



Shire of **Ngaanyatjaraku**
ON A JOURNEY

**Minutes of Ordinary Council Meeting
Held at Warburton
29th January 2016 at 1pm**

SHIRE OF NGAANYATJARRAKU
ORDINARY COUNCIL MEETING
29 January 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 17th December 2015

8. **REPORTS BY THE CHIEF EXECUTIVE OFFICER**

Report No. 001-16 Accounts paid & payable

Report No. 002-16 Financial Statements for the periods ended 30th November & 31st
December 2015

Report No. 003-16 Council Investments as at 25th January 2016

MATTERS FOR THE INFORMATION OF MEMBERS

CLOSURE OF MEETING BY SHIRE PRESIDENT

**MINUTES OF ORDINARY COUNCIL MEETING
HELD ON 29th JANUARY 2016 AT 1:00PM (WST)
IN THE SHIRE OF NGAANYATJARRAKU MEETING ROOM**

Cr McLean welcomed all of the Elected Members present and the CEO to the first meeting of the year, and declared it open at 1:08pm.

PRESENT Cr. J.D. McLean (President)
Cr. A. Bates
Cr. A. Jones
Cr. L. West
Cr. J. Frazer

Mr. Chris Paget - Chief Executive Officer (via phone)

APOLOGIES

Crs. B & P Thomas
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 17th December 2015

MOVED Cr. West, seconded Cr. Jones, that the minutes of the Ordinary Council meeting held on 17th December 2015 be confirmed as a true and accurate record of the proceedings of that meeting.

CARRIED 5/0

REPORT NO: 001-16 **TO: ORDINARY COUNCIL MEETING 29th JANUARY 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 \$759,313.16 for period ending 31st December 2015 be received and noted.

VOTING REQUIREMENTS

Simple majority

MOVED Cr. Bates, seconded Cr. Jones, that the recommendation contained within report 001-16 be adopted.

#001-16

RESOLUTION

That Council payment of accounts amounting to \$759,313.16 for period ending 31st December 2015 be received and noted.

CARRIED 5/0

SHIRE OF NGAANYATJARRAKU - PAYMENTS LISTING DECEMBER 2015

01/12/2015	54	WA SUPER	WA SUPER Superannuation contributions	-145.81	06	DD107.1
01/12/2015	15	WESTPAC BANK	WESTPAC BANK BANK FEES	-9.75	06	EFT268
02/12/2015		SHIRE OF NG - PAYROLL	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-63088.10	06	PAY
02/12/2015		SHIRE OF NG - PAYROLL	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-1330.80	06	PAY
02/12/2015	54	WA SUPER	WA SUPER Payroll deductions	-10868.84	06	DD101.1
02/12/2015	300	AMP RETIREMENT SAVINGS ACCOUNT	AMP RETIREMENT SAVINGS ACCOUNT Superannuation contributions	-328.13	06	DD101.2
02/12/2015	1034	AUSTRALIAN SUPER	AUSTRALIAN SUPER Superannuation contributions	-185.38	06	DD101.3
02/12/2015	1085	LUCRF SUPER	LUCRF SUPER Superannuation contributions	-185.39	06	DD101.4
02/12/2015	740	HOST PLUS	HOST PLUS Superannuation contributions	-178.65	06	DD101.5
02/12/2015	54	WA SUPER	WA SUPER Payroll deductions	-7355.11	06	DD110.1
02/12/2015	300	AMP RETIREMENT SAVINGS ACCOUNT	AMP RETIREMENT SAVINGS ACCOUNT Superannuation contributions	-328.13	06	DD110.2
02/12/2015	1034	AUSTRALIAN SUPER	AUSTRALIAN SUPER Superannuation contributions	-185.38	06	DD110.3
02/12/2015	1085	LUCRF SUPER	LUCRF SUPER Superannuation contributions	-185.38	06	DD110.4
02/12/2015	740	HOST PLUS	HOST PLUS Superannuation contributions	-178.65	06	DD110.5
02/12/2015	294	UNISUPER	UNISUPER Superannuation contributions	-73.41	06	DD110.6
03/12/2015	357	COMMONWEALTH BANK OF AUSTRALIA	COMMONWEALTH BANK OF AUSTRALIA bank fees	-41.14	06	1
03/12/2015	698	CITY OF KALGOORLIE BOULDER	CITY OF KALGOORLIE BOULDER Member council contribution	-8000.00	06	1
03/12/2015	1107	THRIFTY KALGOORLIE	THRIFTY KALGOORLIE hire & repairs Thrifty Bus	-1097.28	06	2
04/12/2015	50	TELSTRA CORPORATION LTD	TELSTRA CORPORATION LTD PHONE BILL	-1928.96	06	1
04/12/2015	368	DEPT FOR PLANNING & INFRASTRUCTURE	DEPT FOR PLANNING & INFRASTRUCTURE DOT Transactions	-3395.40	06	EFT270
07/12/2015	15	WESTPAC BANK	WESTPAC BANK visa CARD	-6549.35	06	EFT269
09/12/2015	45	SHIRE OF NGAANYATJARRAKU	SHIRE OF NGAANYATJARRAKU reimb petty cash	-1840.00	06	1
10/12/2015	217	KEY FACTORS PTY LTD (DESERT SANDS CARTAGE)	KEY FACTORS PTY LTD (BREAKAWAY) ROADWORKS PLANT HIRE	-116156.70	06	EFT271
10/12/2015	1050	CARDINAL CONTRACTORS PTY LTD	CARDINAL CONTRACTORS PTY LTD GRADERS	-57596.00	06	EFT272
10/12/2015	1998	GPI Sports	GPI Sports fitness	-109.45	06	1
10/12/2015	1999	INFINITI FITNESS	INFINITI FITNESS fitness equip	-413.00	06	2
14/12/2015	1044	ALLAWAH GROVE HOSTEL	ALLAWAH GROVE HOSTEL accom for play PD	-1405.00	06	1
14/12/2015	25	IRRUNYTIJU STORE	IRRUNYTIJU STORE supplies	-26.20	06	EFT294
14/12/2015	132	ROYAL LIFE SAVING SOCIETY AUSTRALIA	ROYAL LIFE SAVING SOCIETY AUSTRALIA Life Saving	-193.60	06	EFT303
14/12/2015	155	NGAANYATJARRA COUNCIL	NGAANYATJARRA COUNCIL council	-69870.90	06	EFT304
14/12/2015	189	VERRIERS ENGINEERING	VERRIERS ENGINEERING service	-2004.33	06	1
14/12/2015	268	INDERVON PTY LTD	INDERVON PTY LTD card115	-87.88	06	EFT305
14/12/2015	419	COMFORT INN MIDAS	COMFORT INN MIDAS accom	-145.00	06	EFT306
14/12/2015	534	PAUPIYALA TJARUTJA ABORIGINAL CORPORATION	PAUPIYALA TJARUTJA ABORIGINAL CORPORATION REPAIRS	-222.00	06	EFT307
14/12/2015	538	PERFECT COMPUTER SOLUTIONS PTY LTD	PERFECT COMPUTER SOLUTIONS PTY LTD COMPUTER SERVICES	-382.50	06	EFT308
14/12/2015	579	IBIS STYLES HOTEL KALGOORLIE	IBIS STYLES HOTEL KALGOORLIE accom p todd	-155.00	06	EFT309
14/12/2015	696	CHART AIR	CHART AIR FLIGHTS670	-670.00	06	EFT310
14/12/2015	761	WESTLAND AUTOS PTY LTD	WESTLAND AUTOS PTY LTD Service	-376.55	06	EFT311
14/12/2015	30	LEONORA ROADHOUSE	LEONORA ROADHOUSE diesel fuel	-1278.70	06	EFT295
14/12/2015	785	IT VISION AUSTRALIA PTY LTD	IT VISION AUSTRALIA PTY LTD it vision	-9825.20	06	EFT312
14/12/2015	812	Mrs A L SHINKFIELD	Mrs A L SHINKFIELD reimb diaries	-57.90	06	EFT313
14/12/2015	830	ROWAN SHINKFIELD	ROWAN SHINKFIELD R Shrinkfield	-919.98	06	2
14/12/2015	880	BUNNINGS WAREHOUSE KALGOORLIE	BUNNINGS WAREHOUSE KALGOORLIE BUNNINGS	-3166.67	06	EFT314
14/12/2015	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM maintenance	-536.58	06	EFT315
14/12/2015	997	METEX NICKEL PTY LTD	METEX NICKEL PTY LTD camp accom	-330.00	06	EFT316
14/12/2015	1059	PRO-COPY	PRO-COPY PLAYGROUP	-400.00	06	EFT317
14/12/2015	1071	HARTOP PTY LTD	HARTOP PTY LTD repairs	-1175.00	06	EFT318
14/12/2015	1077	CORE BUSINESS AUSTRALIA	CORE BUSINESS AUSTRALIA consult fees	-53091.52	06	EFT319
14/12/2015	1994	Mystery Lane Media	Mystery Lane Media production of documentary	-2750.00	06	3
14/12/2015	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) ervices	-6007.08	06	EFT296
14/12/2015	1995	Jennifer Kerrison	jennifer kerrison relief staffer - reimbursement	-130.00	06	4
14/12/2015	1997	AUSTRAL MERCANTILE	AUSTRAL MERCANTILE DEBT COLLECTION	-5420.76	06	5
14/12/2015	53	LANDGATE	LANDGATE landgate	-37.50	06	EFT297
14/12/2015	57	WARAKURNA ROADHOUSE	WARAKURNA ROADHOUSE dog control	-137.00	06	EFT298
14/12/2015	59	WARBURTON ROADHOUSE	WARBURTON ROADHOUSE VARIOUS	-11232.24	06	EFT299
14/12/2015	60	WARBURTON STORE	WARBURTON STORE supplies	-938.02	06	EFT300
14/12/2015	72	BLACKSTONE ENTERPRISES (STORE)	BLACKSTONE ENTERPRISES (STORE) DIESEL FUEL	-273.00	06	EFT301
14/12/2015	100	WANARN STORE	WANARN STORE fuel	-123.55	06	EFT302
16/12/2015		SHIRE OF NG - PAYROLL	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-62255.43	06	PAY
16/12/2015	50	TELSTRA CORPORATION LTD	TELSTRA CORPORATION LTD satellite	-175.00	06	1
17/12/2015	4	A BATES	A BATES shire meeting fees	-350.00	06	EFT275
17/12/2015	26	DAMIAN MCLEAN	DAMIAN MCLEAN meeting fees	-5050.00	06	EFT276
17/12/2015	354	BEVERLEY THOMAS	BEVERLEY THOMAS shire meeting fees	-1350.00	06	EFT277
17/12/2015	355	LALLA WEST	LALLA WEST meeting fees	-350.00	06	EFT278
17/12/2015	473	PRESTON THOMAS	PRESTON THOMAS meeting fees	-350.00	06	EFT279
17/12/2015	1004	JOYLENE FRAZER	JOYLENE FRAZER JF171215 meeting fees	-350.00	06	EFT280
17/12/2015	1007	COLIN FREDERICK (FRED) TWINE	COLIN FREDERICK (FRED) TWINE shire meeting fees	-525.00	06	EFT281
17/12/2015	1064	ANDREW JONES	ANDREW JONES shire meeting fees	-525.00	06	EFT282
23/12/2015	45	SHIRE OF NGAANYATJARRAKU	SHIRE OF NGAANYATJARRAKU PETTY CASH	-1790.00	06	1
24/12/2015	217	KEY FACTORS PTY LTD (DESERT SANDS CARTAGE)	KEY FACTORS PTY LTD (BREAKAWAY) plant hire	-81440.15	06	EFT273
24/12/2015	1050	CARDINAL CONTRACTORS PTY LTD	CARDINAL CONTRACTORS PTY LTD graders	-28798.00	06	EFT274
30/12/2015		SHIRE OF NG - PAYROLL	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-63791.91	06	PAY
30/12/2015	54	WA SUPER	WA SUPER Payroll deductions	-7433.08	06	DD109.1
30/12/2015	300	AMP RETIREMENT SAVINGS ACCOUNT	AMP RETIREMENT SAVINGS ACCOUNT Superannuation contributions	-328.13	06	DD109.2
30/12/2015	1034	AUSTRALIAN SUPER	AUSTRALIAN SUPER Superannuation contributions	-185.38	06	DD109.3
30/12/2015	1085	LUCRF SUPER	LUCRF SUPER Superannuation contributions	-185.38	06	DD109.4
30/12/2015	740	HOST PLUS	HOST PLUS Superannuation contributions	-140.17	06	DD109.5
30/12/2015	559	WESTNET PTY LTD	WESTNET PTY LTD internet	-324.85	06	1

31/12/2015		ATO	clear out Oct and Nov Bas refunds and allocate to correct accounts	-14197.00	06	231
31/12/2015	44	SHIRE OF LEONORA	SHIRE OF LEONORA share of printing costs	-2942.76	06	EFT283
31/12/2015	1077	CORE BUSINESS AUSTRALIA	CORE BUSINESS AUSTRALIA Project review	-11339.08	06	EFT292
31/12/2015	1082	COREY O'BRIEN	COREY O'BRIEN COB	-47.57	06	EFT293
31/12/2015	1102	Moore Stephens	Moore Stephens Accounting	-9075.00	06	1
31/12/2015	1993	AUS SWIM	AUS SWIM AUST SWIM	-3318.00	06	2
31/12/2015	57	WARAKURNA ROADHOUSE	WARAKURNA ROADHOUSE supplies	-1890.04	06	EFT284
31/12/2015	72	BLACKSTONE ENTERPRISES (STORE)	BLACKSTONE ENTERPRISES (STORE) BLACKSTONE	-446.00	06	EFT285
31/12/2015	262	Mr C L PAGET	Mr C L PAGET expenses reimb	-3322.00	06	EFT286
31/12/2015	275	C-DIRECT PTY LTD PREPAID	C-DIRECT PTY LTD PREPAID telsta prepaid	-480.00	06	EFT287
31/12/2015	538	PERFECT COMPUTER SOLUTIONS PTY LTD	PERFECT COMPUTER SOLUTIONS PTY LTD IT assistance	-382.50	06	EFT288
31/12/2015	696	CHART AIR	CHART AIR relief staff travelling	-335.00	06	EFT289
31/12/2015	719	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS hosting	-396.00	06	EFT290
31/12/2015	726	DIPLOMAT MOTEL	DIPLOMAT MOTEL accommodation exp	-320.88	06	EFT291

\$759,313.16

REPORT NO: 002-16 **TO: ORDINARY COUNCIL MEETING 29th JANUARY 2016**
SUBJECT: FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30th NOVEMBER & 31st DECEMBER 2015

TABLED

Monthly financial statements as at 30th November and 31st December 2015.

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 30th November and 31st December 2015 be received and confirmed.

VOTING REQUIREMENTS

Simple majority

MOVED Cr. Jones, seconded Cr. Frazer, that the recommendation contained within report 002-16 be adopted.

#002-16

RESOLUTION

That the financial activity statements and reports for the periods ending 30th November and 31st December 2015 be received and confirmed.

CARRIED 5/0



Shire of Ngaanyatjaraku
ON A JOURNEY

SHIRE OF NGAANYATJARRAKU
MONTHLY FINANCIAL REPORT
For the Period Ended 30 November 2015

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 30 November 2015

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
		\$	\$	\$	\$	%	
Governance		5,250	2,188	1,495	(692)	(32%)	▼
General Purpose Funding - Rates		322,919	322,919	176,190	(146,729)	(45%)	▼
General Purpose Funding - Other		1,960,702	816,959	1,345,821	528,861	65%	▲
Law, Order, Public Safety		350	146	0	(146)	(100%)	▼
Health		55,323	23,051	70	(22,981)	(100%)	▼
Education and Welfare		267,380	111,408	1,698	(109,710)	(98%)	▼
Housing		17,500	7,292	4,550	(2,742)	(38%)	▼
Community amenities		412,702	171,959	82,935	(89,025)	(52%)	▼
Recreation and Culture		214,919	89,550	49,683	(39,866)	(45%)	▼
Economic Services		4,086	1,703	0	(1,703)	(100%)	▼
Other Property and Services		17,326	7,219	0	(7,219)	(100%)	▼
Total Operating Revenue		3,278,457	1,554,393	1,662,442	108,049		
Operating Expense							
Governance		(123,501)	(51,459)	(436,884)	(385,426)	(749%)	▲
General Purpose Funding		(23,266)	(9,694)	(25)	9,669	100%	▼
Law, Order, Public Safety		(94,057)	(39,190)	(30,585)	8,605	22%	▼
Health		(419,769)	(174,904)	(120,157)	54,747	31%	▼
Education and Welfare		(1,068,084)	(445,035)	(298,310)	146,725	33%	▼
Housing		(480,321)	(200,134)	(54,974)	145,160	73%	▼
Community Amenities		(737,785)	(307,410)	(104,216)	203,194	66%	▼
Recreation and Culture		(1,262,936)	(526,223)	(174,738)	351,485	67%	▼
Transport		(3,011,860)	(1,254,942)	(595,684)	659,258	53%	▼
Economic Services		(222,900)	(92,875)	(32,407)	60,468	65%	▼
Other Property and Services		(24,177)	(10,075)	(141,380)	(131,305)	(1303%)	▲
Total Operating Expenditure		(7,468,656)	(3,111,941)	(1,989,361)	1,122,580		
Funding Balance Adjustments							
Add back Depreciation		1,072,196	446,748	0	(446,748)	(100%)	▼
Adjust (Profit)/Loss on Disposal		(46,272)	(19,280)	0	19,280	(100%)	▼
Net Cash from Operations		(3,164,275)	(1,130,079)	(326,919)	803,160		
Capital Revenues							
Grants, Subsidies and Contributions		4,760,014	1,983,339	634,470	(1,348,869)	(68%)	▼
Proceeds from Disposal of Assets	3	106,000	26,500	0	(26,500)	(100%)	▼
Total Capital Revenues		4,866,014	2,009,839	634,470	(1,375,369)		
Capital Expenses							
Land & Buildings	3	(1,260,000)	(525,000)	0	525,000	100%	▲
Furniture & Equipment	3	(41,000)	(17,083)	(6,500)	10,583	62%	▲
Plant & Equipment	3	(493,000)	(205,417)	(59,440)	145,977	71%	▲
Infrastructure - Roads	3	(4,839,162)	(2,016,318)	(1,198,363)	817,955	41%	▲
Total Capital Expenditure		(6,633,162)	(2,763,818)	(1,264,303)	1,499,515		
Net Cash from Capital Activities		(1,767,148)	(753,978)	(629,833)			
Financing							
Transfer from Reserves	7	0	0	0	0		
Transfer to Reserves	7	(28,000)	0	0	0		
Net Cash from Financing Activities		(28,000)	0	0	0		
Net Operations, Capital Financing		(4,959,423)	(1,884,058)	(956,752)			
Opening Funding Surplus(Deficit)	2	4,954,423	4,954,423	4,954,423			
Closing Funding Surplus(Deficit)	2	(5,000)	3,070,366	3,997,671			

▲▼ 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.

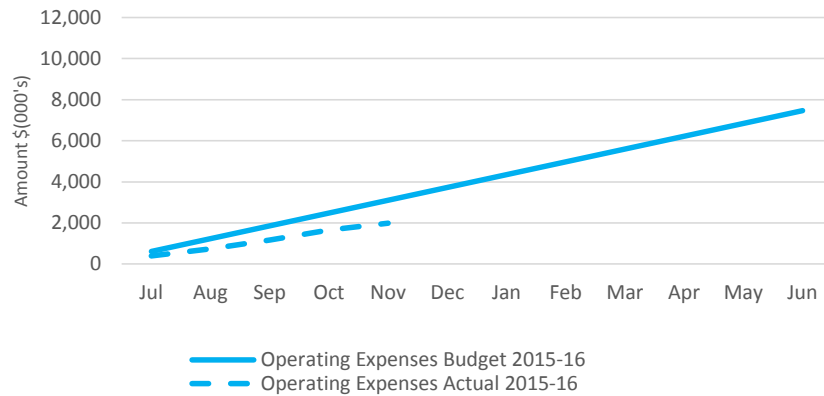
SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
By Nature or Type
For the Period Ended 30 November 2015

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Operating Revenues		\$	\$	\$	\$
Rates		322,919	322,919	176,190	(146,729)
Operating grants, subsidies and contributions		2,518,612	1,049,422	1,430,098	380,676
Fees and charges		259,236	108,015	48,466	(59,549)
Interest earnings		28,250	11,771	176	(11,595)
Other revenue		103,168	42,987	7,512	(35,474)
Profit on disposal of assets		46,272	19,280	0	(19,280)
Total Operating Revenue		3,278,457	1,554,393	1,662,442	108,049
Operating Expense					
Employee costs		(2,370,036)	(987,515)	(786,388)	201,127
Materials and contracts		(3,689,864)	(1,537,443)	(1,035,032)	502,412
Utility charges (electricity, gas, water etc.)		(63,000)	(26,250)	(6,151)	20,099
Depreciation on non-current assets		(1,072,196)	(446,748)	0	446,748
Insurance expense		(149,262)	(62,193)	(117,948)	(55,755)
Other expenditure		(124,298)	(51,792)	(43,843)	7,949
Loss on asset disposal		0	0	0	0
Total Operating Expenditure		(7,468,656)	(3,111,941)	(1,989,361)	1,122,580
Funding Balance Adjustments					
Add back Depreciation		1,072,196	446,748	0	(446,748)
Add back (Profit)/Loss on Asset Disposal		(46,272)	(19,280)	0	19,280
Net Cash from Operations		(3,164,275)	(1,130,079)	(326,919)	803,160
Capital Revenues					
Non-operating grants, subsidies and contributions		4,760,014	1,983,339	634,470	(1,348,869)
Proceeds from Disposal of Assets	3	106,000	26,500	0	(26,500)
Total Capital Revenues		4,866,014	2,009,839	634,470	(1,375,369)
Capital Expenses					
Land & Buildings	3	(1,260,000)	(525,000)	0	525,000
Furniture & Equipment	3	(41,000)	(17,083)	(6,500)	10,583
Plant & Equipment	3	(493,000)	(205,417)	(59,440)	145,977
Infrastructure - Roads	3	(4,839,162)	(2,016,318)	(1,198,363)	817,955
Total Capital Expenditure		(6,633,162)	(2,763,818)	(1,264,303)	1,499,515
Net Cash from Capital Activities		(1,767,148)	(753,978)	(629,833)	124,146
Financing					
Transfer from Reserves	7	0	0	0	0
Transfer to Reserves	7	(28,000)	0	0	0
Net Cash from Financing Activities		(28,000)	0	0	0
		(4,959,423)	(1,884,058)	(956,752)	
Opening Funding Surplus(Deficit)	2	4,954,423	4,954,423	4,954,423	0
Closing Funding Surplus(Deficit)	2	(5,000)	3,070,366	3,997,671	

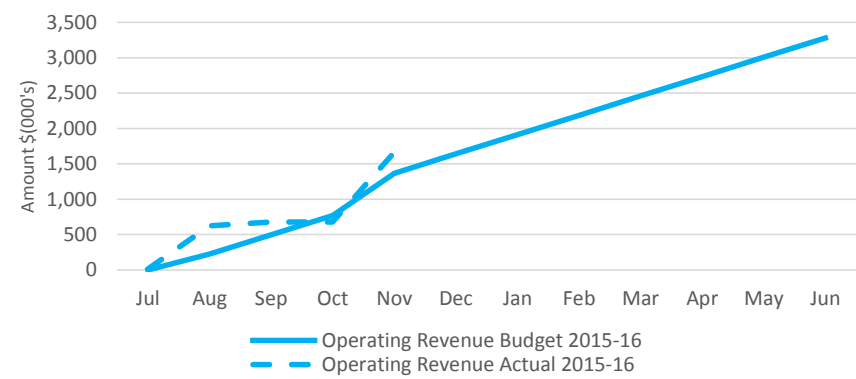
This statement is to be read in conjunction with the accompanying financial statements and notes.

**SHIRE OF NGAANYATJARRAKU
SUMMARY GRAPHS - FINANCIAL ACTIVITY
For the Period Ended 30 November 2015**

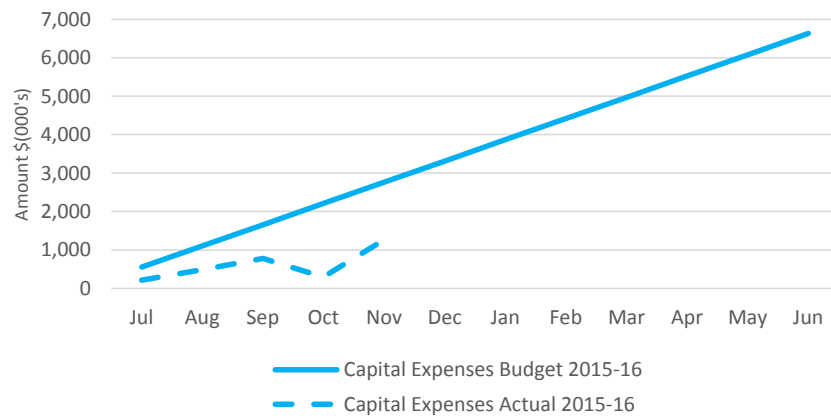
Operating Expenses



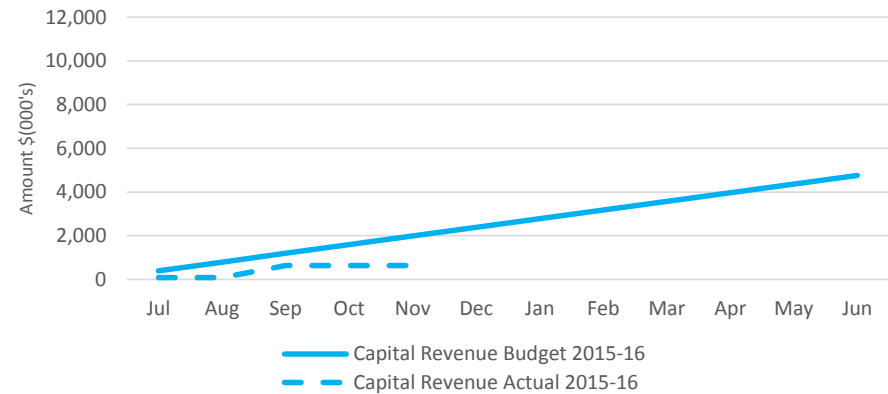
Operating Revenue



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 30 November 2015

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 30 November 2015

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 30 November 2015

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

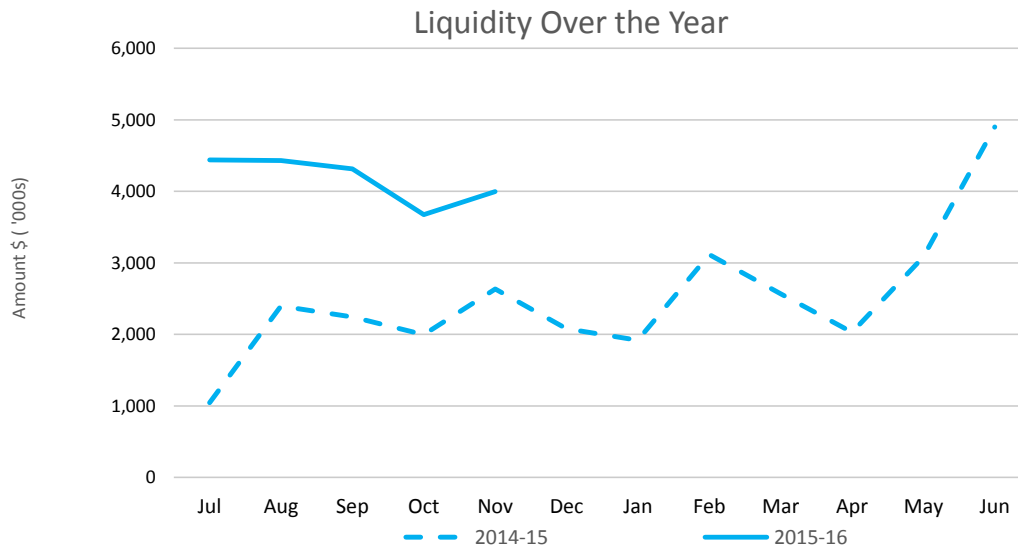
Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

NOTE 2. NET CURRENT ASSETS

Net Current Assets	Note	30 June 2015	YTD 30 Nov 2014	YTD 30 Nov 2015
		\$	\$	\$
Current Assets				
Cash Municipal	4	4,353,473	1,065,729	3,620,170
Cash Reserves	4	852,724	838,654	852,724
Receivables - Rates	5	225,876	476,538	389,175
Receivables -Other	5	669,325	544,739	135,920
Inventories		87,880	49,899	87,880
		6,189,277	2,975,559	5,085,868
Less: Current Liabilities				
Payables	6	(221,651)	(15,765)	(74,994)
Provisions		(160,479)	(122,942)	(160,479)
Less: Cash Reserves	7	(852,724)	(838,654)	(852,724)
Net Current Funding Position *		4,954,423	1,998,198	3,997,671

* Positive=Surplus (Negative=Deficit)

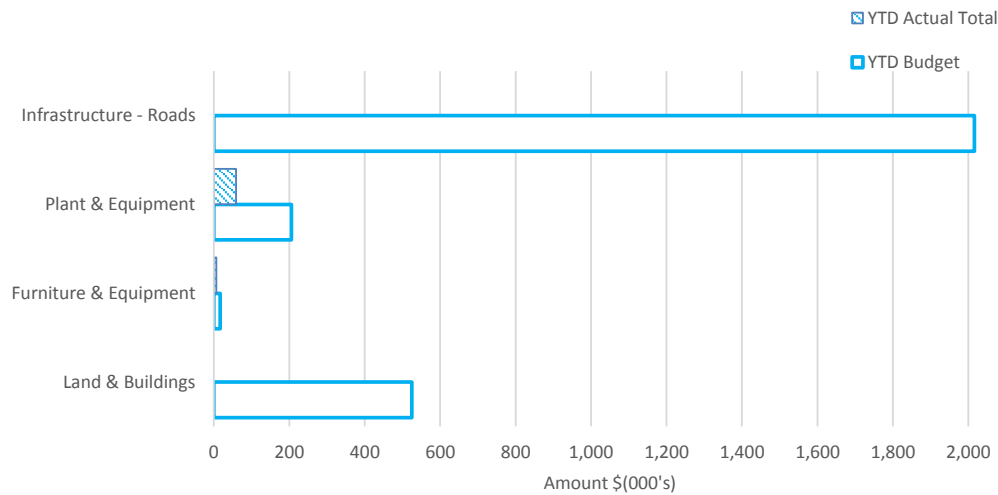


SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

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)	(525,000)	0	(525,000)
Furniture & Equipment	(3,160)	(3,340)	(41,000)	(17,083)	(6,500)	(10,583)
Plant & Equipment	0	(59,440)	(493,000)	(205,417)	(59,440)	(145,977)
Infrastructure - Roads	(1,198,363)	0	(4,839,162)	(2,016,318)	(1,198,363)	(817,955)
Capital Expenditure Totals	(1,201,523)	(62,780)	(6,633,162)	(2,763,818)	(1,264,303)	(1,499,515)
Capital Acquisitions Funded By						
Capital Grants and Contributions			4,760,014	1,983,339	634,470	
Other (Disposals & C/Fwd)			106,000	26,500	0	
Council Contribution - Operations			1,767,148	753,978	629,833	
Capital Funding Total			6,633,162	2,763,818	1,264,303	

Capital Expenditure Program YTD



SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

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
Land & Buildings						
Land and Buildings	0	0	650,000	270,833	0	(270,833)
Purchase Land & Building	0	0	575,000	239,583	0	(239,583)
Basketball Court Kanpa	0	0	20,000	8,333	0	(8,333)
Depot Construction	0	0	15,000	6,250	0	(6,250)
Land & Buildings Total	0	0	1,260,000	525,000	0	(525,000)
Furniture & Equipment						
Purchase Furniture & Equipment	0	0	12,500	5,208	0	(5,208)
Office Equipment - Computer	0	3,340	5,000	2,083	3,340	1,257
Furniture-Staff Housing	1,452	0	23,500	9,792	1,452	(8,340)
Jameson Community Drop In Centre	1,708	0	0	0	1,708	1,708
Furniture & Equipment Total	3,160	3,340	41,000	17,083	6,500	(10,583)
Plant & Equipment						
Purchase of Vehicle - Youth Development	0	59,440	80,000	33,333	59,440	26,106
Furniture - Office - Various	0	0	5,000	2,083	0	(2,083)
Office Equipment	0	0	12,000	5,000	0	(5,000)
Office Equipment - Computer	0	0	5,000	2,083	0	(2,083)
Light Tractor	0	0	45,000	18,750	0	(18,750)
Rubbish Truck - Blackstone	0	0	70,000	29,167	0	(29,167)
Environmental Health Vehicle	0	0	90,000	37,500	0	(37,500)
EHO Vehicle	0	0	50,000	20,833	0	(20,833)
Purchase vehicle - twin cab	0	0	50,000	20,833	0	(20,833)
Toyota Wagon	0	0	80,000	33,333	0	(33,333)
Traffic Counter units	0	0	6,000	2,500	0	(2,500)
Plant & Equipment Total	0	59,440	493,000	205,417	59,440	(145,977)

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

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
Infrastructure - Roads						
Great Central Road	1,198,363	0	2,000,000	833,333	1,198,363	365,030
Great Central Rd - MRWA Major Project	0	0	1,000,000	416,667	0	(416,667)
Warburton Blackstone Rd RRG	0	0	200,000	83,333	0	(83,333)
Giles Mulga Park Rd RRG	0	0	200,000	83,333	0	(83,333)
Warburton Community Rds reseal	0	0	95,388	39,745	0	(39,745)
Roads to Recovery projects	0	0	1,343,774	559,906	0	(559,906)
Infrastructure - Roads Total	1,198,363	0	4,839,162	2,016,318	1,198,363	(817,955)
Grand Total	1,201,523	62,780	6,633,162	2,763,818	1,264,303	(1,499,515)

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

NOTE 3. CAPITAL DISPOSALS

Assets Disposed

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

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

NOTE 4. CASH AND INVESTMENTS

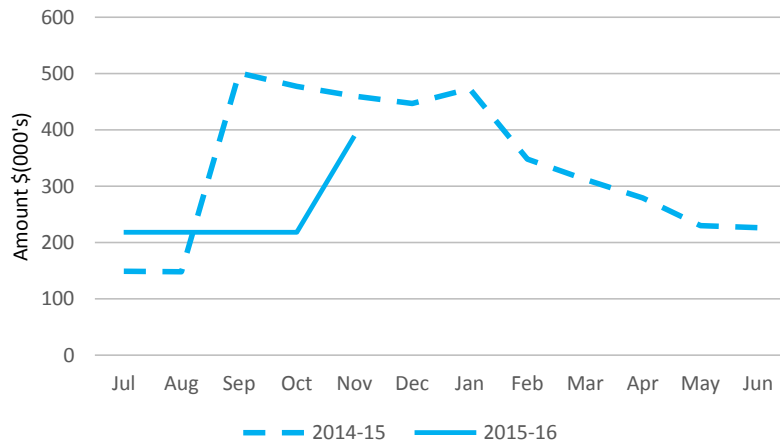
Bank Accounts	Municipal	Reserves	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Account	3,618,920				3,618,920	Westpac	Variable	Business
Cash Advance	1,250				1,250			
Trust								
(b) Term Deposits								
Reserves		852,724			852,724			
Total	3,620,170	852,724	0	0	4,472,894			

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

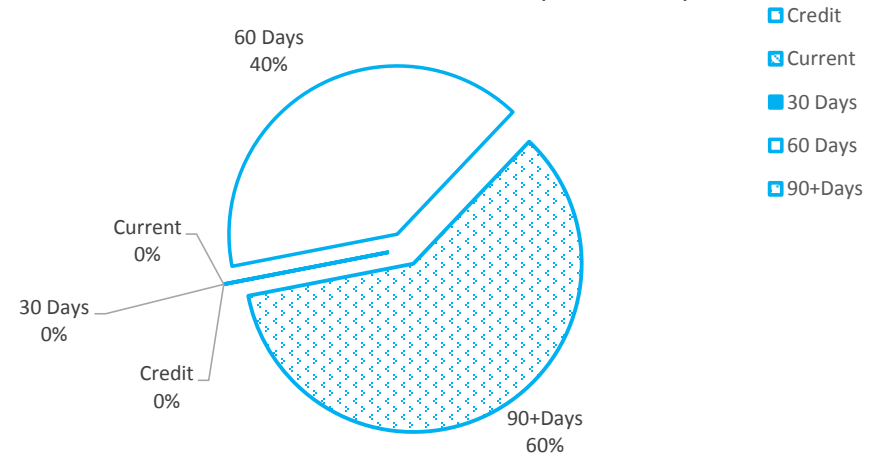
NOTE 5. RECEIVABLES

Receivables - Rates and Other Rates Receivable	YTD 30 Nov		Receivables - General	Credit	Current	30 Days	60 Days	90+Days	Total
	2015	30 June 2015							
	\$	\$		\$	\$	\$	\$	\$	\$
Opening Arrears Previous Years	225,876	176,431	Receivables - General	0	0	0	13,365	19,939	33,304
Levied this year	176,190	377,968	Balances per Trial Balance						
Other Rate Charges	0	0	Sundry Debtors						33,304
Less Collections to date	(12,891)	(328,523)	Receivables - Other						97,575
Equals Current Outstanding	389,175	225,876	Accruals						5,041
Net Rates Collectable	389,175	225,876	Total Receivables General Outstanding						135,920
% Collected	3%	59%	Amounts shown above include GST (where applicable)						

Rates Receivable



Accounts Receivable (non-rates)



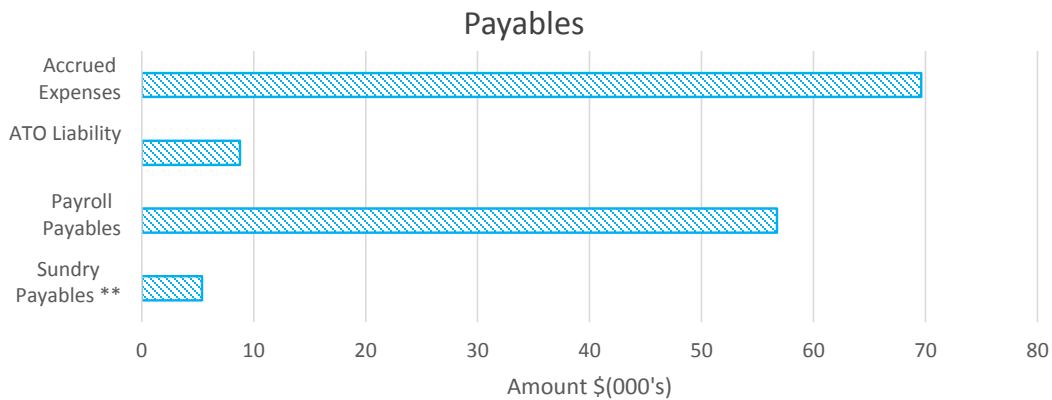
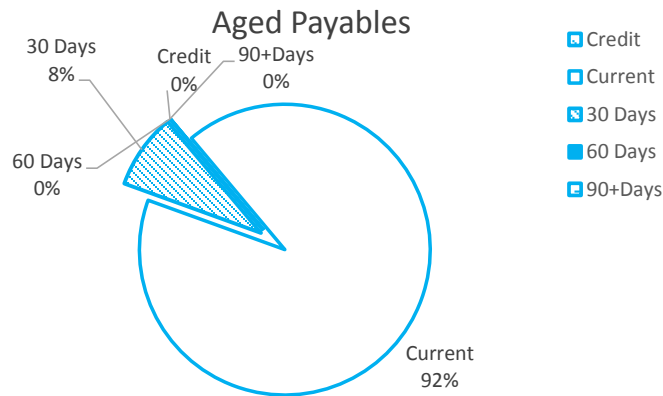
SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

NOTE 6. PAYABLES

Payables	Credit	Current	30 Days	60 Days	90+Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	3,503	320	0	0	3,823
Balances per Trial Balance						
Sundry Payables **						5,387
Payables - Other						
Payroll Payables						56,742
ATO Liability						8,767
Accrued Expenses						800
Liability - Police Licensing						3,298
Total Payables - Other						69,607
Total Payables						74,994

Amounts shown above include GST (where applicable)

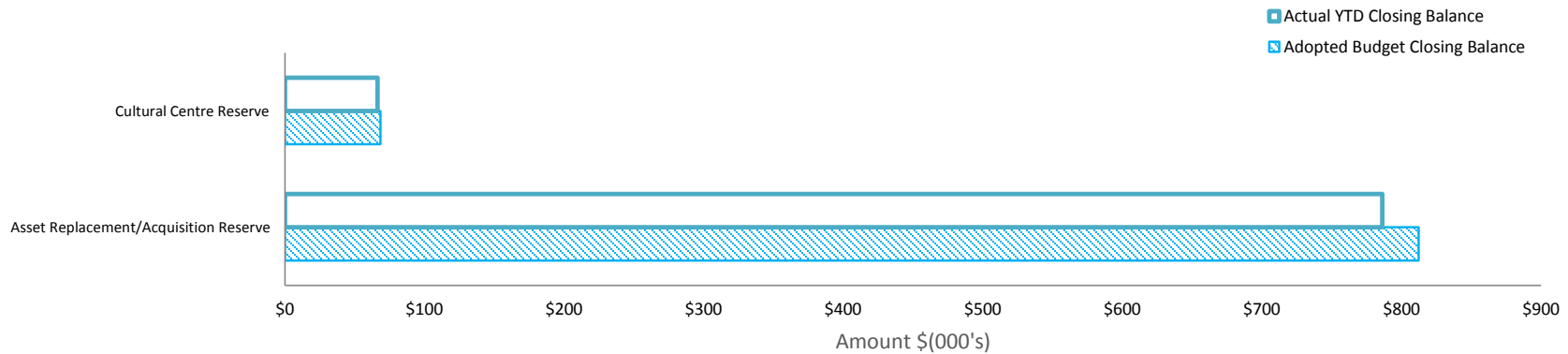
**Sundry Creditors and the General Ledger do not balance by \$1,564.71. This is being investigated and corrected.



SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

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		0		0			812,304	786,304
Cultural Centre Reserve	66,420	2,000		0		0			68,420	66,420
	852,724	28,000	0	0	0	0	0		880,724	852,724



SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

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
General Rate	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
UV General Rate	0.180000	58	1,230,595	221,947	(46,233)	36	175,750	322,479	0	0	322,479
Sub-Totals		58	1,230,595	221,947	(46,233)	36	175,750	322,479	0	0	322,479
Minimum Payment	Minimum \$										
UV General	220	2	2,993	440	0	0	440	440	0	0	440
Sub-Totals		2	2,993	440	0	0	440	440	0	0	440
Total		60	1,233,588	222,387	(46,233)	36	176,190	322,919	0	0	322,919
Discounts on Rates							0				0
Amount from General Rates							176,190				322,919
Ex-Gratia Rates							0				0
							176,190				322,919

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

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 30 November 2015

NOTE 10. GRANTS AND CONTRIBUTIONS

Grants	Grant Provider	2015-16	2015-16 Budget		Variations		Recoup Status	
		Adopted Budget	Operating	Capital	Additions / (Deletions)	Capital	Received	Not Received
		\$	\$	\$	\$		\$	\$
General Purpose Funding								
General Grants (Untied)	WALGGC	1,867,570	1,867,570				1,345,645	521,925
Governance								
Licensing Commission	DoT	3,750	3,750				0	3,750
Health								
Grant-Environmental Health Program WA Health Dept	DoH	52,176	52,176				70	52,106
Education and Welfare								
Grant - DCD		256,880	256,880				1,448	255,432
Community Amenities								
FAHCSIA - NJCP	FAHCSIA	331,736	331,736				0	331,736
Recreation and Culture								
Contributions and Reimbursements Other	Various	1000	1000				0	1,000
Transport								
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			0	287,740
Govt Grant - Strategic Funds - Outback Way/GCR		2,000,000		2,000,000			23,035	1,976,965
Govt Grant - Outback Highway		1,000,000		1,000,000			400,000	600,000
Other Property and Services								
Reimbursements	Various	5,000	5,000				0	5,000
Advertising Rebates	Various	500	500				0	500
TOTALS		7,278,626	2,518,612	4,760,014	82,935	0	1,981,633	5,379,928

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

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
				\$	\$	\$	\$
	Opening Carried Forward Surplus (Deficit)						0
	Amended Budget Cash Position as per Council Resolution			0	0	0	0

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

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 December 2015

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 December 2015

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		5,250	2,625	18,149	15,524	591%	▲
General Purpose Funding - Rates		322,919	322,919	175,599	(147,320)	(46%)	▼
General Purpose Funding - Other		1,960,702	980,351	1,345,852	365,501	37%	▲
Law, Order, Public Safety		350	175	0	(175)	(100%)	▼
Health		55,323	27,662	70	(27,592)	(100%)	▼
Education and Welfare		267,380	133,690	1,948	(131,742)	(99%)	▼
Housing		17,500	8,750	9,100	350	4%	
Community amenities		412,702	206,351	82,935	(123,416)	(60%)	▼
Recreation and Culture		214,919	107,460	94,880	(12,579)	(12%)	▼
Transport		0	0	488,909	488,909		▲
Economic Services		4,086	2,043	0	(2,043)	(100%)	▼
Other Property and Services		17,326	8,663	12,809	4,146	48%	▲
Total Operating Revenue		3,278,457	1,800,688	2,230,251	429,563		
Operating Expense							
Governance		(123,501)	(61,751)	(604,086)	(542,335)	(878%)	▲
General Purpose Funding		(23,266)	(11,633)	(26)	11,607	100%	▼
Law, Order, Public Safety		(94,057)	(47,029)	(31,010)	16,019	34%	▼
Health		(419,769)	(209,885)	(150,945)	58,939	28%	▼
Education and Welfare		(1,068,084)	(534,042)	(431,547)	102,495	19%	▼
Housing		(480,321)	(240,161)	(70,646)	169,514	71%	▼
Community Amenities		(737,785)	(368,893)	(131,134)	237,759	64%	▼
Recreation and Culture		(1,262,936)	(631,468)	(249,229)	382,239	61%	▼
Transport		(3,011,860)	(1,505,930)	(677,640)	828,290	55%	▼
Economic Services		(222,900)	(111,450)	(44,184)	67,266	60%	▼
Other Property and Services		(24,177)	(12,090)	(162,431)	(150,342)	(1244%)	▲
Total Operating Expenditure		(7,468,656)	(3,734,329)	(2,552,877)	1,181,452		
Funding Balance Adjustments							
Add back Depreciation		1,072,196	536,098	0	(536,098)	(100%)	▼
Adjust (Profit)/Loss on Disposal		(46,272)	(23,136)	0	23,136	(100%)	▼
Net Cash from Operations		(3,164,275)	(1,420,679)	(322,626)	1,098,053		
Capital Revenues							
Grants, Subsidies and Contributions		4,760,014	2,380,007	634,470	(1,745,537)	(73%)	▼
Proceeds from Disposal of Assets	3	106,000	26,500	16,291	(10,209)	(39%)	▼
Total Capital Revenues		4,866,014	2,406,507	650,761	(1,755,746)		
Capital Expenses							
Land & Buildings	3	(1,260,000)	(630,000)	0	630,000	100%	▲
Furniture & Equipment	3	(41,000)	(20,500)	(6,500)	14,000	68%	▲
Plant & Equipment	3	(488,000)	(244,000)	(59,440)	184,560	76%	▲
Infrastructure - Roads	3	(4,839,162)	(2,419,581)	(1,381,551)	1,038,030	43%	▲
Total Capital Expenditure		(6,628,162)	(3,314,081)	(1,447,491)	1,866,590		
Net Cash from Capital Activities		(1,762,148)	(907,574)	(796,730)			
Financing							
Transfer from Reserves	7	0	0	0	0		
Transfer to Reserves	7	(28,000)	0	0	0		
Net Cash from Financing Activities		(28,000)	0	0	0		
Net Operations, Capital Financing		(4,954,423)	(2,328,253)	(1,119,356)			
Opening Funding Surplus(Deficit)	2	4,954,423	4,954,423	4,954,423			
Closing Funding Surplus(Deficit)	2	0	2,626,170	3,835,067			

▲ ▼ 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

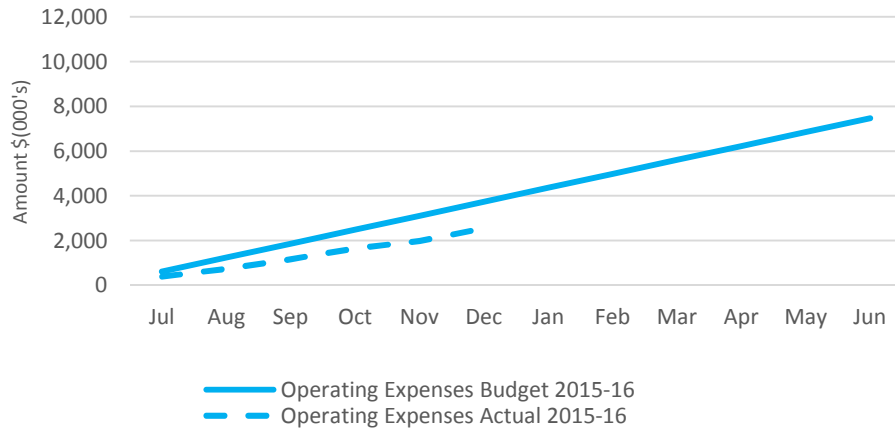
SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
By Nature or Type
For the Period Ended 31 December 2015

Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Operating Revenues	\$	\$	\$	\$
Rates	322,919	322,919	175,599	(147,320)
Operating grants, subsidies and contributions	2,518,612	1,259,306	1,935,298	675,992
Fees and charges	259,236	129,618	97,898	(31,720)
Interest earnings	28,250	14,125	207	(13,918)
Other revenue	103,168	51,584	21,249	(30,335)
Profit on disposal of assets	46,272	23,136	0	(23,136)
Total Operating Revenue	3,278,457	1,800,688	2,230,251	429,563
Operating Expense				
Employee costs	(2,370,036)	(1,185,018)	(1,098,843)	86,175
Materials and contracts	(3,689,864)	(1,844,932)	(1,270,381)	574,551
Utility charges (electricity, gas, water etc.)	(63,000)	(31,500)	(13,012)	18,488
Depreciation on non-current assets	(1,072,196)	(536,098)	0	536,098
Insurance expense	(149,262)	(74,631)	(117,948)	(43,317)
Other expenditure	(124,298)	(62,150)	(52,693)	9,457
Loss on asset disposal	0	0	0	0
Total Operating Expenditure	(7,468,656)	(3,734,329)	(2,552,877)	1,181,452
Funding Balance Adjustments				
Add back Depreciation	1,072,196	536,098	0	(536,098)
Add back (Profit)/Loss on Asset Disposal	(46,272)	(23,136)	0	23,136
Net Cash from Operations	(3,164,275)	(1,420,679)	(322,626)	1,098,053
Capital Revenues				
Non-operating grants, subsidies and contributions	4,760,014	2,380,007	634,470	(1,745,537)
Proceeds from Disposal of Assets	106,000	26,500	16,291	(10,209)
Total Capital Revenues	4,866,014	2,406,507	650,761	(1,755,746)
Capital Expenses				
Land & Buildings	(1,260,000)	(630,000)	0	630,000
Furniture & Equipment	(41,000)	(20,500)	(6,500)	14,000
Plant & Equipment	(488,000)	(244,000)	(59,440)	184,560
Infrastructure - Roads	(4,839,162)	(2,419,581)	(1,381,551)	1,038,030
Total Capital Expenditure	(6,628,162)	(3,314,081)	(1,447,491)	1,866,590
Net Cash from Capital Activities	(1,762,148)	(907,574)	(796,730)	110,844
Financing				
Transfer from Reserves	7	0	0	0
Transfer to Reserves	7	(28,000)	0	0
Net Cash from Financing Activities	(28,000)	0	0	0
	(4,954,423)	(2,328,253)	(1,119,357)	
Opening Funding Surplus(Deficit)	2	4,954,423	4,954,423	0
Closing Funding Surplus(Deficit)	2	0	2,626,170	3,835,067

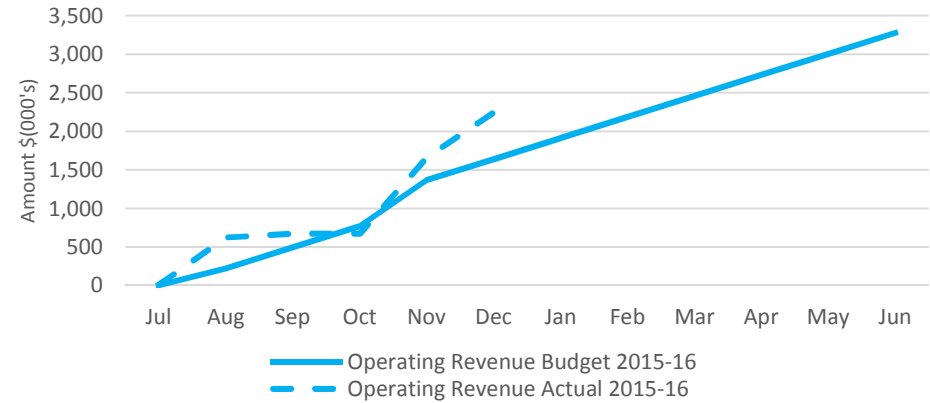
This statement is to be read in conjunction with the accompanying financial statements and notes.

**SHIRE OF NGAANYATJARRAKU
SUMMARY GRAPHS - FINANCIAL ACTIVITY
For the Period Ended 31 December 2015**

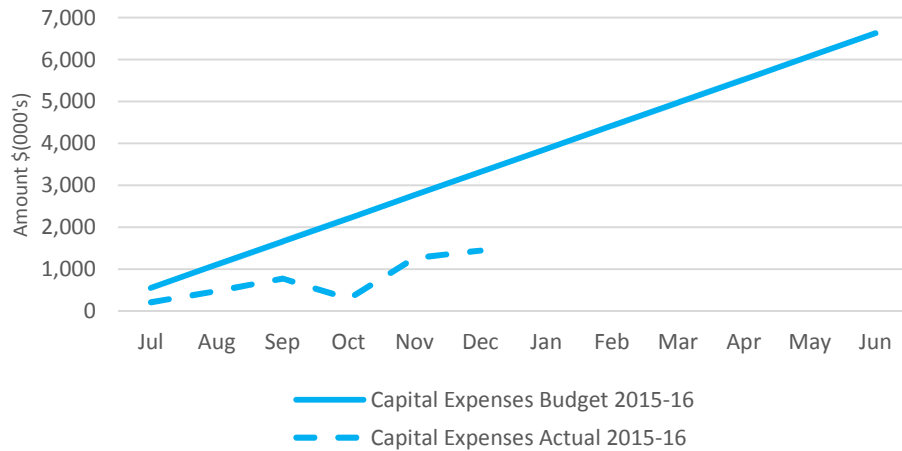
Operating Expenses



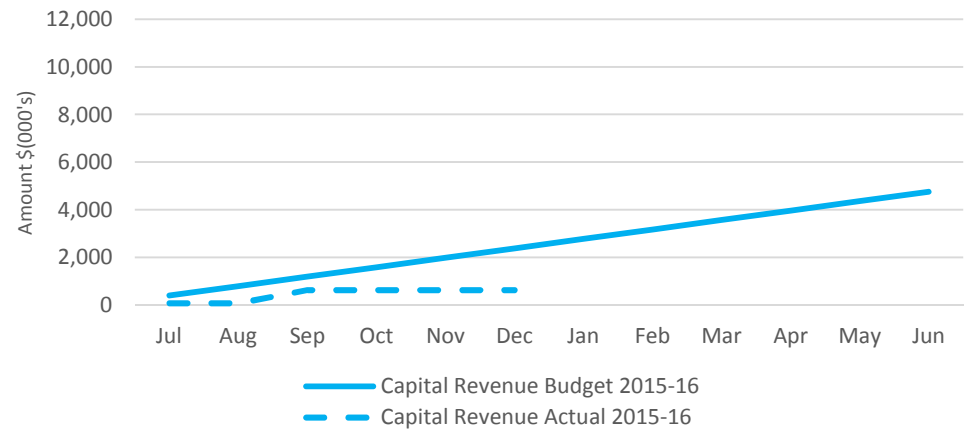
Operating Revenue



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 December 2015

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 December 2015

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 December 2015

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

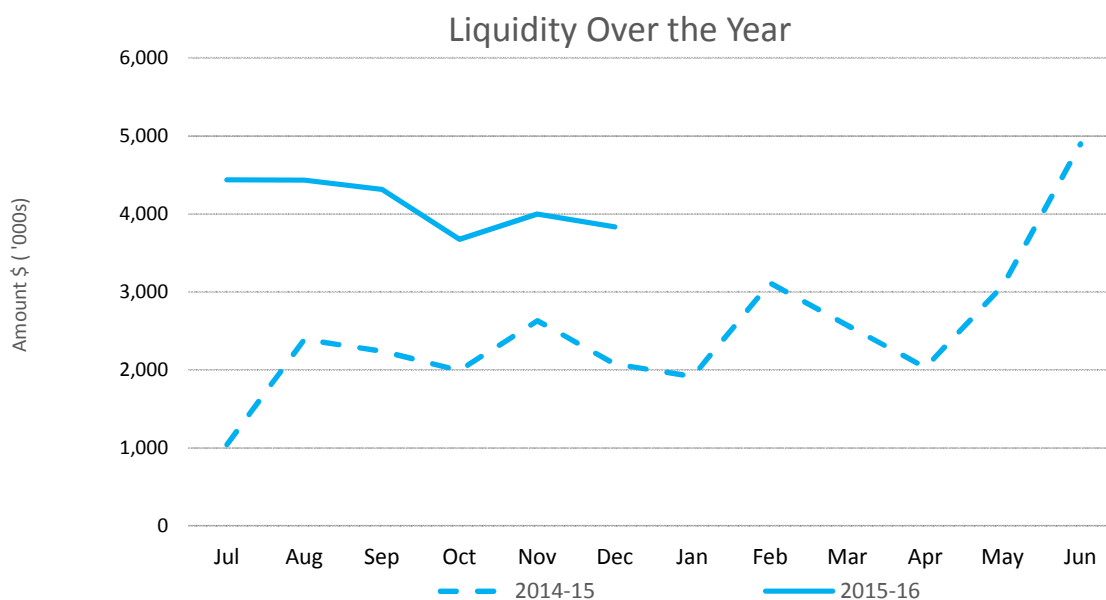
Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

NOTE 2. NET CURRENT ASSETS

Net Current Assets	Note	30 June 2015	YTD 31 Dec 2014	YTD 31 Dec 2015
		\$	\$	\$
Current Assets				
Cash Municipal	4	4,353,473	1,033,412	3,637,997
Cash Reserves	4	852,724	838,654	852,724
Receivables - Rates	5	225,876	447,499	309,569
Receivables -Other	5	669,325	674,299	79,866
Inventories		87,880	49,899	87,880
		6,189,277	3,043,763	4,968,036
Less: Current Liabilities				
Payables	6	(221,651)	(2,781)	(119,766)
Provisions		(160,479)	(122,942)	(160,479)
Less: Cash Reserves	7	(852,724)	(838,654)	(852,724)
Net Current Funding Position *		4,954,423	2,079,386	3,835,067

* Positive=Surplus (Negative=Deficit)

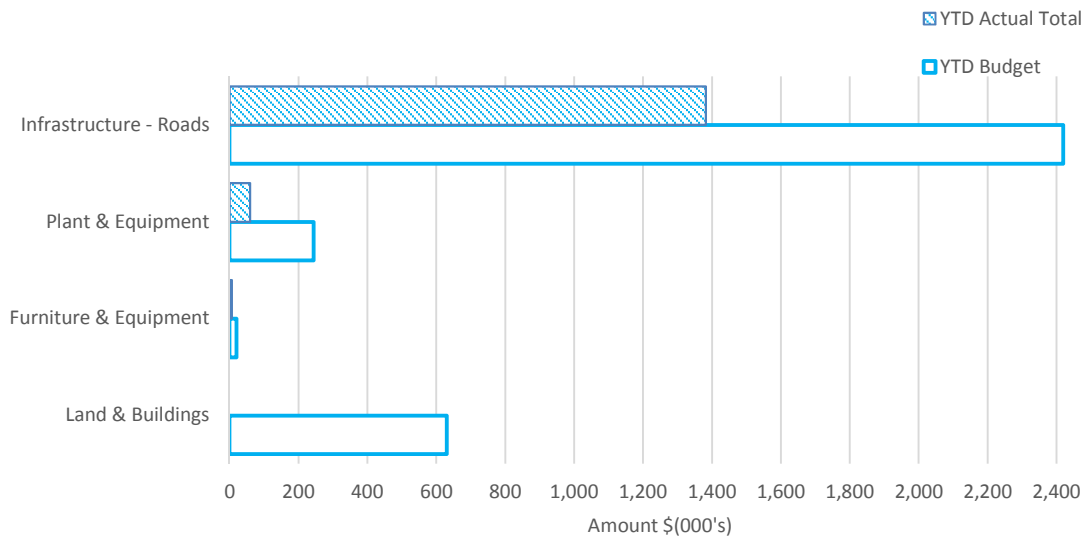


SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

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)	(630,000)	0	(630,000)
Furniture & Equipment	(3,160)	(3,340)	(41,000)	(20,500)	(6,500)	(14,000)
Plant & Equipment	0	(59,440)	(488,000)	(244,000)	(59,440)	(184,560)
Infrastructure - Roads	0	(1,381,551)	(4,839,162)	(2,419,581)	(1,381,551)	(1,038,030)
Capital Expenditure Totals	(3,160)	(1,444,331)	(6,628,162)	(3,314,081)	(1,447,491)	(1,866,590)
Capital Acquisitions Funded By						
Capital Grants and Contributions			4,760,014	2,380,007	634,470	
Other (Disposals & C/Fwd)			106,000	26,500	16,291	
Council Contribution - Operations			1,762,148	907,574	796,730	
Capital Funding Total			6,628,162	3,314,081	1,447,491	

Capital Expenditure Program YTD



SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

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
Land & Buildings						
Land and Buildings	0	0	650,000	325,000	0	(325,000)
Purchase Land & Building	0	0	575,000	287,500	0	(287,500)
Basketball Court Kanpa	0	0	20,000	10,000	0	(10,000)
Depot Construction	0	0	15,000	7,500	0	(7,500)
Land & Buildings Total	0	0	1,260,000	630,000	0	(630,000)
Furniture & Equipment						
Purchase Furniture & Equipment	0	0	12,500	6,250	0	(6,250)
Office Equipment - Computer	0	3,340	5,000	2,500	3,340	840
Furniture-Staff Housing	1,452	0	23,500	11,750	1,452	(10,298)
Jameson Community Drop In Centre	1,708	0	0	0	1,708	1,708
Furniture & Equipment Total	3,160	3,340	41,000	20,500	6,500	(14,000)
Plant & Equipment						
Purchase of Vehicle - Youth Development	0	59,440	80,000	40,000	59,440	19,440
Furniture - Office - Various	0	0	5,000	2,500	0	(2,500)
Office Equipment	0	0	12,000	6,000	0	(6,000)
Light Tractor	0	0	45,000	22,500	0	(22,500)
Rubbish Truck - Blackstone	0	0	70,000	35,000	0	(35,000)
Environmental Health Vehicle	0	0	90,000	45,000	0	(45,000)
EHO Vehicle	0	0	50,000	25,000	0	(25,000)
Purchase vehicle - twin cab	0	0	50,000	25,000	0	(25,000)
Toyota Wagon	0	0	80,000	40,000	0	(40,000)
Traffic Counter units	0	0	6,000	3,000	0	(3,000)
Plant & Equipment Total	0	59,440	488,000	244,000	59,440	(184,560)
Infrastructure - Roads						

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

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
Great Central Road	0	1,381,551	2,000,000	1,000,000	1,381,551	381,551
Great Central Rd - MRWA Major Project	0	0	1,000,000	500,000	0	(500,000)
Warburton Blackstone Rd RRG	0	0	200,000	100,000	0	(100,000)
Giles Mulga Park Rd RRG	0	0	200,000	100,000	0	(100,000)
Warburton Community Rds reseal	0	0	95,388	47,694	0	(47,694)
Roads to Recovery projects	0	0	1,343,774	671,887	0	(671,887)
Infrastructure - Roads Total	0	1,381,551	4,839,162	2,419,581	1,381,551	(1,038,030)
Grand Total	3,160	1,444,331	6,628,162	3,314,081	1,447,491	(1,866,590)

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

NOTE 3. CAPITAL DISPOSALS

Assets Disposed

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

*** 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 December 2015

NOTE 4. CASH AND INVESTMENTS

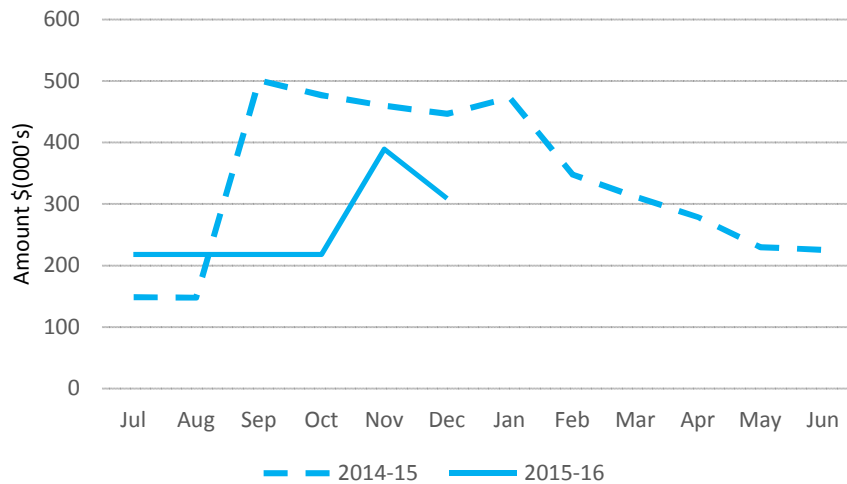
Bank Accounts	Municipal	Reserves	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Account	3,636,747				3,636,747	Westpac	Variable	Business
Cash Advance	1,250				1,250			
Trust								
(b) Term Deposits								
Reserves		852,724			852,724	Westpac		23/01/2016
Total	3,637,997	852,724	0	0	4,490,721			

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

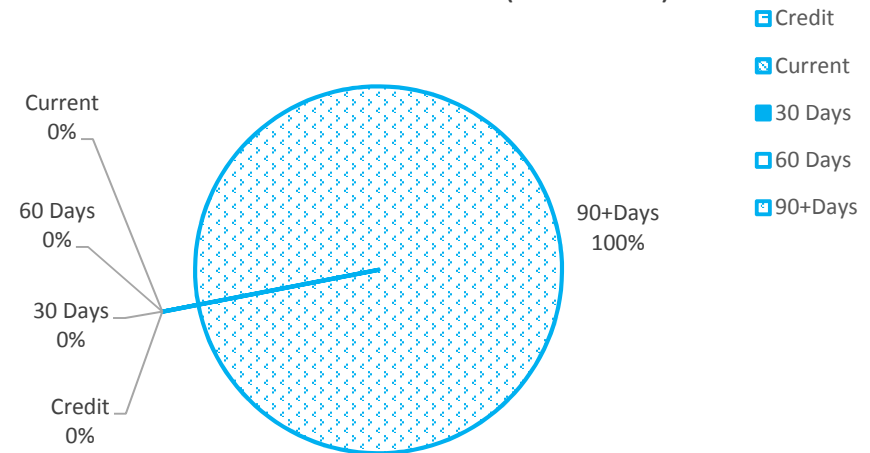
NOTE 5. RECEIVABLES

Receivables - Rates and Other Rates Receivable	YTD 31 Dec		Receivables - General	Credit	Current	30 Days	60 Days	90+Days	Total
	2015	30 June 2015							
	\$	\$		\$	\$	\$	\$	\$	\$
Opening Arrears Previous Years	225,876	176,431	Receivables - General	0	0	0	0	33,304	33,304
Levied this year	175,599	377,968	Balances per Trial Balance						
Other Rate Charges	0	0	Sundry Debtors						33,304
<u>Less</u> Collections to date	(91,906)	(328,523)	Receivables - Other						41,522
Equals Current Outstanding	309,569	225,876	Accruals						5,041
Net Rates Collectable	309,569	225,876	Total Receivables General Outstanding						79,866
% Collected	23%	59%	Amounts shown above include GST (where applicable)						

Rates Receivable



Accounts Receivable (non-rates)



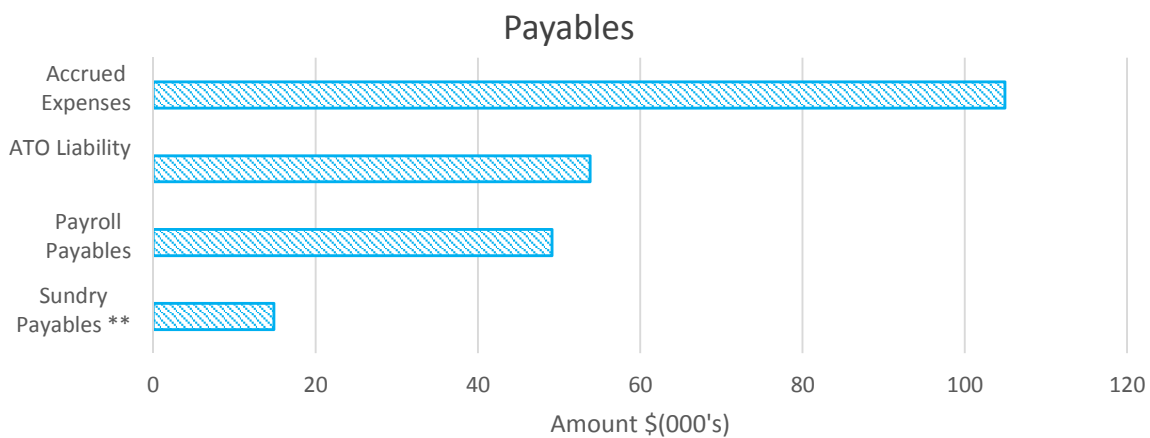
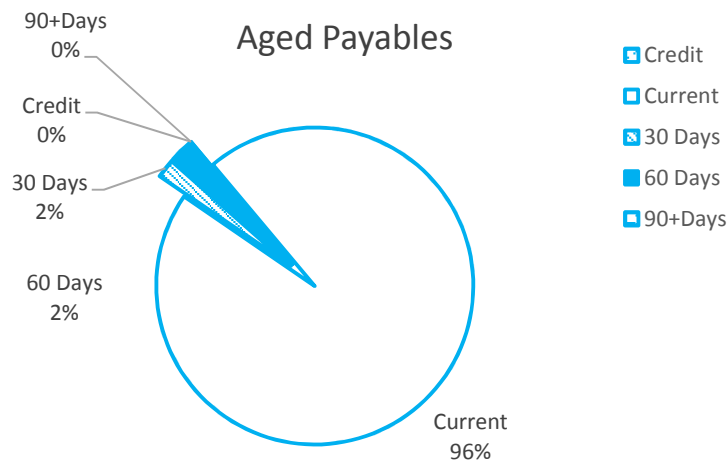
SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

NOTE 6. PAYABLES

Payables	Credit	Current	30 Days	60 Days	90+Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	12,718	258	320	0	13,295
Balances per Trial Balance						
Sundry Payables **						14,860
Payables - Other						
Payroll Payables						49,102
ATO Liability						53,795
Accrued Expenses						800
Liability - Police Licensing						1,209
Total Payables - Other						104,906
						Total Payables 119,766

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.

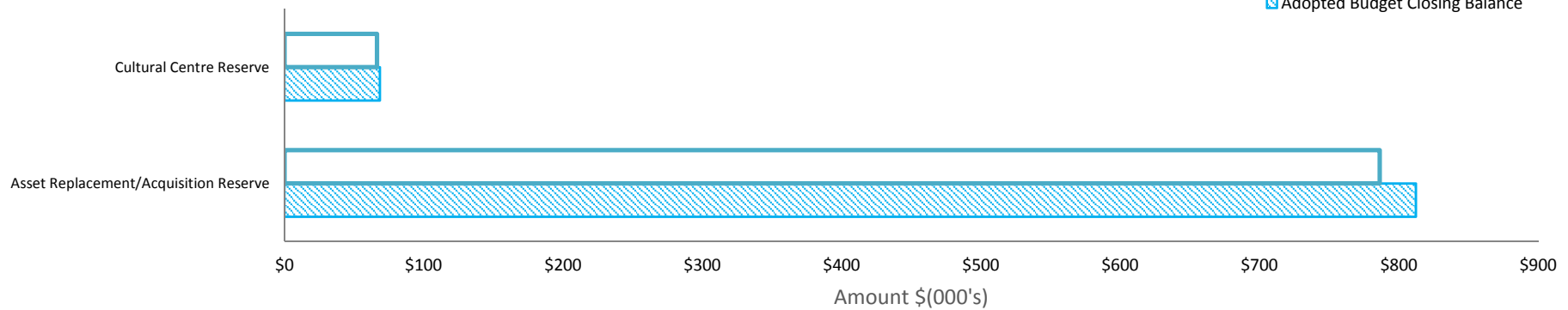


SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

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		0		0			812,304	786,304
Cultural Centre Reserve	66,420	2,000		0		0			68,420	66,420
	852,724	28,000	0	0	0	0	0		880,724	852,724

■ Actual YTD Closing Balance
▨ Adopted Budget Closing Balance



SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

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
General Rate	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
UV General Rate	0.180000	58	1,230,595	221,947	(46,825)	36	175,159	322,479	0	0	322,479
Sub-Totals		58	1,230,595	221,947	(46,825)	36	175,159	322,479	0	0	322,479
Minimum Payment	Minimum \$										
UV General	220	2	2,993	440	0	0	440	440	0	0	440
Sub-Totals		2	2,993	440	0	0	440	440	0	0	440
Total		60	1,233,588	222,387	(46,825)	36	175,599	322,919	0	0	322,919
Discounts on Rates							0				0
Amount from General Rates							175,599				322,919
Ex-Gratia Rates							0				0
							175,599				322,919

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

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 December 2015

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	\$	\$
General Purpose Funding								
General Grants (Untied)	WALGGC	1,867,570	1,867,570				1,345,645	521,925
Governance								
Licensing Commission	DoT	3,750	3,750				0	3,750
Health								
Grant-Environmental Health Program WA Health Dept	DoH	52,176	52,176				70	52,106
Education and Welfare								
Grant - DCD		256,880	256,880				1,448	255,432
Community Amenities								
FAHCSIA - NJCP	FAHCSIA	331,736	331,736				82,935	248,801
Recreation and Culture								
Contributions and Reimbursements Other	Various	1000	1000				0	1,000
Transport								
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			0	287,740
Govt Grant - Strategic Funds - Outback Way/GCR		2,000,000		2,000,000			23,035	1,976,965
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
Other Property and Services								
Reimbursements	Various	5,000	5,000				0	5,000
Advertising Rebates	Various	500	500				0	500
TOTALS		7,278,626	2,518,612	4,760,014	588,135	0	2,569,768	5,296,993

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

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
				\$	\$	\$	\$
	Opening Carried Forward Surplus (Deficit)						0
	Amended Budget Cash Position as per Council Resolution			0	0	0	0

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

NOTE 12. TRUST FUND

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

REPORT NO: 003-16 TO: ORDINARY COUNCIL MEETING 29th JANUARY 2016
SUBJECT: COUNCIL INVESTMENTS AS AT 25th JANUARY 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 25 JANUARY 2016

Institution	Amount Invested	Investment type	Assets Repl./Acq./Devp. Reserve Fund	Cultural Centre Reserve Fund	Municipal Account
Westpac Banking Corporation		Term deposit	\$786,303.72	\$66,420.40	
Westpac Banking Corporation		Operating a/c			\$3,708,447.88
TOTAL INVESTMENTS	\$4,561,172.00		\$786,303.72	\$66,420.40	\$3,708,447.88

RECOMMENDATION

That the report on Council investments as at 25th January 2016 be received and noted.

VOTING REQUIREMENTS

Simple majority

MOVED Cr. West, seconded Cr. Bates, that the recommendation contained within report 003-16 be adopted.

#003-16

RESOLUTION

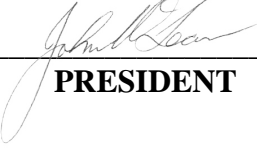
That the report on Council investments as at 25th January 2016 be received and noted.

CARRIED 5/0

CLOSURE

There being no further business, the Shire President thanked everyone for their attendance and closed the meeting at 1.18pm (WST).

These minutes of the meeting held 29th January 2016 were confirmed at the meeting held on 22nd February 2016.

Signed  _____
PRESIDENT

Date 22/02/16