Description	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on hand</b>							
Municipal Bank Account - 4334-09426	6,784,193	0	6,784,193	0	ANZ Bank	0.00%	On Call
Municipal Online Account - 4510-69349	1,036,363	0	1,036,363	0	ANZ Bank	1.30%	On Call
Trust Bank Account - 4334-09434	0	0	0	378,407	ANZ Bank	0.00%	On Call
Reserve Bank Account-4334-75677	0	271	271	0	ANZ Bank	0.00%	On Call
Reserve Online Account - 4516-72666	0	3,906,821	3,906,821	0	ANZ Bank	1.35%	On Call
<b>Total</b>	<b>7,820,556</b>	<b>3,907,092</b>	<b>11,727,648</b>	<b>378,407</b>			
<b>Comprising</b>							
Cash and cash equivalents	7,820,556	3,907,092	11,727,648	378,407			
	<b>7,820,556</b>	<b>3,907,092</b>	<b>11,727,648</b>	<b>378,407</b>			

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

\* OCDF - Overnight Cash Deposit Facility



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023

FINANCING ACTIVITIES

Note 6

CASH RESERVES

Reserves

Reserve name	Original Budget Opening Balance	Actual Opening Balance	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Current Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	353,388	353,388	1,813	1,813	811	0	0	0	355,201	355,201	354,199
Plant Reserve	940,529	940,529	36,855	36,855	2,158	(737,769)	(737,769)	0	239,615	239,615	942,687
Waste Disposal Reserve	153,537	153,537	788	788	352	0	0	0	154,325	154,325	153,889
Coral Bay Tip Reserve	72,643	72,477	278,305	278,305	166	(277,933)	(277,933)	0	73,015	73,015	72,643
Mosquito Management Reserve	10,264	10,240	53	53	24	0	0	0	10,317	10,317	10,264
Airport Renewal And Upgrade Reserve	59,468	59,332	304	304	136	0	0	0	59,772	59,772	59,468
Asset Upgrades And Renewal Reserve *	566,611	565,314	2,900	2,900	1,297	0	0	0	569,511	569,511	566,611
Emergency Management Reserve	289,676	289,013	1,483	1,483	663	0	0	0	291,159	291,159	289,676
Fascine Upgrade And Renewal Reserve	395,936	395,030	2,027	2,027	906	(30,000)	(30,000)	0	367,963	367,963	395,936
Strategic Projects Reserve	928,586	926,460	4,753	4,753	2,127	0	0	0	933,339	933,339	928,586
Blowholes Reserve Management Funds	133,133	132,829	681	681	304	0	0	0	133,814	133,814	133,133
<b>Reserve Funds</b>	<b>3,903,771</b>	<b>3,898,149</b>	<b>329,962</b>	<b>329,962</b>	<b>8,944</b>	<b>(1,045,702)</b>	<b>(1,045,702)</b>	<b>0</b>	<b>3,188,031</b>	<b>3,188,031</b>	<b>3,907,092</b>

Refer to Reserve Purposes on the following page.

Reserve Purpose

Reserve name	Timing if Intended use	Purpose
Leave Reserve	Ongoing	To fund the current annual and long service leave requirements.
Plant Reserve	Ongoing	To fund the acquisition of new plant as per the Plant Replacement program.
Waste Disposal Reserve	Ongoing	To be used for maintenance or capital expenditure at Browns Range Refuse Site. Annual transfer being revenue as raised by waste charge, less actual expenditure (excluding depreciation) on Carnarvon waste management facilities and service.
Coral Bay Tip Reserve	Ongoing	To be used for maintenance and capital costs associated with Coral Bay Refuse Site. Annual transfer being revenue as raised by Specified Area Rate raised less expenditure at Coral Bay Waste facility and services, (excludes depreciation).
Mosquito Management Reserve	Ongoing	To be used for the purpose of delivering services to assist in mosquito management within the Shire of Carnarvon, which includes funding from the Department of Health.
Airport Renewal And Upgrade Reserve	Ongoing	To fund upgrades and renewal at the Carnarvon Airport.
Asset Upgrades And Renewal Reserve	Ongoing	To fund the upgrade and renewal of existing assets.
Emergency Management Reserve	Ongoing	To be used in the preparation for and providing immediate assistance, relief and recovery to the community in response to an emergency within the Shire of Carnarvon.
Fascine Upgrade And Renewal Reserve	Ongoing	To fund the upgrades and renewal of Fascine Infrastructure.
Strategic Projects Reserve	Ongoing	To fund development of strategic projects and new infrastructure.
Blowholes Reserve Management Funds	Ongoing	To fund the implementation of the Blowholes Reserve management plan.

INVESTING ACTIVITIES

FOR THE PERIOD ENDED 31 AUGUST 2023

Note 7

CAPITAL ACQUISITIONS SUMMARY

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual
	\$		\$	\$
Land & Buildings	1,757,014	1,757,014	64,560	106,698
Furniture & Equipment	155,000	155,000	0	0
Plant & Equipment	1,836,269	1,836,269	0	196
Roads	4,395,262	4,395,262	774,448	1,128,834
Footpaths	1,634,138	1,634,138	0	121,800
Drainage	387,500	387,500	0	0
Airport	15,880	15,880	0	0
Other Infrastructure	4,147,033	4,147,033	314,784	472,129
Landfill	300,000	300,000	0	16,357
<b>Total Capital Acquisitions</b>	<b>14,628,096</b>	<b>14,628,096</b>	<b>1,153,792</b>	<b>1,846,014</b>
<b>Capital Acquisitions Funded By:</b>				
	\$		\$	\$
Capital grants and contributions	9,276,105	9,276,105	1,120,964	1,268,204
Borrowings	1,996,000	1,996,000	0	0
Other (disposals & C/Fwd)	98,636	98,636	13,636	13,636
Cash backed reserves				
Plant Reserve	737,769	737,769	0	0
Fascine Upgrade And Renewal Reserve	30,000	30,000	0	0
<b>Capital funding total</b>	<b>12,138,510</b>	<b>12,138,510</b>	<b>1,134,600</b>	<b>1,281,840</b>

SIGNIFICANT ACCOUNTING POLICIES

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



SHIRE OF CARNARVON  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023

INVESTING ACTIVITIES

Note 7 (Continued)  
**CAPITAL ACQUISITIONS SUMMARY**

5. CAPITAL ACQUISITIONS DETAILED

		Adopted									
Account	Job	Account Description	Original Budget	Revised Budget	YTD Budget	YTD Actual	Purchase Orders		Variance (Under)/Over	Comments	
							Outstanding	TOTAL			
		<b>Land &amp; Buildings</b>									
0584	LRC023	Admin Building Roof Replacement	299,454	299,454	0	78,300	182,000	260,300	260,300		
0584	0041	Land & Buildings - Admin Building	25,000	25,000	0	0	0	0	0		
0584	B00001	Shelter Required Over Generator And Automatic Startup Capacity.	15,000	15,000	0	0	0	0	0		
3064	G026	Baxter Park Toilet	14,000	14,000	0	0	0	0	0		
2974	0519	10 Foss Crescent	14,560	14,560	14,560	14,560	0	14,560	(0)		
2990	BC01	Housing Development Northwater	1,240,000	1,240,000	0	438	92,000	92,438	92,438		
3764	LRC015	Baston Oval Ablutions Upgrade	2,000	2,000	0	0	1,000	1,000	1,000		
3264	0075	Aquatic Centre Entry Improvements	15,000	15,000	0	0	0	0	0		
3434	BL0001	Mylar Wall System- Gallery	50,000	50,000	50,000	0	0	0	(50,000)		
3680	1522	Depot Security Improvements	82,000	82,000	0	0	0	0	0		
1224		Land & Buildings - Dfes	0	0	0	13,400	0	13,400	13,400	Urgent repair works at the SES site. To be funded by DFES Local Government Grants Scheme.	
			<b>1,757,014</b>	<b>1,757,014</b>	<b>64,560</b>	<b>106,698</b>	<b>275,000</b>	<b>381,698</b>	<b>317,138</b>		
		<b>Furniture &amp; Equipment</b>									
0598	FE0001	Shire Chambers Hardware	35,000	35,000	0	0	0	0	0		
0598	FE0002	Server Infrastructure Cctv Server	75,000	75,000	0	0	0	0	0		
0598	FE0003	Update Synology Nas	12,000	12,000	0	0	0	0	0		
0598	FE0004	Infrastructure And Switching Equipment	25,000	25,000	0	0	0	0	0		
0598	FE0005	2024 - Contingency Hardware	8,000	8,000	0	0	0	0	0		
			<b>155,000</b>	<b>155,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
		<b>Plant &amp; Equipment</b>									
5324		Plant And Equipment (Cap)	110,000	110,000	0	0	0	0	0		
	1560	Pool Pump	7,500	7,500	0	0	990	990	990		
4144	PC0007	Bulk Fuel Tank	30,000	30,000	0	0	0	0	0		
2514	PC002	Landfill Compactor	737,769	737,769	0	0	0	0	0		
2514	PC003	Waste Excavator	250,000	250,000	0	0	0	0	0		
2514	PC004	Waste Wheel Loader	400,000	400,000	0	0	0	0	0		
1234	PC0342	Replacement Of Cesm Utility	100,000	100,000	0	0	0	0	0		
1234	PC0345	Replacement Of Ranger Utility P345	68,000	68,000	0	0	59,780	59,780	59,780		
1234	PC0344	Replacement Of Ranger Utility P344	68,000	68,000	0	0	56,738	56,738	56,738		
3274	1564	Other Plant And Equipment - Aquatic Centre	25,000	25,000	0	196	0	196	196		
4144	PC0005	Trailer For Skid Steer	40,000	40,000	0	0	34,997	34,997	34,997		
			<b>1,836,269</b>	<b>1,836,269</b>	<b>0</b>	<b>196</b>	<b>152,504</b>	<b>152,701</b>	<b>152,701</b>		
		<b>Roads</b>									
3740	R2R241	Main Street - Roads To Recovery	961,650	961,650	0	348,427	612,950	961,377	961,377		
3740	9010	Temporary Budget Job No - Roads To Recovery (Caa 3740)	152,815	152,815	0	0	0	0	0		
3747	RRG121	Quobba Gnaraloo	774,448	774,448	774,448	777,772	0	777,772	3,324		
3747	RRG086	Wahroonga Pimbee Road (Rtg)	774,488	774,488	0	0	776,406	776,406	776,406		
3864	BLS204	Speedway Road A - Black Spot	615,000	615,000	0	0	0	0	0		
RRG209	3740	R2R209	Harbour Rd - Roads To Recovery	460,000	460,000	0	2,635	0	2,635	2,635	
	3760	C702	Grid Construction & Approches	110,000	110,000	0	0	1,200	1,200	1,200	
	3868	LRC026	Quobba/Gnaraloo Road	243,431	243,431	0	0	0	0		
	3868	LRC028	Wahroonga/Pimbee Road	243,430	243,430	0	0	0	0		
			<b>4,395,262</b>	<b>4,395,262</b>	<b>774,448</b>	<b>1,128,834</b>	<b>1,390,556</b>	<b>2,519,390</b>	<b>1,744,942</b>		

SHIRE OF CARNARVON  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 AUGUST 2023

INVESTING ACTIVITIES

Note 7 (Continued)  
 CAPITAL ACQUISITIONS SUMMARY

5. CAPITAL ACQUISITIONS DETAILED

		Adopted								
Account	Job	Account Description	Original Budget	Revised Budget	YTD Budget	YTD Actual	Purchase Orders Outstanding	TOTAL	Variance (Under)/Over	Comments
		<b>Footpaths</b>								
3848		Bicycle Network Coral Bay Design And Construct	1,390,000	1,390,000	0	0	0	0	0	
3850	9004	Temporary Budget Job No - Footpaths Asset Renewals (Coa 3850)	0	0	0	0	0	0	0	
3858		Wa Bicycle Network Community College Shared Path	244,138	244,138	0	121,800	121,800	243,600	243,600	
			<b>1,634,138</b>	<b>1,634,138</b>	<b>0</b>	<b>121,800</b>	<b>121,800</b>	<b>243,600</b>	<b>243,600</b>	
		<b>Drainage</b>								
3770	D004	Reynold Street Storm Water Pump Upgrades	132,500	132,500	0	0	0	0	0	
3769	D007	Angelo Street Storm Water Pump Upgrades	225,000	225,000	0	0	0	0	0	
3770	D008	Skipworth Street Storm Water Pump Upgrades	30,000	30,000	0	0	7,900	7,900	7,900	
			<b>387,500</b>	<b>387,500</b>	<b>0</b>	<b>0</b>	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>	
		<b>Airport</b>								
4124	A001	Airport Lighting - Capital Upgrades (Renewal)	15,880	15,880	0	0	0	0	0	
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
			<b>15,880</b>	<b>15,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
		<b>Other Infrastructure</b>								
0809		Bushfire Brigade Water Tank	110,350	110,350	0	0	33,811	33,811	33,811	
0904	0917	Dog Pound Office Facility	10,000	10,000	0	695	539	1,234	1,234	
3124	0495	Brown'S Range Cemetery - Niche Wall (Columbarium)	25,000	25,000	0	0	23,284	23,284	23,284	
3124	O10001	Browns Range Cemetery Extension	70,000	70,000	0	0	0	0	0	
3294	1562	Upgrades To Swimming Pool Bowl	140,000	140,000	0	0	0	0	0	
3414	GRO002	Growing Regions - Premier Oval Lighting Upgrades	750,000	750,000	0	0	0	0	0	
3604	3616	Fascine Wall (Own Sources Capital Works)	30,000	30,000	0	0	0	0	0	
3604	3622	Main Street Reticulation	118,000	118,000	0	20,359	48,162	68,521	68,521	
3604	LRC005	Fascine Shelter & Bbq Project	1,500	1,500	0	0	850	850	850	
3604	LRC019	Facine Wall Capping Beam Replacement	845,605	845,605	0	0	65,014	65,014	65,014	
3690	1154	Blowholes Development Project (Capital Works)	160,000	160,000	0	130,939	243,972	374,911	374,911	
3690	9013	Blowholes Shelter Upgrade	25,000	25,000	0	121	27,120	27,241	27,241	
3690	9014	Blowholes Stairs Upgrade	65,000	65,000	0	0	3,200	3,200	3,200	
3690	G015	Pelican Point Erosion Control Project (Grant Funded)	67,690	67,690	0	0	0	0	0	
3690	LRC024	Foreshore Playground Upgrades	213,628	213,628	213,628	216,682	178	216,860	3,232	
3690	R013	Skate Park Upgrade	37,512	37,512	0	631	0	631	631	
3690	R046	Youth Precinct Development	531,156	531,156	31,156	20,090	417,969	438,058	406,902	
3974	LRC025	Tramway Bridge Improvements	844,041	844,041	0	0	0	0	0	
4214	4210	Other Infr.(Tourism)	0	0	0	0	0	0	0	
4289		Entry Statement Nwch Re-Establishment	102,551	102,551	70,000	82,614	1,530	84,144	14,144	
			<b>4,147,033</b>	<b>4,147,033</b>	<b>314,784</b>	<b>472,129</b>	<b>865,630</b>	<b>1,337,759</b>	<b>1,022,975</b>	
		<b>Landfill</b>								
2414	0385	New Refuse Site Development At Coral Bay	300,000	300,000	0	16,357	32,173	48,530	48,530	
			<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>16,357</b>	<b>32,173</b>	<b>48,530</b>	<b>48,530</b>	
		<b>TOTALS</b>	<b>14,628,096</b>	<b>14,628,096</b>	<b>1,153,792</b>	<b>1,846,014</b>	<b>2,845,563</b>	<b>4,691,577</b>	<b>3,537,785</b>	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023

INVESTING ACTIVITIES  
Note 7b  
**DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>												
	<b>Other property and services</b>												
3	Iveco-Acco Side Loading Compactor Truck C27749	30,000	5,000	0	(25,000)	30,000	5,000	0	(25,000)	0	0	0	0
5129020	CAT 815F2 Landfill Compactor Unit With Chemical Spray Unit	60,000	30,000	0	(30,000)	60,000	30,000	0	(30,000)	0	0	0	0
5050003	Isuzu NPR Dual Cab C1741	5,000	22,000	17,000	0	5,000	22,000	17,000	0	0	0	0	0
5020002	Massey Ferguson Tractor C1634	5,000	5,000	0	0	5,000	5,000	0	0	0	0	0	0
502004	Massey Ferguson 5445 Tractor 1COK995	14,000	11,000	0	(3,000)	14,000	11,000	0	(3,000)	0	0	0	0
11	Holden Colorado LTZ Space cab C27679 (Rangers)	2,500	10,000	7,500	0	2,500	10,000	7,500	0	0	0	0	0
2101019	Toro Reel master 5510 2WD Mower 1DTN128	3,840	13,636	9,796	0	3,840	13,636	9,796	0	0	13,636	0	0
	Trailer for Skid Steer	0	2,000	2,000	0	0	2,000	2,000	0	0	0	0	0
		<b>120,340</b>	<b>98,636</b>	<b>36,296</b>	<b>(58,000)</b>	<b>120,340</b>	<b>98,636</b>	<b>36,296</b>	<b>(58,000)</b>	<b>0</b>	<b>13,636</b>	<b>0</b>	<b>0</b>

Item will be disposed in the Asset register after the Audit for 2023 is finalised.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023**

**Note 8  
RECEIVABLES**

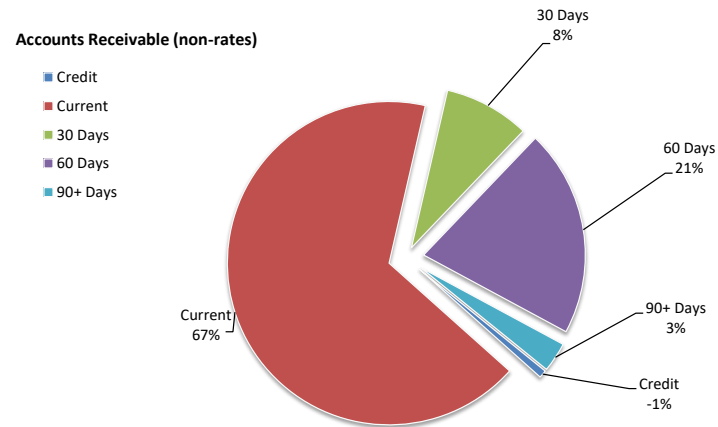
Rates receivable	30 Jun 2023	31 Aug 2023
	\$	\$
Opening arrears previous years	821,455	994,378
Levied this year	6,679,100	6,916,429
Less - collections to date	(6,506,176)	1,070,705
Equals current outstanding	<b>994,378</b>	<b>8,981,512</b>
<b>Net rates collectable</b>	<b>994,378</b>	<b>8,981,512</b>
% Collected	86.7%	-13.5%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,443)	124,875	15,928	38,627	5,530	183,516
Percentage	(0.8%)	68%	8.7%	21%	3%	
<b>Balance per trial balance</b>						
Sundry receivable	(1,443)	130,660	15,928	38,627	5,530	189,301
Provision for Doubtful Debts	0	(6,868)	0	0	0	(6,868)
GST receivable	0	0	0	0	218,200	218,200
Accounts Receivable	0	0	0	0	0	(2,866)
LSL owed by Other Councils	0	11,377	0	0	0	11,377
FESA Control	0	99,625	0	0	0	99,625
<b>Total receivables general outstanding</b>	<b>(1,443)</b>	<b>234,794</b>	<b>15,928</b>	<b>38,627</b>	<b>223,730</b>	<b>508,769</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023

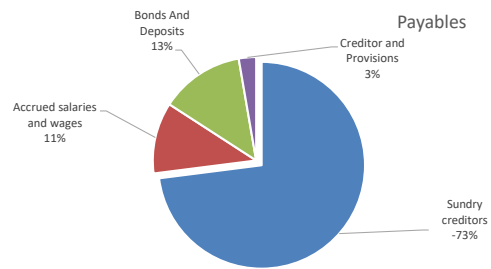
Note 9  
**PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(572,330)	0	0	0	0	(572,330)
Percentage	0%	0%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors	(572,330)	832	0	0	0	(571,498)
Accrued salaries and wages	0	87,319	0	0	0	87,319
Bonds And Deposits	0	102,984	0	0	0	102,984
Creditor and Provisions	0	21,228	0	0	0	21,228
<b>Total payables general outstanding</b>						<b>(359,967)</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES  
Note 10  
**RATE REVENUE**

General rate revenue	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget			YTD Actual				
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
Residential	12.14080	1,288	22,369,849	2,715,879	5,000	0	2,720,879	2,715,879	0	0	2,715,879
Commercial/Industrial	11.24560	266	15,856,830	1,783,196	5,000	0	1,788,196	1,783,196	0	0	1,783,196
Special Use/Rural	12.14080	56	1,826,232	221,719	5,000	0	226,719	221,719	0	0	221,719
<b>Unimproved value</b>											
Mining	26.7618	51	935,694	250,409	5,000	0	255,409	250,409	0	0	250,409
Pastoral	12.18610	31	3,109,820	378,966	5,000	0	383,966	378,966	0	0	378,966
Intensive Horticultural	2.79390	170	22,500,000	628,628	5,000	2,500	636,128	628,628	0	0	628,628
<b>Sub-Total</b>		<b>1,862</b>	<b>66,598,425</b>	<b>5,978,795</b>	<b>30,000</b>	<b>2,500</b>	<b>6,011,297</b>	<b>5,978,796</b>	<b>0</b>	<b>0</b>	<b>5,978,796</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
Residential	1,265	394	3,228,366	498,410	0	0	498,410	498,410	0	0	498,410
Commercial/Industrial	1,265	65	495,298	82,225	0	0	82,225	82,225	0	0	82,225
Special Use/Rural	1,265	48	377,783	60,720	0	0	60,720	60,720	0	0	60,720
<b>Unimproved value</b>											
Mining	464	15	13,095	6,960	0	0	6,960	6,960	0	0	6,960
Pastoral	1,265	9	30,700	11,385	0	0	11,385	11,385	0	0	11,385
Intensive Horticultural	1,265	0		0	0	0	0	0	0	0	0
<b>Sub-total</b>		<b>531</b>	<b>4,145,242</b>	<b>659,700</b>	<b>0</b>	<b>0</b>	<b>659,700</b>	<b>659,700</b>	<b>0</b>	<b>0</b>	<b>659,700</b>
<b>Total general rates</b>		<b>2,393</b>	<b>70,743,667</b>	<b>6,638,495</b>	<b>30,000</b>	<b>2,500</b>	<b>6,670,997</b>	<b>6,638,496</b>	<b>0</b>	<b>0</b>	<b>6,638,496</b>
<b>Other Rates</b>	<b>Rate in \$ (cents)</b>										
SAR - GRV Coral Bay				277,933		0	277,933	277,933	0	0	277,933
Ex-gratia rates				7,600		0	7,600	0	0	0	0
Waivers (OTC Dish)				(1,265)		0	(1,265)	0	0	0	0
<b>Total specified area rates</b>				<b>284,268</b>		<b>0</b>	<b>284,268</b>	<b>277,933</b>	<b>0</b>	<b>0</b>	<b>277,933</b>
<b>Total Rates</b>							<b>6,955,265</b>	<b>6,916,429</b>	<b>0</b>	<b>0</b>	<b>6,916,429</b>

KEY INFORMATION

\* Rates were levied in October 2022

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023

INVESTING ACTIVITIES

Note 11

NON-OPERATING GRANTS AND CONTRIBUTIONS

Type	Adopted Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	Variance	Comment
	\$	\$	\$	\$	\$	
<b>Non-operating grants and subsidies</b>						
<b>Governance</b>						
Lrci Grant Phase 3	Tied	299,454	299,454	0	0	0
<b>Law, order, public safety</b>						
Bushfire Brigade Water Tank Grant	Tied	110,350	110,350	0	0	0
<b>Housing</b>						
Housing Development Northwater - Grant	Tied	240,000	240,000	0	0	0
<b>Community amenities</b>						
L.R.C.I GRANT - SP-31	Tied	2,000	2,000	0	0	0
<b>Recreation and culture</b>						
Grants - Blowholes Dev.	Tied	110,039	110,039	0	0	0
Grant - Pelican Pt. Sand Drift & Erosion Project - Dplh	Tied	33,845	33,845	0	0	0
Coastwest Program	Tied	712,500	712,500	0	0	0
Regions Grants	Tied	12,500	12,500	0	0	0
Grant - Pool	Tied	50,000	50,000	50,000	53,408	3,408
Grants Library	Tied	543,281	543,281	0	0	0
Lotterywest & Dpird Grants (Skate Park & Youth Precinct)	Tied	1,050,733	1,050,733	0	0	0
Lrci Grants Phase 3	Tied	844,041	844,041	0	0	0
Lrci Phase 4B - Grant	Tied					
<b>Transport</b>						
Const Roads - Government Grants	Tied	225,000	225,000	0	0	0
Local Roads & Community Infrastructure Grant	Tied	486,861	486,861	0	0	0
Regional Road Group	Tied	1,032,597	1,032,597	458,149	621,120	162,971
Coral Bay Bicycle Network Funding	Tied	1,320,500	1,320,500	0	0	0
Roads To Recovery. - Sp-37	Tied	1,574,465	1,574,465	612,815	593,676	(19,139)
Wa Bicycle Network Carnarvon Community College Shared Path	Tied	115,388	115,388	0	0	0
Black Spot Funding (Mrwa)	Tied	410,000	410,000	0	0	0
<b>Economic services</b>						
Grant - Entry Statement Nwch - Gdc	Tied	102,551	102,551	0	0	0
		<b>9,276,105</b>	<b>9,276,105</b>	<b>1,120,964</b>	<b>1,268,204</b>	<b>147,240</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES

Note 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Type	Adopted Budget Revenue	Revised Budget	YTD Budget	YTD Revenue Actual	Variance	Comment
		\$	\$	\$	\$		
<b>Operating grants and subsidies</b>							
<b>Law, order, public safety</b>							
Bushfire Grant	Tied	25,500	25,500	6,375	10,751	4,376	
Emergency Svces Grant	Tied	33,080	33,080	8,270	11,210	2,940	
Grants And Contributions	Tied	98,512	98,512	24,628	16,178	(8,450)	
<b>Health</b>							
Grants (Mosquito Funding)	Tied	22,490	22,490	0	0	0	
<b>Education and welfare</b>							
Grants/Reimbursements - Sp-09	Tied	0	0	0	25,000	25,000	Advancing early years Stage 2 funding
Grants- Service Agreement - Youth Hub	Tied	384,000	384,000	284,000	272,360	(11,640)	
Youth Grant (Income)	Tied	160,000	160,000	0	0	0	
SENIORS GRANT (INCOME)	Tied	2,000	2,000	0	0	0	
<b>Community amenities</b>							
Grants - Protection Of The Environment	Tied	377,000	377,000	0	0	0	
Town Planning Grants	Tied	200,000	200,000	0	0	0	
Grant For Chrmap Development	Tied	124,886	124,886	0	0	0	
Grant -Coral Bay Settlement Structure Plan	Tied	300,000	300,000	0	0	0	
<b>Recreation and culture</b>							
Live Show Income	Untied	4,000	4,000	666	0	(666)	
Grant - Pool	Tied	27,500	27,500	0	0	0	
Lib. And Gallery Grants	Tied	18,000	18,000	3,000	0	0	
Grants Library	Tied	3,408	3,408	3,408	0	(3,408)	
Other Culture - Grants And Other Contributions	Tied	250,000	250,000	20,000	20,900	900	
Aust Day Income	Tied	30,000	30,000	0	0	0	
<b>Transport</b>							
Grant - Drfwa Agrn 951	Tied	2,790,000	2,790,000	930,000	(684,605)	(1,614,605)	
Grant - Drfwa Agrn 1021	Tied	825,590	825,590	275,197	292,773	17,576	
Grant - Improving Flood Preparedness Project	Tied	1,394,017	1,394,017	697,009	669,771	(27,238)	
Mrwa Direct Grant	Untied	417,227	417,227	417,227	417,277	50	
Mrwa Streetlighting Contribution	Untied	23,100	23,100	0	0	0	
Mrwa Robinson Street Sweeping Contribution	Untied	10,000	10,000	0	0	0	
Mrwa Verge Mtnce Contribution	Untied	16,600	16,600	0	0	0	
R.A.D.S Grant	Tied	27,000	27,000	0	0	0	
Other Grants & Contributi	Untied	1,000	1,000	167	0	(167)	
		<b>7,564,910</b>	<b>7,564,910</b>	<b>2,669,946</b>	<b>1,117,296</b>	<b>(1,549,652)</b>	



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023

FINANCING ACTIVITIES

Note 13

**BORROWINGS**

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding			Interest Repayments	
			YTD Actual	Full Year Budget	YTD Actual	Original Budget	YTD Actual	Original Budget	YTD Actual	Original Budget	Current Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>											
RED House		0	0	1,000,000	0	0	0	0	0	(15,000)	(15,000)
<b>Transport</b>											
Airport Corrective works	216	81,260	0	0	0	(47,628)	81,260	33,632	(6,947)	(4,922)	(4,922)
Plant and Equipment	217	1,706,261	0	0	0	(236,157)	1,706,261	1,470,104	0	(77,504)	(77,504)
<b>Other property and services</b>											
Heavy Plant	219	0	0	760,000	0	0	0	760,000	0	(3,595)	(3,595)
Light Fleet	220	0	0	236,000	0	0	0	236,000	0	(2,000)	(2,000)
<b>Total</b>		<b>81,260</b>	<b>0</b>	<b>1,996,000</b>	<b>0</b>	<b>(283,785)</b>	<b>1,787,521</b>	<b>2,499,736</b>	<b>(6,947)</b>	<b>(88,021)</b>	<b>(88,021)</b>
Current borrowings		283,785					283,785				
Non-current borrowings		1,595,677					1,595,677				
		<b>1,879,462</b>					<b>1,879,462</b>				

Loan Repayments are 6 monthly and are financed by general purpose revenue.

**New borrowings 2023-24**

The Council has approved borrowings in the 2023/24 Budget of \$1,996,000.

**Unspent borrowings**

The Shire had no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing expense including leases is included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023**

**FINANCING ACTIVITIES  
NOTE 14  
LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual	Full Year Budget	YTD Actual	Full Year Budget	YTD Actual	Full Year Budget	YTD Actual	Full Year Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Other property and services</b>										
Various Plant & Furniture & Equipment		546,207	0	0	(39,167)	351,698	507,040	194,509	(3,006)	(11,687)
<b>Total</b>		546,207	0	0	(39,167)	351,698	507,040	194,509	(3,006)	(11,687)
Current lease liabilities		351,698					312,531			
Non-current lease liabilities		194,509					194,509			
		546,207					507,040			

All lease repayments were financed by general purpose revenue.

New Actual Leases includes IT equipment.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

RECEIVED

07 SEP 2023



### ANZ CORPORATE CARD

STATEMENT PERIOD: 24/07/23 to 22/08/23

ACCOUNT NUMBER: 4564-8002-9909-9005

☎ Cards Enquiries: 1800 032 481 Lost/Stolen Cards: 1800 033 844

053/12



SHIRE OF CARNARVON  
SHIRE OF CARNARVON  
CHIEF EXECUTIVE OFFICER  
PO BOX 459  
CARNARVON WA 6701

#### STATEMENT OF ACCOUNT

Opening Balance	\$7,540.18
Payment Due Date	05/09/2023
Closing Balance	\$2,886.66

Date	Description	Amount \$A
<b>IMPORTANT MESSAGES</b>		
YOUR AGREED PAYMENT WILL BE DEBITED FROM YOUR ACCOUNT 016610 00433409426 ON 05/09/23		
07/08/2023	PAYMENT - THANK YOU	7,540.18CR
22/08/2023	PURCHASES	2,886.66

END OF STATEMENT

#### General Information

**Please keep cards secure and PINs confidential at all times.**

Please check this Statement of Account and ensure all Cardholders check their Cardholder Activity Reports carefully. Immediately advise us of any unauthorised use of any cards linked to this Billing Account (or Card PIN where applicable), any disputed transactions, or any other error by calling the ANZ Commercial Cards Customer Service Centre on the number above.

#### YOUR PAYMENT OPTIONS



**ANZ Internet Banking**  
www.anz.com Payments made after 10pm (EST) will be processed the next business day.



**BPAY Payments - Biller Code 6007**  
BPAY payments from ANZ accounts made after 6pm (EST) will be processed the next business day. Check with your institution for cut-off times. Your bill reference number is your ANZ account number.



**ANZ Phone Banking**  
13 22 73 Payments made after 10pm (EST) will be processed the next business day.



**By Mail**  
Tear off this slip and mail to GPO BOX 607, Melbourne, VIC 3001



**CardPay Direct**  
To ask about setting up a convenient direct debit payment please call 13 22 73.



**Direct Credit via EFT**  
Payments to your Account can be made via Electronic Funds Transfer (EFT) from your nominated account.

<b>Account Number</b>	4564-8002-9909-9005
<b>Account Name</b>	SHIRE OF CARNARVON
<b>Amount Paid</b>	
<b>Due Date</b>	05/09/2023

143711400752820203



# Cardholder Summary Report

STATEMENT PERIOD: 24/07/2023 to 22/08/2023  
Cards Enquiries: 1800 032 481 Lost/Stolen Cards: 1800 033 844

**SHIRE OF CARNARVON**  
**SHIRE OF CARNARVON**  
Billing Account Credit Limit:  
Nominated Financial Year End:

13,000  
06/24

Cardholder Details	Credit Limit	Transaction Limit	Total Purchases \$A	No.	Total Cash Advances \$A	No.	Other CR/DR & Payments	Total Month Expenditure	YTD Expenditure
DAVID NIELSEN 000XXXXXXXXXX493418	3,000		0.00	0	0.00	0	0.00	0.00	0.00
ANDREA SELVEY 000XXXXXXXXXX867909	5,000	2,000	560.00	2	0.00	0	0.00	560.00	965.31
KIERAN COOMEY 000XXXXXXXXXX016910	2,000	1,500	684.28	3	0.00	0	0.00	684.28	921.63
DANNIELLE HILL 000XXXXXXXXXX197900	3,000		1,006.97	4	0.00	0	0.00	1,006.97	4,003.48
STEPHANIE LECA 000XXXXXXXXXX413075	2,000		343.21	2	0.00	0	0.00	343.21	1,412.47
ALAN JOHN THORNTON 000XXXXXXXXXX443585	5,000	5,000	292.20	4	0.00	0	0.00	292.20	3,123.95

Account Fee Summary	Number	Sub-TOTAL (\$A)
Annual Card Fee	0 cards	0.00
Rewards Fee	0 cards	0.00
Cash Advance (over-the-counter)	0 withdrawals	0.00
Cash Advance (ATM)	0 withdrawals	0.00
Cash Advance (Other)	0 withdrawals	0.00
All other fees and charges		0.00
<b>TOTALS (\$A) including all fees and charges</b>		<b>2,886.66</b>
		<b>10,426.84</b>



**Cardholder Activity Report**  
 STATEMENT PERIOD: 24/07/2023 to 22/08/2023  
 Cards Enquiries: 1800 032 481 Lost/Stolen Cards: 1800 033 844

Credit Limit 5,000  
 Transaction Limit 2,000  
 Cash Advance Limit (ATM)  
 Cash Advance Limit (over-the-counter)

ANDREA SELVEY  
 SHIRE OF CARNARVON  
 PO BOX 459  
 CARNARVON WA 6701

Card Number 000XXXXXXXXXX867909

Date	Transaction Details	Purchases	Cash Advances	Cardholder Payments & Adjustments	Estimated GST*	Remarks	
						Actual GST Amount	GST Code FBT
20/07/2023	Test and Tag Training ROWVILLE	495.00			45.00		
11/08/2023	AMCAL CHEMIST CARNAR CARNARVON	65.00			5.90		
<b>TOTAL (\$A)</b>		560.00	0.00	0.00	50.90		

Date

Certified by (Cardholder Name)

405.31

Opening Expenditure Nominated Financial YTD

Date

Authorised by

560.00

Total Expenditure Nominated Financial YTD

965.31

\*This calculation is an estimate amount only and is not to be relied upon as an accurate GST calculation.



KIERAN COOMEY  
 SHIRE OF CARNARVON  
 PO BOX 459  
 CARNARVON WA 6701

Credit Limit 2,000  
 Transaction Limit 1,500  
 Cash Advance Limit (ATM)  
 Cash Advance Limit (over-the-counter)

**Cardholder Activity Report**  
 STATEMENT PERIOD: 24/07/2023 to 22/08/2023  
 Cards Enquiries: 1800 032 481 Lost/Stolen Cards: 1800 033 844

Card Number 000XXXXXXXXXX016910

Date	Transaction Details	Purchases	Cash Advances	Cardholder Payments & Adjustments	Estimated GST*	Actual GST Amount	Remarks GST Code FBT
20/07/2023	BAYVIEW CRL BAY PL COTTESLOE	222.20			20.20		
09/08/2023	AUSTRALIAN AIRPORTS CANBERRA	224.73			20.43		
17/08/2023	BAYVIEW CRL BAY PL COTTESLOE	237.35			21.57		
<b>TOTAL (\$A)</b>		684.28	0.00	0.00	62.20		

**Opening Expenditure Nominated Financial YTD** 237.35 **Certified by (Cardholder Name)** **Date**

**Total for this month** 684.28 **Authorised by** **Date**

**Total Expenditure Nominated Financial YTD** 921.63

\*This calculation is an estimate amount only and is not to be relied upon as an accurate GST calculation.



**Cardholder Activity Report**  
 STATEMENT PERIOD: 24/07/2023 to 22/08/2023  
 Cards Enquiries: 1800 032 481 Lost/Stolen Cards: 1800 033 844

Credit Limit 3,000  
 Transaction Limit  
 Cash Advance Limit (ATM)  
 Cash Advance Limit (over-the-counter)

DANNIELLE HILL  
 SHIRE OF CARNARVON  
 PO BOX 459  
 CARNARVON WA 6701

Card Number 000XXXXXXXXXX197900

Date	Transaction Details	Purchases	Cash Advances	Cardholder Payments & Adjustments	Estimated GST*	Actual GST Amount	Remarks GST Code FBT
08/08/2023	STATE LAW PUBLISHER WEST PERTH	78.00			7.09		
10/08/2023	REX AIRLINES MASCOT	407.41			37.03		
14/08/2023	REX AIRLINES MASCOT	489.31			44.48		
15/08/2023	Kogan.com RKUXHKEF Melbourne	32.25			2.93		
<b>TOTAL (\$A)</b>		1,006.97	0.00	0.00	91.53		

Certified by (Cardholder Name)

2,996.51

Opening Expenditure Nominated Financial YTD

Authorised by

1,006.97

Total for this month  
 Total Expenditure Nominated Financial YTD

\*This calculation is an estimate amount only and is not to be relied upon as an accurate GST calculation.



**Cardholder Activity Report**  
 STATEMENT PERIOD: 24/07/2023 to 22/08/2023  
 Cards Enquiries: 1800 032 481 Lost/Stolen Cards: 1800 033 844

Credit Limit 2,000  
 Transaction Limit  
 Cash Advance Limit (ATM)  
 Cash Advance Limit (over-the-counter)

STEPHANIE LECA  
 SHIRE OF CARNARVON  
 3 FRANCIS ST  
 CARNARVON WA 6701

Card Number 0000XXXXXXXXXX413075

Date	Transaction Details	Purchases	Cash Advances	Cardholder Payments & Adjustments	Estimated GST*	Remarks	
						Actual GST Amount	GST Code FBT
16/08/2023	PEPPERINK.COM.AU ESSENDON	282.00			25.63		
18/08/2023	EVENTGROOVE PRODUCTS MELBOURNE	61.21			5.56		
<b>TOTAL (\$A)</b>		343.21	0.00	0.00	31.19		

**Opening Expenditure Nominated Financial YTD** 1,069.26 **Certified by (Cardholder Name)** **Date**

**Total for this month** 343.21 **Authorised by** **Date**

**Total Expenditure Nominated Financial YTD** 1,412.47

\* This calculation is an estimate amount only and is not to be relied upon as an accurate GST calculation





ALAN JOHN THORNTON  
 SHIRE OF CARNARVON  
 3 FRANCIS ST  
 CARNARVON WA 6701

Credit Limit 5,000  
 Transaction Limit 5,000  
 Cash Advance Limit (ATM)  
 Cash Advance Limit (over-the-counter)

**Cardholder Activity Report**  
 STATEMENT PERIOD: 24/07/2023 to 22/08/2023  
 Cards Enquiries: 1800 032 481 Lost/Stolen Cards: 1800 033 844

Card Number 000XXXXXXXXXX443585

Date	Transaction Details	Purchases	Cash Advances	Cardholder Payments & Adjustments	Estimated GST*	Actual GST Amount	Remarks GST Code FBT
21/07/2023	SHIRE OF CARNARVON CARNARVON	111.65			10.15		
03/08/2023	WOOLWORTHS/CARNARVON BVD CARNARVON	62.55			5.68		
20/08/2023	MATE COMMUNICATE PTY LTD WETHERILL PAR	59.00			5.36		
20/08/2023	MATE COMMUNICATE PTY LTD WETHERILL PAR	59.00			5.36		
	<b>TOTAL (\$A)</b>	292.20	0.00	0.00		26.55	

Opening Expenditure Nominated Financial YTD 2,831.75 Certified by (Cardholder Name) Date

Total for this month 292.20 Authorised by Date

Total Expenditure Nominated Financial YTD 3,123.95

\*This calculation is an estimate amount only and is not to be relied upon as an accurate GST calculation.

**Schedule 7.2.1 (A)**

*List of Accounts submitted to the ordinary Council Meeting to be held on 26 September 2023 for information in respect to accounts already paid in August 2023 (Local Government Financial Management Regulations 1996)*

VOUCHER NUMBER	DATE PAID	PAYEE	DESCRIPTION	MUNI BANK EFTPOS	DIRECT DEBITS MUNI	CHEQUES
EFT39028	04/08/2023	AMANDA JANE KING (LEIGHTON)	REIMBURSEMENT FOR POST SFO POSITION TO WORKAUS PLATFORM (WORKFORCE AUSTRALIA)	\$ 199.00		
EFT39029	04/08/2023	ANDREW WILLIAM HEATHCOTE TYNDALL T/AS DUNDERHEAD PRODUCTIONS	STOCK OF LOCAL PRODUCTS FOR SALE AT THE VISITOR CENTRE REQUIRED FOR DAILY OPERATIONS	\$ 115.00		
EFT39030	04/08/2023	ALESSIO RAMPOLLA DEL TINDARO T/AS DINGO'S PIZZA	CATERING FOR COMMUNITY WORKSHOP: BEAUTIFUL STREETS	\$ 231.00		
EFT39031	04/08/2023	ASSET INFRASTRUCTURE MANAGEMENT	INCEPTION MEETING TO DISCUSS DELIVERABLES FOR DEVELOPMENT OF ROAD STRATEGY. APPROX. 2 HOURS AT \$150	\$ 330.00		
EFT39032	04/08/2023	BARE CREATIVE	SHIRE OF CARNARVON: ECONOMIC STRATEGY DOCUMENT	\$ 2,250.00		
EFT39033	04/08/2023	BAYVIEW CORAL BAY	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023 TO 01.08.2023	\$ 5,016.34		
EFT39034	04/08/2023	WIN BENTLEY T/A BEES KNEES AROMATHERAPY	REORDER OF ASSORTED LOCALLY MADE PRODUCTS FOR RETAIL AT THE VISITOR CENTRE	\$ 326.00		
EFT39035	04/08/2023	G BISHOPS TRANSPORT SERVICES PTY LTD AFT GBT SERVICES TRUST	FREIGHT CHARGES FOR THE MONTH OF AUGUST 2023	\$ 99.93		
EFT39036	04/08/2023	BLACKBOX CONTROL PTY LTD	MONTHLY SUBSCRIPTION FOR GPS TRACKING ON 27 VEHICLE.	\$ 883.00		
EFT39037	04/08/2023	BLUE DIAMOND MACHINERY PTY LTD	SUPPLY TO SHIRE OF CARNARVON DEPOT 1X GENSET CONTROLLER PLUS PROGRAMMING TO SUITE GENSSCT	\$ 1,452.00		
EFT39038	04/08/2023	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH RATES MODELLING, ROLL UPLOADS AND REPORTS, EOFY 2022/23, RATES BILLING	\$ 1,155.00		
EFT39039	04/08/2023	BOYA EQUIPMENT PTY LTD	CUTTER BLADES FOR LANDPRIDE FOLDING ROTARY CUTTER RC3715 - P374	\$ 627.86		
EFT39040	04/08/2023	CARNARVON AUTO SERVICE PTY LTD	TOWING CHARGES FOR 4 ABANDONED VEHICLES- NWCH TO WASTE FACILITY	\$ 600.00		
EFT39041	04/08/2023	SUMMERSTAR PTY LTD T/A CAPRICORN HOLIDAY PARK	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023 TO 01.08.2023	\$ 1,881.40		
EFT39042	04/08/2023	CARNARVON MOTOR GROUP PTY LTD	P349 - REPAIR REAR DOOR LOCK	\$ 632.19		
EFT39043	04/08/2023	STUART GEORGE PENDERGAST T/AS CARNARVON MOWING & MAINTENANCE	MOW AND WHIPPER SNIP U20/19 MARMION STREET AND 95 OLIVIA TERRACE	\$ 560.00		
EFT39044	04/08/2023	CARNARVON CENTRAL APARTMENTS 2	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023 TO 01.08.2023	\$ 428.75		
EFT39045	04/08/2023	CARNARVON CLEANERS PTY LTD	CLEANING FOR MONTH OF JULY 2023 - AIRPORT AND CIVIC CENTRE	\$ 5,722.70		
EFT39046	04/08/2023	KEMPTON FAMILY TRUST T/A CARNARVON GLASS & WINDOW TINT	REMOVE AND REPAIR SECURITY SCREENS AT PREMIER OVAL	\$ 5,432.21		
EFT39047	04/08/2023	CARNARVON MENSWEAR	UP TO \$250 - 1X SAFETY BOOTS SHAJUN RAMIREZ	\$ 225.00		
EFT39048	04/08/2023	PETER BARRETT CORPORATION PTY LTD T/A CARNARVON MOTEL WA	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023 TO 01.08.2023	\$ 182.87		
EFT39049	04/08/2023	CARNARVON LOTTERY NEW & GIFTS T/A THE CARNARVON PAPERSHOP	ITEMS FOR MONTHLY STAFF AWARD	\$ 64.00		
EFT39050	04/08/2023	CARNARVON COMMUNITY COLLEGE CLEAVER ST CAMPUS CANTEEN	CATERING FOR COUNCIL MEETING ON TUESDAY 25 JULY 2023 15 PEOPLE COUNCIL CHAMBERS 12:00PM	\$ 225.00		
EFT39051	04/08/2023	THE TRUSTEE FOR DN KEARNEY FAMILY TRUST T/A CARNARVON ELECTRICS	INSPECTION AND REPAIR WORKS TO LIGHT POLE AT CARNARVON BOWLING CLUB	\$ 9,213.07		
EFT39052	04/08/2023	CITY OF GREATER GERALDTON	ANNUAL MIDWEST LIBRARIES CONSORTIUM COST SHARE SIRSI-DYNIX FEES	\$ 9,016.14		
EFT39053	04/08/2023	CITY OF COCKBURN	REMUNERATION COST FOR DEVELOPMENT OFFICER FROM CITY OF COCKBURN	\$ 17,795.53		
EFT39054	04/08/2023	JRM OPERATIONS PTY LTD T/A CORAL COAST TOURIST PARK	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023 TO 01.08.2023	\$ 1,256.49		
EFT39055	04/08/2023	CORAL COAST WATER PTY LTD	COMMERCIAL WATER SALE FOR MAY 2023	\$ 12,082.93		
EFT39056	04/08/2023	FRESLEVER PTY LTD T/A CORAL BAY ECO TOURS	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023 TO 01.08.2023	\$ 201.25		
EFT39057	04/08/2023	CORSIGN WA PTY LTD	2X NO UNAUTHORISED ENTRY SIGNS @ \$136.40 (INCL GST) 1X ALL VISITORS MUST REPORT TO OFFICE SIGN @ \$85.80 (INCL GST) 1X OFFICE SIGN @ \$53.90 (INCL GST) 1X NO THROUGH ROAD SIGN @ \$39.60 (INCL GST) 1X STREET NAME PLATE (RICHARDS ST) @ \$53.90 (INCL GST)	\$ 506.00		
EFT39058	04/08/2023	CORBIERE SOLENE CYRIELLE	DANCE CLASSES FOR JULY SCHOOL HOLIDAY PROGRAM	\$ 420.00		
EFT39059	04/08/2023	RK & LJ SMITH CORPORATION PTY LTD T/A CARNARVON AUTO ELECTRICS	UP TO \$1000 TO REPAIR SPOTLIGHT WIRING ON RANGER CANOPY - 1GRY058 P344	\$ 1,387.51		
EFT39060	04/08/2023	CARNARVON CHAMBER OF COMMERCE	PROVINCE RESOURCE FUNDS FOR TSE GLASSES	\$ 1,000.00		
EFT39061	04/08/2023	CARNARVON MEDICAL CENTRE	AUDIOGRAM - GENERAL SERVICE OPERATOR	\$ 132.00		
EFT39062	04/08/2023	DEKK RTP PTY LTD	SUPPLY AND DELIVER 2X RUBBER TRACK, HERCULES PART NO RT4566 FOR CAT SKID STEER (P348) AS PER QUOTE ESTDT0019208 DELIVER TO 446 ROBINSON STREET, CARNARVON WA 6701	\$ 4,480.30		
EFT39063	04/08/2023	DENIKA SWEETMAN	REIMBURSEMENT OF ACCOMMODATION AND UBER FOR CONFERENCE IN PERTH FOR PEOPLE & SAFETY CULTURE COORDINATOR	\$ 762.01		
EFT39064	04/08/2023	EQUIFAX AUSTRALASIA WORKFORCE SOLUTIONS PTY LTD	NATIONAL POLICE CLEARANCE FOR 2 COMMUNITY DEVELOPMENT INTERNS AND 1 NIGHT PATROL OFFICER	\$ 148.50		
EFT39065	04/08/2023	ELDERS RURAL SERVICES AUSTRALIA LIMITED	20KG DOG FOOD FOR POUND	\$ 105.66		
EFT39066	04/08/2023	EMPLOYMENT TRAINING SOLUTIONS	LICENCE TO OPERATE FORKLIFT TRAINING COURSE INCLUDING RTO AND WORKSAFE FEES FOR 4 INFRASTRUCTURE STAFF ON TUESDAY 26 JULY 2023	\$ 3,000.00		

EFT39067	04/08/2023	GOODFORM HOLDINGS PTY LTD T/A EVERYWHERE TRAVEL	RETURN AIRFARE FOR DEVELOPMENT COORDINATOR FOR RESPECTFUL RELATIONSHIP WORKSHOP CVQ-PERTH 29 JULY 2023 PERTH- CVQ 1 AUGUST 2023. RETURN AIRFARE FOR VISITING AUTHOR. ILLUSTRATOR DURING CHILDREN BOOK WEEK 2023 PERTH- CVQ 14/08/2023 CVQ-PERTH 17/08/2023. RETURN AIRFARE FOR JULIE RANDALL SYD-PERTH-CVQ ON THE 21/07/2023 TO CVQ-PERTH-SYD ON THE 1/08/2023	\$ 3,419.52		
EFT39068	04/08/2023	GASCOYNE MACHINING PTY LTD	MAKE UP HYDRAULIC HOSES FOR SKID STEER BUCKET - P348	\$ 242.90		
EFT39069	04/08/2023	GASCOYNE OFFICE EQUIPMENT	A4 DOCUMENT FRAMES BLACK/GOLD	\$ 49.90		
EFT39070	04/08/2023	GERALDTON LOCK & KEY SPECIALISTS	6X RANGER PADLOCKS AND 4X RANGER KEYS FREIGHT VIA R&L COURIERS	\$ 1,104.40		
EFT39071	04/08/2023	ROADSTONE WEST PTY LTD T/AS GREENFIELD TECHNICAL SERVICES	PROJECT MANAGER ONGOING PROJECT MANAGEMENT, SITE INSPECTION WITH CONTRACTOR, PREPARE COUNCIL REPORTS, ATTEND COUNCIL MEETING, LIASE WITH DFES, REVIEW OF BUDGET AND SCHEDULE	\$ 29,742.40		
EFT39072	04/08/2023	THE TRUSTEE FOR THE HARC UNIT TRUST T/A HARC SRVICES PTY LTD	PROFESSIONAL SERVICES PERCENTAGE OF TASKS COMPLETED AS PER JULY'S PROGRESS REPORT	\$ 128,215.00		
EFT39073	04/08/2023	HOSPITALITY PTY LTD T/AS HOSPITALITY INN CARNARVON	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023 TO 01.08.2023	\$ 306.07		
EFT39074	04/08/2023	HOMESTEAD HAMPERS	RE-ORDER OF LOCAL PRODUCTS FOR RETAIL SALE AT THE VISITOR CENTRE	\$ 691.20		
EFT39075	04/08/2023	HTD SURVEYS	DETAIL SURVEY ROBINSON STREET CORRIDOR ADJACENT LOTS 211-237, CARNARVON	\$ 6,743.00		
EFT39076	04/08/2023	INDEPENDENT FUEL SOLUTIONS PTY LTD	INDEPENDENT FUEL FOR WORKS VEHICLE FROM THE 24.07.2023 TO 31.07.2023	\$ 2,247.45		
EFT39077	04/08/2023	KAREN HULLS T/AS COMPLEX TRAUMA TRAINING WA	WHAT'S IN THE BOX? YOUTH PROFESSIONAL DEVELOPMENT CAUSE TRAUMA IN YOUR PATCH TWO DAYS TRAINING FOR TWO YOUTH OFFICERS.	\$ 935.00		
EFT39078	04/08/2023	KEELY RAI ROBERTSON	FUEL REIMBURSEMENT FOR COMMUNITY DEVELOPMENT OFFICER. AS PER CONTRACT.	\$ 339.19		
EFT39079	04/08/2023	KLEENIT PTY LTD	PUBLIC SPACE AND FOOTPATH CLEANING FORTNIGHT ENDING 09.07.2023	\$ 12,413.98		
EFT39080	04/08/2023	KLEENHEAT GAS PTY LTD	ANNUAL EQUIPMENT SERVICE CHARGE X 2	\$ 374.00		
EFT39081	04/08/2023	KOMATSU AUSTRALIA PTY LTD	WINDOW GLASS FOR KOMATSU LOADER P303 AS PER QUOTE Q993265827	\$ 2,456.94		
EFT39082	04/08/2023	LESLEY BARNES, PHIL SMITH	BLOWHOLES CAMP HOST REIMBURSEMENT 24 TO 31 JULY 23	\$ 736.12		
EFT39083	04/08/2023	LGISWA	LGIS PREMIUM PAYMENT FOR THE FIRST QUARTER FOR THE YEAR 2023-2024	\$ 459,688.34		
EFT39084	04/08/2023	THE TRUSTEE FOR THE LITTLE RED HEN TRUST	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023 TO 01.08.2023	\$ 1,583.74		
EFT39085	04/08/2023	HELENE PTY LTD T/A LO-GO APPOINTMENTS	EMPLOYMENT OF Airport Reporting Officer (ARO) FOR THE WEEK ENDING 29/07/2023, EMPLOYMENT OF ARO FOR THE WEEK ENDING 5/08/2028 & EMPLOYMENT OF RANGER FOR THE WEEK ENDING 12/08/2023	\$ 15,865.05		
EFT39086	04/08/2023	MARIE LEE MICHAEL	REIMBURSEMENT FOR PARKING IN PERTH FOR RELIEF CREDITOR'S OFFICER TO BE IN CARNARVON FOR REPLACEMENT FOR THE PERIOD OF 14.04.2023 TO 9.05.2023	\$ 452.19		
EFT39087	04/08/2023	MARSH PTY LTD	EMERGENCY EVACUATION SERVICE PROPOSAL (WARDEN AWARENESS TRAINING)	\$ 6,050.00		
EFT39088	04/08/2023	MCLEODS BARRISTERS AND SOLICITORS	REVIEW OF BUILDING ORDERS FOR BLOWHOLE SHACKS	\$ 2,906.75		
EFT39089	04/08/2023	THE TRUSTEE FOR KIMAL TRUST T/A MKB INDUSTRIES	REFUND OF OVERCHARGE ON TIP DOCKET 38067 ON 25/07/2023	\$ 209.20		
EFT39090	04/08/2023	IJT RISK SOLUTIONS PTY LTD T/A LGIS INSURANCE BROKING	SALARY CONTINUANCE RENEWAL FOR 2023-24	\$ 7,743.09		
EFT39091	04/08/2023	NINGALOO CLUB PTY LTD	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023 TO 01.08.2023	\$ 5,665.62		
EFT39092	04/08/2023	NIGHTGLOW ENTERPRISES (BETTA HOME LIVING & LEADING EDGE COMPUTERS)	TP-LINK ARCHER WIRELESS MODEM	\$ 319.80		
EFT39093	04/08/2023	CARNARVON CAPITAL HOLDINGS PTY LTD T/A NORWESTA LIFESTYLE PARK	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023 TO 01.08.2023	\$ 771.75		
EFT39094	04/08/2023	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD T/AS MARKETFORCE	TENDER NO. 07/2023 ADVERTISING FEES	\$ 1,195.87		
EFT39095	04/08/2023	OUTBACK OASIS CARAVAN PARK	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023-01.08.2023	\$ 328.11		
EFT39096	04/08/2023	PATHWEST LABORATORY MEDICINE WA	DRUG AND ALCOHOL TESTING FOR STAFF MEMBERS	\$ 456.50		
EFT39097	04/08/2023	RAC TOURISM ASSETS PTY LTD T/A NINGALOO REEF RESORT	OPERATOR PAYMENT FOR THE PERIOD 30.06.2023 TO 01.08.2023	\$ 1,273.12		
EFT39098	04/08/2023	REPCO PTY LTD	1X OIL DFX 15W-40 (205L DRUM); 4X PENBLUE -DIESEL EXHST FLUID (10L); 2X OIL - FLEET GEAR 50 (20L); 24X HEAVY DUTY BEARING GREASE (450G)	\$ 6,214.14		
EFT39099	04/08/2023	RICHER888 PTY LTD	CATERING FOR VERGE PROJECT WORKSHOP 20 JULY 2023	\$ 355.00		
EFT39100	04/08/2023	DARLENE ROBINSON	REFUND OF NOMINATION DEPOSIT - (COUNCIL ELECTION)	\$ 80.00		
EFT39101	04/08/2023	SANDHURST SECURITY SERVICES PTY LTD	2 X CROWD CONTROLLERS NAIDOC CLOSING CEREMONY	\$ 990.00		
EFT39102	04/08/2023	SHIRE OF CARNARVON MUNICIPAL FUND	OPERATOR RETURN FOR THE PERIOD 30 JUNE 2023 TO 01 AUGUST 2023	\$ 2,699.49		
EFT39103	04/08/2023	SEA CONTRACTING PTY LTD	UP TO \$500 TO REPAIR DOOR ENTRY SENSOR ON TEA ROOM DOOR AT DEPOT & REPLACE BACK UP BATTERY AT DEPOT - ADVISED AFTER POWER FAILURE THAT BATTERY IS LOW	\$ 871.22		
EFT39104	04/08/2023	SEEK LIMITED	ADVERT FOR PLANNING OFFICER POSITION	\$ 335.50		
EFT39105	04/08/2023	SKENDER, REBEKAH	STAFF ANNUAL LEAVE TRAVEL ASSISTANCE CLAIM AS PER POLICY CPM-001 FOR SENIOR FINANCE OFFICER	\$ 440.00		
EFT39106	04/08/2023	CARNARVON SPORTS	FIREARMS SAFETY AWARENESS CERTIFICATE	\$ 30.00		

EFT39107	04/08/2023	ST JOHN AMBULANCE ASSOCIATION IN WA INC	REPLACEMENT STOCK FOR FIRST AID KITS AT WOOLSHED, YOUTH HUB AND ADMIN OFFICE CORPORATE KITCHEN	\$ 498.71		
EFT39108	04/08/2023	SUNNY INDUSTRIAL BRUSHWARE PTY LTD	6X MACDONALD JOHNSTON 16 GUTTER ROOM 4 WIRE FOR STREET SWEEPER - P347 AS PER QUOTE 27192	\$862.40		
EFT39109	04/08/2023	M.B SUTCLIFFE & S.A SUTCLIFFE T/AS SUTCLIFFE PLANTATION	SMALL BUSINESS PARTICIPATION GRANT - SUTCLIFFE PLANTATION	\$ 549.00		
EFT39110	04/08/2023	TELSTRA LIMITED	MOBILE ACCOUNT FOR THE PERIOD 12 JULY 2023 TO 11 AUGUST 2023	\$ 1,809.45		
EFT39111	04/08/2023	THEM EARTHMOVING PTY LTD	AGRN 951 - RFT 15/2022 SUPPLY OF EQUIPMENT AND LABOUR FOR FLOOD DAMAGE REPAIRS	\$ 130,581.00		
EFT39112	04/08/2023	IPEC PTY LTD	FREIGHT - WATER SAMPLES AND RATES NOTICES	\$ 110.01		
EFT39113	04/08/2023	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT FOR THE LIBRARY FROM CARNARVON TO PERTH	\$ 129.95		
EFT39114	04/08/2023	NEW IMAGE HOLDINGS PTY LTD T/A TRAC BUILDING SERVICES	SUPPLY, DELIVERY AND CONSTRUCTION OF ENTRY STATEMENT -FINAL PROGRESS PAYMENT	\$ 65,692.00		
EFT39115	04/08/2023	THE TRUSTEE FOR UDLA UNIT TRUST	LANDSCAPE ARCHITECTURAL DESIGN - CARNARVON CBD REVITALISATION PROJECT	\$ 9,570.00		
EFT39116	04/08/2023	UNIFORMS AT WORK AUSTRALIA PTY LTD	UNIFORM ORDER FOR WORKS CREW	\$ 260.60		
EFT39117	04/08/2023	WENDY BINKS	RE-ORDER OF WA MADE PRODUCTS FOR RETAIL AT THE VISITOR CENTRE	\$ 1,841.25		
EFT39118	04/08/2023	WREN OIL	ADMIN & COMPLIANCE FEES FOR WASTE OIL DISPOSAL FROM SHIRE DEPOT FOR THE MONTH OF AUGUST 2023	\$ 16.50		
EFT39119	11/08/2023	ADAM COTTRELL	MONTHLY COUNCILLOR SITTING FEE 25TH JULY 2023	\$ 1,457.00		
EFT39120	11/08/2023	AMPOL AUSTRALIA PETROLEUM PTY LTD	AMPOL FUEL FOR WORK VEHICLES FOR THE MONTH OF JULY 2023	\$ 2,264.77		
EFT39121	11/08/2023	ART HANGING SYSTEMS PTY LTD	50% PAYMENT OF TOTAL COST - MILA WALL KIT	\$ 29,534.24		
EFT39122	11/08/2023	BUILDING & CONSTRUCTION INDUSTRY TRAINING	BUILDING & CONSTRUCTION INDUSTRIAL TRAINING LEVY FOR THE PERIOD OF JULY 2023 (B23/025)	\$ 239.50		
EFT39123	11/08/2023	G BISHOPS TRANSPORT SERVICES PTY LTD AFT GBT SERVICES TRUST	FREIGHT FOR DEPOT FROM CARNARVON TO PERTH	\$ 52.23		
EFT39124	11/08/2023	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY FOR THE PERIOD 01/07/2023 TO 31/07/2023 (B23/052)	\$ 335.31		
EFT39125	11/08/2023	CANINE CONTROL	RELIEF RANGER SERVICES IN CORAL BAY FOR THE MONTH OF JULY 2023	\$ 14,537.00		
EFT39126	11/08/2023	THE TRUSTEE FOR DN KEARNEY FAMILY TRUST T/A CARNARVON ELECTRICS	UP TO \$2000 TO INSPECT AND FIX NUMEROUS LIGHTS NOT WORKING AT BASTON OVAL. ALL TOWERS HAVE 1 OR MORE LIGHTS NOT TURNING ON	\$ 3,947.87		
EFT39127	11/08/2023	CORAL COAST WATER PTY LTD	COMMERCIAL WATER SALES -MAY 2023 FOR SPEEDWAY	\$ 1.87		
EFT39128	11/08/2023	CARNARVON GROWERS ASSOCIATION INC	BALL VALVE PHILMAC 40MM	\$ 70.33		
EFT39129	11/08/2023	A.C.P. INDUSTRIES PTY LTD T/AS CARNARVON FRESH IGA	RE-STOCK OF CINEMA KIOSK SUPPLIES	\$ 621.74		
EFT39130	11/08/2023	THE TRUSTEE FOR CHAPMAN TRUST T/A CARNARVON MITRE 10	SMALL TOOLS AND EQUIPMENT FOR WORK CARRIED OUT AT CAREY PARK	\$ 188.15		
EFT39131	11/08/2023	DENIKA SWEETMAN	REIMBURSEMENT OF FUEL COSTS FOR PEOPLE & CULTURE COORDINATOR - GETTING BACK TO WORK TRAINING GERALDTON	\$ 190.43		
EFT39132	11/08/2023	DEPARTMENT OF TRANSPORT	DISCLOSURE INFORMATION FEES FOR APPLICATIONS MADE IN JULY 2023	\$ 94.75		
EFT39133	11/08/2023	DIRECT SMS PTY T/A DIRECT SMS PTY LTD	PROFESSIONAL 49 TELEPHONE PLAN FOR THE MONTH OF AUGUST 2023	\$ 53.90		
EFT39134	11/08/2023	DUN DIRECT PTY LTD	DUNNINGS FUEL FOR WORK VEHICLES FOR THE MONTH OF JULY 2023	\$ 10,293.70		
EFT39135	11/08/2023	EIGHTH ST PTY LTD T/A LIGNA CONSTRUCTION	PROVISION OF BAXTER PARK NATURE BASED PLAYGROUND - DESIGN AND CONSTRUCTION AS PER CONTRACT RFT 09/2022	\$ 238,349.65		
EFT39136	11/08/2023	JM AND VL FARNE T/A CORAL BAY CONTRACTING	CLEANING OF CORAL BAY ROADSIDE BINS, FISH OFFAL BINS AND LANDFILL SITE FOR THE MONTH OF JULY 2023	\$ 27,715.16		
EFT39137	11/08/2023	ALEXANDER FULLARTON	MONTHLY COUNCILLOR SITTING FEE 25TH JULY 2023	\$ 1,457.00		
EFT39138	11/08/2023	GASCOYNE ARTS SOCIETY INCORPORATED	GASCOYNE ARTS SOCIETY ANNUAL FUNDING FOR GASCOYNE ART AWARDS FOR 2023 AS PER COUNCIL AGREEMENT	\$ 10,000.00		
EFT39139	11/08/2023	GAVIN GRIFFITHS INVESTMENTS PTY LTD	PRE EMPLOYMENT ASSESSMENT GENERAL SERVICE OPERATOR	\$ 572.00		
EFT39140	11/08/2023	GASCOYNE PLUMBING SOLUTIONS	UP TO \$700 TO REMOVE OLD AND LEAKING PIPES AND TAPS IN ANIMAL COMPOUND, RE RUN NEW COPPER PIPING WITH NEW TAPS. SERVICE ALL STAINLESS STEEL DOG BOWLS WITH FLOATS	\$ 2,060.47		
EFT39141	11/08/2023	GASCOYNE FUNERAL DIRECTORS & MONUMENTALS	GARDEN MAINTENANCE AND AMENITY CLEANING - BROWNS RANGE CEMETERY	\$ 2,089.00		
EFT39142	11/08/2023	GASCOYNE OFFICE EQUIPMENT	WIRELESS KEYBOARD AND MOUSE FOR ADMIN OFFICE	\$ 313.90		
EFT39143	11/08/2023	ROADSTONE WEST PTY LTD T/AS GREENFIELD TECHNICAL SERVICES	ARGN951 SCA AGRN951 FLOOD DAMAGE CONSTRUCTION PACKAGE 6 CLAIM	\$ 18,189.60		
EFT39144	11/08/2023	HORIZON POWER (BENTLEY OFFICE)	ELECTRICITY ACCOUNT 168944 FOR THE PERIOD 01/07/2023 TO 31/07/2023	\$ 52,409.63		
EFT39145	11/08/2023	A & N ENTERPRISES (AUSTRALIA) PTY LTD T/AS INTEGRITY COACH LINES	INTEGRITY COACHLINE BOOKINGS FOR 04.07.2023 TO 11.07.2023	\$ 2,714.65		
EFT39146	11/08/2023	J W & S L SLATTER	ORDER OF LOCAL PRODUCTS FOR RETAIL AT THE VC: 20X TEA TOWELS \$12 EACH	\$ 240.00		
EFT39147	11/08/2023	KLEENIT PTY LTD	PROVISION OF CLEANING SERVICES ABLUTIONS FOR THE MONTH OF JULY 2023	\$ 18,070.25		
EFT39148	11/08/2023	KYLE WILLIAMS	STAFF MEAL REIMBURSEMENT FOR ATTENDING RESPECTFUL RELATIONSHIPS WORKSHOP FOR DEVELOPMENT COORDINATOR	\$ 182.00		
EFT39149	11/08/2023	LANDGATE - ACCOUNTS	CERTIFICATE OF TITLE WITH SKETCH	\$ 30.50		
EFT39150	11/08/2023	LG BEST PRACTICES PTY LTD	PAYROLL RECONCILIATION REPAIR WORK FOR UNIVERSAL JOURNAL ISSUES	\$ 2,021.25		
EFT39151	11/08/2023	LUKE SKENDER	MONTHLY COUNCILLOR SITTING FEE 25TH JULY 2023	\$ 1,457.00		
EFT39152	11/08/2023	MARCO PAULO FERREIRINHA	MONTHLY COUNCILLOR SITTING FEE 25TH JULY 2023	\$ 1,457.00		
EFT39153	11/08/2023	BURKE MASLEN	MONTHLY COUNCILLOR SITTING FEE AND DEPUTY ALLOWANCE 25TH JULY 2023	\$ 2,434.00		
EFT39154	11/08/2023	MIGRATION AFFAIRS PTY LTD	SPONSORSHIP APPLICATION FOR THE SENIOR FINANCE REPORTING OFFICER	\$ 7,160.90		

EFT39155	11/08/2023	THE TRUSTEE FOR KIMAL TRUST T/A MKB SKIP BINS	WEEKLY HIRE AND SERVICE OF SKIP BINS - BLOWHOLES CAMPSITE	\$	2,429.00		
EFT39156	11/08/2023	THE TRUSTEE FOR KIMAL TRUST T/A MKB INDUSTRIES	TEMPORARY FENCING FOR BAXTER PARK CONCRETE PAD PAINTING PROJECT (MIRANDA PLUM ARTIST) FUNDED PROJECT FOR SOLAR ECLIPSE PROGRAM	\$	1,100.00		
EFT39157	11/08/2023	NORWEST REFRIGERATION SERVICES	UP TO \$300 TO INSPECT AIRCON AT 7 AIRPORT CRESCENT	\$	473.00		
EFT39158	11/08/2023	OUTBACK COAST PROPERTY PTY LTD	RENT FOR 56 CLEAVER ST, CARNARVON FOR THE PERIOD 14/08/2023 TO 13/09/2023	\$	3,476.18		
EFT39159	11/08/2023	PINOCHLE HOLDINGS PTY LTD T/A LANDSCAPE AUSTRALIA CONSTRUCTION	YOUH PRECINCT REVITALISATION PROJECT PROGRESS CLAIM 2	\$	11,905.11		
EFT39160	11/08/2023	QUANTUM SURVEYS	CONDUCT SURVEY & PROVIDE REPORTS AS PER ATTACHED QUOTE	\$	4,493.50		
EFT39161	11/08/2023	REPCO PTY LTD	12V PASS VEHICLE 30MM CCA:325	\$	127.60		
EFT39162	11/08/2023	SHIRE OF CARNARVON MUNICIPAL FUND	COMMISSION ON INTEGRITY COACHLINE BOOKINGS FOR JULY 2023	\$	520.55		
EFT39163	11/08/2023	SMITH, EDWARD	MONTHLY COUNCILLOR SITTING FEE AND PRESIDENT ALLOWANCE FOR COUNCIL MEETING HELD ON THE 25 JULY 2023	\$	5,365.00		
EFT39164	11/08/2023	SOUTHERN CROSS AUSTEREO PTY LTD	RADIO ADVERTISING ON NIT 99.7 AND CARNARVON TRIPLE M 666 FOR STICED & BOUND	\$	247.50		
EFT39165	11/08/2023	THE WARD FAMILY TRUST T/A SUNCITY PRINT	20X TAKE 5 BOOKS WORKSITE 10X TAKE 5 BOOKS BROWNS RANGE WASTE FACILITY	\$	539.00		
EFT39166	11/08/2023	THOMAS LANGLEY	MONTHLY COUNCILLOR SITTING FEE 25TH JULY 2023	\$	1,457.00		
EFT39167	11/08/2023	TROPICS HARDWARE	SUPPLY ALL CARPENTRY FURNITURE, LIGHT FIXTURES AND ELECTRICAL COMPONENTS FOR THE MONTH OF JULY 2023	\$	6,670.10		
EFT39168	11/08/2023	LUKE VANDELEUR	MONTHLY COUNCILLOR SITTING FEE 25TH JULY 2023	\$	1,457.00		
EFT39169	11/08/2023	VANGUARD PRESS	DISTRIBUTION, STORAGE AND BROCHURE RACKING FOR THE MONTH OF JULY 2023	\$	1,341.55		
EFT39170	11/08/2023	WATER CORPORATION	WATER ACCOUNT FOR TRADE WASTE PERMIT HILL STREET	\$	246.16		
EFT39171	11/08/2023	W. A. TREASURY CORPORATION	GOVERNMENT GUARANTEE FEE FOR ANNUITY LENDING FOR PERIOD ENDING 30 JUNE 2023	\$	6,946.74		
EFT39172	11/08/2023	WESTERLY CONTRACTORS	1 HOUR EWP HIRE & OPERATOR AT TOWN BEACH PARK	\$	159.50		
EFT39173	11/08/2023	YAMATI MARLPA ABORIGINAL CORPORATION (PERTH)	50% OF ESTIMATED COST NTGAC BOD MTG EXMOUTH SHIRE OF CARNARVON 17.08.2023	\$	10,243.46		
EFT39174	18/08/2023	AUSTRALIA POST	AUSTRALIA POST POSTAGE FEE FOR THE MONTH OF JULY 2023	\$	431.49		
EFT39175	18/08/2023	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE PROVIDED BY CONSULTANT WITH PROVIDING RATES SERVICES (WEEK ENDING 06/08/2023)	\$	247.50		
EFT39176	18/08/2023	STUART GEORGE PENDERGAST T/AS CARNARVON MOWING & MAINTENANCE	MOW AND WHIPPER SNIP AT UNIT 20 & 19 MARMION STREET AND 95 OLIVIA TERRACE	\$	300.00		
EFT39177	18/08/2023	CARNARVON CENTRAL APARTMENTS 2	ACCOMMODATION FOR CONTRACT BUILDING SURVEYORS FROM CITY OF GREATER GERALDTON - FOR THE PERIOD 7/08/2023 TO 11/08/2023	\$	660.00		
EFT39178	18/08/2023	CARNARVON COMMUNITY COLLEGE CLEAVER ST CAMPUS CANTEEN	CATERING CIS MEETING TUESDAY 08 AUGUST 2023 10 PEOPLE COUNCIL CHAMBERS 10:15AM	\$	150.00		
EFT39179	18/08/2023	THE TRUSTEE FOR DN KEARNEY FAMILY TRUST T/A CARNARVON ELECTRICS	INSTALL EQUIPMENT AND CARRY OUT 2 WEEKS' DATA LOGGING AT THE CARNARVON CIVIC CENTRE	\$	2,196.02		
EFT39180	18/08/2023	CITY OF GREATER GERALDTON	BUILDING CERTIFICATION SERVICES FOR THE MONTH OF JULY 2023	\$	1,287.05		
EFT39181	18/08/2023	CORAL COAST VETERINARY HOSPITAL	MICROCHIP AND (AAR) AUSTRALASIAN REGISTRATION	\$	174.81		
EFT39182	18/08/2023	CS LEGAL	ONGOING LEGAL CASE WITH CSI LEGAL REGARDING A1644	\$	440.00		
EFT39183	18/08/2023	CARNARVON CHAMBER OF COMMERCE	GIFT VOUCHERS PURCHASED BY WINDFEST ON 17/01/2023 TO THE VALUE OF \$100 X 2, \$50 X 4, \$25 X 2	\$	700.00		
EFT39184	18/08/2023	CARNARVON GROWERS ASSOCIATION INC	SUPPLY HOSE JOINER FOR WORKS AT THE FASCINE	\$	119.88		
EFT39185	18/08/2023	CARNARVON HERITAGE GROUP INC	REIMBURSEMENT OF OVERPAYMENT FOR INVOICE 47750 PAID ON 03/08/2023 & AGAIN ON THE 8/08/2023	\$	145.19		
EFT39186	18/08/2023	CARNARVON MEDICAL CENTRE	AUDIOMETRIC TEST FOR AIRPORT REPORTING OFFICER	\$	132.00		
EFT39187	18/08/2023	A.C.P. INDUSTRIES PTY LTD T/AS CARNARVON FRESH IGA	RESTOCK OF CINEMA KIOSK	\$	781.01		
EFT39188	18/08/2023	THE TRUSTEE FOR CHAPMAN TRUST T/A CARNARVON MITRE 10	SUPPLY AND DELIVER 2X GAS HOUSE CYLINDERS 45KG TO 7 AIRPORT CRESCENT AS PER QUOTE 12007390	\$	895.27		
EFT39189	18/08/2023	DUN DIRECT PTY LTD	DUNNINGS FUEL FOR WORK VEHICLES FOR THE MONTH OF JULY 2023	\$	3,282.09		
EFT39190	18/08/2023	DEPARTMENT OF FIRE & EMERGENCY SERVICES	REIMBURSE DUPLICATE PAYMENT OF INVOICE 47658 PAID TWICE IN ERROR	\$	61,374.55		
EFT39191	18/08/2023	GASCOYNE BAKERY CAFE	CATERING FOR OFFICIAL OPENING OF SOLAR ECLIPSE SCULPTURE 18 PICNIC PACKS 2 OF WHICH TO BE VEGETARIAN	\$	360.00		
EFT39192	18/08/2023	GAVIN GRIFFITHS INVESTMENTS PTY LTD	MEDICAL ASSESSMENT FOR AERODROME REPORTING OFFICER	\$	286.00		
EFT39193	18/08/2023	GASCOYNE PLUMBING SOLUTIONS	REPLACE INLET VALVES TO CISTERNS, ADJUST OVERFLOW HEIGHT, CLEAR BLOCKAGE FROM SHOWER DUMP AT CORAL BAY ABLUTION AS PER SUBMITTED SCOPE OF WORKS DATED 01 AUGUST 2023	\$	2,596.79		
EFT39194	18/08/2023	GASCOYNE FUNERAL DIRECTORS & MONUMENTALS	REIMBURSEMENT OF GRANT OF RIGHT OF BURIAL FEE FOR GRAVE NO. 1365	\$	795.00		
EFT39195	18/08/2023	GASCOYNE OFFICE EQUIPMENT	2X BLACK AND GOLD A4 CERTIFICATE FRAMES FOR SOLAR ECLIPSE EVENT	\$	49.90		
EFT39196	18/08/2023	GERALDTON LOCK & KEY SPECIALISTS	RETURN OF PAYMENT OF INV #516247 & #516409 DUE TO INCORRECT BANK DETAILS	\$	1,104.40		
EFT39197	18/08/2023	ZACHARY GRAY	REIMBURSE DUPLICATE PAYMENT FOR INFRINGEMENT CC4783 PAID TWICE DUE TO ONLINE PAYMENT SYSTEM ERROR	\$	125.30		
EFT39198	18/08/2023	ROADSTONE WEST PTY LTD T/AS GREENFIELD TECHNICAL SERVICES	AGRN951 SCA AGRN951 FLOOD DAMAGE CONSTRUCTION PACKAGE 6 FOR THE PERIOD 24/07/2023 TO 06/08/2023	\$	29,806.15		
EFT39199	18/08/2023	HEMA MAPS	REORDER OF HEMA MAPS FOR RETAIL AT THE VISITOR CENTRE	\$	269.10		

EFT39200	18/08/2023	WA HOLIDAY GUIDE PTY LTD	COMMISSION ON BOOKINGS/MARKETING FEE FOR THE MONTH OF JULY 2023	\$ 532.53		
EFT39201	18/08/2023	HORIZON POWER (BENTLEY OFFICE)	ELECTRICITY ACCOUNTS FOR 95 OLIVIA TERRACE FOR THE PERIOD 25/05/2023 TO 14/07/2023	\$ 296.18		
EFT39202	18/08/2023	HOSPITALITY PTY LTD T/AS HOSPITALITY INN CARNARVON	ACCOMMODATION FOR CHILDREN'S BOOK WEEK 2023 VISITING AUTHOR/ILLUSTRATOR 3 NIGHTS (QUEEN ROOM AS PER EMAIL QUOTE DATED 04/07/2023 @ \$153 PER NIGHT INCLUDING CONTINENTAL BREAKFAST) ARRIVAL MONDAY 14/08/2023	\$ 600.00		
EFT39203	18/08/2023	INDEPENDENT FUEL SOLUTIONS PTY LTD	INDEPENDENT FUEL FOR WORK VEHICLES FOR WEEK ENDING 06/08/2023	\$ 975.49		
EFT39204	18/08/2023	INTEGRATED ICT	CYBER SECURITY - SECURITY AS A SERVICE FOR THE MONTH OF JULY 2023	\$ 7,628.70		
EFT39205	18/08/2023	JOLLY'S AUTO CENTRE (JOLLY'S TYRE SERVICE)	WHEEL BALANCE AND FITTING FOR P361	\$ 163.00		
EFT39206	18/08/2023	KLEENIT PTY LTD	PROVISION OF PUBLIC SPACE & FOOTPATH CLEANING AS PER CONTRACT RFT 06/2017 FOR THE FORTNIGHT ENDING 6/08/2023	\$ 6,276.86		
EFT39207	18/08/2023	LANDGATE \$ ACCOUNTS	GROSS RENTAL VALUATIONS CHARGEABLE SCHEDULE NO: G2023/05 DATED 27/05/2023 TO 23/06/2023 & SCHEDULE NO: G2023/06 DATED 24/06/2023 TO 21/07/2023	\$ 488.59		
EFT39208	18/08/2023	LESLEY BARNES, PHIL SMITH	REIMBURSEMENT COSTS FOR BLOWHOLES CAMPHOST FROM 7/08/2023 TO 13/08/2023	\$ 200.00		
EFT39209	18/08/2023	STATE LIBRARY OF WA	ANNUAL DELIVERY OF BETTER BEGINNINGS READING PACKS 2023-2024	\$ 407.00		
EFT39210	18/08/2023	MGS HOLDINGS PTY LTD	SUPPLY AND DELIVER 1X DJI MAVIC 3 PRO FLY	\$ 4,290.00		
EFT39211	18/08/2023	THE TRUSTEE FOR KIMAL TRUST T/A MKB INDUSTRIES	REIMBURSEMENT RETURNED PAYMENTS DUE TO INCORRECT BANK DETAILS AS FOLLOWS: EFT39156 INV00003922 TEMPORARY FENCING BAXTER PARK & EFT39089 DREQ-1685 REFUND FOR TIP OVERCHARGE DOCKET 38067 ON 25/07/2023	\$ 1,309.20		
EFT39212	18/08/2023	NORTHERN GOLDFIELDS EARTHMOVING PTY LTD	QUOBBA/GNARALOO ROAD - SUPPLY OF PLANT AND OPERATORS FOR UNSEALED ROAD UPGRADE WORKS AS PER SCOPE OF WORKS UNDER TENDER RFT 05/2023	\$ 354,172.50		
EFT39213	18/08/2023	OUTBACK FLORAL DESIGNS	BOUQUET OF FLOWERS FOR MARGARET SEATON CARD TO READ: THANK YOU FOR YOUR KIND DONATION AND VISION FOR THE ECLIPSE SCULPTURE FROM THE SHIRE OF CARNARVON	\$ 80.00		
EFT39214	18/08/2023	PARKWOOD UPHOLSTERY	BAG/COVER FOR SHIRE OF CARNARVON GAZEBO AS PER QUOTE 3501	\$ 285.00		
EFT39215	18/08/2023	ACTIVE PATHWAYS PTY LTD T/A PICKSTAR	DEPOSIT FOR TALENT GREG HIRE 01 SEPTEMBER 2023 03 SEPTEMBER 2023 FOR GASCOYNE GAMES 2023	\$ 3,300.00		
EFT39216	18/08/2023	KIMMARC PTY LTD T/A PORTSIDE ENGINEERING AND CRANE SERVICES	SMALL PARTS FOR P294	\$ 27.80		
EFT39217	18/08/2023	PROGRESSIVE DIAGNOSTICS PTY LTD	BREATHALYSER RECAL KITS FOR THE PEOPLE AND CULTURE TEAM	\$ 305.36		
EFT39218	18/08/2023	REPCO PTY LTD	RYCO SERVICE KIT FOR P298	\$ 337.98		
EFT39219	18/08/2023	CROMAG PTY LTD T/AS SIGMA CHEMICALS	DELIVER ROBOTIC CLEANER TO AQUATIC CENTRE 21 BABBAGE ISLAND RD, BABBAGE ISLAND WA 6701 AS PER QUOTE 169848	\$ 68.20		
EFT39220	18/08/2023	SOUTHERN CROSS AUSTERO PTY LTD	RADIO ADVERTISING FOR THE MONTH OF JULY 2023 FOR COURTYARD CRAFT MARKETS 2023 SEASON	\$ 264.00		
EFT39221	18/08/2023	SONY PICTURES RELEASING PTY LTD	SPIDERMAN: ACROSS THE SPIDERVERSE (ESTIMATE: TERMS ARE 40% WITH \$250 MIN GT)	\$ 402.18		
EFT39222	18/08/2023	SUNSETS CAFE AT ONE MILE JETTY	CATERING FOR ART GALLERY EXHIBITION OPENING EVENT ON 28 JULY 2023 AS PER QUOTE 000000051	\$ 460.00		
EFT39223	18/08/2023	THEM EARTHMOVING PTY LTD	AGRN951 RFT 15/2022 SUPPLY OF EQUIPMENT AND LABOUR FOR FLOOD DAMAGE REPAIRS FOR PERIOD: 1/08/2023 TO 9/07/2023	\$ 488,625.50		
EFT39224	18/08/2023	NEW IMAGE HOLDINGS PTY LTD T/A TRAC BUILDING SERVICES	SUPPLY, DELIVERY AND CONSTRUCTION OF ALL ITEMS OUTLINED IN SCOPE OF WORKS FOR RFQ 10/2023 CARNARVON COMMUNITY COLLEGE SHARED CONCRETE BICYCLE PATH 1ST PROGRESS PAYMENT (20% DEPOSIT)	\$ 53,592.00		
EFT39225	18/08/2023	TMSW PTY LTD T/AS TRAFFIC FORCE	ANNUAL GENERIC TRAFFIC MANAGEMENT PLAN REVIEW AS PER QUOTE 1735	\$ 658.35		
EFT39226	18/08/2023	TROPICS HARDWARE	SUPPLY 12X SAFETY GLASS CLEAR LENS STEALTH	\$ 395.40		
EFT39227	18/08/2023	U2 BOBCAT HIRE	SUPPLY AND DELIVER 50 TONNE WHITE LIMESTONE CRACKER DUST @ \$95 + GST AS PER EMAIL DATED 23/05/2023	\$ 5,225.00		
EFT39228	18/08/2023	VEE JAYS (WA) PTY LTD	UP TO 20 HOURS TO MAINTENANCE GRADE BUSH BAY - NEW BEACH ROAD (M090) TO COMMENCE ON COMPLETION OF GLADSTONE RD @ \$200 PER HOUR + GST	\$ 8,800.00		
EFT39229	18/08/2023	WOOLWORTHS GROUP LIMITED	REIMBURSE DUPLICATE PAYMENT OF INVOICE 47776 PAID TWICE DUE TO ONLINE PAYMENT SYSTEM ERROR	\$ 1,000.01		
EFT39230	18/08/2023	WATTLEUP TRACTORS	THERMOSTAT & HOUSING ASSY INCLUDING FREIGHT TO CARNARVON AS PER QUOTE 1297705	\$ 304.00		
EFT39231	18/08/2023	YAMATJI MARLPA ABORIGINAL CORPORATION (PERTH)	CORAL BAY PROPOSED WASTE DISPOSAL SITE PROJECT MANAGEMENT AND SURVEY COORDINATION. AS PER ESTIMATE REFERENCE: NTGAC065-1	\$ 5,686.52		
EFT39232	25/08/2023	ADAM COTTRELL	MONTHLY COUNCILLOR SITTING FEE FOR THE MONTH OF AUGUST 2023	\$ 1,569.00		
EFT39233	25/08/2023	ANDREW TYSON	MEAL EXPENSES FOR ARO CORAL BAY AIRPORT INSPECTION	\$ 106.00		
EFT39234	25/08/2023	AUST\$WEIGH PTY LTD	WEIGHBRIDGE ANNUAL TESTING AT BROWNS RANGE WASTE FACILITY AS PER QUOTE DATED 15.5.23	\$ 4,125.00		
EFT39235	25/08/2023	BOC LIMITED (AUST)	BALLOON GAS CV SIZE FOR BARBIE MOVIE	\$ 154.89		
EFT39236	25/08/2023	BOYA EQUIPMENT PTY LTD	CUTTER BLADES AND BOLTS FOR P374	\$ 1,604.77		
EFT39237	25/08/2023	BTX CONTRACTING	MANAGEMENT OF CARNARVON AQUATIC CENTRE AS PER SCHEDULE FOR THE MONTH OF SEPTEMBER 2023	\$ 55,000.00		

EFT39238	25/08/2023	CARNARVON LOTTERY NEW & GIFTS T/A THE CARNARVON PAPERSHOP	ITEMS FOR MONTHLY STAFF VALUES AWARDS TO BE PRESENTED AT STAFF MEETINGS FOR THE MONTH OF AUGUST 2023	\$ 35.00		
EFT39239	25/08/2023	CENTRAL REGIONAL TAFF	DELIVER REGULATORY OFFICER COMPLIANCE SKILLS (ROCS) TRAINING TO THE REGULATORY SERVICES TEAM	\$ 7,491.42		
EFT39240	25/08/2023	RK & LJ SMITH CORPORATION PTY LTD T/A CARNARVON AUTO ELECTRICS	UP TO \$1200 TO INVESTIGATE SPEED PROBLEM SUPPLY AND INSTALL NEW SPEED SENSOR IN PTRU4	\$ 1,061.50		
EFT39241	25/08/2023	A.C.P. INDUSTRIES PTY LTD T/AS CARNARVON FRESH IGA	RESTOCK OF KIOSK SUPPLIES FOR CINEMA	\$ 611.09		
EFT39242	25/08/2023	THE TRUSTEE FOR CHAPMAN TRUST T/A CARNARVON MITRE 10	CHAIR & TABLE HIRE FOR NAIDOC WEEK FAMILY FUN DAY	\$ 917.71		
EFT39243	25/08/2023	DAVID GRAY & CO. PTY LIMITED	30x DARK GREEN MGBS 240LT WITH SERIAL NUMBERS -INC GST AND FREIGHT FOR FINANCIAL YEAR 2023/24	\$ 2,105.24		
EFT39244	25/08/2023	D & J BLACK	PURCHASE OF PRESERVES/FRUIT LEATHER FOR RETAIL AT VISITOR CENTRE	\$ 200.00		
EFT39245	25/08/2023	DM BREAKER EQUIPMENT PTY LTD	PARTS FOR BF 70.2 CRUSHERE BUCKET AS PER QUOTE 23512	\$ 144.31		
EFT39246	25/08/2023	DUN DIRECT PTY LTD	FUEL FOR SHIRE VEHICLES 07.08.2023 TO 13.08.2023	\$ 4,622.55		
EFT39247	25/08/2023	GOODFORM HOLDINGS PTY LTD T/A EVERYWHERE TRAVEL	AIRFARES & ACCOMMODATION FOR GASCOYNE GAMES EVENT SPEAKER	\$ 1,618.00		
EFT39248	25/08/2023	FIRST CLASS CONSTRUCTIONS (WA) PTY LTD	CONTRACT WORK FOR RFT 02/2023 ROBINSON ST RECONSTRUCTION CLAIM 1- JULY 2023 MINUS RETENTION OF 10%	\$ 34,671.68		
EFT39249	25/08/2023	DEPARTMENT OF FIRE & EMERGENCY SERVICES	ESL 1ST QUARTER CONTRIBUTION 2023/24	\$ 87,177.86		
EFT39250	25/08/2023	FIVE ELEMENTS INTERNATIONAL PTY LTD T/AS JOHANN KLOECKER SPECIALISED MATERIALS & CO	72 X 25KG BAGS POLYCHLOR INCLUDING DELIVERY	\$ 24,939.29		
EFT39251	25/08/2023	ALEXANDER FULLARTON	MONTHLY COUNCILLOR SITTING FEE FOR THE MONTH OF AUGUST 2023	\$ 1,457.00		
EFT39252	25/08/2023	GASCOYNE PLUMBING SOLUTIONS	INSPECT, EMPTY AND REPAIR TO SEPTIC TANK AT DOG POUND SITE	\$ 1,513.88		
EFT39253	25/08/2023	GASCOYNE OFFICE EQUIPMENT	RICOH SERVICE AGREEMENT FOR THE MONTH OF JUNE 2023	\$ 2,569.41		
EFT39254	25/08/2023	ROADSTONE WEST PTY LTD T/AS GREENFIELD TECHNICAL SERVICES	AGRN951 SCA AGRN951 FLOOD DAMAGE CONSTRUCTION PACKAGE 6 FOR THE PERIOD 07/08/2023 TO 20/08/2023	\$ 16,206.30		
EFT39255	25/08/2023	HORIZON POWER (BENTLEY OFFICE)	ELECTRICITY ACCOUNT FOR UNIT 20/19 MARMION STREET FOR THE PERIOD 13/06/2023 TO 09/08/2023	\$ 160.52		
EFT39256	25/08/2023	HOSPITALITY PTY LTD T/AS HOSPITALITY INN CARNARVON	ACCOMMODATION FOR COUNCILLOR COTTRELL FOR COUNCIL MEETING HELD ON 22 AUGUST 2023	\$ 153.00		
EFT39257	25/08/2023	INDEPENDENT FUEL SOLUTIONS PTY LTD	SUPPLY OF FUEL FOR SHIRE VEHICLES FOR THE MONTH OF AUGUST 2023	\$ 4,629.90		
EFT39258	25/08/2023	INTEGRATED ICT	EXCLAIMER SIGNATURE CLOUD	\$ 192.50		
EFT39259	25/08/2023	JOLLY'S AUTO CENTRE (JOLLY'S TYRE SERVICE)	ONE TYRE FOR PTRUS AS PER QUOTE 102858	\$ 467.00		
EFT39260	25/08/2023	KICK SOLUTIONS	SUPPLY 150 CUSTOM DESIGNED AND MADE POLO SHIRTS FOR THE GASCOYNE GAMES 1 TO 3 SEPTEMBER 2023	\$ 8,131.20		
EFT39261	25/08/2023	KLEENIT PTY LTD	CLEANING OF ALL TOILET BLOCKS AT JIM RICHARDS OVAL WEDNESDAY 09 AUGUST 2023	\$ 264.00		
EFT39262	25/08/2023	KOMATSU AUSTRALIA PTY LTD	PARTS FOR P304 KOMATSU WHEEL LOADER	\$ 308.42		
EFT39263	25/08/2023	LOCAL BLOKE MARKETING AND DISTRIBUTION	PURCHASE OF LOCAL BLOKE SOUVINERS FOR RETAIL AT VISITOR CENTRE	\$ 2,226.19		
EFT39264	25/08/2023	HELENE PTY LTD T/A LOSGO APPOINTMENTS	EMPLOYEE COSTS AND REIMBURSEMENTS FOR WEEK ENDING 12.08.2023 FOR ARO	\$ 1,464.55		
EFT39265	25/08/2023	LUKE SKENDER	MONTHLY COUNCILLOR SITTING FEE FOR THE MONTH OF AUGUST 2023	\$ 1,457.00		
EFT39266	25/08/2023	MARCO PAULO FERREIRINHA	MONTHLY COUNCILLOR SITTING FEE FOR THE MONTH OF AUGUST 2023	\$ 1,457.00		
EFT39267	25/08/2023	BURKE MASLEN	MONTHLY COUNCILLOR SITTING FEE FOR THE MONTH OF AUGUST 2023	\$ 2,434.00		
EFT39268	25/08/2023	MARGARET ST CLAIR	BLOWHOLES CAMPHOST ALLOWANCE FOR PERIOD 14.08.2023 TO 21.08.2023	\$ 200.00		
EFT39269	25/08/2023	MIGRATION AFFAIRS PTY LTD	FINAL REVIEW OF APPLICATION AND FILES BEFORE LODGEMENT OF VISA WITH THE DEPARTMENT OF HOME AFFAIRS FOR THE SENIOR FINANCE OFFICER REPORTING	\$ 1,745.11		
EFT39270	25/08/2023	THE TRUSTEE FOR KIMAL TRUST T/A MKB SKIP BINS	WEEKLY EMPTY OF 9 BINS AT BLOWHOLES CAMPING AREA PLUS 1 EXTRA BIN DELIVERED TO SITE	\$ 2,968.00		
EFT39271	25/08/2023	NIGHTGLOW ENTERPRISES (BETTA HOME LIVING & LEADING EDGE COMPUTERS)	FURNISHINGS FOR STAFF HOUSING AS PER QUOTE 35712002223	\$ 2,773.45		
EFT39272	25/08/2023	NORWEST PROJECT SOLUTIONS	INSTALL RETAINING WALL AT NW COASTAL HWY FOR THE ENTRY STATEMENT PROJECT AS PER QUOTE #QU-0320	\$ 5,885.00		
EFT39273	25/08/2023	OFFICEWORKS LTD	JULY STATIONERY ORDER INCLUDING FREIGHT	\$ 1,488.41		
EFT39274	25/08/2023	PARKWOOD UPHOLSTERY	REPLACE 2 STRAPS ON 5 X SWAGS FOR HOMELESS SLEEPOVER CHALLENGE	\$ 350.00		
EFT39275	25/08/2023	THE FEDERATION OF WA POLICE & COMMUNITY YOUTH CENTRES (WA PCYC CARNARVON)	HIRE AND ASSOCIATED COSTS FOR PCYC FOR GASCOYNE GAMES	\$ 4,150.00		
EFT39276	25/08/2023	KIMMARC PTY LTD T/A PORTSIDE ENGINEERING AND CRANE SERVICES	SMALL PARTS FOR P294	\$ 77.24		
EFT39277	25/08/2023	PROGRESSIVE DIAGNOSTICS PTY LTD	BREATH ALCOHOL TESTING OFFICER ONLINE TRAINING FOR PEOPLE & CULTURE SAFETY COORDINATOR	\$ 159.50		
EFT39278	25/08/2023	REPCO PTY LTD	4WD FILTER KIT FOR P330	\$ 352.53		
EFT39279	25/08/2023	R & L COURIERS	CON NOTE 133398 FREIGHT FOR KOMATSU	\$ 240.63		
EFT39280	25/08/2023	SANDHURST SECURITY SERVICES PTY LTD	SHIRE VENUE SECURITY PATROLS FOR JULY 2023	\$ 3,240.00		
EFT39281	25/08/2023	SMITH, EDWARD	MONTHLY COUNCILLOR FEE AND ALLOWANCE FOR THE MONTH OF AUGUST 2023	\$ 5,365.00		
EFT39282	25/08/2023	STEPHANIE LECA	STAFF REIMBURSEMENT DUE TO CREDIT CARD NOT WORKING. NEEDED TO BUY SUPPLIES FOR CINEMA KIOSK WHICH WEREN'T AVAILABLE AT IGA	\$ 140.15		
EFT39283	25/08/2023	THOMAS LANGLEY	MONTHLY COUNCILLOR SITTING FEE FOR THE MONTH OF AUGUST 2023	\$ 1,457.00		

EFT39284	25/08/2023	NEW IMAGE HOLDINGS PTY LTD T/A TRAC BUILDING SERVICES	VARIATION TO WORKS ON SES BUILDING ROOF REPLACEMENT	\$ 14,740.00		
EFT39285	25/08/2023	TROPICS HARDWARE	SUPPLY OF SURFER HATS FOR GASCOYNE GAMES	\$ 442.90		
EFT39286	25/08/2023	LUKE VANDELEUR	MONTHLY COUNCILLOR SITTING FEE FOR THE MONTH OF AUGUST 2023	\$ 1,457.00		
EFT39287	25/08/2023	WAJON PUBLISHING COMPANY	PURCHASE OF BOOKS FOR RETAIL AT VISITOR CENTRE	\$ 354.00		
EFT39288	25/08/2023	WATER CORPORATION	ANNUAL CHARGE FOR TRADE WASTE ACCOUNT FOR FINANCIAL YEAR 2022-23 & 2023-24	\$ 486.32		
EFT39289	25/08/2023	WENDY BINKS	PURCHASE OF WA MADE PRODUCTS FOR THE VISITOR CENTRE	\$ 3,361.05		
EFT39290	25/08/2023	WESTRAC PTY LTD	SUPPLY AND DELIVER PARTS FOR P348 AS PER QUOTE 030038372	\$ 729.93		
EFT39291	25/08/2023	D & J UNIT TRUST THE T/AS WESTQUEST PTY LTD	RENT IN ADVANCE FOR 95 OLIVIA TERRACE FOR THE MONTH OF SEPTEMBER 2023	\$ 2,383.33		
EFT39292	25/08/2023	WORK HEALTH PROFESSIONALS	ONSITE AUDIOMETRIC TESTING	\$ 2,634.50		
EFT39293	25/08/2023	WURTH AUSTRALIA PTY LTD	PARTS FOR THE WORKSHOP AS PER QUOTE 129926432	\$ 608.01		
DD40310.1	02/08/2023	TOYOTA FLEET MANAGEMENT	MONTHLY LEASE FEE JULY 2023		\$ 5,625.12	
DD40323.1	01/08/2023	WESTNET PTY LTD	WESTNET CHARGES AUGUST 2023		\$ 23.95	
DD40325.1	01/08/2023	PIVOTEL SATELLITE PTY LTD	PIVOTEL SAT PHONE ACCOUNT		\$ 75.00	
DD40327.1	01/08/2023	ANZ BANK LIMITED	ANZ MERCHANT FEES JULY 2023		\$ 1,246.36	
DD40329.1	07/08/2023	IINET LIMITED	IINET ACCOUNT 1197615741		\$ 29.99	
DD40331.1	07/08/2023	ANZ BANK LIMITED	ANZ TRANSACTIVE FEES JULY 2023		\$ 395.29	
DD40333.1	14/08/2023	IINET LIMITED	IINET ACCOUNT 1197661919		\$ 59.98	
DD40335.1	14/08/2023	ANZ BANK LIMITED	ACCOUNT SERVICING FEES		\$ 52.00	
DD40337.1	18/08/2023	IINET LIMITED	IINET ACCOUNT 1197615626		\$ 29.99	
DD40340.1	23/08/2023	3E Advantage Pty Limited	RICOH RENTAL AGREEMENT AUGUST 2023		\$ 410.30	
DD40342.1	15/08/2023	SG FLEET AUSTRALIA PTY LTD	MONTHLY LEASE FEE FOR SHIRE VEHICLES		\$ 27,941.54	
DD40344.1	15/08/2023	SHERIFF'S OFFICE, PERTH	D7060 LODGEMENT FEE REGISTERING 1 UNPAID INFRINGEMENT		\$ 83.50	
DD40346.1	16/08/2023	SHERIFF'S OFFICE, PERTH	FER LODGEMENTS FOR UNPAID FINES		\$ 4,258.50	
DD40354.1	30/08/2023	DE LAGE LANDEN PTY LIMITED	IT EQUIPMENT LEASE PAYMENT AUGUST 2023		\$ 6,786.45	
DD40355.1	07/08/2023	ANZ BANK LIMITED	CORPORATE CREDIT CARD RECONILIATION FOR PERIOD 23.06.23 TO 23.07.23		\$ 7,540.18	
DD40357.1	31/08/2023	AUSTRALIAN TAXATION OFFICE (PAYG)	TAXATION PAYROLL TAX FOR THE PERIOD 14.08.23 TO 27.08.23		\$ 69,342.00	
DD40357.2	31/08/2023	ATO \$ CHILD SUPPORT AGENCY	SALARY DEDUCTION CHILD SUPPORT PAYROLL PR176 FOR THE PERIOD 14.08.23 TO 27.08.23		\$ 1,227.38	
DD40357.3	31/08/2023	AUSTRALIAN SERVICES UNION	SALARY DEDUCTION UNION A.S.U PAYROLL PR176 FOR THE PERIOD 14.08.23 TO 27.08.23		\$ 26.50	
DD40357.4	31/08/2023	MAXXIA PTY LTD	SALARY DEDUCTION MAXXIA TAX PAYROLL PR176 FOR THE PERIOD 14.08.23 TO 27.08.23		\$ 1,070.16	
DD40357.5	31/08/2023	SHIRE OF CARNARVON MUNICIPAL FUND	STANDARD NET PAYROLL PR176 FOR THE PERIOD 14.08.23 TO 27.08.23		\$ 203,472.02	
DD40357.6	31/08/2023	BEAM CLEARING HOUSE	SUPERANNUATION PAYROLL PR176 FOR THE PERIOD 14.08.23 TO 27.08.23		\$ 34,254.81	
DD40361.1	17/08/2023	AUSTRALIAN TAXATION OFFICE (PAYG)	TAXATION PAYROLL PR174 FOR THE PERIOD 31.07.23 TO 13.08.23		\$ 67,754.00	
DD40361.2	17/08/2023	ATO \$ CHILD SUPPORT AGENCY	SALARY DEDUCTION CHILD SUPPORT PAYROLL PR174 FOR THE PERIOD 31.07.23 TO 13.08.23		\$ 327.76	
DD40361.3	17/08/2023	AUSTRALIAN SERVICES UNION	SALARY DEDUCTION UNION A.S.U PAYROLL PR174 FOR THE PERIOD 31.07.23 TO 13.08.23		\$ 26.50	
DD40361.5	17/08/2023	BEAM CLEARING HOUSE	SUPERANNUATION PAYROLL PR174 FOR THE PERIOD 31.07.23 TO 13.08.23		\$ 33,676.97	
DD40361.6	17/08/2023	SHIRE OF CARNARVON MUNICIPAL FUND	STANDARD NET PAYROLL PR174 FOR THE PERIOD 31.07.23 TO 13.08.23		\$ 201,088.29	
DD40363.1	21/08/2023	BEAM CLEARING HOUSE	SUPERANNUATION PAYROLL PR175 FOR THE PERIOD 31.07.23 TO 13.08.23		\$ 64.38	
DD40363.2	22/08/2023	AUSTRALIAN TAXATION OFFICE (PAYG)	TAXATION PAYROLL PR175 FOR THE PERIOD 31.07.23 TO 13.08.23		\$ 6.00	
DD40363.3	22/08/2023	SHIRE OF CARNARVON MUNICIPAL FUND	STANDARD NET PAYROLL PR175 FOR THE PERIOD 31.07.23 TO 13.08.23		\$ 595.62	
DD40367.1	03/08/2023	AUSTRALIAN TAXATION OFFICE (PAYG)	TAXATION PAYROLL TAX FOR THE PERIOD 17.07.23 TO 30.07.23		\$ 67,916.00	
DD40367.2	03/08/2023	ATO \$ CHILD SUPPORT AGENCY	SALARY DEDUCTION CHILD SUPPORT PAYROLL PR170 FOR THE PERIOD 17.7.23 TO 30.07.23		\$ 321.05	
DD40367.3	03/08/2023	AUSTRALIAN SERVICES UNION	SALARY DEDUCTION UNION A. S. U. PAYROLL PR170 FOR THE PERIOD 17/07/23 TO 30/07/23		\$ 26.50	
DD40367.4	03/08/2023	MAXXIA PTY LTD	SALARY DEDUCTION MAXXIA TAX PAYROLL PR170 FOR THE PERIOD 17/07/23 TO 30/07/23		\$ 1,070.16	
DD40367.5	02/08/2023	BEAM CLEARING HOUSE	SUPERANNUATION PAYROLL PR170 FOR THE PERIOD 17/07/23 TO 30/07/23		\$ 33,166.45	
DD40367.6	03/08/2023	SHIRE OF CARNARVON MUNICIPAL FUND	STANDARD NET PAYROLL PR170 FOR THE PERIOD 17/07/23 TO 30/07/23		\$ 199,383.55	
<b>TOTAL</b>				<b>\$ 2,907,516.85</b>	<b>\$ 969,374.25</b>	<b>\$ -</b>
TOTAL MUNI EFT				\$ 2,907,516.85		
TOTAL BANK DIRECTS				\$ 969,374.25		
CHEQUES				\$ -		
<b>TOTAL</b>				<b>\$ 3,876,891.10</b>		



SHIRE OF CARNARVON									
Budget Adjustments for Council Approval - August 2023									
Funds allocated to								Comments	
Item #	Account/Job	Description	Classification	Opening Budget	Amended Budget	Impact on Budget	Running total Impact on Budget Surplus/(Deficit)	Reason	Authorising Officer
01/24	3653	Other Culture - GRANTS and OTHER CONTRIBUTIONS MUN	OPREV	250,000	253,500	3,500	3,500	Transferring income from grant funding for Clean Community Coffees	S Leca
01/24	Job 3582	Clean Community Coffees Program	OPEX	0	(3,500)	(3,500)	0	Allocation of funding for Clean Community Coffees to expenditure account	S Leca
02/24	0805	Bushfire Grant	OPREV	25,500	43,005	17,505	17,505	Additional grant funding for fire prevention expenditure	M Antony
02/24	0073	Fire Prevention (Bfb Expenditure)	OPEX	(16,400)	(33,905)	(17,505)	0	Additional fire prevention expenditure	M Antony
03/24	1203	Emergency Services Grant	OPREV	33,080	44,841	11,761	11,761	Additional grant funding for SES operational expenditure	M Antony
03/24	1102	SES Operations	OPEX	(38,000)	(49,761)	(11,761)	0	Additional SES operational expenditure	M Antony

LEGEND

Key to Classification

- Revenue from Operating Activities
- Expenditure from Operating Activities
- Revenue from Investing Activities
- Non- Operating Expenditure
- Transfer from reserves (Revenue)
- Transfer to reserves (Expenditure)
- Other Financing Revenue
- Other Financing Expenditure

- OPREV
- OPEX
- CAPREV
- CAPEX
- TFRR
- TTRE
- OFR
- OFE

Impact on Budget

- (\$100) = reduced income or increased expenditure
- \$100 = increased revenue or increased expenditure

**FEES & CHARGES SCHEDULE 2023/2024 - EFFECTIVE 25 SEPTEMBER 2023**

Fee Description	GST	Statutory Fee	Legislation	Fee 2022/23	Fee Unit	Fee 2023/24
Annual Landing Charge - this allows for an unlimited number of landings for aircraft with MTOW < 4,000kg *only upon prior arrangement* Includes overnight parking when required.	Yes	No		\$ 1,650.00	per annum, per 1,000kg of MTOW	\$ 1,746.00
<b>Overnight Airside Aircraft Parking Fees</b>						
MTOW 0 - < 5,700kg - Parking per day	Yes	No		\$ 13.75	per day	\$ 15.00
MTOW 0 - < 5,700kg - Parking per annum	Yes	No		\$ 2,102.10	per annum	\$ 2,225.00
MTOW >5,700kg - Parking per day	Yes	No		\$ 27.50	per day	\$ 30.00
MTOW >5,700kg - Parking per annum	Yes	No		\$ 4,204.20	per annum	\$ 4,449.00
<b>Coral Bay Airport Landing Fees</b>						
Landing at Coral Bay Airport	Yes	No		\$ 11.00	per landing	\$ 12.00
Locally based Aircraft Only. Annual Landing charge - for unlimited number of landings. By prior arrangement only.	Yes	No		\$ 1,100.00	per annum	\$ 1,164.00
<b>Department of Defence Landing Fees</b>						
As per the standard Landing Fee charges						
<b>Other Airport Charges</b>						
Environmental Charge	Yes	No		\$ 104.50	each	\$ 111.00
Aerodrome Reporting Officer [Non-Critical] call-out charge	Yes	No		\$ 88.00	each	\$ 94.00
<b>Engineering</b>						
<b>Crossover Inspection</b>						
Application fee	Yes	No		\$ 100.00	each	\$ 106.00
Additional Inspections	Yes	No		\$ 80.00	each	\$ 85.00
<b>Note: Vehicle crossover subsidy payment \$900 ex GST</b>						
<b>Excavation Permits (For Excavation within Road Reserve or within Council Controlled Land)</b>						
Permit Application fee (includes 1 inspection)	Yes	No		\$ 100.00	per hour	\$ 106.00
Additional Inspections	Yes	No		\$ 80.00	per hour	\$ 85.00
<b>Reinstatement Bonds (by surface type) Bonds Will be Refunded if Reinstatement works</b>						
Concrete/Paving (\$/SQM)	No	No		\$ 159.00	each	\$ 169.00
Sealed (\$/SQM)	No	No		\$ 96.00	each	\$ 102.00

302 LYALL  
P.O. Box 59  
739 NORTH RIVER RD  
CARMARVON 6701

8/8/23

Dear Andrea,

I write to express my gratitude for the wonderful opportunity the Shire of Carmarvon has presented us with the much needed clean up of the Horticulture district.

Within two weeks of receiving the notice along with our Vouchers our family had engaged with a suitable contractor, to assist in the safe removal of decades old and disused hazardous materials on two properties whilst it is affordable to do so.

At first we thought 3 months was an ample period of time to have our properties brought to a much desired state of tidiness.

By the fourth week concerns began to set in as realization progress for us is dragging with licences, approvals and permits!

Our contractor is ready to begin at any moment juggling other commitments in order to fit us in the time frame whilst being held up by WorkSafe approvals.

We sit on our hands daily frightfully watching each day tick by wastefully as we wait for bureaucracy to tangle with red tape.

Unbelievably it is now into the 8<sup>th</sup> week of the 12 week period and we still have not made a start on removal of unused asbestos material inherited from previous owners.

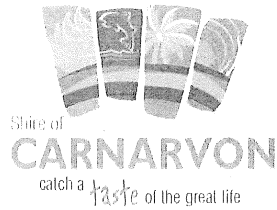
Our family wish to request the Shire considers to accept nominated tasks only be carried out if we find ourselves pushed out of the period allowable in order to maintain due diligence without us and the contractor offending the authorities.

If no progress is made by the 25<sup>th</sup> of August can we please follow up on this request considered with a visit from myself to the Shire office seeking options.

With Regards.

Stephen Kipall.

0467 862 825.



Shire of CARNARVON

Ref: ADM0008  
Enquiry: A Selvey

15 August 2023

Mr S Lyall  
PO Box 59  
CARNARVON WA 6701

Dear Mr Lyall

HORTICULTURAL DISTRICT WASTE AMNESTY

Thank you for your letter dated 8 August 2023 in which you detail the efforts you have made to clear your property of legacy waste during the amnesty period, and the frustrations you have faced in relation to obtaining the correct licences and approvals from State Government agencies.

I also refer to our conversation on Monday 14 August in which we discussed your attempts and your hope that the appropriate approvals would be secured in time for you to clear your property before the amnesty period expires on 8 September 2023. I also note your request that, for reasons beyond your control, you are unable to achieve the clearing during the amnesty period, that the Council considers an extension to the amnesty for you to complete the clearing you are aiming for.

As advised in our phone conversation, the decision to waive fees and charges require a decision of Council as I do not have the delegated authority in this matter and therefore the matter would have to be referred to Council.

We agreed in our conversation that you will continue with your efforts and let me know if there is anything the Shire can do to assist you with obtaining the approvals you require. You will contact me should you require this matter to be presented to Council at the Ordinary Meeting of Council in September.

I trust that captures your request and our discussions. I wish you success in securing approvals and completing this work.

Please do not hesitate to contact me if you have any questions or wish to discuss your request in further detail.

Yours faithfully



Andrea Selvey  
CHIEF EXECUTIVE OFFICER

3 Francis Street  
PO Box 459  
Carnarvon WA 6701



Phone (08) 9941 0000  
Fax (08) 9941 0099  
Email [shire@carnarvon.wa.gov.au](mailto:shire@carnarvon.wa.gov.au)  
Web [www.carnarvon.wa.gov.au](http://www.carnarvon.wa.gov.au)