



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

**Minutes of Ordinary Council Meeting**  
**Held at Warburton**  
**27<sup>th</sup> April 2016 at 1pm**

**SHIRE OF NGAANYATJARRAKU**  
**ORDINARY COUNCIL MEETING**  
**27 APRIL 2016**

**A G E N D A**

1. **PRESENT**
2. **APOLOGIES**
3. **LEAVE OF ABSENCE**
4. **DECLARATION OF MEMBERS' AND OFFICERS' INTERESTS**
5. **QUESTION TIME**
6. **PRESENTATIONS / PETITIONS / DEPUTATIONS**
7. **CONFIRMATION OF MINUTES**  
Ordinary Council Meeting 30<sup>th</sup> March 2016
8. **REPORTS BY THE CHIEF EXECUTIVE OFFICER**  
Report No. 014-16    Accounts paid & payable  
  
Report No. 015-16    2015/16 Annual Budget Review  
  
Report No. 016-16    Financial Statements for the periods ended 29<sup>th</sup> February & 31<sup>st</sup> March  
2016  
  
Report No. 017-16    Council Investments as at 22<sup>nd</sup> April 2016  
  
Report No. 018-16    Shire of Ngaanyatjarraku Workforce Plan

**MATTERS FOR THE INFORMATION OF MEMBERS**

**CLOSURE OF MEETING BY SHIRE PRESIDENT**

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**MINUTES OF ORDINARY COUNCIL MEETING  
HELD ON 27<sup>th</sup> APRIL 2016 AT 1:00PM (WST)  
IN THE SHIRE OF NGAANYATJARRAKU MEETING ROOM**

The Shire President, Cr J.D. McLean, welcomed everyone present and declared the meeting open at 1:01pm.

**PRESENT** Cr. J.D. McLean (President)  
Cr. B. Thomas (Deputy President)  
Cr. P. Thomas  
Cr. J. Frazer  
Cr. L. West  
Cr. A. Jones

Mr. Chris Paget - Chief Executive Officer

**APOLOGIES**

Cr. A. Bates  
Cr. C.F. Twine

**LEAVE OF ABSENCE**

Nil

**QUESTION TIME**

No questions

**DECLARATION OF MEMBERS' AND OFFICERS' INTERESTS**

Nil

**CONFIRMATION OF MINUTES**

Ordinary Council Meeting 30<sup>th</sup> March 2016

**MOVED Cr. West, seconded Cr. Jones, that the minutes of the Ordinary Council meeting held on 30<sup>th</sup> March 2016 be confirmed as a true and accurate record of the proceedings of that meeting.**

**CARRIED 6/0**

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**REPORT NO: 014-16** TO: ORDINARY COUNCIL MEETING 27th APRIL 2016  
**SUBJECT: ACCOUNTS PAID AND PAYABLE**

AUTHORITY: FINANCIAL MANAGEMENT REGULATIONS 12 & 13

In accordance with Financial Management Regulations 12 & 13, a list of all accounts paid or payable shall be presented to Council (Refer to Accounts for Payment attached).

Council is requested to confirm the payment of accounts listed in the Accounts for Payment. (See **attachments**)

**RECOMMENDATION**

That Council payment of accounts amounting to \$1,137,392.50 for period ending 31<sup>st</sup> March 2016 be received and noted.

**VOTING REQUIREMENTS**

Simple majority

**MOVED Cr. B. Thomas, seconded Cr. Frazer, that the recommendation contained within report 014-16 be adopted.**

**#014-16**

**RESOLUTION**

*That Council payment of accounts amounting to \$1,137,392.50 for period ending 31<sup>st</sup> March 2016 be received and noted.*

**CARRIED 6/0**

## SHIRE OF NGAANYATJARRAKU - PAYMENTS LISTING MARCH 2016

01/03/2016	25	IRRUNYJU STORE	IRRUNYJU STORE Supplies for Wingellina Playgroup	-28.32	09	EFT404
01/03/2016	100	WANARN STORE	WANARN STORE Diesel fuel Wanarn Navara ute 1EH532	-97.73	09	EFT413
01/03/2016	217	KEY FACTORS PTY LTD (DESERT SANDS CARTAGE)	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire - Great Central Rd	-132944.90	09	EFT414
01/03/2016	721	Mr P TODD	Mr P TODD Reimb travel fares & meal expenses	-1101.52	09	EFT415
01/03/2016	778	CENTRALIAN MOTORS	CENTRALIAN MOTORS Repairs+servicing on Prado 1EBO496	-1604.70	09	EFT416
01/03/2016	812	Mrs A L SHINKFIELD	Mrs A L SHINKFIELD Reimb. materials purchased for Playgroup	-472.23	09	EFT417
01/03/2016	830	ROWAN SHINKFIELD	ROWAN SHINKFIELD Project Officer support for Shire Early	-987.50	09	1
01/03/2016	894	BUNNINGS GROUP LTD	BUNNINGS GROUP LTD Ryobi blower vac and retic supplies for	-610.50	09	EFT418
01/03/2016	1019	THOMAS O'BRIEN	THOMAS O'BRIEN reimbursement	-968.20	09	EFT419
01/03/2016	1071	HARTOP PTY LTD	HARTOP PTY LTD Repairs Wingellina rubbish truck Isuzu	-5582.00	09	EFT420
01/03/2016	1428	Whitehouse Hotel	Whitehouse Hotel meals and accom P Todd	-88.20	09	2
01/03/2016	29	LEONORA MOTOR INN	LEONORA MOTOR INN Accommodation for PEHO/BS P. Todd	-132.00	09	EFT405
01/03/2016	37	NATS	NATS Tyres & Car expenses	-3860.54	09	EFT406
01/03/2016	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Rental of staff house Lot 154 Warburton	-10958.99	09	EFT407
01/03/2016	57	WARAKURNA ROADHOUSE	WARAKURNA ROADHOUSE Replacement battery for Isuzu tipper	-1219.30	09	EFT408
01/03/2016	58	WARBURTON COMMUNITY INC	WARBURTON COMMUNITY INC Shire contribution to operational costs	-5500.00	09	EFT409
01/03/2016	59	WARBURTON ROADHOUSE	WARBURTON ROADHOUSE Catering for Kungka Ball - 7th January	-4168.89	09	EFT410
01/03/2016	60	WARBURTON STORE	WARBURTON STORE Food supplies SWIM team - holiday prog	-384.96	09	EFT411
01/03/2016	61	WARRUNYINNA STORE	WARRUNYINNA STORE Diesel fuel for Jameson Youth prog PC	-1301.91	09	EFT412
01/03/2016	61	WARRUNYINNA STORE	WARRUNYINNA STORE Supply 4 stroke oil for Jameson Depot	-18.50	09	EFT421
03/03/2016	15	WESTPAC BANK	WESTPAC BANK Westpac transactions fee - February 2016	-9.00	09	EFT389
03/03/2016	357	COMMONWEALTH BANK OF AUSTRALIA	COMMONWEALTH BANK OF AUSTRALIA CBA Merchant fees February 2016	-38.04	09	1
03/03/2016	483	TOYOTAWAYS ROCKINGHAM	TOYOTAWAYS ROCKINGHAM 2015 Toyota Fortuner GX manual diesel wagon rego 1EZE055 +	-50489.31	09	1
07/03/2016	160	MCDONALDS KALGOORLIE	WA Police	-950.00	09	6175
07/03/2016	15	WESTPAC BANK	WESTPAC BANK Credit Card Trans - CEO C.Paget	-3760.20	09	EFT390
08/03/2016		ATO	January BAS Payment	-25084.47	09	332
08/03/2016	860	INDIGENOUS HIP HOP PROJECTS	INDIGENOUS HIP HOP PROJECTS 1ST INSTALLMENT IHHP	-21780.00	09	EFT391
08/03/2016	1050	CARDINAL CONTRACTORS PTY LTD	CARDINAL CONTRACTORS PTY LTD Tjirkarli Access Rd grader hire F&I wk	-57596.00	09	EFT392
09/03/2016		SHIRE OF NG - PAYROLL	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-50964.11	09	PAY
09/03/2016	54	WA SUPER	WA SUPER Payroll deductions	-5862.00	09	DD161.1
09/03/2016	300	AMP RETIREMENT SAVINGS ACCOUNT	AMP RETIREMENT SAVINGS ACCOUNT Superannuation contributions	-328.13	09	DD161.2
09/03/2016	1085	LUCRF SUPER	LUCRF SUPER Superannuation contributions	-185.38	09	DD161.3
09/03/2016	294	UNISUPER	UNISUPER Superannuation contributions	-27.77	09	DD161.4
11/03/2016	1437	Raptor Embroidery	Raptor Embroidery shire uniform	-1545.25	09	1
18/03/2016	50	TELSTRA CORPORATION LTD	TELSTRA CORPORATION LTD Phone & data charges - February 2016	-2029.76	09	1
18/03/2016	559	WESTNET PTY LTD	WESTNET PTY LTD Internet account charges - Shire of Ngku ADSL+remote dialup April-May 2016	-114.90	09	2
18/03/2016	698	CITY OF KALGOORLIE BOULDER	CITY OF KALGOORLIE BOULDER Member Council contribution to GVROC Regional Records Facility	-9600.00	09	3
21/03/2016	15	WESTPAC BANK	WESTPAC BANK Credit Card Trans - CEO C.Paget	-3407.27	09	EFT393
21/03/2016	217	KEY FACTORS PTY LTD (DESERT SANDS CARTAGE)	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire - Great Central Rd R2R project	-198730.40	09	EFT394
21/03/2016	1050	CARDINAL CONTRACTORS PTY LTD	CARDINAL CONTRACTORS PTY LTD Hire of graders Giles-Mulga Park Rd	-86394.00	09	EFT395
21/03/2016	15	WESTPAC BANK	WESTPAC BANK Credit Card Trans - CEO C.Paget	-2754.48	09	EFT396
23/03/2016		SHIRE OF NG - PAYROLL	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-43690.79	09	PAY
23/03/2016	54	WA SUPER	WA SUPER Payroll deductions	-5698.01	09	DD166.1
23/03/2016	300	AMP RETIREMENT SAVINGS ACCOUNT	AMP RETIREMENT SAVINGS ACCOUNT Superannuation contributions	-328.13	09	DD166.2
23/03/2016	1085	LUCRF SUPER	LUCRF SUPER Superannuation contributions	-185.38	09	DD166.3
24/03/2016	1010	TILCO ENGINEERING	TILCO ENGINEERING Fabricate & supply 150 x 2mm galvanized steel bin lids for communities	-14503.50	09	EFT397
29/03/2016	21	DR ROBERT M IRVING	DR ROBERT M IRVING Veterinary services - Ng communities visit March 2016	-15400.00	09	EFT422
29/03/2016	95	WARAKURNA STORE	WARAKURNA STORE Diesel fuel Isuzu tipper 1DGQ100	-108.22	09	EFT431
29/03/2016	147	AUSTRALIA POST	AUSTRALIA POST Australia Post mail charges Feb 2016	-20.35	09	EFT432
29/03/2016	253	GLOBETROTTER CORPORATE TRAVEL	GLOBETROTTER CORPORATE TRAVEL Qantas airfares KAL-PER return for Indigenous Marathon	-5574.02	09	EFT433
29/03/2016	262	Mr C L PAGET	Mr C L PAGET Reimburse train fares Perth-Rockingham	-1536.77	09	EFT434
29/03/2016	269	Mr K WEIDMAN	Mr K WEIDMAN reimburse airfare	-950.60	09	EFT435
29/03/2016	287	AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION ALGA NGA 2016 registration fees - Cr Preston	-3247.00	09	EFT436
29/03/2016	419	COMFORT INN MIDAS	COMFORT INN MIDAS Accom charges - A & R. Shinkfield	-145.00	09	EFT437
29/03/2016	430	PHONOGRAPHIC PERFORMANCE COMPANY OF AUSTRALIA LTD	PHONOGRAPHIC PERFORMANCE COMPANY OF AUSTRALIA LTD Annual PPCA licences Warakurna,	-655.34	09	EFT438
29/03/2016	470	BFT Kalgoorlie Beaufortaires	BFT Kalgoorlie Beaufortaires Tyre repair for Admin Prado 1EPU755	-327.00	09	EFT439
29/03/2016	538	PERFECT COMPUTER SOLUTIONS PTY LTD	PERFECT COMPUTER SOLUTIONS PTY LTD IT assistance with Shire PEHO laptop	-340.00	09	EFT440
29/03/2016	25	IRRUNYJU STORE	IRRUNYJU STORE Supplies for Wingellina Playgroup	-41.66	09	EFT423
29/03/2016	696	CHART AIR	CHART AIR Airfare Warb-Kal PEHO/BS Paul Todd 3rd March 2016	-360.00	09	EFT441
29/03/2016	785	IT VISION AUSTRALIA PTY LTD	IT VISION AUSTRALIA PTY LTD IT Vision monthly payroll, financial processing+rates service fee Feb	-8648.20	09	EFT442
29/03/2016	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Attend & repair split system aircon units	-143.00	09	EFT443
29/03/2016	989	ALANA ASHBOTH	ALANA ASHBOTH reimb	-103.00	09	EFT444
29/03/2016	1032	GEORGE SIO	GEORGE SIO reimb	-199.95	09	EFT445
29/03/2016	1037	N-COM PTY LTD	N-COM PTY LTD Digital TV system maintenance visits to Warburton & Blackstone + equipment	-7057.97	09	EFT446
29/03/2016	1046	ROYAL LIFE SAVING SOCIETY AUSTRALIA - NT BRANCH	ROYAL LIFE SAVING SOCIETY AUSTRALIA - NT BRANCH Pool Plant Operators course for Shire staff -	-3960.00	09	EFT447
29/03/2016	1102	Moore Stephens	Moore Stephens Monthly Financials	-2678.50	09	1
29/03/2016	1997	AUSTRAL MERCANTILE	AUSTRAL MERCANTILE legal expenses	-1614.25	09	2
29/03/2016	30	LEONORA ROADHOUSE	LEONORA ROADHOUSE Diesel fuel for PEHO Prado 1DRS231	-126.15	09	EFT424
29/03/2016	37	NATS	NATS Freight charges - 1 pallet bin stands & lids Perth to Warburton	-908.60	09	EFT425
29/03/2016	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Carry out service Toyota PC 1EJN112	-1851.30	09	EFT426
29/03/2016	53	LANDGATE	LANDGATE Mining tenements valuation schedule	-37.50	09	EFT427
29/03/2016	57	WARAKURNA ROADHOUSE	WARAKURNA ROADHOUSE Diesel fuel Youth Service PC 1DMW389	-2669.05	09	EFT428
29/03/2016	59	WARBURTON ROADHOUSE	WARBURTON ROADHOUSE Diesel Youth PC 1DVB323	-4802.51	09	EFT429
29/03/2016	72	BLACKSTONE ENTERPRISES (STORE)	BLACKSTONE ENTERPRISES (STORE) Pest control spray Blackstone Playgroup	-17.50	09	EFT430
29/03/2016	61	WARRUNYINNA STORE	WARRUNYINNA STORE takeup LP	-18.50	09	EFT448
30/03/2016	361	PIVOTEL SATELLITE PTY LTD	PIVOTEL SATELLITE PTY LTD Satphone charges March-April 2016	-400.00	09	1
31/03/2016	368	DEPT FOR PLANNING & INFRASTRUCTURE	DEPT FOR PLANNING & INFRASTRUCTURE Sundry Creditors VL	-2418.95	09	EFT398
31/03/2016	37	NATS	NATS Supply Toyota Prado GX auto diesel wagon - rego 1E2J460 + accessories	-62609.48	09	EFT399
31/03/2016	155	NGAANYATJARRA COUNCIL	NGAANYATJARRA COUNCIL Electricity Oct-Dec 2015 Shire offices	-19728.21	09	EFT400
31/03/2016	217	KEY FACTORS PTY LTD (DESERT SANDS CARTAGE)	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire - Warburton-Blackstone Road R2R project	-123202.75	09	EFT401
31/03/2016	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Attend & make repairs to plumbing on	-308.00	09	EFT402
31/03/2016	1050	CARDINAL CONTRACTORS PTY LTD	CARDINAL CONTRACTORS PTY LTD Hire of graders for Great Central Rd F+1	-57596.00	09	EFT403

\$1,137,392.50

**REPORT NO: 015-16**      **TO: ORDINARY COUNCIL MEETING 27<sup>th</sup> APRIL 2016**  
**SUBJECT: 2015/16 ANNUAL BUDGET REVIEW**

## **BACKGROUND**

The Local Government (Financial Management) Regulations 1996 regulation 33A requires that a local government conduct a review of its approved annual budget between the 1st January and 31st March in each year after considering the changes in its operating environment since the beginning of the financial year. This is done with a view to forecasting the financial impacts likely to arise for the remainder of the financial year, and to vary line item allocations to suit the activities of Council for those final months.

The Regulations state as follows:

### **33A. Review of budget**

- (1) Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.  
  
*\*Absolute majority required.*
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

## **COMMENT**

An extensive review of all income and expenditure accounts in the Shire's 2015/16 annual budget was undertaken by the Chief Executive Officer with assistance from Moore Stephens accounting staff at the end of March based on the financial statements for the period December 2015 through to January 2016. This budget review process has comprised:

- a review of the adopted budget and an assessment of actual results to date against that budget;
- an assessment and projection of likely results over the remainder of the financial year against the adopted budget; and
- evaluation of any issues not provided for in the adopted budget that may need to be addressed.

The review process has taken into account what has transpired in the first half of the year, the likely operating environment over the remaining part of the year under prevailing economic conditions and the most likely impact on the Council's financial position. Consultation has taken place with senior staff responsible for different Shire programs, so as to ensure that projects are progressing in line with expectations and timelines and that any likely or necessary budget variations were included for Council's consideration.

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The focus in this review has been on ensuring that there is sufficient operational capacity to deliver the services and budget programs as set out in the adopted 2015/16 Budget and to accommodate events and issues that have arisen since budget adoption.

### **PAYROLL & STAFF EXPENSES**

Payroll and associated staff expenditure account allocations have once again generally been very accurate and sufficient for the year to date. Because of ongoing staff shortages and recruitment issues, along with short-term project appointments, the relief staff line item requires additional funds of \$35,000 to meet costs above those originally budgeted. Similarly, the Cultural Centre salaries line item also requires an extra \$29,000 which reflects increased customer service staff working hour requirements since the initial 2015-16 annual budget was formulated. Other areas of adjustment are self-explanatory and primarily associated with increases in salaries and wages oncosts such as superannuation, or in the case of line items titled “Staff Leave Travelling Expenses”, are decreased as staff in those program areas are now paid quarterly travel allowances directly through payroll and thus the associated salaries line has been adjusted to balance. All are detailed in the accompanying summary sheet.

### **TRANSPORT**

As with previous years, the Shires’ Transport/Roads maintenance and infrastructure development program continues to comprise the largest component of our activities. The Chief Executive Officer and Works & Services staff monitor this program very closely to ensure it remains within time schedules and budget tolerances, as any potential cost overruns can have a significant impact on our ability to deliver other programs if budget variations are required. Since the commencement of the 2015/16 year we have now reduced the anticipated scope of works on the Great Central Road; this is primarily owing to the fact that Outback Way WA Upgrade strategic project funds from the Commonwealth and State Government will now be released in the 2016/17 year once the PPR is finalised. Accordingly, it is recommended that the \$2 million identified in income line item 122367 be removed from the budget along with associated capital works expenditure. It is pleasing to report that all other capital projects and the roads maintenance program as identified in the 2015/16 budget are proceeding extremely well and within budget allocations.

### **GENERAL AMENDMENTS**

General Grants (Untied): When the budget for 2015/16 was first formulated, the figure included in the budget for the Shire’s financial assistance grant mistakenly failed to include the Special Projects Indigenous Access Roads component of \$575,480. The income account 30301 will now be adjusted to correct this.

Governance-Other Operating Expenditure: As resolved at the February ordinary meeting of Council, an amount of \$50,000 is to be provided under the “Legal Expenses-Other” line item towards the costs of research and legal advice (on behalf of the residents of the Shire) in regards to the operation of the Commonwealth CDP program and whether it is consistent with the provisions of the Human Rights Act 2004. An increase of \$5,000 to the Legal Expenses – Debt Collection is also required to allow for the costs of the pursuit and collection of outstanding mining tenement rates.

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Education & Welfare-Operating Expenditure: Our Children & Youth Services program requires an additional funds allocation of \$10,000 to the Youth Festivals and Events line item in order to cover planned visits during the year by the Indigenous Hip Hop Project, SWIM Team and the Healthy Lifestyles program.

Rec & Culture – Swimming Areas Op Exp: This budget program area requires additional funds of \$10,000 under the account 112020 “Contribution-Swimming Centres” to cover essential works to Blackstone and Warakurna pools as well as the acquisition of new pumps and Chemigem units. This is to be offset in part with a reduction in the line item 111020 “Contribution-Warburton Studio Project”.

Recreation & Culture – Sports Development: An amount of \$12,000 is required for the line item 113283 “Annual Leave, Public Holiday & Sick Leave” which was omitted in error from the original budget. As this is effectively a new expenditure item, Council will have to authorise its inclusion in the annual budget.

Recreation & Culture – Television & Radio: Originally an amount of \$10,000 was provided for the Contribution-TV/Radio Community Facilities line item; as maintenance works and replacement equipment have been required for the Warburton and Blackstone digital tv and radio transmission sites, it is recommended an additional \$5,000 be allocated to this line account.

Other Property & Services – Unclassified: For the 2015/16 financial year and in accordance with the Goldfields Esperance VROC business agreement, an additional member contribution of \$10,000 is required towards the operation of the GVROC Regional Records Facility (account 147280).

### CAPITAL

The only amendments required to the Capital component of the annual budget have been detailed above in the paragraph regarding the Shire’s Transport program area. The review worksheet notes there were two capital expenditure line items relating to equipment acquisitions for the Jameson and Wanarn Drop in Centres which were included in the budget adopted by Council, but had not been set up in the Synergy finance module during initial data input.

There are also some minor journal adjustments required to fix incorrect account postings and misallocations; the CEO will be working with Moore Stephens and IT Vision staff to ensure these are undertaken.

Council is now requested to give consideration to amending the 2015/16 annual budget as outlined above and as detailed per individual accounts/line items in the review worksheet below:



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO BUDGET REVIEW**  
For the Period Ended 31 January 2016

**NOTE 4. PROPOSED BUDGET AMENDMENTS**

COA	Description	Classification	Budgeted Surplus / (Deficit)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
	<b>Adjustment to Opening Surplus</b>		<b>0</b>			<b>0</b>	
115605	Jameson Community Drop In Centre	Capital Expenses			(4,000)	<b>(4,000)</b>	Line item appears to have not been set up in Synergy, but was identified in Capital Expenditure F&E sheet of 2015-16 Budget
115604	Wanarn Community Drop In centre	Capital Expenses			(4,000)	<b>(8,000)</b>	Line item appears to have not been set up in Synergy, but was identified in Capital Expenditure F&E sheet of 2015-16 Budget
147624	Great Central Road	Capital Expenses		526,356		<b>518,356</b>	Expenditure reduction due to reduced scope of works on projects
147622	Great Central Road - MRWA Major Project# 2	Capital Expenses		1,000,000		<b>1,518,356</b>	This project will not be proceeding in 15/16 year
030301	General Grants (Untied)	Operating Revenue		575,480		<b>2,093,836</b>	Additional WALGFC funds (financial assistance grants)
160213	Interest on Investments - Other	Operating Revenue			(8,000)	<b>2,085,836</b>	Interest income (term deposits) expected to be lesser than anticipated in initial budget
042010	Salaries	Operating Expenses			(35,000)	<b>2,050,836</b>	
042012	Relief/Emergency Salaries	Operating Expenses		35,000		<b>2,085,836</b>	
042080	Telephone/Fax Charges	Operating Expenses			(2,000)	<b>2,083,836</b>	
042090	Postage	Operating Expenses			(1,000)	<b>2,082,836</b>	
042100	Advertising	Operating Expenses			(1,000)	<b>2,081,836</b>	
042164	Maintenance of Communications Equipment	Operating Expenses			(3,000)	<b>2,078,836</b>	Additional funds required
042182	Staff Leave Travelling Expenses	Operating Expenses		7,500		<b>2,086,336</b>	
042213	IT Network Consultant	Operating Expenses			(2,500)	<b>2,083,836</b>	Additional funds required for IT support
042230	Legal Expenses - Debt Collection	Operating Expenses			(5,000)	<b>2,078,836</b>	
042232	Legal Expenses - Other	Operating Expenses			(50,000)	<b>2,028,836</b>	Council to allocate funds for legal advice research
051402	Other Revenue	Operating Revenue		2,000		<b>2,030,836</b>	
085291	Salaries-Social Justice Issues Project	Operating Expenses			(28,800)	<b>2,002,036</b>	
085292	Superannuation-Social Justice Issues Project	Operating Expenses			(5,000)	<b>1,997,036</b>	
085299	Staff Leave Travelling Expenses	Operating Expenses		28,800		<b>2,025,836</b>	Youth team staff leave is paid as travel allowance via payroll
085304	Fringe Benefits Tax	Operating Expenses			(2,500)	<b>2,023,336</b>	
085319	Youth Festivals & Events	Operating Expenses			(10,000)	<b>2,013,336</b>	Additional funds required for Youth events
113283	Annual Leave, Public Holiday & Sick Leave	Operating Expenses			(12,000)	<b>2,001,336</b>	
113288	Staff Leave Travelling Expenses	Operating Expenses		28,800		<b>2,030,136</b>	Youth team staff leave is paid as travel allowance via payroll
114280	Contribution-TV/Radio Community Facilities	Operating Expenses			(5,000)	<b>2,025,136</b>	
116319	Retail Sales	Operating Revenue			(9,136)	<b>2,016,000</b>	
111020	Contribution-Sustainable Warburton Studio Project	Operating Expenses		5,000		<b>2,021,000</b>	
116280	Salaries	Operating Expenses			(20,000)	<b>2,001,000</b>	
116283	Superannuation	Operating Expenses			(500)	<b>2,000,500</b>	
116315	Purchase of Goods for Resale-Retail	Operating Expenses		10,000		<b>2,010,500</b>	
112020	Contribution-Swimming Centre	Operating Expenses			(10,000)	<b>2,000,500</b>	Additional works & equipment for community pools
133410	Charges Building Fees	Operating Revenue		1,500		<b>2,002,000</b>	Additional building permit fees expected
042392	Reimbursements	Operating Revenue		8,000		<b>2,010,000</b>	Additional reimbursements/rebates received during year
122367	Govt Grant-Warakurna Community ATSIC	Capital Revenue			(2,000,000)	<b>10,000</b>	Funding will now be provided by MRWA in 2016-17 year
147280	GVROC Regional Records Facility - Member Contrib	Operating Expenses			(10,000)	<b>0</b>	Additional funds contribution required in 15/16 year
			<b>0</b>	<b>2,228,436</b>	<b>(2,228,436)</b>	<b>0</b>	

## RECOMMENDATION

- (1) Pursuant to Section 6.8 of the Local Government Act 1995 Council authorise the following new expenditure:

E113283	Annual Leave, Public Holiday & Sick Leave <i>**New exp line item</i>	\$ 12,000.00
---------	--	--------------

- (2) The 2015/16 Annual Budget is amended as detailed in the review worksheet.
- (3) In accordance with section 33A of the Local Government (Financial Management) Regulations a copy of this review is forwarded to the Department of Local Government.

## STATUTORY ENVIRONMENT

Section 6.8 of the Local Government Act and Local Government (Financial Management) Regulation 34 applies for the Monthly Financial Statement.  
Local Government (Financial Management) Regulation 33 (A).

## FINANCIAL IMPLICATIONS

Various - refer to proposed budget amendments.

## POLICY IMPLICATIONS

Nil.

## VOTING REQUIREMENTS

Absolute majority required.

**MOVED Cr. West, seconded Cr. Jones, that the recommendation contained in report 015-16 be adopted.**

**#015-16**

## RESOLUTION:

- (1) Pursuant to Section 6.8 of the Local Government Act 1995 Council authorise the following new expenditure:*

E113283	Annual Leave, Public Holiday & Sick Leave <i>**New exp line item</i>	\$ 12,000.00
---------	--	--------------

- (2) The 2015/16 Annual Budget is amended as detailed in the review worksheet.*
- (3) In accordance with section 33A of the Local Government (Financial Management) Regulations a copy of this review is forwarded to the Department of Local Government.*

**CARRIED BY AN ABSOLUTE MAJORITY 6/0**

**REPORT NO: 016-16**      **TO: ORDINARY COUNCIL MEETING 27th APRIL 2016**  
**SUBJECT: FINANCIAL STATEMENTS FOR THE PERIODS ENDING 29<sup>th</sup> FEBRUARY**  
**& 31<sup>st</sup> MARCH 2016**

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires the following in relation to the Financial Activity Statement:

- (1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail-
    - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8.
    - (b) budget estimates to the end of the month to which the statement relates;
    - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
    - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
    - (e) the net current assets at the end of the month to which the statement relates.
  - (2) Each Statement of Financial Activity to is to be accompanied by documents containing-
    - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
    - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
    - (c) such other supporting information as is considered relevant by the local government.
  - (3) The information in a Statement of Financial Activity may be shown-
    - (a) according to nature and type classification;
    - (b) by program; or
    - (c) by business unit.
  - (4) A Statement of Financial Activity and the accompanying documents referred to in subregulation (2), are to be
-

- (a) presented to the Council –
  - (i) at the next ordinary meeting of the Council following the end of the month to which the Statement relates; or
  - (ii) if the Statement is not prepared in time to present it to the meeting referred to in subparagraph (i), to the next ordinary meeting of the Council after that meeting;

and

- (b) recorded in the minutes of the meeting at which it is presented.

(5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS 5, to be used in Statements of Financial Activity for reporting material variances.

(6) In this regulation –

“**committed assets**” means revenue unspent but set aside under the annual budget for a specific purpose;

“**restricted assets**” has the same meaning as in AAS 27.

#### **STATUTORY ENVIRONMENT**

Section 6.4 *Local Government Act 1995* and Financial Management Regulation 34.

#### **RECOMMENDATION**

That the financial activity statements and reports for the periods ending 29<sup>th</sup> February and 31<sup>st</sup> March 2016 be received and confirmed.

#### **VOTING REQUIREMENTS**

Simple majority

**MOVED Cr. Frazer, seconded Cr. Jones, that the recommendation contained within report 016-16 be adopted.**

**#016-16**

#### **RESOLUTION**

*That the financial activity statements and reports for the periods ending 29<sup>th</sup> February and 31<sup>st</sup> March 2016 be received and confirmed.*

**CARRIED 6/0**



**Shire of Ngaanyatjaraku**  
ON A JOURNEY

**SHIRE OF NGAANYATJARRAKU  
MONTHLY FINANCIAL REPORT  
For the Period Ended 29 February 2016**

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

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**SHIRE OF NGAANYATJARRAKU**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Statutory Reporting Program**  
**For the Period Ended 29 February 2016**

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Governance		11,926	10,180	<b>18,435</b>	8,255	81%	▲
General Purpose Funding - Rates		322,919	322,919	<b>174,225</b>	(148,694)	(46%)	▼
General Purpose Funding - Other		1,960,702	1,484,392	<b>1,968,144</b>	483,752	33%	▲
Law, Order, Public Safety		350	232	<b>1,594</b>	1,362	587%	▲
Health		55,323	54,723	<b>19,462</b>	(35,261)	(64%)	▼
Education and Welfare		267,380	178,256	<b>4,139</b>	(174,117)	(98%)	▼
Housing		17,500	11,664	<b>9,100</b>	(2,564)	(22%)	▼
Community amenities		412,702	327,638	<b>172,481</b>	(155,157)	(47%)	▼
Recreation and Culture		214,919	118,752	<b>163,643</b>	44,891	38%	▲
Transport		0	0	<b>469,517</b>	469,517		▲
Economic Services		4,086	2,728	<b>2,977</b>	249	9%	
Other Property and Services		10,650	7,096	<b>12,928</b>	5,832	82%	▲
<b>Total Operating Revenue</b>		<b>3,278,457</b>	<b>2,518,580</b>	<b>3,016,645</b>	<b>498,065</b>		
<b>Operating Expense</b>							
Governance		(123,501)	(76,664)	<b>(149,001)</b>	(72,337)	(94%)	▲
General Purpose Funding		(23,266)	(15,512)	<b>(11,964)</b>	3,548	23%	▼
Law, Order, Public Safety		(94,057)	(52,704)	<b>(42,654)</b>	10,050	19%	▼
Health		(419,769)	(279,512)	<b>(236,534)</b>	42,978	15%	▼
Education and Welfare		(1,068,084)	(683,204)	<b>(605,162)</b>	78,042	11%	▼
Housing		(480,321)	(320,216)	<b>(104,331)</b>	215,885	67%	▼
Community Amenities		(737,785)	(496,360)	<b>(279,615)</b>	216,745	44%	▼
Recreation and Culture		(1,262,936)	(861,152)	<b>(534,164)</b>	326,988	38%	▼
Transport		(3,011,860)	(1,930,608)	<b>(1,017,753)</b>	912,855	47%	▼
Economic Services		(222,900)	(148,608)	<b>(97,560)</b>	51,048	34%	▼
Other Property and Services		(24,177)	(35,856)	<b>(17,229)</b>	18,627	52%	▼
<b>Total Operating Expenditure</b>		<b>(7,468,656)</b>	<b>(4,900,396)</b>	<b>(3,095,968)</b>	<b>1,804,428</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		1,072,196	714,808	<b>0</b>	(714,808)	(100%)	▼
Adjust (Profit)/Loss on Disposal		(46,272)	(8,023)	<b>0</b>	8,023	(100%)	▼
<b>Net Cash from Operations</b>		<b>(3,164,275)</b>	<b>(1,675,031)</b>	<b>(79,324)</b>	<b>1,595,708</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions		4,760,014	1,158,700	<b>644,366</b>	(514,334)	(44%)	▼
Proceeds from Disposal of Assets	3	106,000	26,500	<b>35,683</b>	9,183	35%	▲
<b>Total Capital Revenues</b>		<b>4,866,014</b>	<b>1,185,200</b>	<b>680,049</b>	<b>(505,151)</b>		
<b>Capital Expenses</b>							
Land & Buildings	3	(1,260,000)	0	<b>0</b>	0		
Furniture & Equipment	3	(41,000)	(5,500)	<b>(8,136)</b>	(2,636)	(48%)	▼
Plant & Equipment	3	(488,000)	(118,000)	<b>(117,138)</b>	862	1%	
Infrastructure - Roads	3	(4,839,162)	(1,550,000)	<b>(1,706,390)</b>	(156,390)	(10%)	▼
<b>Total Capital Expenditure</b>		<b>(6,628,162)</b>	<b>(1,673,500)</b>	<b>(1,831,664)</b>	<b>(158,164)</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,762,148)</b>	<b>(488,300)</b>	<b>(1,151,615)</b>			
<b>Financing</b>							
Transfer from Reserves	7	0	0	<b>0</b>	0		
Transfer to Reserves	7	(28,000)	0	<b>(7,167)</b>	(7,167)		
<b>Net Cash from Financing Activities</b>		<b>(28,000)</b>	<b>0</b>	<b>(7,167)</b>	<b>(7,167)</b>		
<b>Net Operations, Capital Financing</b>		<b>(4,954,423)</b>	<b>(2,163,331)</b>	<b>(1,238,106)</b>			
Opening Funding Surplus(Deficit)	2	4,954,423	4,954,423	<b>4,954,423</b>			
<b>Closing Funding Surplus(Deficit)</b>	<b>2</b>	<b>0</b>	<b>2,791,092</b>	<b>3,716,318</b>			

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

Refer to the attached Explanation of Material Variances Statement for an explanation of the reasons for the variance.

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

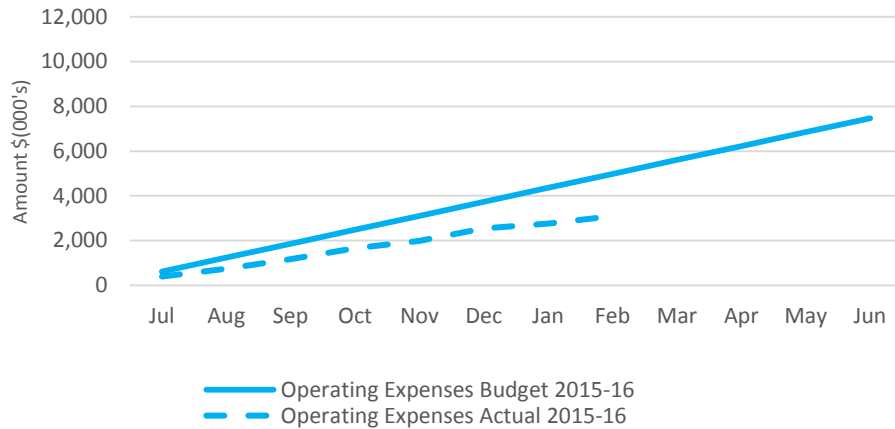
**SHIRE OF NGAANYATJARRAKU**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**By Nature or Type**  
**For the Period Ended 29 February 2016**

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
<b>Operating Revenues</b>		\$	\$	\$	\$
Rates		322,919	322,919	<b>174,225</b>	(148,694)
Operating grants, subsidies and contributions		2,518,612	1,879,752	<b>2,628,994</b>	749,242
Fees and charges		259,236	198,652	<b>178,132</b>	(20,520)
Interest earnings		28,250	18,832	<b>7,434</b>	(11,398)
Other revenue		103,168	90,402	<b>27,860</b>	(62,542)
Profit on disposal of assets		46,272	8,023	<b>0</b>	(8,023)
Total Operating Revenue		3,278,457	2,518,580	<b>3,016,645</b>	498,065
<b>Operating Expense</b>					
Employee costs		(2,370,036)	(1,587,843)	<b>(1,405,371)</b>	182,472
Materials and contracts		(3,689,864)	(2,335,293)	<b>(1,495,116)</b>	840,178
Utility charges (electricity, gas, water etc.)		(63,000)	(42,000)	<b>(13,214)</b>	28,786
Depreciation on non-current assets		(1,072,196)	(714,808)	<b>0</b>	714,808
Insurance expense		(149,262)	(129,400)	<b>(127,196)</b>	2,204
Other expenditure		(124,298)	(91,052)	<b>(55,072)</b>	35,980
Loss on asset disposal		0	0	<b>0</b>	0
Total Operating Expenditure		(7,468,656)	(4,900,396)	<b>(3,095,968)</b>	1,804,428
<b>Funding Balance Adjustments</b>					
Add back Depreciation		1,072,196	714,808	<b>0</b>	(714,808)
Add back (Profit)/Loss on Asset Disposal		(46,272)	(8,023)	<b>0</b>	8,023
Net Cash from Operations		(3,164,275)	(1,675,031)	<b>(79,324)</b>	1,595,708
<b>Capital Revenues</b>					
Non-operating grants, subsidies and contributions		4,760,014	1,158,700	<b>644,366</b>	(514,334)
Proceeds from Disposal of Assets	3	106,000	26,500	<b>35,683</b>	9,183
Total Capital Revenues		4,866,014	1,185,200	<b>680,049</b>	(505,151)
<b>Capital Expenses</b>					
Land & Buildings	3	(1,260,000)	0	<b>0</b>	0
Furniture & Equipment	3	(41,000)	(5,500)	<b>(8,136)</b>	(2,636)
Plant & Equipment	3	(488,000)	(118,000)	<b>(117,138)</b>	862
Infrastructure - Roads	3	(4,839,162)	(1,550,000)	<b>(1,706,390)</b>	(156,390)
Total Capital Expenditure		(6,628,162)	(1,673,500)	<b>(1,831,664)</b>	(158,164)
<b>Net Cash from Capital Activities</b>		(1,762,148)	(488,300)	<b>(1,151,615)</b>	(663,315)
<b>Financing</b>					
Transfer from Reserves	7	0	0	<b>0</b>	0
Transfer to Reserves	7	(28,000)	0	<b>(7,167)</b>	(7,167)
<b>Net Cash from Financing Activities</b>		(28,000)	0	<b>(7,167)</b>	(7,167)
		(4,954,423)	(2,163,331)	<b>(1,238,106)</b>	
Opening Funding Surplus(Deficit)	2	4,954,423	4,954,423	<b>4,954,423</b>	0
<b>Closing Funding Surplus(Deficit)</b>	2	0	2,791,092	<b>3,716,318</b>	

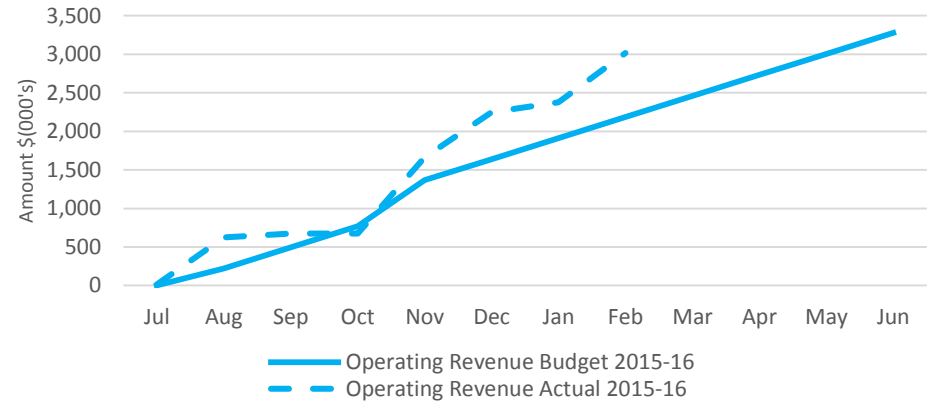
This statement is to be read in conjunction with the accompanying financial statements and notes.

**SHIRE OF NGAANYATJARRAKU  
SUMMARY GRAPHS - FINANCIAL ACTIVITY  
For the Period Ended 29 February 2016**

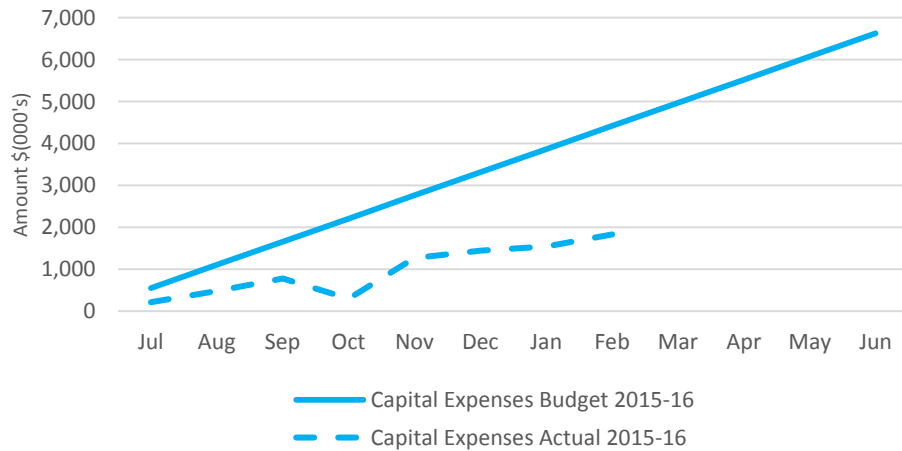
**Operating Expenses**



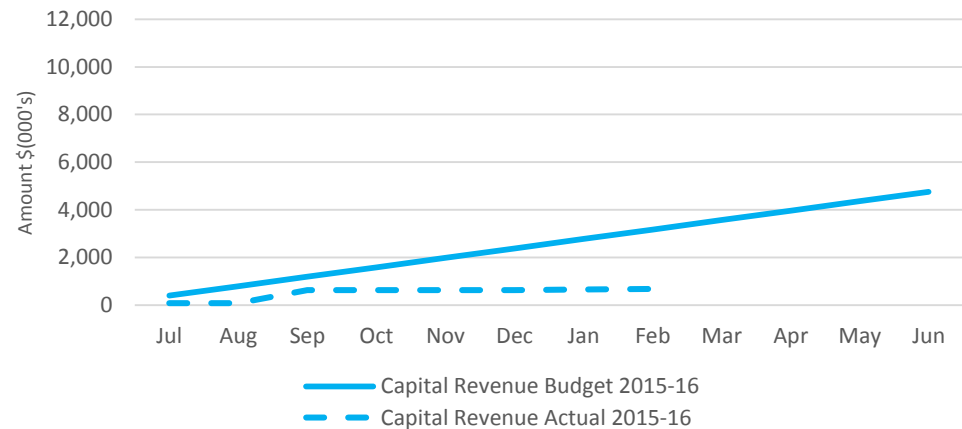
**Operating Revenue**



**Capital Expenses**



**Capital Revenue**



This information is to be read in conjunction with the accompanying financial statements and notes.



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known

amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**(g) Trade and Other Receivables**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) Inventories**

**General**

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

**Land Held for Resale**

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

**(i) Fixed Assets**

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

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**Note 1 (Continued)**

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life (excluding freehold land) are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Items are depreciated over their useful lived on a reducing balance basis as follows:

Asset	% per annum
Buildings	10%
Office Furniture	10%
Office Equipment	30%
Household Furniture – Non Electrical	10%
Household Furniture – Electrical	20%
Health Plant & Equipment	15%
Road Plant & Equipment	15%
Plant, Vehicles & Equipment – Unclassified	15%
Communications Equipment	15%
Infrastructure Assets – Road Pavement	15 - 20years
Infrastructure Assets – Roads Seal	30 - 40years
Infrastructure Assets – Roads Kerbing	20 years
Infrastructure Assets – Recreation Facilities	20%
Infrastructure Assets – Aerodromes	10%

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

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

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

**Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

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

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**Note 1 (p) (Continued)**

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

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

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments.

Losses are disclosed under the expenditure classifications.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. 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 the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

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

**Governance**

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

**General Purpose Funding**

Rates, general purpose government grants and interest revenue.

**Law, Order, Public Safety**

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

**Health**

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

**Education and Welfare**

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

**Housing**

Provision and maintenance of elderly residents housing.

**Community Amenities**

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 and public conveniences.

**Recreation and Culture**

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**Transport**

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

**Economic Services**

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

**Other Property and Services**

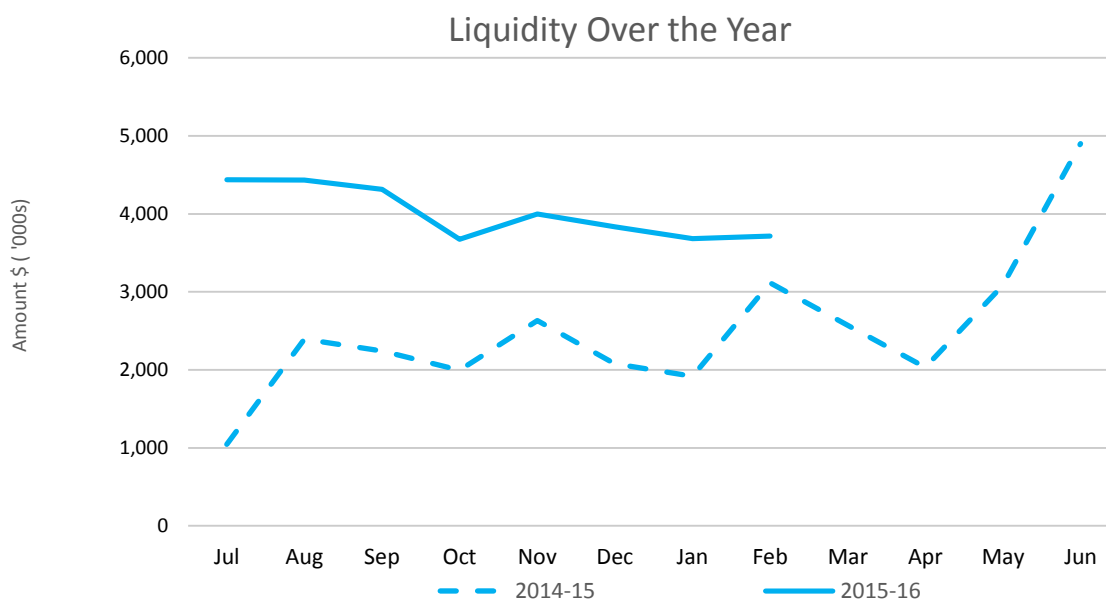
Private works operation, plant repair and operation costs and engineering operation costs.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 29 February 2016

**NOTE 2. NET CURRENT ASSETS**

Net Current Assets	Note	30 June 2015	YTD 28 Feb 2015	YTD 29 Feb 2016
		\$	\$	\$
<b>Current Assets</b>				
Cash Municipal	4	4,353,473	964,739	<b>3,704,896</b>
Cash Reserves	4	852,724	845,842	<b>859,891</b>
Receivables - Rates	5	225,876	473,114	<b>299,723</b>
Receivables -Other	5	669,325	559,400	<b>100,990</b>
Inventories		87,880	49,899	<b>87,880</b>
		<u>6,189,277</u>	<u>2,892,993</u>	<u><b>5,053,379</b></u>
<b>Less: Current Liabilities</b>				
Payables	6	(221,651)	(6,061)	<b>(316,692)</b>
Provisions		(160,479)	(122,942)	<b>(160,479)</b>
<b>Less: Cash Reserves</b>	7	<b>(852,724)</b>	<b>(845,842)</b>	<b>(859,891)</b>
<b>Net Current Funding Position *</b>		<b>4,954,423</b>	<b>1,918,149</b>	<b>3,716,318</b>

\* Positive=Surplus (Negative=Deficit)

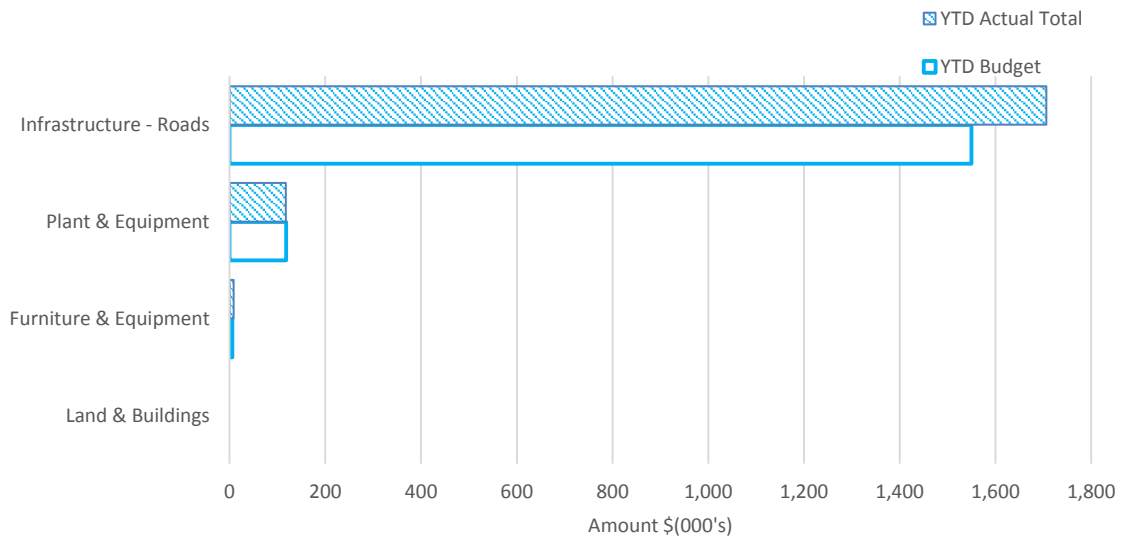


**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**NOTE 3. CAPITAL - ACQUISITIONS AND FUNDING**

Summary Capital Acquisitions	YTD Actual New /Upgrade (a)	YTD Actual Renewal Expenditure (b)	Adopted Annual Budget	YTD Budget (d)	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
	\$	\$	\$	\$	\$	\$
Land & Buildings	0	0	(1,260,000)	0	0	0
Furniture & Equipment	0	(8,136)	(41,000)	(5,500)	(8,136)	2,636
Plant & Equipment	0	(117,138)	(488,000)	(118,000)	(117,138)	(862)
Infrastructure - Roads	0	(1,706,390)	(4,839,162)	(1,550,000)	(1,706,390)	156,390
<b>Capital Expenditure Totals</b>	<b>0</b>	<b>(1,831,664)</b>	<b>(6,628,162)</b>	<b>(1,673,500)</b>	<b>(1,831,664)</b>	<b>158,164</b>
<b>Capital Acquisitions Funded By</b>						
Capital Grants and Contributions			4,760,014	1,158,700	644,366	
Other (Disposals & C/Fwd)			106,000	26,500	35,683	
Council Contribution - Operations			1,762,148	488,300	1,151,615	
<b>Capital Funding Total</b>			<b>6,628,162</b>	<b>1,673,500</b>	<b>1,831,664</b>	

Capital Expenditure Program YTD



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**NOTE 3. CAPITAL ACQUISITIONS**

Capital Acquisitions	YTD Actual New / Upgrade Expense	YTD Actual Renewal	Adopted Annual Budget	Adopted YTD Budget	YTD Actual	Variance (Under)/ Over
<b>Land &amp; Buildings</b>						
Basketball Court Kanpa	0	0	20,000	0	0	0
Depot Construction	0	0	15,000	0	0	0
Refurbishment-Warburton Cottage	0	0	575,000	0	0	0
Playgroup/Early Years Learning Centre	0	0	650,000	0	0	0
<b>Land &amp; Buildings Total</b>	<b>0</b>	<b>0</b>	<b>1,260,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Furniture &amp; Equipment</b>						
Office Equipment - Computer	0	3,340	5,000	2,000	3,340	1,340
Furniture-Staff Housing	0	1,452	23,500	3,500	1,452	(2,048)
Jameson Community Drop In Centre	0	1,708	0	0	1,708	1,708
Wanam Community Drop In centre	0	1,635	0	0	1,635	1,635
Furniture & Equipment-Variou	0	0	12,500	0	0	0
<b>Furniture &amp; Equipment Total</b>	<b>0</b>	<b>8,136</b>	<b>41,000</b>	<b>5,500</b>	<b>8,136</b>	<b>2,636</b>
<b>Plant &amp; Equipment</b>						
Purchase of Vehicle - Youth Development	0	59,440	80,000	60,000	59,440	(560)
Furniture - Office - Various	0	0	5,000	0	0	0
Office Equipment	0	0	12,000	8,000	0	(8,000)
Light Tractor	0	0	45,000	0	0	0
Purchase Vehicle - Twin Cab	0	0	50,000	0	0	0
Rubbish Disposal Truck-Blackstone	0	0	70,000	0	0	0
Triton Utility	0	0	90,000	0	0	0
Vehicle 4x4 (Wagon)	0	57,698	50,000	50,000	57,698	7,698
Dyna 300 Truck	0	0	80,000	0	0	0
Tools 1999-2000	0	0	6,000	0	0	0
<b>Plant &amp; Equipment Total</b>	<b>0</b>	<b>117,138</b>	<b>488,000</b>	<b>118,000</b>	<b>117,138</b>	<b>(862)</b>

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**NOTE 3. CAPITAL ACQUISITIONS**

<b>Capital Acquisitions</b>	<b>YTD Actual New / Upgrade Expense</b>	<b>YTD Actual Renewal</b>	<b>Adopted Annual Budget</b>	<b>Adopted YTD Budget</b>	<b>YTD Actual</b>	<b>Variance (Under)/ Over</b>
<b>Infrastructure - Roads</b>						
Great Central Road	0	1,706,390	3,343,774	550,000	<b>1,706,390</b>	1,156,390
Warburton Blackstone	0	0	200,000	0	<b>0</b>	0
Great Central Road - MRWA Major Project# 2	0	0	1,000,000	1,000,000	<b>0</b>	(1,000,000)
Giles Mulga Park	0	0	200,000	0	<b>0</b>	0
Warburton Sealing Project-Community Road Extention	0	0	95,388	0	<b>0</b>	0
<b>Infrastructure - Roads Total</b>	<b>0</b>	<b>1,706,390</b>	<b>4,839,162</b>	<b>1,550,000</b>	<b>1,706,390</b>	<b>156,390</b>
<b>Grand Total</b>	<b>0</b>	<b>1,831,664</b>	<b>6,628,162</b>	<b>1,673,500</b>	<b>1,831,664</b>	<b>158,164</b>

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**NOTE 3. CAPITAL DISPOSALS**

**Assets Disposed**

Cost	Accum Depr	Proceeds	Profit (Loss)	Description Disposed Asset	Adopted Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
\$	\$	\$	\$		\$	\$	\$	
<b>Plant &amp; Equipment</b>								
		19,392	0	<b>Health</b>				
			0	Toyota LC 1COM575	1,347			
			0	<b>Community Amenities</b>				
			0	Iveco Rubbish Truck	1,466			
			0	<b>Recreation &amp; Culture</b>				
			0	Isuzu 4WD Bus 1BWF783	35,012			
			0	Toyota Hilux 1CGJ892	1,771			
			0	<b>Other Property &amp; Services</b>				
		16,291		Toyota Prado 1CLX670	6,676			
<b>0</b>	<b>0</b>	<b>35,683</b>	<b>0</b>		<b>46,272</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>35,683</b>	<b>0</b>		<b>46,272</b>	<b>0</b>	<b>0</b>	

\*\*\* Disposal of Assets transactions have not been completed. Once transactions have been processed through to the Asset Register the Profit/Loss will be recognised.



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**NOTE 4. CASH AND INVESTMENTS**

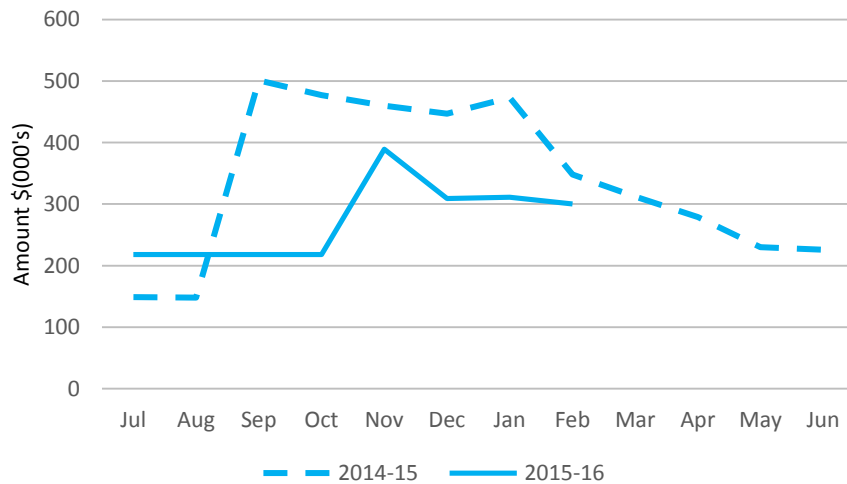
<b>Bank Accounts</b>	<b>Municipal</b>	<b>Reserves</b>	<b>Trust</b>	<b>Investments</b>	<b>Total Amount</b>	<b>Institution</b>	<b>Interest Rate</b>	<b>Maturity Date</b>
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Account	3,703,646				3,703,646	Westpac	Variable	Business
Cash Advance	1,250				1,250			
Trust								
<b>(b) Term Deposits</b>								
Reserves		859,891			859,891	Westpac	2.70%	23/03/2016
<b>Total</b>	<b>3,704,896</b>	<b>859,891</b>	<b>0</b>	<b>0</b>	<b>4,564,787</b>			

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

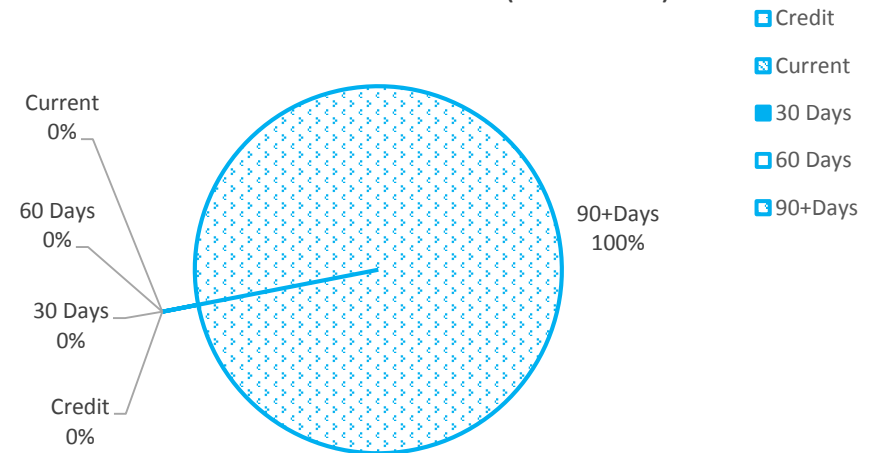
**NOTE 5. RECEIVABLES**

Receivables - Rates and Other Rates Receivable	YTD 29 Feb		Receivables - General	Credit	Current	30 Days	60 Days	90+Days	Total
	2016	30 June 2015							
	\$	\$		\$	\$	\$	\$	\$	\$
Opening Arrears Previous Years	225,876	176,431	Receivables - General	0	0	0	0	33,304	<b>33,304</b>
Levied this year	174,225	377,968	Balances per Trial Balance						
Other Rate Charges	0	0	Sundry Debtors						33,304
<u>Less</u> Collections to date	(100,378)	(328,523)	Receivables - Other						62,956
Equals Current Outstanding	<b>299,723</b>	<b>225,876</b>	Accruals						5,041
			Trust						(310)
<b>Net Rates Collectable</b>	<b>299,723</b>	<b>225,876</b>	<b>Total Receivables General Outstanding</b>						<b>100,990</b>
% Collected	25%	59%	Amounts shown above include GST (where applicable)						

Rates Receivable



Accounts Receivable (non-rates)



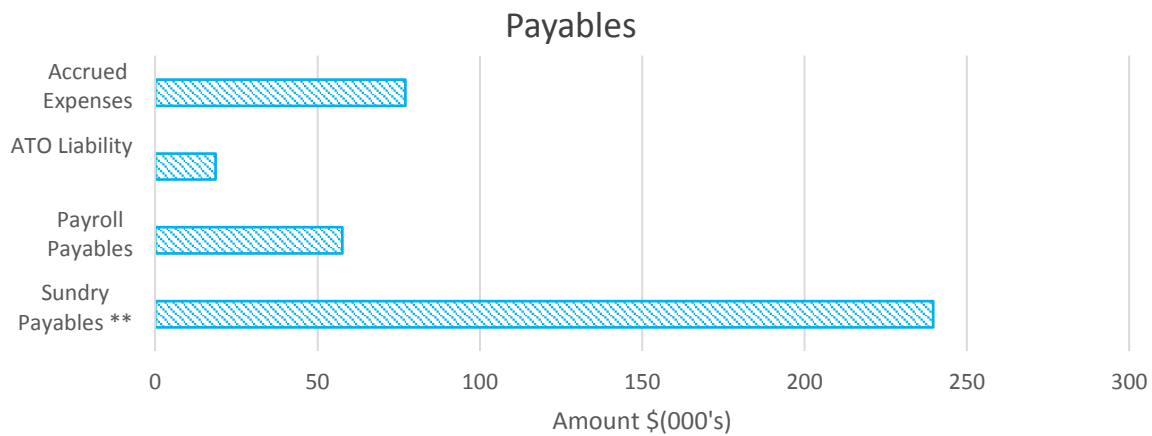
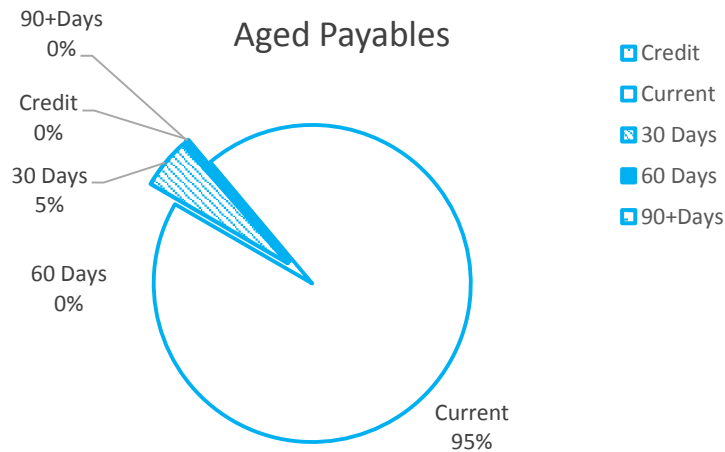
**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**NOTE 6. PAYABLES**

Payables	Credit	Current	30 Days	60 Days	90+Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	226,341	12,393	325	578	239,636
<b>Balances per Trial Balance</b>						
<b>Sundry Payables **</b>						239,636
<b>Payables - Other</b>						
Payroll Payables						57,626
ATO Liability						18,630
Accrued Expenses						800
<b>Total Payables - Other</b>						77,056
						<b>Total Payables 316,692</b>

Amounts shown above include GST (where applicable)

\*\*Sundry Creditors and the General Ledger do not balance by \$1,564.71. This is being investigated and corrected.

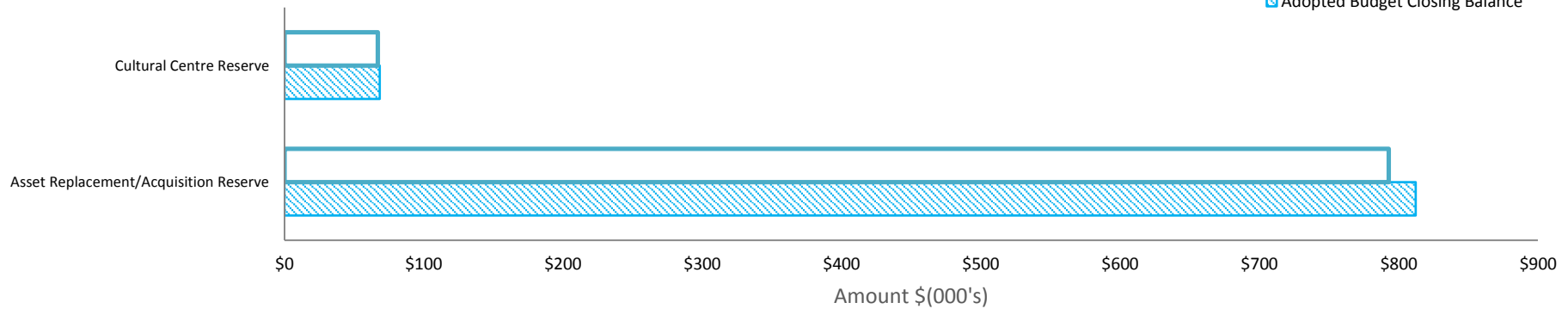


**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**NOTE 7. CASH BACKED RESERVES**

Reserves	Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Asset Replacement/Acquisition Reserve	786,304	26,000	6,624	0	0	0	0		812,304	792,928
Cultural Centre Reserve	66,420	2,000	543	0	0	0	0		68,420	66,963
	<b>852,724</b>	<b>28,000</b>	<b>7,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>880,724</b>	<b>859,891</b>

■ Actual YTD Closing Balance  
■ Adopted Budget Closing Balance



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 29 February 2016

**NOTE 8. RATING INFORMATION**

RATE	Rate in	Number of Properties	Rateable Value	YTD Actual				Adopted Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
<b>General Rate</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
UV General Rate	0.180000	58	1,230,595	221,947	(48,198)	36	<b>173,785</b>	322,479	0	0	322,479
<b>Sub-Totals</b>		<b>58</b>	<b>1,230,595</b>	<b>221,947</b>	<b>(48,198)</b>	<b>36</b>	<b>173,785</b>	<b>322,479</b>	<b>0</b>	<b>0</b>	<b>322,479</b>
<b>Minimum Payment</b>	<b>Minimum \$</b>										
UV General	220	2	2,993	440	0	0	<b>440</b>	440	0	0	440
<b>Sub-Totals</b>		<b>2</b>	<b>2,993</b>	<b>440</b>	<b>0</b>	<b>0</b>	<b>440</b>	<b>440</b>	<b>0</b>	<b>0</b>	<b>440</b>
<b>Total</b>		<b>60</b>	<b>1,233,588</b>	<b>222,387</b>	<b>(48,198)</b>	<b>36</b>	<b>174,225</b>	<b>322,919</b>	<b>0</b>	<b>0</b>	<b>322,919</b>
<b>Discounts on Rates</b>							0				0
<b>Amount from General Rates</b>							<b>174,225</b>				<b>322,919</b>
Ex-Gratia Rates							0				0
							<b>174,225</b>				<b>322,919</b>

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**NOTE 9. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

The Shire does not have any borrowings.

(b) New Debentures

There were no new debentures as at the reporting date.

(c) Unspent Debentures

The Shire had no unspent debenture funds as at reporting date.

(d) Overdraft

The Shire does not currently have any overdraft facilities set-up.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**NOTE 10. GRANTS AND CONTRIBUTIONS**

Grants	Grant Provider	2015-16	2015-16 Budget		Variations		Recoup Status	
		Adopted Budget	Operating	Capital	Additions / (Deletions)		Received	Not Received
		\$	\$	\$	Operating	Capital	\$	\$
<b>General Purpose Funding</b>								
General Grants (Untied)	WALGGC	1,867,570	1,867,570		88,838		1,956,408	0
<b>Governance</b>								
Licensing Commission	DoT	3,750	3,750				0	3,750
<b>Health</b>								
Grant-Environmental Health Program WA Health Dept	DoH	52,176	52,176				70	52,106
<b>Education and Welfare</b>								
Grant - DCD		256,880	256,880				1,448	255,432
<b>Community Amenities</b>								
FAHCSIA - NJCP	FAHCSIA	331,736	331,736				165,869	165,867
<b>Recreation and Culture</b>								
Contributions and Reimbursements Other	Various	1000	1000				0	1,000
<b>Transport</b>								
Grants - Direct	MRWA	128,500		128,500	82,935		211,435	0
Govt Grant - Roads to Recovery	Dept of Infrastructure	1,343,774		1,343,774			400,000	943,774
Govt Grants - Special Purpose	MRWA	287,740		287,740			32,932	254,808
Govt Grant - Strategic Funds - Outback Way/GCR		2,000,000		2,000,000			32,931	1,967,069
Govt Grant - Outback Highway		1,000,000		1,000,000			400,000	600,000
Govt Grants - Special Purpose					105,200		105,200	0
Govt Grant-Outback Highway					400,000		400,000	0
<b>Other Property and Services</b>								
Reimbursements	Various	-	-				0	0
Advertising Rebates	Various	-	-				0	0
<b>TOTALS</b>		<b>7,273,126</b>	<b>2,513,112</b>	<b>4,760,014</b>	<b>676,973</b>	<b>0</b>	<b>3,706,292</b>	<b>4,243,807</b>

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**NOTE 11. BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

**Budget Amendments**

COA	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Opening Carried Forward Surplus (Deficit)</b>						<b>0</b>
	<b>Amended Budget Cash Position as per Council Resolution</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**NOTE 12. TRUST FUND**

There are no funds held at balance date over which the Shire has no control.



**Shire of Ngaanyatjaraku**  
ON A JOURNEY

**SHIRE OF NGAANYATJARRAKU  
MONTHLY FINANCIAL REPORT  
For the Period Ended 31 March 2016**

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

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**SHIRE OF NGAANYATJARRAKU**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Statutory Reporting Program**  
**For the Period Ended 31 March 2016**

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Governance		11,926	10,618	<b>18,542</b>	7,924	75%	▲
General Purpose Funding - Rates		322,919	322,919	<b>168,751</b>	(154,168)	(48%)	▼
General Purpose Funding - Other		1,960,702	1,486,746	<b>1,979,839</b>	493,093	33%	▲
Law, Order, Public Safety		350	261	<b>1,594</b>	1,333	511%	▲
Health		55,323	54,873	<b>75,121</b>	20,248	37%	▲
Education and Welfare		267,380	200,538	<b>5,116</b>	(195,422)	(97%)	▼
Housing		17,500	13,122	<b>9,100</b>	(4,022)	(31%)	▼
Community amenities		412,702	327,805	<b>233,681</b>	(94,124)	(29%)	▼
Recreation and Culture		214,919	168,608	<b>196,752</b>	28,144	17%	▲
Transport		0	0	<b>412,948</b>	412,948		▲
Economic Services		4,086	3,069	<b>2,977</b>	(92)	(3%)	
Other Property and Services		10,650	7,983	<b>12,928</b>	4,945	62%	▲
<b>Total Operating Revenue</b>		<b>3,278,457</b>	<b>2,596,542</b>	<b>3,117,350</b>	<b>520,808</b>		
<b>Operating Expense</b>							
Governance		(123,501)	(78,622)	<b>(199,686)</b>	(121,064)	(154%)	▲
General Purpose Funding		(23,266)	(17,451)	<b>(11,964)</b>	5,487	31%	▼
Law, Order, Public Safety		(94,057)	(70,542)	<b>(56,680)</b>	13,862	20%	▼
Health		(419,769)	(314,451)	<b>(256,478)</b>	57,973	18%	▼
Education and Welfare		(1,068,084)	(776,792)	<b>(673,254)</b>	103,538	13%	▼
Housing		(480,321)	(360,243)	<b>(115,686)</b>	244,557	68%	▼
Community Amenities		(737,785)	(557,280)	<b>(314,590)</b>	242,690	44%	▼
Recreation and Culture		(1,262,936)	(962,284)	<b>(573,963)</b>	388,321	40%	▼
Transport		(3,011,860)	(2,169,059)	<b>(1,203,337)</b>	965,722	45%	▼
Economic Services		(222,900)	(167,184)	<b>(104,947)</b>	62,238	37%	▼
Other Property and Services		(24,177)	(32,988)	<b>(27,732)</b>	5,256	16%	▼
<b>Total Operating Expenditure</b>		<b>(7,468,656)</b>	<b>(5,506,896)</b>	<b>(3,538,318)</b>	<b>1,968,578</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		1,072,196	804,159	<b>0</b>	(804,159)	(100%)	▼
Adjust (Profit)/Loss on Disposal		(46,272)	(43,035)	<b>0</b>	43,035	(100%)	▼
Adjust Deferred Rates		0	0	<b>0</b>	0		
<b>Net Cash from Operations</b>		<b>(3,164,275)</b>	<b>(2,149,230)</b>	<b>(420,968)</b>	<b>1,728,262</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions		4,760,014	1,358,700	<b>644,366</b>	(714,334)	(53%)	▼
Proceeds from Disposal of Assets	3	106,000	26,500	<b>92,252</b>	65,752	248%	▲
<b>Total Capital Revenues</b>		<b>4,866,014</b>	<b>1,385,200</b>	<b>736,618</b>	<b>(648,582)</b>		
<b>Capital Expenses</b>							
Land & Buildings	3	(1,260,000)	0	<b>0</b>	0		
Furniture & Equipment	3	(41,000)	(12,000)	<b>(8,136)</b>	3,864	32%	▲
Plant & Equipment	3	(488,000)	(147,500)	<b>(219,955)</b>	(72,455)	(49%)	▼
Infrastructure - Roads	3	(4,839,162)	(2,050,000)	<b>(2,005,294)</b>	44,706	2%	
<b>Total Capital Expenditure</b>		<b>(6,628,162)</b>	<b>(2,209,500)</b>	<b>(2,233,385)</b>	<b>(23,885)</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,762,148)</b>	<b>(824,300)</b>	<b>(1,496,767)</b>			
<b>Financing</b>							
Transfer from Reserves	7	0	0	<b>0</b>	0		
Transfer to Reserves	7	(28,000)	0	<b>(18,807)</b>	(18,807)		
<b>Net Cash from Financing Activities</b>		<b>(28,000)</b>	<b>0</b>	<b>(18,807)</b>	<b>(18,807)</b>		
<b>Net Operations, Capital Financing</b>		<b>(4,954,423)</b>	<b>(2,973,530)</b>	<b>(1,936,542)</b>			
Opening Funding Surplus(Deficit)	2	4,954,423	4,954,423	<b>4,954,423</b>			
<b>Closing Funding Surplus(Deficit)</b>	<b>2</b>	<b>0</b>	<b>1,980,893</b>	<b>3,017,881</b>			

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

Refer to the attached Explanation of Material Variances Statement for an explanation of the reasons for the variance.

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

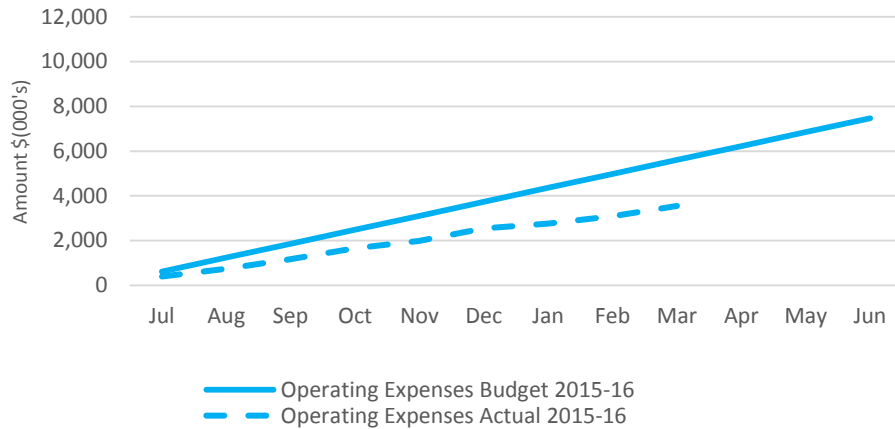
**SHIRE OF NGAANYATJARRAKU**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**By Nature or Type**  
**For the Period Ended 31 March 2016**

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
<b>Operating Revenues</b>		\$	\$	\$	\$
Rates		322,919	322,919	<b>168,751</b>	(154,168)
Operating grants, subsidies and contributions		2,518,612	1,902,014	<b>2,628,994</b>	726,980
Fees and charges		259,236	213,796	<b>272,809</b>	59,013
Interest earnings		28,250	21,186	<b>19,130</b>	(2,056)
Other revenue		103,168	93,592	<b>28,576</b>	(65,016)
Profit on disposal of assets		46,272	43,035	<b>(910)</b>	(43,945)
Total Operating Revenue		3,278,457	2,596,542	<b>3,117,350</b>	520,808
<b>Operating Expense</b>					
Employee costs		(2,370,036)	(1,784,561)	<b>(1,541,472)</b>	243,089
Materials and contracts		(3,689,864)	(2,636,455)	<b>(1,784,451)</b>	852,004
Utility charges (electricity, gas, water etc.)		(63,000)	(47,250)	<b>(24,298)</b>	22,952
Depreciation on non-current assets		(1,072,196)	(804,159)	<b>0</b>	804,159
Insurance expense		(149,262)	(134,975)	<b>(127,334)</b>	7,641
Other expenditure		(124,298)	(99,496)	<b>(60,763)</b>	38,733
Loss on asset disposal		0	0	<b>0</b>	0
Total Operating Expenditure		(7,468,656)	(5,506,896)	<b>(3,538,318)</b>	1,968,578
<b>Funding Balance Adjustments</b>					
Add back Depreciation		1,072,196	804,159	<b>0</b>	(804,159)
Add back (Profit)/Loss on Asset Disposal		(46,272)	(43,035)	<b>0</b>	43,035
Net Cash from Operations		(3,164,275)	(2,149,230)	<b>(420,968)</b>	1,728,262
<b>Capital Revenues</b>					
Non-operating grants, subsidies and contributions		4,760,014	1,358,700	<b>644,366</b>	(714,334)
Proceeds from Disposal of Assets	3	106,000	26,500	<b>92,252</b>	65,752
Total Capital Revenues		4,866,014	1,385,200	<b>736,618</b>	(648,582)
<b>Capital Expenses</b>					
Land & Buildings	3	(1,260,000)	0	<b>0</b>	0
Furniture & Equipment	3	(41,000)	(12,000)	<b>(8,136)</b>	3,864
Plant & Equipment	3	(488,000)	(147,500)	<b>(219,955)</b>	(72,455)
Infrastructure - Roads	3	(4,839,162)	(2,050,000)	<b>(2,005,294)</b>	44,706
Total Capital Expenditure		(6,628,162)	(2,209,500)	<b>(2,233,385)</b>	(23,885)
<b>Net Cash from Capital Activities</b>		(1,762,148)	(824,300)	<b>(1,496,767)</b>	(672,467)
<b>Financing</b>					
Transfer from Reserves	7	0	0	<b>0</b>	0
Transfer to Reserves	7	(28,000)	0	<b>(18,807)</b>	(18,807)
<b>Net Cash from Financing Activities</b>		(28,000)	0	<b>(18,807)</b>	(18,807)
		(4,954,423)	(2,973,530)	<b>(1,936,542)</b>	
Opening Funding Surplus(Deficit)	2	4,954,423	4,954,423	<b>4,954,423</b>	0
<b>Closing Funding Surplus(Deficit)</b>	2	0	1,980,894	<b>3,017,881</b>	

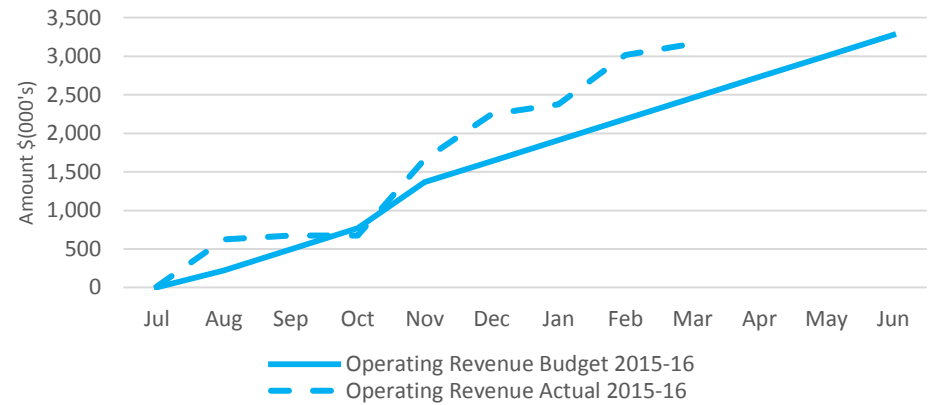
This statement is to be read in conjunction with the accompanying financial statements and notes.

**SHIRE OF NGAANYATJARRAKU  
SUMMARY GRAPHS - FINANCIAL ACTIVITY  
For the Period Ended 31 March 2016**

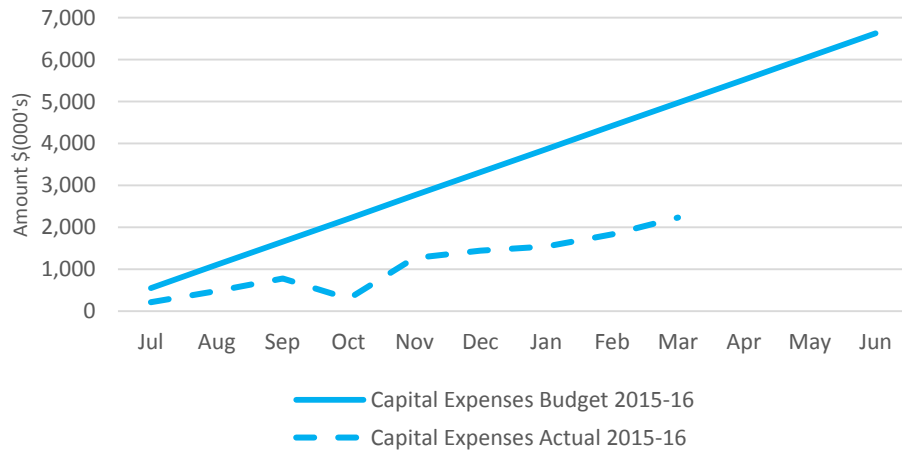
**Operating Expenses**



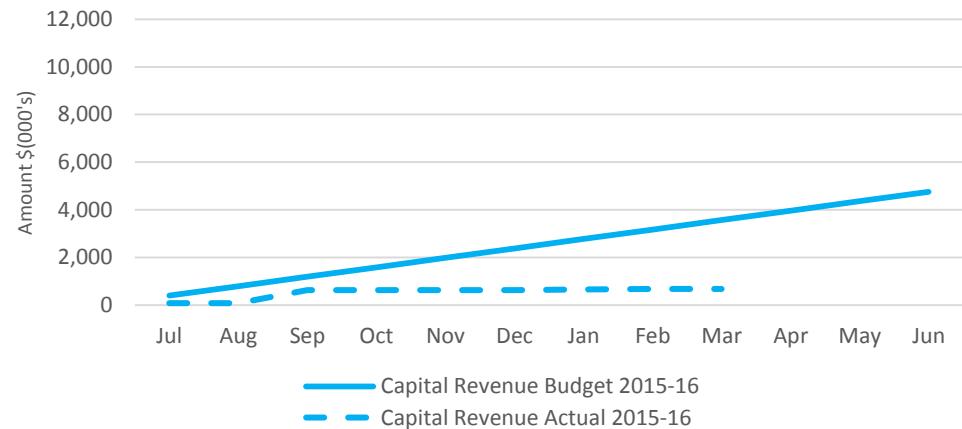
**Operating Revenue**



**Capital Expenses**



**Capital Revenue**



This information is to be read in conjunction with the accompanying financial statements and notes.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known

amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**(g) Trade and Other Receivables**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) Inventories**

**General**

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

**Land Held for Resale**

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

**(i) Fixed Assets**

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

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**Note 1 (Continued)**

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life (excluding freehold land) are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Items are depreciated over their useful lived on a reducing balance basis as follows:

Asset	% per annum
Buildings	10%
Office Furniture	10%
Office Equipment	30%
Household Furniture – Non Electrical	10%
Household Furniture – Electrical	20%
Health Plant & Equipment	15%
Road Plant & Equipment	15%
Plant, Vehicles & Equipment – Unclassified	15%
Communications Equipment	15%
Infrastructure Assets – Road Pavement	15 - 20years
Infrastructure Assets – Roads Seal	30 - 40years
Infrastructure Assets – Roads Kerbing	20 years
Infrastructure Assets – Recreation Facilities	20%
Infrastructure Assets – Aerodromes	10%

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

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

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

**Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

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

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**Note 1 (p) (Continued)**

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

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

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments.

Losses are disclosed under the expenditure classifications.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. 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 the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

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

**Governance**

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

**General Purpose Funding**

Rates, general purpose government grants and interest revenue.

**Law, Order, Public Safety**

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

**Health**

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

**Education and Welfare**

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

**Housing**

Provision and maintenance of elderly residents housing.

**Community Amenities**

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 and public conveniences.

**Recreation and Culture**

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**Transport**

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

**Economic Services**

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

**Other Property and Services**

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

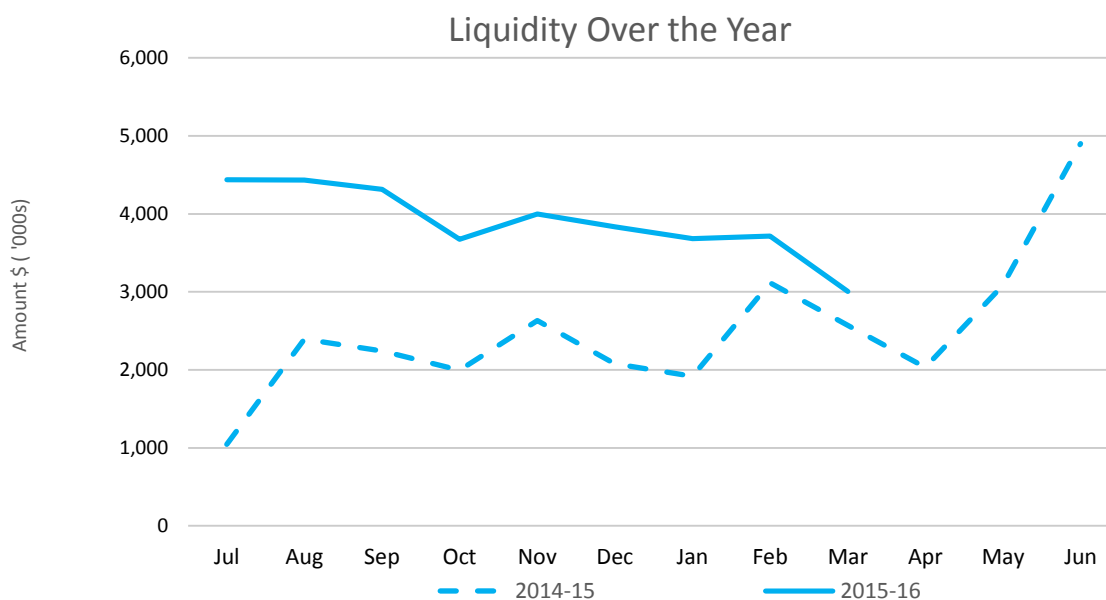


**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 March 2016

**NOTE 2. NET CURRENT ASSETS**

Net Current Assets	Note	30 June 2015	YTD 31 Mar 2015	YTD 31 Mar 2016
		\$	\$	\$
<b>Current Assets</b>				
Cash Municipal	4	4,353,473	1,807,789	2,744,218
Cash Reserves	4	852,724	845,842	871,531
Receivables - Rates	5	225,876	311,795	283,631
Receivables -Other	5	669,325	486,234	148,870
Inventories		87,880	49,899	87,880
		6,189,277	3,501,558	4,136,130
<b>Less: Current Liabilities</b>				
Payables	6	(221,651)	37,804	(86,239)
Provisions		(160,479)	(122,942)	(160,479)
<b>Less: Cash Reserves</b>	7	(852,724)	(845,842)	(871,531)
<b>Net Current Funding Position *</b>		<b>4,954,423</b>	<b>2,570,579</b>	<b>3,017,881</b>

\* Positive=Surplus (Negative=Deficit)

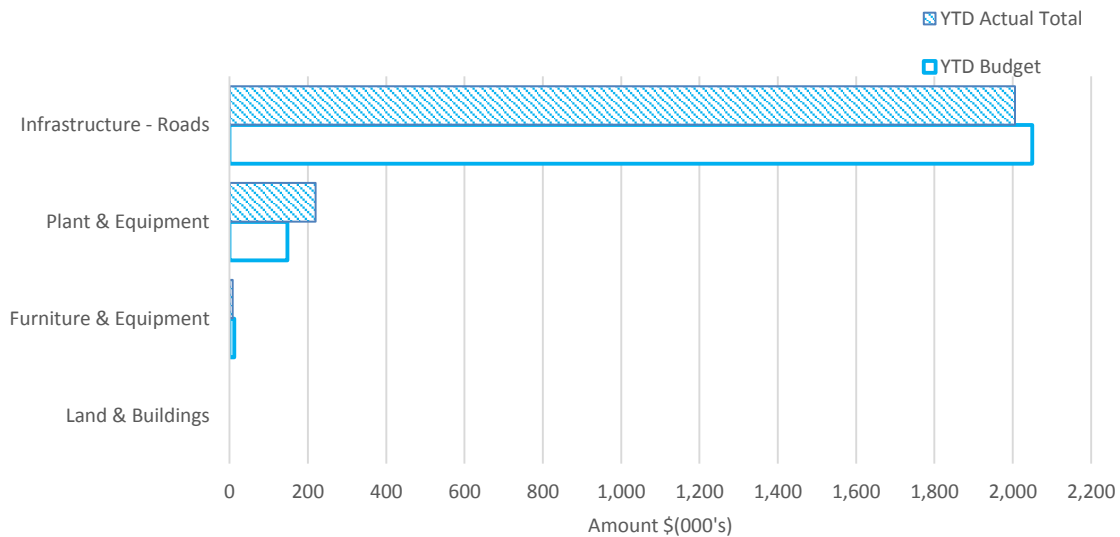


**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**NOTE 3. CAPITAL - ACQUISITIONS AND FUNDING**

Summary Capital Acquisitions	YTD Actual New /Upgrade (a)	YTD Actual Renewal Expenditure (b)	Adopted Annual Budget	YTD Budget (d)	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
	\$	\$	\$	\$	\$	\$
Land & Buildings	0	0	(1,260,000)	0	0	0
Furniture & Equipment	(1,708)	(6,427)	(41,000)	(12,000)	(8,136)	(3,864)
Plant & Equipment	0	(219,955)	(488,000)	(147,500)	(219,955)	72,455
Infrastructure - Roads	0	(2,005,294)	(4,839,162)	(2,050,000)	(2,005,294)	(44,706)
<b>Capital Expenditure Totals</b>	<b>(1,708)</b>	<b>(2,231,677)</b>	<b>(6,628,162)</b>	<b>(2,209,500)</b>	<b>(2,233,385)</b>	<b>23,885</b>
<b>Capital Acquisitions Funded By</b>						
Capital Grants and Contributions			4,760,014	1,358,700	644,366	
Other (Disposals & C/Fwd)			106,000	26,500	92,252	
Council Contribution - Operations			1,762,148	824,300	1,496,767	
<b>Capital Funding Total</b>			<b>6,628,162</b>	<b>2,209,500</b>	<b>2,233,385</b>	

Capital Expenditure Program YTD



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**NOTE 3. CAPITAL ACQUISITIONS**

Capital Acquisitions	YTD Actual New / Upgrade Expense	YTD Actual Renewal	Adopted Annual Budget	Adopted YTD Budget	YTD Actual	Variance (Under)/ Over
<b>Land &amp; Buildings</b>						
Basketball Court Kanpa	0	0	20,000	0	0	0
Depot Construction	0	0	15,000	0	0	0
Refurbishment-Warburton Cottage	0	0	575,000	0	0	0
Playgroup/Early Years Learning Centre	0	0	650,000	0	0	0
<b>Land &amp; Buildings Total</b>	<b>0</b>	<b>0</b>	<b>1,260,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Furniture &amp; Equipment</b>						
Office Equipment - Computer	0	3,340	5,000	3,500	3,340	(160)
Furniture-Staff Housing	0	1,452	23,500	8,500	1,452	(7,048)
Jameson Community Drop In Centre	1,708	0	0	0	1,708	1,708
Wanam Community Drop In centre	0	1,635	0	0	1,635	1,635
Furniture & Equipment-Variou	0	0	12,500	0	0	0
<b>Furniture &amp; Equipment Total</b>	<b>1,708</b>	<b>6,427</b>	<b>41,000</b>	<b>12,000</b>	<b>8,136</b>	<b>(3,864)</b>
<b>Plant &amp; Equipment</b>						
Purchase of Vehicle - Youth Development	0	59,440	80,000	80,000	59,440	(20,560)
Furniture - Office - Various	0	0	5,000	2,500	0	(2,500)
Office Equipment	0	0	12,000	9,000	0	(9,000)
Light Tractor	0	0	45,000	0	0	0
Purchase Vehicle - Twin Cab	0	45,899	50,000	0	45,899	45,899
Rubbish Disposal Truck-Blackstone	0	0	70,000	0	0	0
Triton Utility	0	0	90,000	0	0	0
Vehicle 4x4 (Wagon)	0	57,698	50,000	50,000	57,698	7,698
Dyna 300 Truck	0	56,918	80,000	0	56,918	56,918
Tools 1999-2000	0	0	6,000	6,000	0	(6,000)
<b>Plant &amp; Equipment Total</b>	<b>0</b>	<b>219,955</b>	<b>488,000</b>	<b>147,500</b>	<b>219,955</b>	<b>72,455</b>

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**NOTE 3. CAPITAL ACQUISITIONS**

<b>Capital Acquisitions</b>	<b>YTD Actual New / Upgrade Expense</b>	<b>YTD Actual Renewal</b>	<b>Adopted Annual Budget</b>	<b>Adopted YTD Budget</b>	<b>YTD Actual</b>	<b>Variance (Under)/ Over</b>
<b>Infrastructure - Roads</b>						
Great Central Road	0	2,005,294	3,343,774	850,000	<b>2,005,294</b>	1,155,294
Warburton Blackstone	0	0	200,000	150,000	<b>0</b>	(150,000)
Great Central Road - MRWA Major Project# 2	0	0	1,000,000	1,000,000	<b>0</b>	(1,000,000)
Giles Mulga Park	0	0	200,000	50,000	<b>0</b>	(50,000)
Warburton Sealing Project-Community Road Extention	0	0	95,388	0	<b>0</b>	0
<b>Infrastructure - Roads Total</b>	<b>0</b>	<b>2,005,294</b>	<b>4,839,162</b>	<b>2,050,000</b>	<b>2,005,294</b>	<b>(44,706)</b>
<b>Grand Total</b>	<b>1,708</b>	<b>2,231,677</b>	<b>6,628,162</b>	<b>2,209,500</b>	<b>2,233,385</b>	<b>23,885</b>

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**NOTE 3. CAPITAL DISPOSALS**

**Assets Disposed**

Cost	Accum Depr	Proceeds	Profit (Loss)	Description Disposed Asset	Adopted Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
\$	\$	\$	\$		\$	\$	\$	
<b>Plant &amp; Equipment</b>								
			0	<b>Health</b>				
		19,392		Toyota LC 1COM575	1,347			
		56,569		Landcruiser PL001A				
			0	<b>Community Amenities</b>				
			0	Iveco Rubbish Truck	1,466			
			0	<b>Recreation &amp; Culture</b>				
			0	Isuzu 4WD Bus 1BWF783	35,012			
			0	Toyota Hilux 1CGJ892	1,771			
			0	<b>Other Property &amp; Services</b>				
		16,291		Toyota Prado 1CLX670	6,676			
<b>0</b>	<b>0</b>	<b>92,252</b>	<b>0</b>		<b>46,272</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>92,252</b>	<b>0</b>		<b>46,272</b>	<b>0</b>	<b>0</b>	

\*\*\* Disposal of Assets transactions have not been completed. Once transactions have been processed through to the Asset Register the Profit/Loss will be recognised.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**NOTE 4. CASH AND INVESTMENTS**

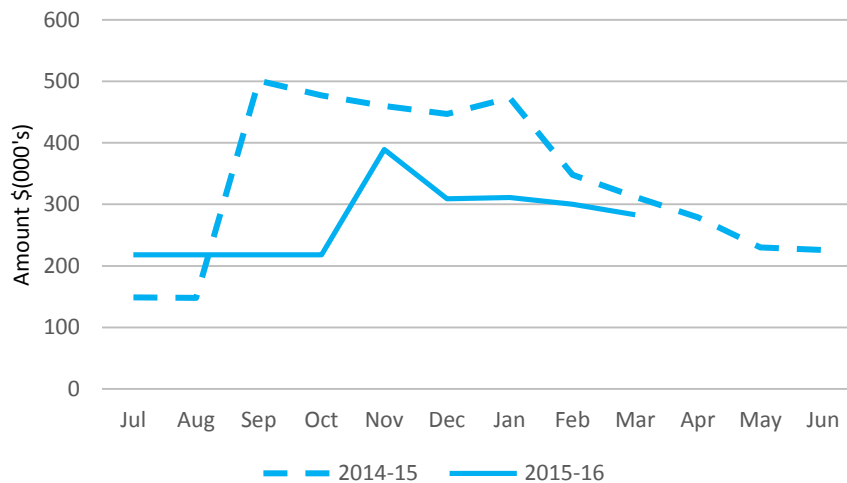
<b>Bank Accounts</b>	<b>Municipal</b>	<b>Reserves</b>	<b>Trust</b>	<b>Investments</b>	<b>Total Amount</b>	<b>Institution</b>	<b>Interest Rate</b>	<b>Maturity Date</b>
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Account	2,742,968				2,742,968	Westpac	Variable	Business
Cash Advance	1,250				1,250			
Trust								
<b>(b) Term Deposits</b>								
Reserves		871,531			871,531	Westpac	2.95%	23/06/2016
<b>Total</b>	<b>2,744,218</b>	<b>871,531</b>	<b>0</b>	<b>0</b>	<b>3,615,750</b>			

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

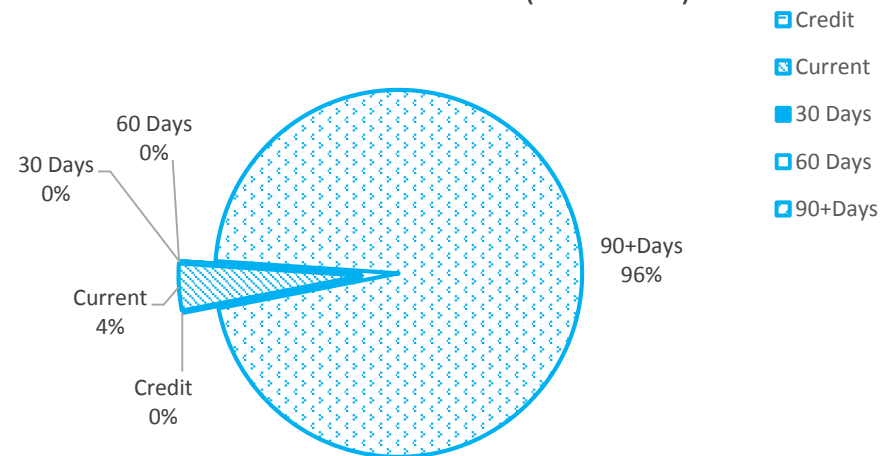
**NOTE 5. RECEIVABLES**

Receivables - Rates and Other Rates Receivable	YTD 31 Mar		Receivables - General	Credit	Current	30 Days	60 Days	90+Days	Total
	2016	30 June 2015							
	\$	\$		\$	\$	\$	\$	\$	\$
Opening Arrears Previous Years	225,876	176,431	Receivables - General	0	1,430	0	0	33,304	<b>34,734</b>
Levied this year	168,751	377,968	Balances per Trial Balance						
Other Rate Charges	0	0	Sundry Debtors						34,039
<u>Less</u> Collections to date	(110,996)	(328,523)	Receivables - Other						109,790
Equals Current Outstanding	<b>283,631</b>	<b>225,876</b>	Accruals						5,041
<b>Net Rates Collectable</b>	<b>283,631</b>	<b>225,876</b>	<b>Total Receivables General Outstanding</b>						<b>148,870</b>
% Collected	28%	59%	Amounts shown above include GST (where applicable)						

**Rates Receivable**



**Accounts Receivable (non-rates)**



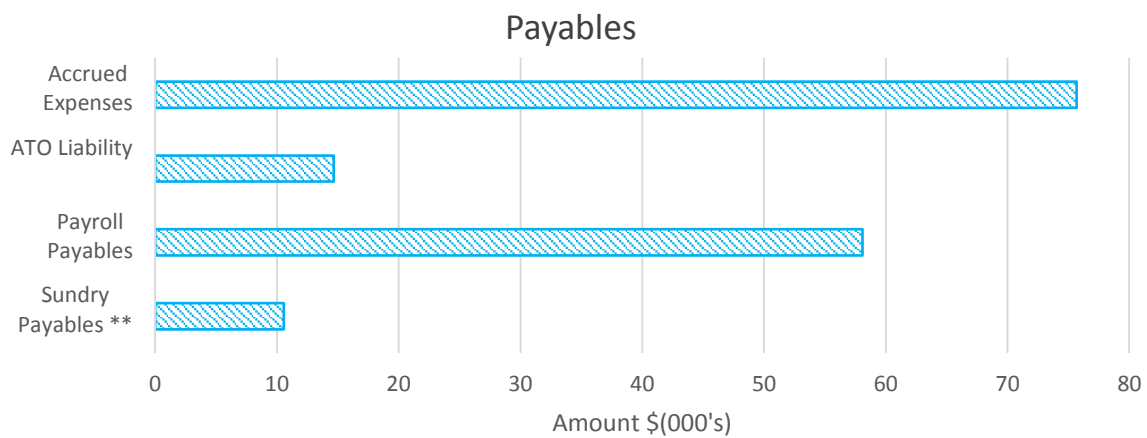
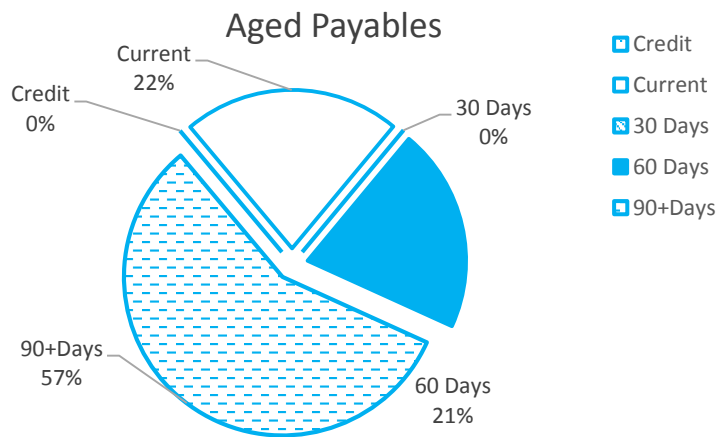
**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**NOTE 6. PAYABLES**

Payables	Credit	Current	30 Days	60 Days	90+Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	5,155	0	4,829	13,295	<b>23,279</b>
<b>Balances per Trial Balance</b>						
<b>Sundry Payables **</b>						<b>10,561</b>
<b>Payables - Other</b>						
Payroll Payables						58,094
ATO Liability						14,652
Accrued Expenses						800
Trust						2,131
<b>Total Payables - Other</b>						<b>75,677</b>
					<b>Total Payables</b>	<b>86,239</b>

Amounts shown above include GST (where applicable)

\*\*Sundry Creditors and the General Ledger do not balance by \$1,564.71. This is being investigated and corrected.



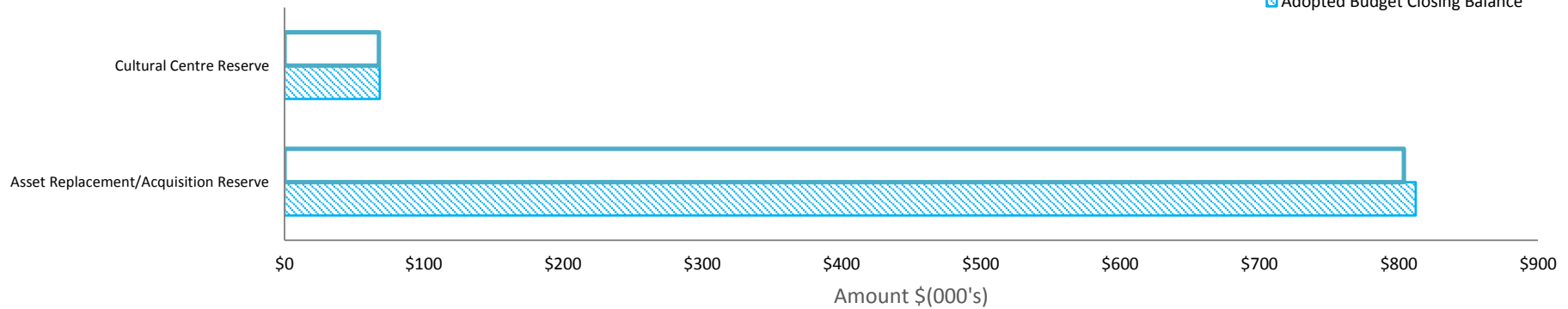


**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**NOTE 7. CASH BACKED RESERVES**

Reserves	Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Asset Replacement/Acquisition Reserve	786,304	26,000	17,358	0	0	0	0		812,304	803,662
Cultural Centre Reserve	66,420	2,000	1,449	0	0	0	0		68,420	67,870
	<b>852,724</b>	<b>28,000</b>	<b>18,807</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>880,724</b>	<b>871,531</b>

■ Actual YTD Closing Balance  
▨ Adopted Budget Closing Balance



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 March 2016

**NOTE 8. RATING INFORMATION**

RATE	Rate in	Number of Properties	Rateable Value	YTD Actual				Adopted Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
<b>General Rate</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
UV General Rate	0.180000	58	1,230,595	221,947	(53,672)	36	<b>168,311</b>	322,479	0	0	322,479
<b>Sub-Totals</b>		<b>58</b>	<b>1,230,595</b>	<b>221,947</b>	<b>(53,672)</b>	<b>36</b>	<b>168,311</b>	<b>322,479</b>	<b>0</b>	<b>0</b>	<b>322,479</b>
<b>Minimum Payment</b>	<b>Minimum \$</b>										
UV General	220	2	2,993	440	0	0	<b>440</b>	440	0	0	440
<b>Sub-Totals</b>		<b>2</b>	<b>2,993</b>	<b>440</b>	<b>0</b>	<b>0</b>	<b>440</b>	<b>440</b>	<b>0</b>	<b>0</b>	<b>440</b>
<b>Total</b>		<b>60</b>	<b>1,233,588</b>	<b>222,387</b>	<b>(53,672)</b>	<b>36</b>	<b>168,751</b>	<b>322,919</b>	<b>0</b>	<b>0</b>	<b>322,919</b>
<b>Discounts on Rates</b>							0				0
<b>Amount from General Rates</b>							<b>168,751</b>				<b>322,919</b>
Ex-Gratia Rates							0				0
							<b>168,751</b>				<b>322,919</b>

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**NOTE 9. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

The Shire does not have any borrowings.

(b) New Debentures

There were no new debentures as at the reporting date.

(c) Unspent Debentures

The Shire had no unspent debenture funds as at reporting date.

(d) Overdraft

The Shire does not currently have any overdraft facilities set-up.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**NOTE 10. GRANTS AND CONTRIBUTIONS**

Grants	Grant Provider	2015-16	2015-16 Budget		Variations		Recoup Status	
		Adopted Budget	Operating	Capital	Additions / (Deletions)		Received	Not Received
		\$	\$	\$	Operating	Capital	\$	\$
<b>General Purpose Funding</b>								
General Grants (Untied)	WALGGC	1,867,570	1,867,570		88,838		1,956,408	0
<b>Governance</b>								
Licensing Commission	DoT	3,750	3,750				0	3,750
<b>Health</b>								
Grant-Environmental Health Program WA Health Dept	DoH	52,176	52,176				70	52,106
<b>Education and Welfare</b>								
Grant - DCD		256,880	256,880				1,448	255,432
<b>Community Amenities</b>								
FAHCSIA - NJCP	FAHCSIA	331,736	331,736				165,869	165,867
<b>Recreation and Culture</b>								
Contributions and Reimbursements Other	Various	1000	1000				0	1,000
<b>Transport</b>								
Grants - Direct	MRWA	128,500		128,500	82,935		211,435	0
Govt Grant - Roads to Recovery	Dept of Infrastructure	1,343,774		1,343,774			0	1,343,774
Govt Grants - Special Purpose	MRWA	287,740		287,740			32,932	254,808
Govt Grant - Strategic Funds - Outback Way/GCR		2,000,000		2,000,000			0	2,000,000
Govt Grant - Outback Highway		1,000,000		1,000,000			400,000	600,000
Govt Grants - Special Purpose					105,200		105,200	0
Govt Grant-Outback Highway					400,000		400,000	0
<b>Other Property and Services</b>								
Reimbursements	Various	-	-				0	0
Advertising Rebates	Various	-	-				0	0
<b>TOTALS</b>		<b>7,273,126</b>	<b>2,513,112</b>	<b>4,760,014</b>	<b>676,973</b>	<b>0</b>	<b>3,273,360</b>	<b>4,676,738</b>

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**NOTE 11. BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

**Budget Amendments**

COA	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Opening Carried Forward Surplus (Deficit)</b>						<b>0</b>
	<b>Amended Budget Cash Position as per Council Resolution</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2016**

**NOTE 12. TRUST FUND**

There are no funds held at balance date over which the Shire has no control.

**REPORT NO: 017-16** TO: ORDINARY COUNCIL MEETING 27<sup>th</sup> APRIL 2016  
**SUBJECT: COUNCIL INVESTMENTS AS AT 22<sup>nd</sup> APRIL 2016**

The authority to invest money held in any Council Fund is delegated to the Chief Executive Officer. Council Funds may be invested in one or more of the following:

- Fixed Deposits
- Commercial Bills
- Government bonds
- Other Short-term authorised investments

Council funds are to be invested with the following financial institutions.

- Major banks
- Bonds Issued by Government and/ or Government Authorities.

### COUNCIL INVESTMENTS AS AT 22 APRIL 2016

Institution	Amount Invested	Investment type	Assets Repl./Acq./Devp. Reserve Fund	Cultural Centre Reserve Fund	Municipal Account
Westpac Banking Corporation		Term deposit	\$803,661.92	\$67,869.53	
Westpac Banking Corporation		Operating a/c			\$2,519,050.77
<b>TOTAL INVESTMENTS</b>	<b>\$3,390,582.22</b>		<b>\$803,661.92</b>	<b>\$67,869.53</b>	<b>\$2,519,050.77</b>

### RECOMMENDATION

That the report on Council investments as at 22<sup>nd</sup> April 2016 be received and noted.

### VOTING REQUIREMENTS

Simple majority

**MOVED Cr. P. Thomas, seconded Cr. B. Thomas, that the recommendation contained within report 017-16 be adopted.**

**#017-16**

### RESOLUTION

*That the report on Council investments as at 22<sup>nd</sup> April 2016 be received and noted.*

**CARRIED 6/0**

Cr. Jones left the meeting room at 1.41pm and returned at 1.45pm.

**REPORT NO: 018-16**      **TO: ORDINARY COUNCIL MEETING 27th APRIL 2016**  
**SUBJECT: SHIRE OF NGAANYATJARRAKU WORKFORCE PLAN**

<b>DATE:</b>	11 April 2016
<b>PROPONENT:</b>	Shire of Ngaanyatjarraku
<b>LOCATION:</b>	Shire of Ngaanyatjarraku
<b>AUTHOR:</b>	Kevin Hannagan, Deputy Chief Executive Officer
<b>REPORTING OFFICER:</b>	Chris Paget, Chief Executive Officer
<b>FILE NO:</b>	CM.13
<b>DECLARATION OF</b>	Nil

### **PURPOSE**

For Council to adopt the Workforce Plan for submission to the Department of Local Government and Communities.

### **BACKGROUND**

Workforce Planning (WFP) is a core component of the State Governments, Integrated Planning and Reporting Framework and is imperative to informing the Shire of how capable it is to deliver the services to the community.

### **STATUTORY IMPLICATIONS**

#### **Local Government Act 1995**

#### **5.56 Planning for the future**

- (1) A local government is to plan for the future of the district.
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

Nil

### **STRATEGIC IMPLICATIONS**

The WFP takes into consideration the Strategic Community Plan (SCP), the Corporate Business Plan (CBP), the immediate strategic priorities set by the Council, information around external factors impacting the workforce including: current and projected economic factors, market factors, competitor factors & the level of supply, and data about the current workforce to be sourced including demographics and position / role requirements.



## **COMMUNITY CONSULTATION**

Not required as the Workforce Plan is an internal operational plan to support the Strategic Community Plan and Corporate Business Plan.

## **COMMENT**

The WFP incorporates the capability of the labour market in terms of achieving Corporate Business Plan (CBP) objectives, an analysis of the risks currently facing the workforce, high level recommendations for strategic development and a discussion of how the workforce will need to change over time to deliver the core objectives in the CBP. By completing this process, the Shire will have a workforce plan adequately addressing the human resourcing requirements to deliver Shire operations in accordance with the amendments specified by the Local Government (Administration) Amendment Regulations (No. 2) 2011.

The purpose of the WFP is to outline the future requirements for the Shire of Ngaanyatjarraku, based upon the Strategic Community Plan and Corporate Business Plan.

This includes:

1. Assessing the gap between the current and future WFP requirements; and
2. Development of a four year WFP to close the gap and meet the expectations of the Strategic Community Plan and Corporate Business Plan with consideration to the Asset Management Plan and the Long Term Financial Plan of the Shire.

Note: the Corporate Business Plan and Long Term Financial Plan are in preparation and will soon be presented to Council.

## **ATTACHMENTS**

Attachment 1 – Workforce Plan

## **VOTING REQUIREMENT**

Absolute majority required

## **OFFICER'S RECOMMENDATION**

That Council:

1. Adopts the Workforce Plan, 2015-2019; and
2. Submits the Workforce Plan to the Department of Local Government and Communities.

**MOVED Cr. Frazer, seconded Cr. Jones, that the recommendation contained within report 018-16 be adopted.**

---

#018-16

**RESOLUTION**

*That Council:*

- 1. Adopts the Workforce Plan, 2015-2019; and*
- 2. Submits the Workforce Plan to the Department of Local Government and Communities.*

**CARRIED BY AN ABSOLUTE MAJORITY 6/0**

**MATTERS FOR THE INFORMATION OF MEMBERS**

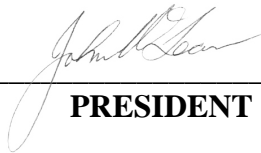
Nil.

**CLOSURE**

There being no further business, the Shire President thanked the Councillors and CEO for their attendance and closed the meeting at 2.02pm (WST).

These minutes of the meeting held 27<sup>th</sup> April 2016 were confirmed at the meeting held on 31<sup>st</sup> May 2016.

*Signed* \_\_\_\_\_

  
**PRESIDENT**

*Date* 31.05.16