



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

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

**SHIRE OF NGAANYATJARRAKU**  
**ORDINARY COUNCIL MEETING**  
**29 JUNE 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 31<sup>st</sup> May 2016
  
8. **REPORTS BY THE CHIEF EXECUTIVE OFFICER**  
  
Report No. 023-16    Accounts paid & payable  
  
Report No. 024-16    Financial Statements for the periods ended 31<sup>st</sup> May 2016  
  
Report No. 025-16    Council Investments as at 24<sup>th</sup> June 2016  
  
Report No. 026-16    Write-offs – Doubtful Debts

**MATTERS FOR THE INFORMATION OF MEMBERS**

**CLOSURE OF MEETING BY SHIRE PRESIDENT**

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

The President, Cr McLean, welcomed the Members and CEO and declared the meeting open at 1:07pm.

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

Mr. Chris Paget - Chief Executive Officer

**APOLOGIES**  
Cr. C.F. Twine  
Cr. P. Thomas  
Cr. B. Thomas

**LEAVE OF ABSENCE**  
Nil

**QUESTION TIME**  
No questions

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

**CONFIRMATION OF MINUTES**

Ordinary Council Meeting 31<sup>st</sup> May 2016

**MOVED Cr. Bates, seconded Cr. West, that the minutes of the Ordinary Council meeting held on 31<sup>st</sup> May 2016 be confirmed as a true and accurate record of the proceedings of that meeting.**

**CARRIED 5/0**

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**REPORT NO: 023-16**      **TO: ORDINARY COUNCIL MEETING 29th JUNE 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 \$2,085,490.86 for period ending 31<sup>st</sup> May 2016 be received and noted.

**VOTING REQUIREMENTS**

Simple majority

**MOVED Cr. West, seconded Cr. Frazer, that the recommendation contained within report 023-16 be adopted.**

**#023-16**

**RESOLUTION**

*That Council payment of accounts amounting to \$2,085,490.86 for period ending 31<sup>st</sup> May 2016 be received and noted.*

**CARRIED 5/0**

## SHIRE OF NGAANYATJARRAKU - PAYMENTS LISTING MAY 2016

|            |      |  |   |             |    |         |
|------------|------|--|---|-------------|----|---------|
| 02/05/2016 | 40   | NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)          | NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Rental of staff house Lot 154                 | -9677.40    | 11 | EFT490  |
| 02/05/2016 | 1077 | CORE BUSINESS AUSTRALIA                                  | CORE BUSINESS AUSTRALIA Claim DCEO engagement-placement fees - Kevin Hannagan (Feb            | -847.00     | 11 | EFT499  |
| 02/05/2016 | 1094 | COYLES MOWER & CHAINSAW CENTRE                           | COYLES MOWER & CHAINSAW CENTRE Supply of parts & equipment for works crew - PPE,              | -1213.90    | 11 | EFT500  |
| 02/05/2016 | 1102 | Moore Stephens   | Moore Stephens Monthly financial statements preparation & BAS lodgment for February           | -2678.50    | 11 | 1       |
| 02/05/2016 | 1602 | TJM Perth  | TJM Perth Supply Modular Side Step  | -820.00     | 11 | 2       |
| 02/05/2016 | 57   | WARAKURNA ROADHOUSE                                      | WARAKURNA ROADHOUSE Supplies for PEHO/BS Paul Todd  | -3791.27    | 11 | EFT491  |
| 02/05/2016 | 60   | WARBURTON STORE  | WARBURTON STORE Supplies for Youth prog Easter egg hunt                                       | -780.18     | 11 | EFT492  |
| 02/05/2016 | 61   | WARRUNYINNA STORE  | WARRUNYINNA STORE Diesel fuel EHO Prado 1DRS231   | -141.35     | 11 | EFT493  |
| 02/05/2016 | 95   | WARAKURNA STORE  | WARAKURNA STORE Supplies for Youth school holiday prog 10th-22nd April 2016                   | -198.50     | 11 | EFT494  |
| 02/05/2016 | 419  | COMFORT INN MIDAS  | COMFORT INN MIDAS Accom & meal YSM Tom O'Brien  | -1232.00    | 11 | EFT495  |
| 02/05/2016 | 824  | GALLERIA TOYOTA  | GALLERIA TOYOTA Supply & fit equipment on Toyota L/C 200 series wagon 1EYW816                 | -7984.82    | 11 | EFT496  |
| 02/05/2016 | 941  | NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM           | NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Attend & make repairs to aircon                | -759.00     | 11 | EFT497  |
| 02/05/2016 | 1071 | HARTOP PTY LTD   | HARTOP PTY LTD Repairs Warakurna rubbish truck Isuzu 1DHW928 - radiator, windows,             | -4903.00    | 11 | EFT498  |
| 02/05/2016 | 15   | WESTPAC BANK   | WESTPAC BANK Westpac Transaction Fee - April  | -17.25      | 11 | EFT501  |
| 02/05/2016 | 361  | PIVOTEL SATELLITE PTY LTD                                | PIVOTEL SATELLITE PTY LTD Satphone charges April-May 2016                                     | -400.00     | 11 | 1       |
| 02/05/2016 | 1603 | Johnson Withers  | Johnson Withers Legal Fees  | -37.50      | 11 | 2       |
| 02/05/2016 | 53   | LANDGATE   | LANDGATE Mining tenements valuation schedule  | -37.50      | 11 | EFT527  |
| 02/05/2016 | 1603 | Johnson Withers  | Johnson Withers Legal Fees ( error 1st time entered)  | -5613.20    | 11 | 1       |
| 03/05/2016 | 15   | WESTPAC BANK   | WESTPAC BANK Credit Card Trans - YSM T.O'Brien  | -1078.15    | 11 | EFT502  |
| 03/05/2016 | 357  | COMMONWEALTH BANK OF AUSTRALIA                           | COMMONWEALTH BANK OF AUSTRALIA CBA Merchant fees April 2016                                   | -44.93      | 11 | 1       |
| 04/05/2016 |      | SHIRE OF NG - PAYROLL                                    | Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays                             | -43248.28   | 11 | PAY     |
| 04/05/2016 | 54   | WA SUPER   | WA SUPER Payroll deductions   | -5159.49    | 11 | DD200.1 |
| 04/05/2016 | 300  | AMP RETIREMENT SAVINGS ACCOUNT                           | AMP RETIREMENT SAVINGS ACCOUNT Superannuation contributions                                   | -328.13     | 11 | DD200.2 |
| 04/05/2016 | 1085 | LUCRF SUPER  | LUCRF SUPER Superannuation contributions  | -185.39     | 11 | DD200.3 |
| 04/05/2016 | 15   | WESTPAC BANK   | WESTPAC BANK Credit Card Trans - CEO C.Paget  | -3607.21    | 11 | EFT503  |
| 04/05/2016 | 186  | GOLDFIELDS TOYOTA  | GOLDFIELDS TOYOTA 2016 Toyota Landcruiser 200 series wagon rego KBC591L + accessories         | -75769.48   | 11 | EFT504  |
| 05/05/2016 | 54   | WA SUPER   | WA SUPER Superannuation contributions   | -2.44       | 11 | DD202.1 |
| 06/05/2016 |      | SHIRE OF NG - PAYROLL                                    | Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays                             | -249.10     | 11 | PAY     |
| 06/05/2016 | 54   | WA SUPER   | WA SUPER Superannuation contributions   | -23.66      | 11 | DD204.1 |
| 09/05/2016 | 50   | TELSTRA CORPORATION LTD                                  | TELSTRA CORPORATION LTD Phone & data charges - April 2016                                     | -2068.14    | 11 | 1       |
| 11/05/2016 |      |  | correction of GST treatment   | -1369415.00 | 11 | 439     |
| 11/05/2016 | 860  | INDIGENOUS HIP HOP PROJECTS                              | INDIGENOUS HIP HOP PROJECTS 2nd instalment - IHHP Youth dance, music & leadership tour        | -21780.00   | 11 | EFT505  |
| 11/05/2016 | 1031 | PHOSPHATE AUSTRALIA LIMITED                              | PHOSPHATE AUSTRALIA LIMITED Rates refund - tenement E69/02864 (surrendered) -                 | -3843.15    | 11 | EFT506  |
| 12/05/2016 | 217  | KEY FACTORS PTY LTD (DESERT SANDS CARTAGE)               | KEY FACTORS PTY LTD (DESERT SANDS CARTAGE) Plant hire & reconstruction works - Warb to        | -135386.90  | 11 | EFT507  |
| 12/05/2016 | 1050 | CARDINAL CONTRACTORS PTY LTD                             | CARDINAL CONTRACTORS PTY LTD Hire of graders Warb-Blackstone Rd F+I                           | -57596.00   | 11 | EFT508  |
| 16/05/2016 | 25   | IRRUNYUJ STORE   | IRRUNYUJ STORE Supplies for Wingellina Playgroup  | -33.04      | 11 | EFT543  |
| 16/05/2016 | 147  | AUSTRALIA POST   | AUSTRALIA POST Australia Post mail charges April 2016   | -4.55       | 11 | EFT552  |
| 16/05/2016 | 155  | NGAANYATJARRA COUNCIL                                    | NGAANYATJARRA COUNCIL Electricity Jan-Mar 2016  | -13746.77   | 11 | EFT553  |
| 16/05/2016 | 253  | GLOBETROTTER CORPORATE TRAVEL                            | GLOBETROTTER CORPORATE TRAVEL Qantas fare KAL-PER rtn EHO P.Todd 4+5th May 2016               | -898.50     | 11 | EFT554  |
| 16/05/2016 | 262  | Mr C L PAGET   | Mr C L PAGET Reimburse food, fuel, equipment purch & other expenses - Perth work April        | -4342.70    | 11 | EFT555  |
| 16/05/2016 | 334  | STAPLES AUSTRALIA (PREV. CORPORATE EXPRESS)              | STAPLES AUSTRALIA (PREV. CORPORATE EXPRESS) Stationery supplies & equipment for               | -613.66     | 11 | EFT556  |
| 16/05/2016 | 538  | PERFECT COMPUTER SOLUTIONS PTY LTD                       | PERFECT COMPUTER SOLUTIONS PTY LTD Rectify system issues with EHO remote access; ITV          | -340.00     | 11 | EFT557  |
| 16/05/2016 | 579  | IBIS STYLES HOTEL KALGOORLIE                             | IBIS STYLES HOTEL KALGOORLIE Accom+meals EHO P.Todd 4th May 2016                              | -140.00     | 11 | EFT558  |
| 16/05/2016 | 785  | IT VISION AUSTRALIA PTY LTD                              | IT VISION AUSTRALIA PTY LTD IT Vision monthly payroll, financial processing-rates service fee | -9721.80    | 11 | EFT559  |
| 16/05/2016 | 812  | Mrs A L SHINKFIELD                                       | Mrs A L SHINKFIELD Reimburse supplies & equipment costs purchased for Playgroups              | -707.86     | 11 | EFT560  |
| 16/05/2016 | 824  | GALLERIA TOYOTA  | GALLERIA TOYOTA Carry out service & repairs on Early Yrs Prado 1EAN767                        | -572.86     | 11 | EFT561  |
| 16/05/2016 | 30   | LEONORA ROADHOUSE  | LEONORA ROADHOUSE Diesel fuel YSM Prado 1EZ1460   | -106.34     | 11 | EFT544  |
| 16/05/2016 | 866  | MODERN TEACHING AIDS                                     | MODERN TEACHING AIDS Equipment & supplies for Ng Lands Playgroups / Early Years               | -3859.11    | 11 | EFT562  |
| 16/05/2016 | 1077 | CORE BUSINESS AUSTRALIA                                  | CORE BUSINESS AUSTRALIA Claim 1 Levels of Service & SCP review Job 343                        | -5803.60    | 11 | EFT563  |
| 16/05/2016 | 1102 | Moore Stephens   | Moore Stephens Monthly financial statements preparation & BAS lodgment for March 2016         | -2678.50    | 11 | 1       |
| 16/05/2016 | 1800 | Opposite lock - WANGARA                                  | Opposite lock - WANGARA Supply yre carrier  | -1435.00    | 11 | 2       |
| 16/05/2016 | 1801 | Rory Barrington  | Rory Barrington Reimburse Flight  | -597.58     | 11 | 3       |
| 16/05/2016 | 1997 | AUSTRAL MERCANTILE                                       | AUSTRAL MERCANTILE Debt collection & solicitors charges o/s mining tenement rates             | -4645.35    | 11 | 4       |
| 16/05/2016 | 37   | NATS   | NATS 10 bundles dropper posts for roadworks   | -5598.54    | 11 | EFT545  |
| 16/05/2016 | 40   | NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)          | NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Rental of staff house Lot 154                 | -10691.84   | 11 | EFT546  |
| 16/05/2016 | 57   | WARAKURNA ROADHOUSE                                      | WARAKURNA ROADHOUSE Drinks & food items for resale - disco                                    | -2661.91    | 11 | EFT547  |
| 16/05/2016 | 59   | WARBURTON ROADHOUSE                                      | WARBURTON ROADHOUSE Accom & meals for EHO Phil Swain  | -5421.68    | 11 | EFT548  |
| 16/05/2016 | 60   | WARBURTON STORE  | WARBURTON STORE Food stores for IHHP team April 2016 tour                                     | -1672.71    | 11 | EFT549  |
| 16/05/2016 | 61   | WARRUNYINNA STORE  | WARRUNYINNA STORE Diesel fuel Jameson Youth Prog PC   | -1335.95    | 11 | EFT550  |
| 16/05/2016 | 72   | BLACKSTONE ENTERPRISES (STORE)                           | BLACKSTONE ENTERPRISES (STORE) Food & supplies for IHHP team Ng Lands tour April 2016         | -576.59     | 11 | EFT551  |
| 18/05/2016 |      |  | 300098  | -1650.00    | 11 | 422     |
| 18/05/2016 |      | ATO  | Aprill BAS Payment  | -3199.00    | 11 | 429     |
| 24/05/2016 | 1802 | WA Dept of Training                                      | WA Dept of Training Supply of handbooks   | -816.48     | 11 | 1       |
| 26/05/2016 | 50   | TELSTRA CORPORATION LTD                                  | TELSTRA CORPORATION LTD Telstra satellite mobile phone charges                                | -175.00     | 11 | 1       |
| 26/05/2016 | 217  | KEY FACTORS PTY LTD (DESERT SANDS CARTAGE)               | KEY FACTORS PTY LTD (DESERT SANDS CARTAGE) Roadworks plant hire - Warburton-                  | -139662.60  | 11 | EFT509  |
| 26/05/2016 | 559  | WESTNET PTY LTD  | WESTNET PTY LTD Internet account charges - Shire of Ngku ADSL+remote dialup through June      | -114.90     | 11 | 2       |
| 26/05/2016 | 1050 | CARDINAL CONTRACTORS PTY LTD                             | CARDINAL CONTRACTORS PTY LTD Plant hire graders Jameson-Wanarn Rd                             | -57596.00   | 11 | EFT510  |
| 30/05/2016 | 361  | PIVOTEL SATELLITE PTY LTD                                | PIVOTEL SATELLITE PTY LTD Satphone charges May-June 2016                                      | -400.00     | 11 | 1       |
| 30/05/2016 | 368  | DEPT FOR PLANNING & INFRASTRUCTURE                       | DEPT FOR PLANNING & INFRASTRUCTURE Dot Agency transactions 133275-133286                      | -3347.15    | 11 | EFT511  |
| 30/05/2016 | 995  | AuSIL (AUSTRALIAN SOCIETY FOR INDIGENEOUS LANGUAGES INC) | AuSIL (AUSTRALIAN SOCIETY FOR INDIGENEOUS LANGUAGES INC) Supply 'Into Another                 | -72.00      | 11 | EFT512  |
| 30/05/2016 | 29   | LEONORA MOTOR INN  | LEONORA MOTOR INN Accommodation for PEHO/BS P. Todd   | -132.00     | 11 | EFT513  |
| 30/05/2016 | 726  | DIPLOMAT MOTEL   | DIPLOMAT MOTEL Accom & meals YSM Tom O'Brien  | -1491.50    | 11 | EFT521  |
| 30/05/2016 | 778  | CENTRALIAN MOTORS  | CENTRALIAN MOTORS Repairs+servicing Toyota PC 1EJN112   | -1129.55    | 11 | EFT522  |
| 30/05/2016 | 866  | MODERN TEACHING AIDS                                     | MODERN TEACHING AIDS Equipment for Ng Lands Playgroups prog                                   | -48.18      | 11 | EFT523  |
| 30/05/2016 | 941  | NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM           | NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Resecured wall sheets on CRC                   | -370.61     | 11 | EFT524  |
| 30/05/2016 | 989  | ALANA ASHBOTH  | ALANA ASHBOTH reimburse   | -31.45      | 11 | EFT525  |
| 30/05/2016 | 1077 | CORE BUSINESS AUSTRALIA                                  | CORE BUSINESS AUSTRALIA Claim 1 IPR project work May 2016                                     | -13325.40   | 11 | EFT526  |
| 30/05/2016 | 1801 | Rory Barrington  | Rory Barrington Reimburse   | -230.00     | 11 | 2       |
| 30/05/2016 | 1803 | IPWEA  | IPWEA NAMS Software   | -368.50     | 11 | 3       |
| 30/05/2016 | 37   | NATS   | NATS Freight charge for crashed rubbish truck Warburton to Perth                              | -8544.34    | 11 | EFT514  |
| 30/05/2016 | 57   | WARAKURNA ROADHOUSE                                      | WARAKURNA ROADHOUSE Accom & meals YSRO Marshall Smith   | -245.00     | 11 | EFT515  |
| 30/05/2016 | 61   | WARRUNYINNA STORE  | WARRUNYINNA STORE Diesel fuel Jameson Youth PC 1EJN112  | -259.00     | 11 | EFT516  |
| 30/05/2016 | 100  | WANARN STORE   | WANARN STORE Supplies for Dog Health program (E/H)  | -35.50      | 11 | EFT517  |
| 30/05/2016 | 384  | KIWIRRKURRA ROADHOUSE                                    | KIWIRRKURRA ROADHOUSE Diesel fuel Early Years Prado 1EAN767                                   | -275.21     | 11 | 1       |
| 30/05/2016 | 455  | BEST WESTERN ELKIRA RESORT MOTEL                         | BEST WESTERN ELKIRA RESORT MOTEL Accom & meals for Shire Youth Sport & Rec staff -            | -2841.00    | 11 | EFT518  |
| 30/05/2016 | 579  | IBIS STYLES HOTEL KALGOORLIE                             | IBIS STYLES HOTEL KALGOORLIE Accom+meals EHO P.Todd 13th May 2016                             | -150.00     | 11 | EFT519  |
| 30/05/2016 | 696  | CHART AIR  | CHART AIR Airfare ASP-WBR ret DCEO K Hannagan 17 & 24th May 2016                              | -670.00     | 11 | EFT520  |
| 31/05/2016 | 2    | TRAKA RESOURCES LIMITED                                  | TRAKA RESOURCES LIMITED rate refund   | -265.03     | 11 | EFT528  |
| 31/05/2016 | 53   | LANDGATE   | LANDGATE Rural UV General Revaluation 2015/16   | -149.35     | 11 | EFT529  |
| 31/05/2016 | 4    | A BATES  | A BATES Shire Council & audit committee meeting fees  | -440.00     | 11 | EFT530  |

|            |      |   |   |          |    |        |
|------------|------|---|---|----------|----|--------|
| 31/05/2016 | 26   | DAMIAN MCLEAN                               | DAMIAN MCLEAN Shire Council & audit committee meeting fees                            | -1490.00 | 11 | EFT531 |
| 31/05/2016 | 354  | BEVERLEY THOMAS                             | BEVERLEY THOMAS Shire Council & audit committee meeting fees                          | -615.00  | 11 | EFT532 |
| 31/05/2016 | 355  | LALLA WEST                                  | LALLA WEST Shire Council & audit committee meeting fees                               | -615.00  | 11 | EFT533 |
| 31/05/2016 | 473  | PRESTON THOMAS                              | PRESTON THOMAS Shire Council & audit committee meeting fees                           | -615.00  | 11 | EFT534 |
| 31/05/2016 | 1004 | JOYLENE FRAZER                              | JOYLENE FRAZER Shire Council & audit committee meeting fees                           | -615.00  | 11 | EFT535 |
| 31/05/2016 | 1007 | COLIN FREDERICK (FRED) TWINE                | COLIN FREDERICK (FRED) TWINE Shire Council & audit committee meeting fees             | -440.00  | 11 | EFT536 |
| 31/05/2016 | 1064 | ANDREW JONES                                | ANDREW JONES Shire Council & audit committee meeting fees                             | -615.00  | 11 | EFT537 |
| 31/05/2016 | 57   | WARAKURNA ROADHOUSE                         | WARAKURNA ROADHOUSE Diesel EHO Prado 1DRS231  | -228.65  | 11 | EFT538 |
| 31/05/2016 | 253  | GLOBETROTTER CORPORATE TRAVEL               | GLOBETROTTER CORPORATE TRAVEL Qantas fare MEL-ASP YSRO F.Saliba 10th June 2016        | -578.34  | 11 | EFT539 |
| 31/05/2016 | 275  | C-DIRECT PTY LTD PREPAID                    | C-DIRECT PTY LTD PREPAID Purchase of Telstra Prepaid cards                            | -768.00  | 11 | EFT540 |
| 31/05/2016 | 334  | STAPLES AUSTRALIA (PREV. CORPORATE EXPRESS) | STAPLES AUSTRALIA (PREV. CORPORATE EXPRESS) Stationery supplies & equipment for Shire | -298.15  | 11 | EFT541 |
| 31/05/2016 | 721  | Mr P TODD                                   | Mr P TODD Reimb travel fares & meal expenses  | -1453.71 | 11 | EFT542 |

**\$2,085,490.86**

**REPORT NO: 024-16**      **TO: ORDINARY COUNCIL MEETING 29th JUNE 2016**  
**SUBJECT: FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31<sup>st</sup> MAY 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 31<sup>st</sup> May 2016 be received and confirmed.

#### **VOTING REQUIREMENTS**

Simple majority

**MOVED Cr. Jones, seconded Cr. Bates, that the recommendation contained within report 024-16 be adopted.**

**#024-16**

#### **RESOLUTION**

*That the financial activity statements and reports for the period ending 31<sup>st</sup> May 2016 be received and confirmed.*

**CARRIED 5/0**

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**Shire of Ngaanyatjaraku**  
ON A JOURNEY

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

|   | Note | Amended<br>Annual Budget | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) | Var. |
|---|------|--------------------------|----------------------|----------------------|--------------------|-----------------------|------|
| <b>Operating Revenues</b>                 |      | \$                       | \$                   | \$                   | \$                 | %                     |      |
| Governance                                |      | 11,926                   | 11,494               | <b>18,966</b>        | 7,472              | 65%                   | ▲    |
| General Purpose Funding - Rates           |      | 322,919                  | 322,919              | <b>231,912</b>       | (91,007)           | (28%)                 | ▼    |
| General Purpose Funding - Other           |      | 2,528,182                | 2,478,547            | <b>2,679,170</b>     | 200,623            | 8%                    |      |
| Law, Order, Public Safety                 |      | 2,350                    | 2,156                | <b>1,594</b>         | (562)              | (26%)                 | ▼    |
| Health                                    |      | 55,323                   | 55,173               | <b>111,888</b>       | 56,715             | 103%                  | ▲    |
| Education and Welfare                     |      | 267,380                  | 245,102              | <b>127,957</b>       | (117,145)          | (48%)                 | ▼    |
| Housing                                   |      | 17,500                   | 16,038               | <b>9,100</b>         | (6,938)            | (43%)                 | ▼    |
| Community amenities                       |      | 412,702                  | 412,539              | <b>233,896</b>       | (178,643)          | (43%)                 | ▼    |
| Recreation and Culture                    |      | 205,783                  | 191,696              | <b>210,954</b>       | 19,258             | 10%                   | ▲    |
| Transport                                 |      | 0                        | 0                    | <b>1,783,273</b>     | 1,783,273          |                       | ▲    |
| Economic Services                         |      | 5,586                    | 5,126                | <b>3,236</b>         | (1,890)            | (37%)                 | ▼    |
| Other Property and Services               |      | 18,650                   | 17,083               | <b>12,928</b>        | (4,155)            | (24%)                 | ▼    |
| <b>Total Operating Revenue</b>            |      | <b>3,848,301</b>         | <b>3,757,873</b>     | <b>5,424,874</b>     | 1,667,001          |                       |      |
| <b>Operating Expense</b>                  |      |                          |                      |                      |                    |                       |      |
| Governance                                |      | (180,501)                | (172,788)            | <b>(376,542)</b>     | (203,754)          | (118%)                | ▲    |
| General Purpose Funding                   |      | (23,266)                 | (21,329)             | <b>(12,050)</b>      | 9,279              | 44%                   | ▼    |
| Law, Order, Public Safety                 |      | (94,057)                 | (91,218)             | <b>(57,230)</b>      | 33,988             | 37%                   | ▼    |
| Health                                    |      | (419,769)                | (384,829)            | <b>(321,615)</b>     | 63,214             | 16%                   | ▼    |
| Education and Welfare                     |      | (1,085,584)              | (1,003,006)          | <b>(843,255)</b>     | 159,751            | 16%                   | ▼    |
| Housing                                   |      | (480,321)                | (440,297)            | <b>(138,489)</b>     | 301,808            | 69%                   | ▼    |
| Community Amenities                       |      | (737,785)                | (677,120)            | <b>(382,935)</b>     | 294,185            | 43%                   | ▼    |
| Recreation and Culture                    |      | (1,266,636)              | (1,160,457)          | <b>(681,313)</b>     | 479,145            | 41%                   | ▼    |
| Transport                                 |      | (3,011,860)              | (2,719,211)          | <b>(1,416,010)</b>   | 1,303,201          | 48%                   | ▼    |
| Economic Services                         |      | (222,900)                | (204,336)            | <b>(119,017)</b>     | 85,319             | 42%                   | ▼    |
| Other Property and Services               |      | (34,177)                 | (35,589)             | <b>(28,267)</b>      | 7,322              | 21%                   | ▼    |
| <b>Total Operating Expenditure</b>        |      | <b>(7,556,856)</b>       | <b>(6,910,180)</b>   | <b>(4,376,723)</b>   | 2,533,457          |                       |      |
| <b>Funding Balance Adjustments</b>        |      |                          |                      |                      |                    |                       |      |
| Add back Depreciation                     |      | 1,072,196                | 982,861              | <b>0</b>             | (982,861)          | (100%)                | ▼    |
| Adjust (Profit)/Loss on Disposal          |      | (46,272)                 | (46,272)             | <b>0</b>             | 46,272             | (100%)                | ▼    |
| <b>Net Cash from Operations</b>           |      | <b>(2,682,631)</b>       | <b>(2,215,718)</b>   | <b>1,048,151</b>     | 3,263,869          |                       |      |
| <b>Capital Revenues</b>                   |      |                          |                      |                      |                    |                       |      |
| Grants, Subsidies and Contributions       |      | 2,760,014                | 2,760,014            | <b>644,366</b>       | (2,115,648)        | (77%)                 | ▼    |
| Proceeds from Disposal of Assets          | 3    | 106,000                  | 26,500               | <b>91,342</b>        | 64,842             | 245%                  | ▲    |
| <b>Total Capital Revenues</b>             |      | <b>2,866,014</b>         | <b>2,786,514</b>     | <b>735,708</b>       | (2,050,806)        |                       |      |
| <b>Capital Expenses</b>                   |      |                          |                      |                      |                    |                       |      |
| Land & Buildings                          | 3    | (1,260,000)              | (785,000)            | <b>0</b>             | 785,000            | 100%                  | ▲    |
| Furniture & Equipment                     | 3    | (49,000)                 | (43,326)             | <b>(8,136)</b>       | 35,190             | 81%                   | ▲    |
| Plant & Equipment                         | 3    | (488,000)                | (487,000)            | <b>(296,095)</b>     | 190,905            | 39%                   | ▲    |
| Infrastructure - Roads                    | 3    | (3,312,806)              | (3,096,232)          | <b>(2,492,738)</b>   | 603,494            | 19%                   | ▲    |
| <b>Total Capital Expenditure</b>          |      | <b>(5,109,806)</b>       | <b>(4,411,558)</b>   | <b>(2,796,969)</b>   | 1,614,589          |                       |      |
| <b>Net Cash from Capital Activities</b>   |      | <b>(2,243,792)</b>       | <b>(1,625,044)</b>   | <b>(2,061,261)</b>   | (436,217)          |                       |      |
| <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>      | (18,807)           |                       |      |
| Net Operations, Capital Financing         |      | (4,954,423)              | (3,840,762)          | <b>(1,031,917)</b>   | 2,808,845          |                       |      |
| Opening Funding Surplus(Deficit)          | 2    | 4,954,423                | 4,954,423            | <b>4,867,299</b>     | (87,124)           |                       |      |
| <b>Closing Funding Surplus(Deficit)</b>   | 2    | <b>0</b>                 | <b>1,113,661</b>     | <b>3,835,381</b>     | 2,721,720          |                       |      |

▲ ▼ 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.

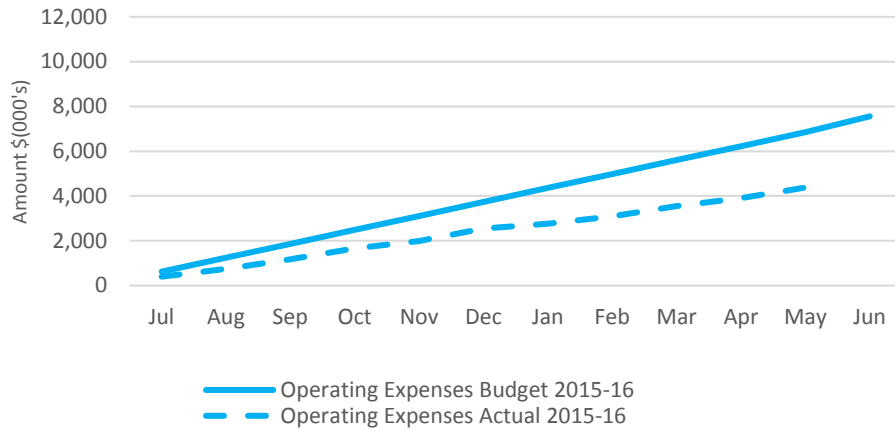
**SHIRE OF NGAANYATJARRAKU**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**By Nature or Type**  
**For the Period Ended 31 May 2016**

|   | Note | Amended<br>Annual<br>Budget | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) |
|---|------|-----------------------------|----------------------|----------------------|--------------------|
| <b>Operating Revenues</b>                         |      |                             |                      |                      |                    |
| Rates   |      | \$ 322,919                  | \$ 322,919           | \$ 231,912           | (91,007)           |
| Operating grants, subsidies and contributions     |      | 3,102,092                   | 3,031,217            | 4,850,095            | 1,818,878          |
| Fees and charges                                  |      | 260,736                     | 245,459              | 284,426              | 38,967             |
| Interest earnings                                 |      | 20,250                      | 18,568               | 19,180               | 612                |
| Other revenue                                     |      | 96,032                      | 93,438               | 39,261               | (54,177)           |
| Profit on disposal of assets                      |      | 46,272                      | 46,272               | 0                    | (46,272)           |
| Total Operating Revenue                           |      | 3,848,301                   | 3,757,873            | 5,424,874            | 1,667,001          |
| <b>Operating Expense</b>                          |      |                             |                      |                      |                    |
| Employee costs                                    |      | (2,383,736)                 | (2,184,244)          | (1,976,628)          | 207,616            |
| Materials and contracts                           |      | (3,764,364)                 | (3,427,816)          | (2,171,167)          | 1,256,649          |
| Utility charges (electricity, gas, water etc.)    |      | (63,000)                    | (57,750)             | (31,692)             | 26,058             |
| Depreciation on non-current assets                |      | (1,072,196)                 | (982,861)            | 0                    | 982,861            |
| Insurance expense                                 |      | (149,262)                   | (143,625)            | (127,334)            | 16,291             |
| Other expenditure                                 |      | (124,298)                   | (113,884)            | (69,902)             | 43,983             |
| Loss on asset disposal                            |      | 0                           | 0                    | 0                    | 0                  |
| Total Operating Expenditure                       |      | (7,556,856)                 | (6,910,180)          | (4,376,723)          | 2,533,457          |
| <b>Funding Balance Adjustments</b>                |      |                             |                      |                      |                    |
| Add back Depreciation                             |      | 1,072,196                   | 982,861              | 0                    | (982,861)          |
| Add back (Profit)/Loss on Asset Disposal          |      | (46,272)                    | (46,272)             | 0                    | 46,272             |
| Net Cash from Operations                          |      | (2,682,631)                 | (2,215,718)          | 1,048,151            | 3,263,869          |
| <b>Capital Revenues</b>                           |      |                             |                      |                      |                    |
| Non-operating grants, subsidies and contributions |      | 2,760,014                   | 2,760,014            | 644,366              | (2,115,648)        |
| Proceeds from Disposal of Assets                  | 3    | 106,000                     | 26,500               | 91,342               | 64,842             |
| Total Capital Revenues                            |      | 2,866,014                   | 2,786,514            | 735,708              | (2,050,806)        |
| <b>Capital Expenses</b>                           |      |                             |                      |                      |                    |
| Land & Buildings                                  | 3    | (1,260,000)                 | (785,000)            | 0                    | 785,000            |
| Furniture & Equipment                             | 3    | (49,000)                    | (43,326)             | (8,136)              | 35,190             |
| Plant & Equipment                                 | 3    | (488,000)                   | (487,000)            | (296,095)            | 190,905            |
| Infrastructure - Roads                            | 3    | (3,312,806)                 | (3,096,232)          | (2,492,738)          | 603,494            |
| Total Capital Expenditure                         |      | (5,109,806)                 | (4,411,558)          | (2,796,969)          | 1,614,589          |
| Net Cash from Capital Activities                  |      | (2,243,792)                 | (1,625,044)          | (2,061,261)          | (436,217)          |
| <b>Financing</b>                                  |      |                             |                      |                      |                    |
| Transfer from Reserves                            | 7    | 0                           | 0                    | 0                    | 0                  |
| Transfer to Reserves                              | 7    | (28,000)                    | 0                    | (18,807)             | (18,807)           |
| Net Cash from Financing Activities                |      | (28,000)                    | 0                    | (18,807)             | (18,807)           |
|   |      | (4,954,423)                 | (3,840,762)          | (1,031,917)          |                    |
| Opening Funding Surplus(Deficit)                  | 2    | 4,954,423                   | 4,954,423            | 4,867,299            | (87,124)           |
| <b>Closing Funding Surplus(Deficit)</b>           | 2    | 0                           | 1,113,661            | 3,835,381            |                    |

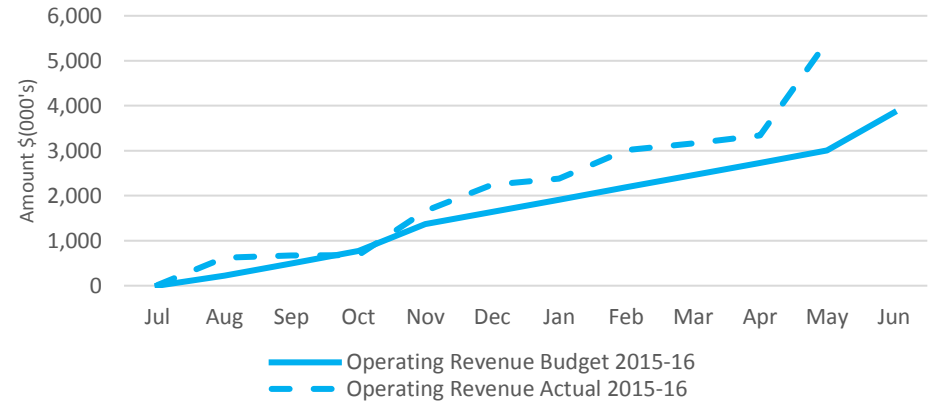
This statement is to be read in conjunction with the accompanying financial statements and notes.

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

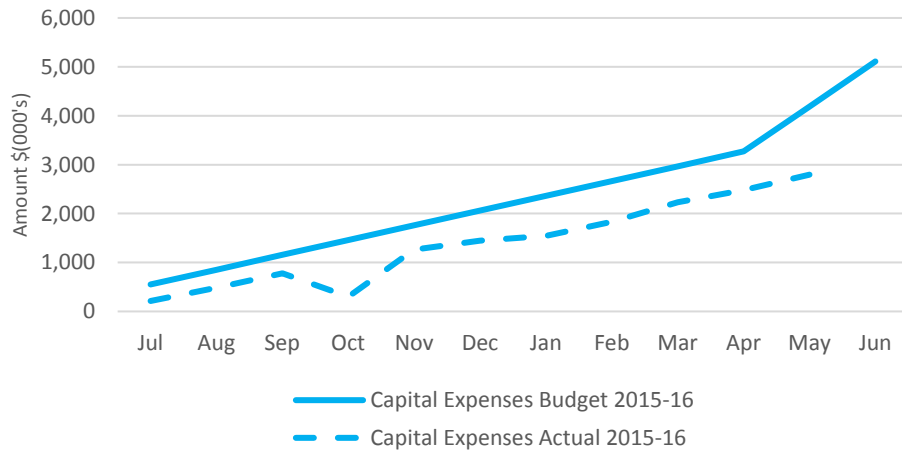
**Operating Expenses**



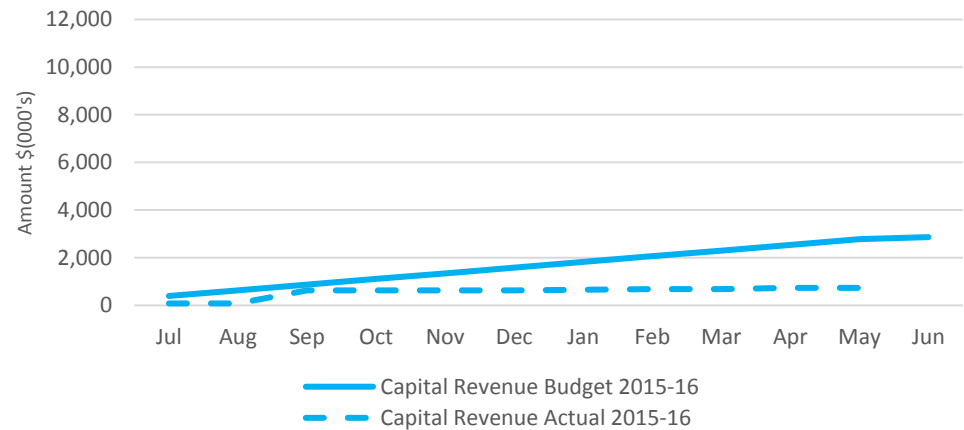
**Operating Revenue**



**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 May 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 May 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 May 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**

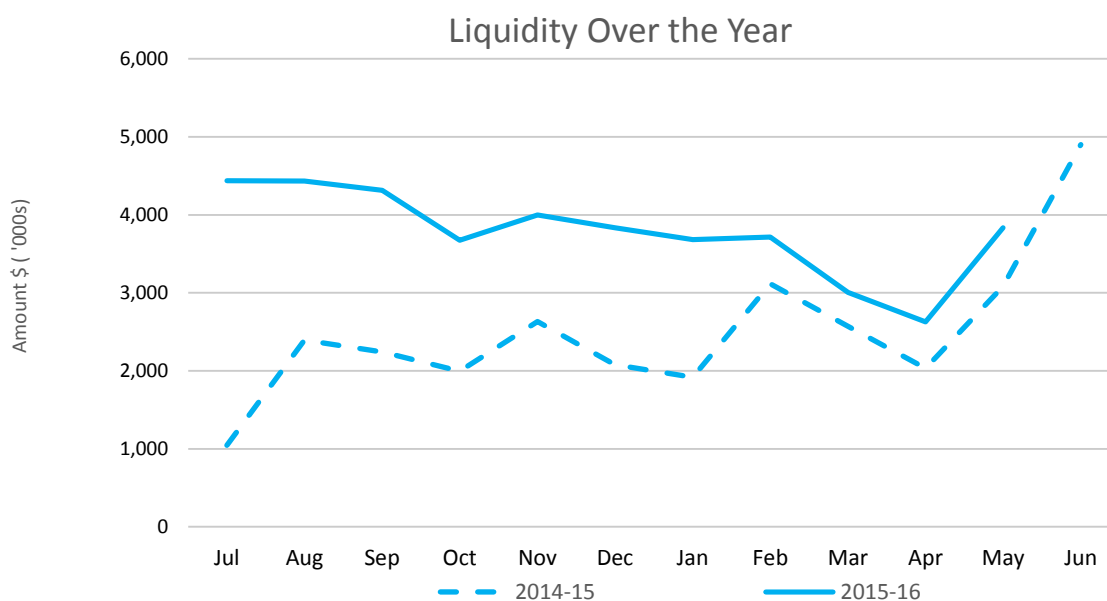
Private works operation, plant repair and operation costs and engineering operation costs.

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

**NOTE 2. NET CURRENT ASSETS**

| Net Current Assets                    | Note | 30 June 2015     | YTD 31 May 2015  | YTD 31 May 2016         |
|---------------------------------------|------|------------------|------------------|-------------------------|
|                                       |      | \$               | \$               | \$                      |
| <b>Current Assets</b>                 |      |                  |                  |                         |
| Cash Municipal                        | 4    | 4,353,473        | 2,869,812        | <b>3,784,338</b>        |
| Cash Reserves                         | 4    | 852,724          |                  | <b>871,531</b>          |
| Receivables - Rates                   | 5    | 225,876          | 258,964          | <b>258,912</b>          |
| Receivables -Other                    | 5    | 669,325          | 61,620           | <b>94,012</b>           |
| Inventories                           |      | 33,623           | 87,880           | <b>33,623</b>           |
|                                       |      | <u>6,135,021</u> | <u>3,278,276</u> | <u><b>5,042,416</b></u> |
| <b>Less: Current Liabilities</b>      |      |                  |                  |                         |
| Payables                              | 6    | (221,651)        | 0                | <b>(142,157)</b>        |
| Provisions                            |      | (193,347)        | (160,479)        | <b>(193,347)</b>        |
| <b>Less: Cash Reserves</b>            | 7    | <b>(852,724)</b> | <b>0</b>         | <b>(871,531)</b>        |
| <b>Net Current Funding Position *</b> |      | <b>4,867,299</b> | <b>3,117,798</b> | <b>3,835,381</b>        |

\* Positive=Surplus (Negative=Deficit)



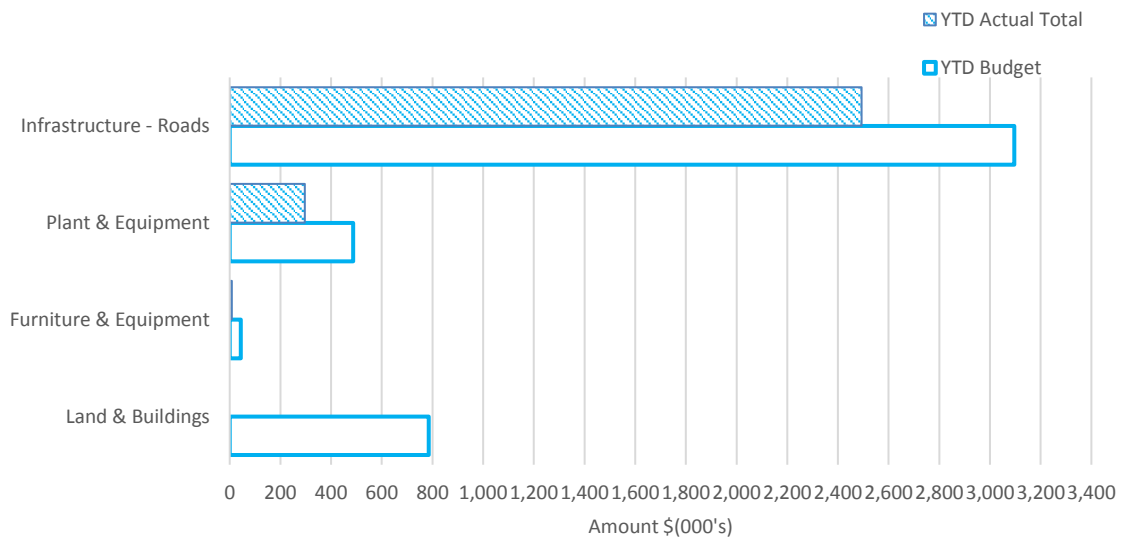


**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2016**

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

| Summary Capital Acquisitions          | YTD Actual<br>New<br>/Upgrade<br>(a) | YTD Actual<br>Renewal<br>Expenditure<br>(b) | Amended<br>Annual<br>Budget | YTD Budget<br>(d)  | YTD Actual<br>Total<br>(c) = (a)+(b) | Variance<br>(d) - (c) |
|---------------------------------------|--------------------------------------|---|-----------------------------|--------------------|--------------------------------------|-----------------------|
|                                       | \$                                   | \$  | \$                          | \$                 | \$                                   | \$                    |
| Land & Buildings                      | 0                                    | 0   | (1,260,000)                 | (785,000)          | 0                                    | (785,000)             |
| Furniture & Equipment                 | 0                                    | (8,136)                                     | (49,000)                    | (43,326)           | (8,136)                              | (35,190)              |
| Plant & Equipment                     | 0                                    | (296,095)                                   | (488,000)                   | (487,000)          | (296,095)                            | (190,905)             |
| Infrastructure - Roads                | 0                                    | (2,492,738)                                 | (3,312,806)                 | (3,096,232)        | (2,492,738)                          | (603,494)             |
| <b>Capital Expenditure Totals</b>     | <b>0</b>                             | <b>(2,796,969)</b>                          | <b>(5,109,806)</b>          | <b>(4,411,558)</b> | <b>(2,796,969)</b>                   | <b>(1,614,589)</b>    |
| <b>Capital Acquisitions Funded By</b> |                                      |   |                             |                    |                                      |                       |
| Capital Grants and Contributions      |                                      |   | 2,760,014                   | 2,760,014          | 644,366                              |                       |
| Other (Disposals & C/Fwd)             |                                      |   | 106,000                     | 26,500             | 91,342                               |                       |
| Council Contribution - Operations     |                                      |   | 2,243,792                   | 1,625,044          | 2,061,261                            |                       |
| <b>Capital Funding Total</b>          |                                      |   | <b>5,109,806</b>            | <b>4,411,558</b>   | <b>2,796,969</b>                     |                       |

Capital Expenditure Program YTD



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

**NOTE 3. CAPITAL ACQUISITIONS**

| <b>Capital Acquisitions</b>             | <b>YTD Actual<br/>New /<br/>Upgrade<br/>Expense</b> | <b>YTD Actual<br/>Renewal</b> | <b>Amended<br/>Annual<br/>Budget</b> | <b>Amended<br/>YTD Budget</b> | <b>YTD Actual</b> | <b>Variance<br/>(Under)/<br/>Over</b> |
|---|---|-------------------------------|--------------------------------------|-------------------------------|-------------------|---------------------------------------|
| <b>Land &amp; Buildings</b>             |   |                               |                                      |                               |                   |                                       |
| Basketball Court Kanpa                  | 0   | 0                             | 20,000                               | 20,000                        | 0                 | (20,000)                              |
| Depot Construction                      | 0   | 0                             | 15,000                               | 15,000                        | 0                 | (15,000)                              |
| Refurbishment-Warburton Cottage         | 0   | 0                             | 575,000                              | 450,000                       | 0                 | (450,000)                             |
| Playgroup/Early Years Learning Centre   | 0   | 0                             | 650,000                              | 300,000                       | 0                 | (300,000)                             |
| <b>Land &amp; Buildings Total</b>       | <b>0</b>  | <b>0</b>                      | <b>1,260,000</b>                     | <b>785,000</b>                | <b>0</b>          | <b>(785,000)</b>                      |
| <b>Furniture &amp; Equipment</b>        |   |                               |                                      |                               |                   |                                       |
| Office Equipment - Computer             | 0   | 3,340                         | 5,000                                | 5,000                         | 3,340             | (1,660)                               |
| Furniture-Staff Housing                 | 0   | 1,452                         | 23,500                               | 18,500                        | 1,452             | (17,048)                              |
| Jameson Community Drop In Centre        | 0   | 1,708                         | 4,000                                | 3,663                         | 1,708             | (1,955)                               |
| Wanam Community Drop In centre          | 0   | 1,635                         | 4,000                                | 3,663                         | 1,635             | (2,028)                               |
| Furniture & Equipment-Variou            | 0   | 0                             | 12,500                               | 12,500                        | 0                 | (12,500)                              |
| <b>Furniture &amp; Equipment Total</b>  | <b>0</b>  | <b>8,136</b>                  | <b>49,000</b>                        | <b>43,326</b>                 | <b>8,136</b>      | <b>(35,190)</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                                | 5,000                         | 0                 | (5,000)                               |
| Office Equipment                        | 0   | 0                             | 12,000                               | 11,000                        | 0                 | (11,000)                              |
| Light Tractor                           | 0   | 0                             | 45,000                               | 45,000                        | 0                 | (45,000)                              |
| Purchase Vehicle - Twin Cab             | 0   | 45,899                        | 50,000                               | 50,000                        | 45,899            | (4,101)                               |
| Rubbish Disposal Truck-Blackstone       | 0   | 0                             | 70,000                               | 70,000                        | 0                 | (70,000)                              |
| Triton Utility                          | 0   | 68,881                        | 90,000                               | 90,000                        | 68,881            | (21,119)                              |
| Vehicle 4x4 (Wagon)                     | 0   | 57,698                        | 50,000                               | 50,000                        | 57,698            | 7,698                                 |
| Dyna 300 Truck                          | 0   | 64,177                        | 80,000                               | 80,000                        | 64,177            | (15,823)                              |
| Tools 1999-2000                         | 0   | 0                             | 6,000                                | 6,000                         | 0                 | (6,000)                               |
| <b>Plant &amp; Equipment Total</b>      | <b>0</b>  | <b>296,095</b>                | <b>488,000</b>                       | <b>487,000</b>                | <b>296,095</b>    | <b>(190,905)</b>                      |

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

**NOTE 3. CAPITAL ACQUISITIONS**

| Capital Acquisitions                               | YTD Actual<br>New /<br>Upgrade<br>Expense | YTD Actual<br>Renewal | Amended<br>Annual<br>Budget | Amended<br>YTD Budget | YTD Actual       | Variance<br>(Under)/<br>Over |
|--|---|-----------------------|-----------------------------|-----------------------|------------------|------------------------------|
| <b>Infrastructure - Roads</b>                      |   |                       |                             |                       |                  |                              |
| Great Central Road                                 | 0   | 2,492,738             | 2,817,418                   | 2,650,844             | <b>2,492,738</b> | (158,106)                    |
| Warburton Blackstone                               | 0   | 0                     | 200,000                     | 200,000               | <b>0</b>         | (200,000)                    |
| Giles Mulga Park                                   | 0   | 0                     | 200,000                     | 200,000               | <b>0</b>         | (200,000)                    |
| Warburton Sealing Project-Community Road Extention | 0   | 0                     | 95,388                      | 45,388                | <b>0</b>         | (45,388)                     |
| <b>Infrastructure - Roads Total</b>                | <b>0</b>                                  | <b>2,492,738</b>      | <b>3,312,806</b>            | <b>3,096,232</b>      | <b>2,492,738</b> | <b>(603,494)</b>             |
| <b>Grand Total</b>                                 | <b>0</b>                                  | <b>2,796,969</b>      | <b>5,109,806</b>            | <b>4,411,558</b>      | <b>2,796,969</b> | <b>(1,614,589)</b>           |

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

**NOTE 3. CAPITAL DISPOSALS**

**Assets Disposed**

| Cost                         | Accum Depr | Proceeds      | Profit (Loss) | Description Disposed Asset           | Amended Budget Profit/(Loss) | Actual Profit/(Loss) | Variance | Comments |
|------------------------------|------------|---------------|---------------|--------------------------------------|------------------------------|----------------------|----------|----------|
| \$                           | \$         | \$            | \$            |                                      | \$                           | \$                   | \$       |          |
| <b>Plant &amp; Equipment</b> |            |               |               |                                      |                              |                      |          |          |
|                              |            | 19,392        |               | <b>Health</b>                        |                              |                      |          |          |
|                              |            | 55,659        |               | Toyota LC 1COM575                    | 1,347                        |                      |          |          |
|                              |            |               |               | Landcruiser PL001A                   |                              |                      |          |          |
|                              |            |               |               | <b>Community Amenities</b>           |                              |                      |          |          |
|                              |            |               |               | Iveco Rubbish Truck                  | 1,466                        |                      |          |          |
|                              |            |               |               | <b>Recreation &amp; Culture</b>      |                              |                      |          |          |
|                              |            |               |               | Isuzu 4WD Bus 1BWF783                | 35,012                       |                      |          |          |
|                              |            |               |               | Toyota Hilux 1CGJ892                 | 1,771                        |                      |          |          |
|                              |            |               |               | <b>Other Property &amp; Services</b> |                              |                      |          |          |
|                              |            | 16,291        |               | Toyota Prado 1CLX670                 | 6,676                        |                      |          |          |
| <b>0</b>                     | <b>0</b>   | <b>91,342</b> |               |                                      | <b>46,272</b>                |                      |          |          |
| <b>0</b>                     | <b>0</b>   | <b>91,342</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 May 2016**

**NOTE 4. CASH AND INVESTMENTS**

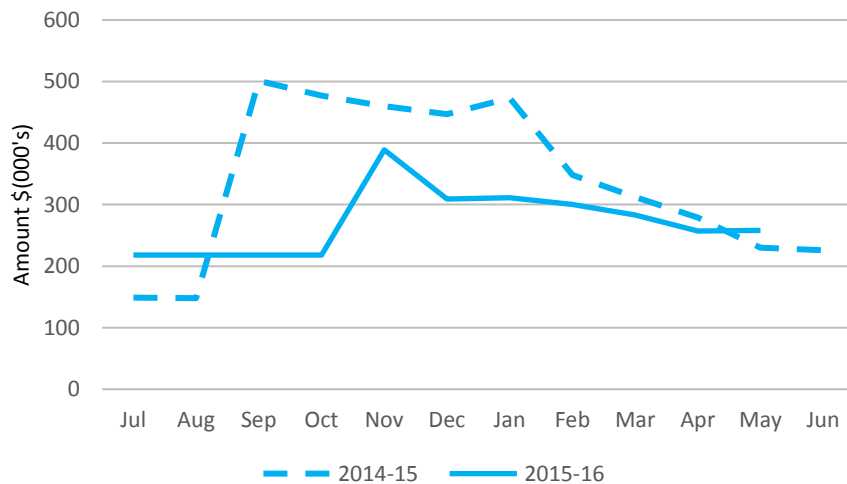
| <b>Bank Accounts</b>     | <b>Municipal</b> | <b>Reserves</b> | <b>Trust</b> | <b>Investments</b> | <b>Total<br/>Amount</b> | <b>Institution</b> | <b>Interest<br/>Rate</b> | <b>Maturity<br/>Date</b> |
|--------------------------|------------------|-----------------|--------------|--------------------|-------------------------|--------------------|--------------------------|--------------------------|
|                          | \$               | \$              | \$           | \$                 | \$                      |                    |                          |                          |
| <b>(a) Cash Deposits</b> |                  |                 |              |                    |                         |                    |                          |                          |
| Municipal Account        | 3,783,088        |                 |              |                    | 3,783,088               | 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>3,784,338</b> | <b>871,531</b>  | <b>0</b>     | <b>0</b>           | <b>4,655,869</b>        |                    |                          |                          |

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

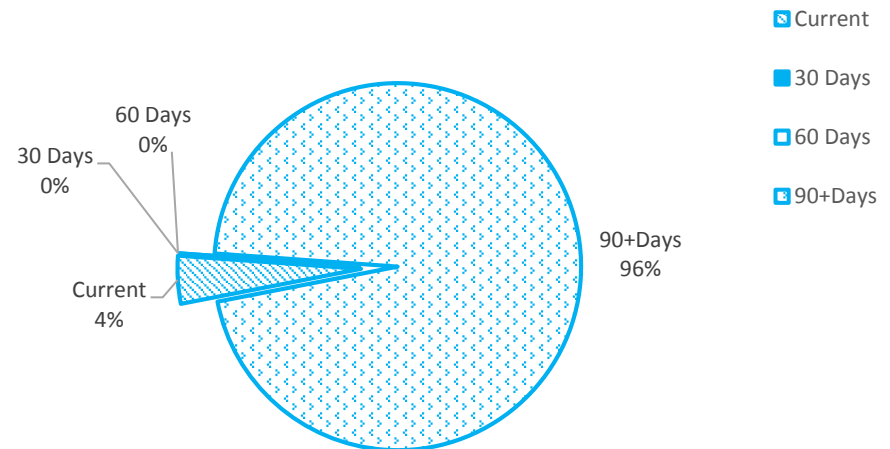
**NOTE 5. RECEIVABLES**

| Receivables - Rates and Other Rates Receivable | YTD 31 May     |                | 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       | 32,609  | <b>34,039</b> |
| Levied this year                               | 231,912        | 377,968        | Balances per Trial Balance                         |        |         |         |         |         |               |
| Other Rate Charges                             | 0              | 0              | Sundry Debtors                                     |        |         |         |         |         | 34,039        |
| Less Collections to date                       | (198,877)      | (328,523)      | Receivables - Other                                |        |         |         |         |         | 54,933        |
| Equals Current Outstanding                     | <b>258,912</b> | <b>225,876</b> | Accruals   |        |         |         |         |         | 5,041         |
| <b>Net Rates Collectable</b>                   | <b>258,912</b> | <b>225,876</b> | <b>Total Receivables General Outstanding</b>       |        |         |         |         |         | <b>94,012</b> |
| % Collected                                    | 43%            | 59%            | Amounts shown above include GST (where applicable) |        |         |         |         |         |               |

Rates Receivable



Accounts Receivable (non-rates)

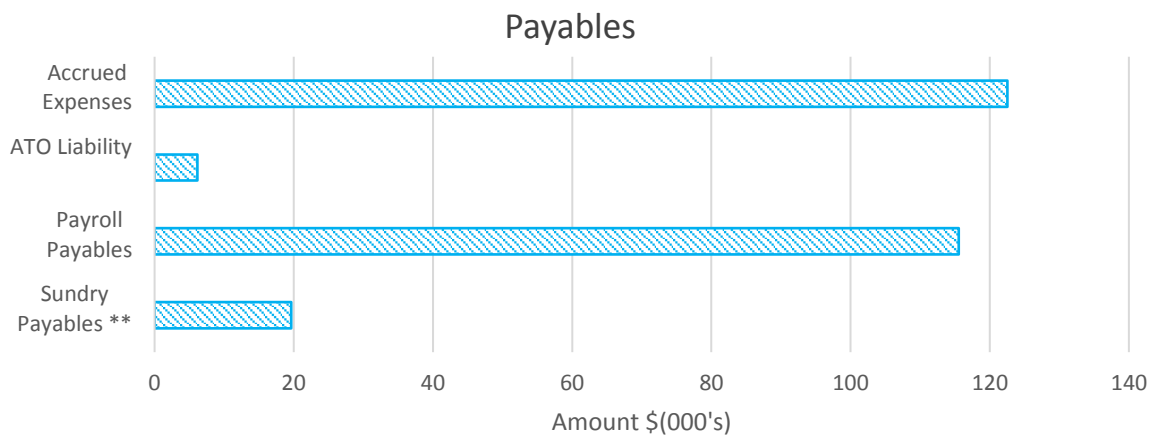
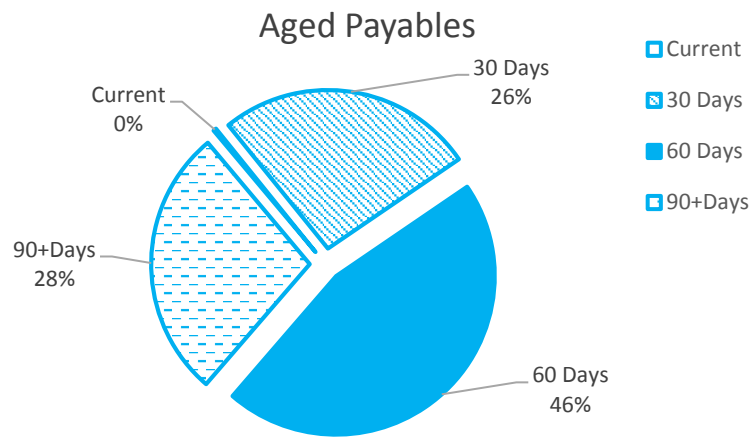


**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2016**

**NOTE 6. PAYABLES**

| Payables                          | Credit | Current | 30 Days | 60 Days | 90+Days | Total                         |
|-----------------------------------|--------|---------|---------|---------|---------|-------------------------------|
|                                   | \$     | \$      | \$      | \$      | \$      | \$                            |
| Payables - General                | 0      | 60      | 5,155   | 8,998   | 5,406   | <b>19,619</b>                 |
| <b>Balances per Trial Balance</b> |        |         |         |         |         |                               |
| <b>Sundry Payables **</b>         |        |         |         |         |         | <b>19,619</b>                 |
| <b>Payables - Other</b>           |        |         |         |         |         |                               |
| Payroll Payables                  |        |         |         |         |         | 115,567                       |
| ATO Liability                     |        |         |         |         |         | 6,169                         |
| Accrued Expenses                  |        |         |         |         |         | 800                           |
| Trust                             |        |         |         |         |         | 1                             |
| <b>Total Payables - Other</b>     |        |         |         |         |         | <b>122,537</b>                |
|                                   |        |         |         |         |         | <b>Total Payables 142,157</b> |

Amounts shown above include GST (where applicable)

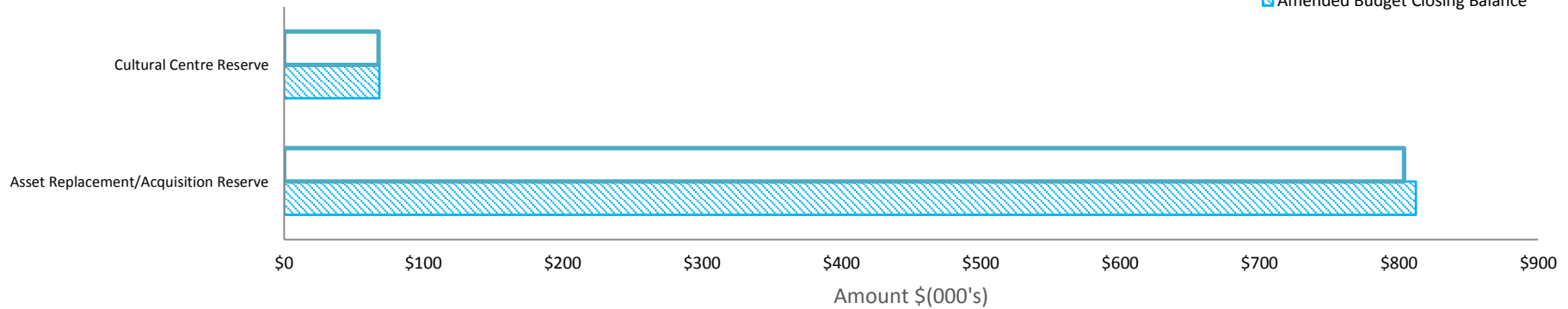


**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2016**

**NOTE 7. CASH BACKED RESERVES**

| <b>Reserves</b>                       | <b>Opening Balance</b> | <b>Amended Budget Interest Earned</b> | <b>Actual Interest Earned</b> | <b>Amended Budget Transfers In (+)</b> | <b>Actual Transfers In (+)</b> | <b>Amended Budget Transfers Out (-)</b> | <b>Actual Transfers Out (-)</b> | <b>Transfer out Reference</b> | <b>Amended Budget Closing Balance</b> | <b>Actual YTD Closing Balance</b> |
|---------------------------------------|------------------------|---------------------------------------|-------------------------------|--|--------------------------------|---|---------------------------------|-------------------------------|---------------------------------------|-----------------------------------|
|                                       | \$                     | \$                                    | \$                            | \$                                     | \$                             | \$                                      | \$                              |                               | \$                                    | \$                                |
| 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  
▨ Amended Budget Closing Balance





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

**NOTE 8. RATING INFORMATION**

| RATE                             | Rate in           | Number<br>of<br>Properties | Rateable<br>Value | YTD Actual      |                  |               |                  | Amended Budget  |                 |              |                  |
|----------------------------------|-------------------|----------------------------|-------------------|-----------------|------------------|---------------|------------------|-----------------|-----------------|--------------|------------------|
|                                  |                   |                            |                   | Rate<br>Revenue | Interim<br>Rates | Back<br>Rates | Total<br>Revenue | Rate<br>Revenue | Interim<br>Rate | Back<br>Rate | Total<br>Revenue |
| <b>General Rate</b>              | \$                |                            | \$                | \$              | \$               | \$            | \$               | \$              | \$              | \$           | \$               |
| UV General Rate                  | 0.180000          | 58                         | 1,230,595         | 221,947         | 9,489            | 36            | <b>231,472</b>   | 322,479         | 0               | 0            | 322,479          |
| <b>Sub-Totals</b>                |                   | <b>58</b>                  | <b>1,230,595</b>  | <b>221,947</b>  | <b>9,489</b>     | <b>36</b>     | <b>231,472</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>9,489</b>     | <b>36</b>     | <b>231,912</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>231,912</b>   |                 |                 |              | <b>322,919</b>   |
| Ex-Gratia Rates                  |                   |                            |                   |                 |                  |               | 0                |                 |                 |              | 0                |
|                                  |                   |                            |                   |                 |                  |               | <b>231,912</b>   |                 |                 |              | <b>322,919</b>   |

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

**NOTE 10. GRANTS AND CONTRIBUTIONS**

| Grants  | Grant Provider         | 2015-16          | 2015-16 Budget   |                  | Variations              |          | Recoup Status    |                  |
|---|------------------------|------------------|------------------|------------------|-------------------------|----------|------------------|------------------|
|   |                        | Amended Budget   | Operating        | Capital          | Additions / (Deletions) |          | Received         | Not Received     |
|   |                        | \$               | \$               | \$               | Operating               | Capital  | \$               | \$               |
| <b>General Purpose Funding</b>                    |                        |                  |                  |                  |                         |          |                  |                  |
| General Grants (Untied)                           | WALGGC                 | 2,443,050        | 2,443,050        |                  | 782,534                 |          | 2,650,104        | 575,480          |
| <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           |                  |                         |          | 36,837           | 15,339           |
| <b>Education and Welfare</b>                      |                        |                  |                  |                  |                         |          |                  |                  |
| Grant - DCD                                       |                        | 256,880          | 256,880          |                  |                         |          | 122,670          | 134,210          |
| <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        | 25,641                  |          | 1,369,415        | 0                |
| Govt Grants - Special Purpose                     | MRWA                   | 287,740          |                  | 287,740          |                         |          | 32,932           | 254,808          |
| Govt Grant - Strategic Funds - Outback Way/GCR    |                        | -                |                  | -                |                         |          | 0                | 0                |
| 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                | 13,000           | 13,000           |                  |                         |          | 0                | 13,000           |
| Advertising Rebates                               | Various                | 500              | 500              |                  |                         |          | 0                | 500              |
| <b>TOTALS</b>                                     |                        | <b>5,862,106</b> | <b>3,102,092</b> | <b>2,760,014</b> | <b>1,396,310</b>        | <b>0</b> | <b>5,494,461</b> | <b>1,763,955</b> |

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

**NOTE 11. BUDGET AMENDMENTS**

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

| 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>                       |
| 115605   | Jameson Community Drop In Centre                  |                    | Capital Expenses   |                                     |                            | (4,000)                    | <b>(4,000)</b>                 |
| 115604   | Wanarn Community Drop In centre                   |                    | Capital Expenses   |                                     |                            | (4,000)                    | <b>(8,000)</b>                 |
| 147624   | Great Central Road                                |                    | Capital Expenses   |                                     | 526,356                    |                            | <b>518,356</b>                 |
| 147622   | Great Central Road - MRWA Major Project# 2        |                    | Capital Expenses   |                                     | 1,000,000                  |                            | <b>1,518,356</b>               |
| 030301   | General Grants (Untied)                           |                    | Operating Revenue  |                                     | 575,480                    |                            | <b>2,093,836</b>               |
| 160213   | Interest on Investments - Other                   |                    | Operating Revenue  |                                     |                            | (8,000)                    | <b>2,085,836</b>               |
| 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>               |
| 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>               |
| 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>               |
| 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>               |
| 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>               |
| 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>               |
| 114280   | Contribution-TV/Radio Community Facilities        |                    | Operating Expenses | 0                                   |                            | (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   | Contribtuion-Swimming Centre                      |                    | Operating Expenses |                                     |                            | (10,000)                   | <b>2,000,500</b>               |
| 133410   | Charges Building Fees                             |                    | Operating Revenue  |                                     | 1,500                      |                            | <b>2,002,000</b>               |
| 042392   | Reimbursements                                    |                    | Operating Revenue  |                                     | 8,000                      |                            | <b>2,010,000</b>               |
| 122367   | Govt Grant-Warakurna Community ATSIC              |                    | Capital Revenue    |                                     |                            | (2,000,000)                | <b>10,000</b>                  |
| 147280   | GVROC Regional Records Facility - Member Contrib  |                    | Operating Expenses |                                     |                            | (10,000)                   | <b>0</b>                       |
|  |   |                    |                    | <b>0</b>                            | <b>2,228,436</b>           | <b>(2,228,436)</b>         | <b>0</b>                       |

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

**NOTE 12. TRUST FUND**

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

**REPORT NO: 025-16** TO: ORDINARY COUNCIL MEETING 29th JUNE 2016  
**SUBJECT: COUNCIL INVESTMENTS AS AT 24<sup>th</sup> JUNE 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 24 JUNE 2016**

| <b>Institution</b>          | <b>Amount Invested</b> | <b>Investment type</b> | <b>Assets Repl./Acq./Devp. Reserve Fund</b> | <b>Cultural Centre Reserve Fund</b> | <b>Municipal Account</b> |
|-----------------------------|------------------------|------------------------|---|-------------------------------------|--------------------------|
| Westpac Banking Corporation |                        | Term deposit           | \$809,637.64                                | \$68,374.18                         |                          |
| Westpac Banking Corporation |                        | Operating a/c          |   |                                     | \$3,355,179.81           |
| <b>TOTAL INVESTMENTS</b>    | <b>\$4,233,191.63</b>  |                        | <b>\$809,637.64</b>                         | <b>\$68,374.18</b>                  | <b>\$3,355,179.81</b>    |

**RECOMMENDATION**

That the report on Council investments as at 24<sup>th</sup> June 2016 be received and noted.

**VOTING REQUIREMENTS**

Simple majority

**MOVED Cr. Frazer, seconded Cr. West, that the recommendation contained within report 025-16 be adopted.**

**#025-16**

**RESOLUTION**

*That the report on Council investments as at 24<sup>th</sup> June 2016 be received and noted.*

**CARRIED 5/0**

**REPORT NO: 026-16** TO: ORDINARY COUNCIL MEETING 29th JUNE 2016  
**SUBJECT: WRITE-OFFS – UNCOLLECTABLE DEBTS**

Section 6.12 of the Local Government Act provides that a council may write off money owed to the Shire subject to a resolution of the council approving this action being carried by an absolute majority.

### SUMMARY

Following an assessment of Council's balance sheet and outstanding sundry debtors, Council is asked to review and endorse the formal write-off of rates and accounts provided for as doubtful debts where it is considered that despite the best efforts and actions to collect, these amounts are now deemed to be unrecoverable. The Shire's debt collection procedure for all sundry debtors is in accordance with adopted Council policy. The recovery process involves follow up reminders, phone calls and ultimately referral to our debt collection agent, Austral Mercantile, for an initial free reminder service before commencing formal legal proceedings at cost.

It can be uneconomical for the Shire to pursue the collection of sundry debt, as often the total costs involved with a debt recovery strategy may exceed the debt due with the probabilities of recovering the debt being low (such is often the case with many mining exploration tenements where the company ceases operation, or was a 'shelf' company in the first place).

### BACKGROUND

The four assessments for mining/exploration tenement rates shown below were all forwarded to Austral Mercantile for action and attempted collection following the failure by the companies concerned to pay the outstanding amounts or respond to the Shire's requests. Research and investigation carried out by Austral has now indicated that both Carnotite Resources Pty Ltd and BH Exploration Pty Ltd have both been deregistered, and as a result the debt amounts are now considered to be unrecoverable.

| <b>Debtor</b>                                  | <b>Invoice/Assessment #</b> | <b>Doubtful Debt Amount @ 31.05.16</b> |
|--|-----------------------------|--|
| Carnotite Resources Pty Ltd                    | Assessment 1808             | \$395.52                               |
| Carnotite Resources Pty Ltd                    | Assessment 1818             | \$131.84                               |
| Carnotite Resources Pty Ltd                    | Assessment 1826             | \$2,197.25                             |
| BH Exploration Pty Ltd                         | Assessment 1875             | \$2,776.99                             |
| <b>Total uncollectable debts for write off</b> |                             | <b>\$5,501.60</b>                      |

### RECOMMENDATION

That the total amount of \$5,501.60 in rates as at 31<sup>st</sup> May 2016 plus any and all interest accrued to the date of this Council resolution on assessments 1808, 1818, 1826 and 1875 be formally written off.

## **STATUTORY ENVIRONMENT**

*Local Government Act 1995 section 6.12 – Power to defer, grant discounts, waive or write off debts*

## **POLICY IMPLICATIONS**

Nil – all collection attempts have been made as per Council policies and procedures.

## **VOTING REQUIREMENTS**

Absolute majority required.

**MOVED Cr. Jones, seconded Cr. West, that the recommendation contained in report 026-16 be adopted.**

**#026-16**

### **RESOLUTION:**

*That the total amount of \$5,501.60 in rates as at 31<sup>st</sup> May 2016 plus any and all interest accrued to the date of this Council resolution on assessments 1808, 1818, 1826 and 1875 be formally written off.*

**CARRIED BY AN ABSOLUTE MAJORITY 5/0**

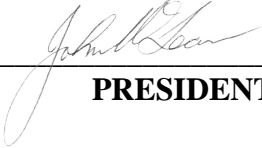
## **MATTERS FOR THE INFORMATION OF MEMBERS**

Nil.

## **CLOSURE**

There being no further business, the President thanked everyone for their attendance and declared the meeting closed at 1.31pm (WST).

These minutes of the meeting held 29<sup>th</sup> June 2016 were confirmed at the meeting held on 27<sup>th</sup> July 2016.

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

Date 27.07.16