



**Shire of Ngaanyatjaraku**  
ON A JOURNEY

**ORDINARY MEETING OF COUNCIL**

**ATTACHMENTS**

**Tjulyuru Cultural and Civic Centre**

**Warburton Community**

**27 September 2022**

**at**

**11.15 am**

File GS.00

29 September 2022

Luke Stevens  
Deputy Chair  
WALGGC

Via email: [shannon.wood@dlgsc.wa.gov.au](mailto:shannon.wood@dlgsc.wa.gov.au)

Dear Sir

Re: Submission to the Commission

At the Shire of Ngaanyatjarraku September Council meeting the Shire resolved to make the following submission to the commission.

The Shire requests the WA LG Grants Commission to consider the following in formulation of its 2023/24 grant allocations:

1. Review the Location Cost Adjustor percentage split to place more emphasis on accessibility remoteness and less on population numbers;
2. That the 2021 ABS Population data for the Shire of Ngaanyatjarraku not be used for the 2023/24 FAGS General grant calculations and alternatively use;
  - (a) the 2023 ABS Review of data if the aboriginal population count is higher than the 2021 count: or
  - (b) if that figure is still lower than the 2016 count then the 2016 data be used.
3. Inclusion of Population Dispersion Cost Adjustor in recognition of services provided to 10 communities with distances travelled from Warburton of up to 370kms one way.
4. Review the Climate Cost Adjustor to review the basis of the four weighted component percentages as the Shire is of the view that too much emphasis is again placed on population numbers and not enough on climate as the Gibson desert is one the most inhospitable climates to try and provide services from.
5. Consider introduction of a sub-set of criteria for a Small Regional Centres Cost Adjustor.
6. Provision of a \$300,000 Special Needs Cost Adjustor to fund the request by the Department of Communities that the Shire contribute (from its FAGS General funding) with their operational funding of \$375,000 p.a. for waste services the State discontinued one year after such services were transferred from the Federal Government to the State Government. Noting that the State has not imposed such conditions on any other local government in the Kimberley and Pilbara when such services were transferred for their communities.

In support of our submission, we provide the following.

1. Location Cost Adjustor

The National Centre for Social Applications of GIS (GISCA) developed the Accessibility Remoteness Index of Australia (ARIA++) which is used by the Commission to assess the impact of location for each Local Government. The Index is based on access to service centres and has been used in conjunction with population statistics to determine the cost adjustor for each local government.



**Shire of Ngaanyatjarraku**  
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Tjulyuru Cultural and Civic Centre  
Warburton Community

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In calculating the cost adjustor, the Commission recognises 60% based on the ARIA++ share and 40% on the population share. These two components are then multiplied by the total Location cost adjustor (\$79,196,450) to derive a local government's Location cost adjustor.

The Shire would like the Commission to review the basis of the 60 / 40 as the Shire is of the view that too much emphasis is placed on population numbers and not enough on location remoteness. Each local government in the state has to comply with the same legislation no matter how big or remote the location is. As such the Shire is of the view that the current 60 / 40 split disadvantages small, very remote Shires who have to comply with the same requirements but have the least capacity to do so. Especially in the case of the Shire of Ngaanyatjarraku who has no normal rate payer base to contribute to resources for legislation compliance, provision of discretionary services to its community, with much higher staffing costs due to remoteness, return travel of 1,500kms just to get a motor vehicle service or repaired and is reliant on its FAGs General grant to do so. As such the Shire would suggest that a 80/20 split may be more fair and equitable.

## 2. Socio Economic and Aboriginality Cost Adjustor - ABS 2021 Population Count

The Shire was expecting the 2021 count to be higher as a lot of people have been returned to the NG Lands as a result of the Covid19 pandemic. This has caused overcrowding of housing and a larger wait list for the availability of housing.

Due to Covid19 Remote Aboriginal Directions restrictions on entering aboriginal communities, it took the ABS three attempts to conduct the count within the Shire. The Shire is of the view the count was poorly handled and rushed as a result of the lack of time to meet deadlines.

In most local governments aboriginal people only make up a small amount of the overall population, so a small undercount does not greatly affect that entities Financial Assistance Grant, General. The 2022-23 WALGGC Balanced Budget shows that aboriginal people totalling 1,548 represent 86.14% of the shire's population. The ABS2021 has reduced this to 1,358, a 12.2 reduction. The flow on effect of this to the WALGGC Formulae Cost Adjustors:

- Aboriginality;
- Location;
- Socio Economic;
- Climate:

will result in an estimated grant reduction of \$350-400k p.a. This size reduction would force the Shire to further reduce its workforce numbers by at least 3 as we simply could not pay the staff. In turn, with a current EFT of 19 this will mean a further reduction in services to community. As the Shire is grant dependant it already has to consider how it will reduce its services due to WA's high inflation rate and grant funding not increasing to compensate.

The Shire has always been of the view that the method used by the ABS may be `satisfactory for normal European settlements but it is not fit for purpose for remote aboriginal communities. During the 2016 count the Shire invested funds to employ local community respected anthropologists to assist community complete the census. This resulted in a higher-than-normal count.

The way that 'official' ABS data is used can be detrimental in locations such as the Shire of Ngaanyatjarraku which differ markedly from urban or regional areas with more stable population profiles. If an erroneous figure is established for the Shire of Ngaanyatjarraku this will have profound implications for reduced grant allocations and under-servicing of what is already one of the poorest Indigenous regions in Australia for the duration of the current census period.

Those anthropologists have also completed a 2007 Ngaanyatjarra Lands, Population Study which was revised in 2019. The report was in response to perceived problems with the ABS census done in the previous year, 2006. The report also reviews previous population enumerations undertaken for the Lands since earliest times, and presents an analysis and critique of issues and problems associated with obtaining accurate assessments of population numbers for highly mobile peoples like those of the Ngaanyatjarra Lands and other areas in remote Aboriginal Australia.

A copy of that report is attached to this submission as it contains more detailed analysis that the Commission may find useful. Of relevance is the first three Recommendations at the end of the report that may be something the commission may consider to work with aboriginal communities and the ABS to improve the count process.

#### Recommendations:

1. The Shire of Ngaanyatjarraku use this report to lobby the ABS to consider the revised figures found in the present survey.
2. Government agencies responsible for service provision be asked to take into consideration the special circumstances (i.e mobility and transience) in the Shire of Ngaanyatjarraku region that differ from mainstream service provision requirements, as explained in this report. This could be in terms of developing a formula for and acknowledging the veracity of the 'effective population' (rather than the usual resident population) of the region for service provision purposes.
3. The ABS also be asked to use the database accompanying this report (or an updated version to be produced closer to the time) as a pre-census reference list for future census collections in this region. And further that the ABS effectively train and employ local Indigenous workers to collect, cross-reference and check household surveys on site.

#### 3. Population Dispersion Cost Adjustor

The Shires head office is in Warburton. However, the Shire provides local government services across the whole Shires 10 communities. For example, the Shire must comply with Statutory Health and Building Acts / Regulations. This requires travelling very long distances to undertake food safety inspection of premises, swimming pools and building and construction permit inspections. Consultation for the Shires Strategic Community Plan includes consultation with all 10 communities. The Shires road network connects all communities and is maintained by the Shire requiring inspections and liaising with communities regarding safety issues and community views on road alterations affecting Aboriginal Heritage matters. Radio, TV and communications services is provided across a number of communities. As is communication with the local Community Development Advisor on matters affecting their communities e.g. the discontinuation of waste services by the State Government for these communities 1 year after they service provision was transferred from the Federal Government to the State Government. The Shire continues to advocate for people across the lands for basic service provision.

The Shire will be updating the Dispersed Townsites spreadsheet in its 2021/22 Information Return to better reflect the above.

#### 4. Climate Cost Adjustor

The cost adjustor is made up of four weighted components:

- 1) ABS population (50%)
- 2) Mean Max Temperature (20%)
- 3) Mean Rainfall (10%)
- 4) Number of Rain Days (20%)

The Shire would like the Commission to review the basis of the four weighted component percentages as the Shire is of the view that too much emphasis is again placed on population numbers and not enough on climate as the Gibson desert is one the most inhospitable climates to try and provide services from. As such the Shire is of the view that the current weighted components disadvantage small, very remote Shires who have to comply with the same requirements but have the least capacity to do so. Especially in the case of the Shire of Ngaanyatjarraku who has no normal rate payer base to contribute to climatic conditions that greatly increase costs due to cost of diesel generated electricity and air conditioner replacements, degradation of housing, offices, plant & equipment and attraction of staff to such a harsh environment. As such the Shire requests the Commission review the weighted components to be fairer and more equitable.

#### 5. Regional Centres Cost Adjustor

The current Regional Centres Cost Adjustor recognises larger regional centres but does not recognise the role of smaller regional centres especially in todays environment with a lot of fly-in fly-out workers using services of smaller regional centres. The Shire of Ngaanyatjarraku has a lot of fly in fly out workers providing services to many organisations. Additionally, within small Shires covering large distances they act as a regional centre, in our Shires case the township of Warburton acts as regional centre for the other nine remote communities. As such perhaps the Commission may consider a sub-set cost adjustor recognising the role these small regional centres play to a much wider area.

#### 6. Special Needs Cost Adjustor

Please find attached the following correspondence which gives background to this matter:

1. Minister Carey to Shire, 22 February 2022
2. Shire to Minister Carey, 3 March 2022
3. McLeods, Barristers & Solicitors to Minister Carey, 15 March 2022
4. Minister Carey to McLeods, Barristers & Solicitors, 2 June 2022.

Please note that subsequent to the 2 June letter above, Department of Communities Officers have verbally confirmed that the State expects the Shire to contribute at least \$300,000 p.a. towards waste services from the Shires FAGs General funding. The Shire has included this item and WA's high inflation rate in its recently adopted Strategic Resource Plan 2022-2037 (includes Long Term Financial Plan) which shows future negative net financial results and by year 7 the Shire will have exhausted its reserves and will trade insolvent going forward. See - <https://ngaanyatjarraku.wa.gov.au/index.php/our-shire/publications/75-council-publications/95-integrated-planning-reporting-framework>

Yours faithfully

Kevin Hannagan  
Chief Executive Officer

5 Attachments



# GEONOMA

## Enquiry Details

### Main Details:

<b>Full Name</b>	<b>Blacks Lookout</b>
<b>Feature Class</b>	<b>Cliff (CLIF)</b>
Date Approved	** none specified **
Date Archived	** none specified **
Date Recorded	** none specified **
Derivation Code	** none specified **
Name Type	Approved Name (C)
Security Class	Complete Access (C)
Feature Number	100002970
Name Id	2970

### Location Details:

Ngaanyatjarraku, Shire of (6620) Warburton (LOCB)

### Map References:

SG 52 09	26 08 54 S 126 32 44 E	254625 mE	7105571 mN	52	Y
	26.1483 S 126.5456 E				

### Topographic Details:

Feature Size	0 Km Length
Elevation	0 metres
Prime Location	Centre

### Display Name:

**Blacks Lookout**

### Origins and History:

Named by explorer Frank Hann on 10th July 1903 when he was thwarted in an attempt to contact local Aborigines. A gin spotted him from his vantage point and sang out a warning to her companions below enabling them to abandon their camp before Hann's arrival. (Hann's journal WAA 1114/17 Item No. 312). Shown as Blacks Lookout on Hann's Exp. Plan 97 and Exp. Roll Plan 105. Situated at the N.W. end of Brown Range. Incorrectly positioned at co-ords 460a 7512 yds in 1962 N/C lists. Position corrected after 1982 N/C investigation. Positional correction approved on 30th November 1982. (N/C File 2574/62 p.39 to 52).

Payment Listing August (22/23)					
Chq/EFT	Date	Name	Description	Invoice / Debit	Payment
EFT4373	05/08/2022	NATS	Bedroom items for Lot 152 Warburton + freight		2,773.09
P45869SN	22/07/2022	NATS	Queen size mattress and Ensemble + bedside drawers, Inc freight to Warburton	2,478.14	
P45878SN	22/07/2022	NATS	Bedding as per KMart order (attached) inc freight to warburton	294.95	
EFT4374	05/08/2022	WARAKURNA ROADHOUSE	Diesel for W/O Landcruiser 1EYW816		209.75
01-239191	02/08/2022	WARAKURNA ROADHOUSE	Diesel for W/O Landcruiser 1EYW816	209.75	
EFT4375	05/08/2022	WARBURTON ROADHOUSE	Warburton Roadhouse account July 2022		5,516.68
JULY2022	01/07/2022	WARBURTON ROADHOUSE	Supplies for Shire meeting room, Supplies for S&R school holiday program, Diesel for W/E Prado 1HLA156, Diesel for O/C Isuzu 1HMJ403, Diesel for Shire Navara 1EKV323, Diesel for Shire rubbish truck 1GDT303, Diesel for W/O Landcruiser 1EYW816, Diesel for S&R Troop Carrier 1GJT224, Supplies for Shire office, Tyre repair kit for W/O Landcruiser 1EYW816	5,516.68	
EFT4376	05/08/2022	MILY (WARBURTON) STORE	Reimbursement of petty cash		2,560.00
82-000466	02/08/2022	MILY (WARBURTON) STORE	Purchase of artwork for resale in Warta Shop	2,470.00	
02-011776	02/08/2022	MILY (WARBURTON) STORE	2 x 10L water, 2 x box uht full cream milk	90.00	
EFT4377	05/08/2022	Easifleet Management	Novated lease for DGC	-955.85	
161731	01/08/2022	Easifleet Management	Novated lease for DGC, Novated lease for DGC	955.85	
EFT4378	05/08/2022	MCLEODS	Develop template contract for Senior Employees		9,629.19
125558	29/07/2022	MCLEODS	Creation of 3 master leases documents for all Shire properties with NCAAC.	1,908.32	
125595	29/07/2022	MCLEODS	Develop template contract for Senior Employees	6,101.70	
125522	29/07/2022	MCLEODS	briefing Barristers for advice to shire on Waste managemnet issues with State Government	1,619.17	
EFT4379	05/08/2022	Market Creations Agency	Consultancy services for Media and PR Account Management July 2022		929.50
IS54-2	29/07/2022	Market Creations Agency	72 Hours of consultancy services for Media and PR Account Management (22/23) - Average 6 months per month.	929.50	
EFT4380	05/08/2022	Bob Waddell & Associates Pty Ltd	Assisitance with Council's own source expenditure		165.00
2919	01/08/2022	Bob Waddell & Associates Pty Ltd	discussion re own source expenditure and setup for overheads program 14	165.00	
EFT4381	05/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road		153,820.87
1940	03/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road	120,864.65	
1948	03/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	32,956.22	
EFT4382	05/08/2022	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 182398 - 182400		5,499.05
182398 - 182400	29/07/2022	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 182398 - 182400	5,499.05	
EFT4383	05/08/2022	CHARTAIR PTY LTD	Flights for CEO ASP to Warburton return 26 - 28 July 2022		711.00
T614404	28/07/2022	CHARTAIR PTY LTD	Flights,Alice Springs to Warburton for July Council meeting	711.00	
EFT4384	05/08/2022	IT VISION AUSTRALIA PTY LTD	Annual Licence fee for 22/23 - database and 8 user licenses		29,100.37
37160	01/07/2022	IT VISION AUSTRALIA PTY LTD	Annual Licence fee for 22/23 - database and 8 user licenses	29,100.37	
EFT4385	05/08/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Supply and install 3 airconditioners at Lot 95 Jameson		6,875.88
31586	28/07/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Replace 3 existing air conditioners at Lot 95 Jameson, 1 is not functioning at all and the other 2 are very noisy	6,081.13	
31609	04/08/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Quote for minor fit out at Lot 152 Warburton.	236.50	
31608	04/08/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Works at Lot 152 Warburton as quoted	558.25	
EFT4386	05/08/2022	MOORE AUSTRALIA (WA) Pty Ltd	Risk management services for April - June 2022		11,125.40
425000	30/06/2022	MOORE AUSTRALIA (WA) Pty Ltd	Risk management services for April - June 2022	5,900.40	
425021	30/06/2022	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of statement of financial activity and EOM review service May 2022	2,612.50	
425819	31/07/2022	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of statement of financial activity and EOM review service June 2022	2,612.50	
EFT4387	11/08/2022	NATS	Compressor and battery charger from Supercheap		651.07
P46191SN	05/08/2022	NATS	Compressor and battery charger from Supercheap	301.07	
P46202SN	05/08/2022	NATS	Freight on NSS order NATS to Warburton	100.00	
P46187SN	05/08/2022	NATS	Freight on NSS order NATS to Warburton	100.00	
P46147SN	05/08/2022	NATS	Freight on consignment form Focus Networks - NATS to Warburton	150.00	
EFT4388	11/08/2022	MILY (WARBURTON) STORE	Supplies for DIC cleaning and Kungka night		133.40
01-021479	09/08/2022	MILY (WARBURTON) STORE	lubricant for locks	16.00	
01-021609	10/08/2022	MILY (WARBURTON) STORE	Cleaning Products and Kungka Night equipment	117.40	
EFT4389	11/08/2022	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	Installation of 5GHz link from the Shire building to NG Group fibre termination		2,110.00
19036	03/08/2022	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	Tyre puncture repair	40.00	
19037	05/08/2022	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	Installation of 5GHz link from the Shire building to NG Group fibre termination	2,070.00	



EFT4390	11/08/2022	Focus Networks	Notebook computer plus peripherals as per Quote		6,129.46
INV-9698G	04/08/2022	Focus Networks	7 x Desktop UPS - 700, Freight	1,544.66	
INV-9706G	04/08/2022	Focus Networks	Notebook computer plus peripherals as per Quote	4,584.80	
EFT4391	11/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road		135,726.95
1949	10/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road	104,446.47	
1950	10/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	31,280.48	
EFT4392	11/08/2022	DESERT INN HOTEL	Accommodation and meal for W/E Friday 5 August 2022		155.00
5690	06/08/2022	DESERT INN HOTEL	Accommodation and meal for W/E Friday 5 August 2022	155.00	
EFT4393	11/08/2022	NATIONAL SAFETY SOLUTIONS P/L	PPE as per NSS quote # 20945 (inc freight to NATS)		829.18
23506	28/07/2022	NATIONAL SAFETY SOLUTIONS P/L	PPE as per NSS quote # 20945 (inc freight to NATS)	829.18	
EFT4394	19/08/2022	Easifleet Management	Novated lease for DGC		955.85
162325	15/08/2022	Easifleet Management	Novated lease for DGC, Novated lease for DGC	955.85	
EFT4395	19/08/2022	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	Tyre rotation and hydraulic lever repair 1GDT303		600.00
19039	11/08/2022	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	Rubbish truck - 2 rear tyre rotation, Rubbish truck - hydraulic control lever repairs	600.00	
EFT4396	19/08/2022	Focus Networks	Agreement MFS, MRS, HAV, MFA, EPS, HWM and O365 August 2022		5,029.37
MPSD-12665	03/08/2022	Focus Networks	Agreement monthly MPS devices July 2022	2,310.00	
SAAS-12688	08/08/2022	Focus Networks	Agreement MFS, MRS, HAV, MFA, EPS, HWM and O365 August 2022	2,719.37	
EFT4397	19/08/2022	Vocus Pty Ltd	Shire office internet charge August 2022		1,760.00
P895069	01/08/2022	Vocus Pty Ltd	Shire office internet charge August 2022	1,760.00	
EFT4398	19/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road		156,030.12
1954	17/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	31,559.77	
1955	17/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Mantamaru Road	11,450.89	
1953	17/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road	113,019.46	
EFT4399	19/08/2022	DESERT INN HOTEL	Accommodation and meal for W/E 16 August 2022		329.70
5699	16/08/2022	DESERT INN HOTEL	Accommodation and meal Operations Coordinator Friday 12 August 2022	161.70	
5702	18/08/2022	DESERT INN HOTEL	ACCOMMODATION AND MEAL WORKS ENGINEER FRIDAY 5 AUGUST AND TUESDAY 16 AUGUST 2022	168.00	
EFT4400	19/08/2022	LGIS	Motor vehicle insurance adjustment for protection period 30/6/2021 - 30/6/2022		709.27
100-150231	05/08/2022	LGIS	Motor vehicle insurance adjustment for protection period 30/6/2021 - 30/6/2022	709.27	
EFT4401	26/08/2022	Andre Peter Frederick Kerp	Taxi fares for W/E home to airport return 5 - 17 August 2022		184.07
AK050822	05/08/2022	Andre Peter Frederick Kerp	Taxi fares for W/E home to airport return 5 - 17 August 2022	184.07	
EFT4402	26/08/2022	NATS	4 Cooper tires for W/O Landcruiser 1EYW816		2,890.93
P46464SN	19/08/2022	NATS	DeWalt tool box for W/O Landcruiser	73.15	
P46470SN	19/08/2022	NATS	20 rolls of pink flagging tape from Seton (inc delivery to Warburton)	323.40	
P46475SN	19/08/2022	NATS	4 x Cooper Tires 285/70R17 AT3 XLT B/S, Freight to Warburton	2,294.38	
P46534SN	19/08/2022	NATS	Freight on items from Starlink - NATS to Warburton	200.00	
EFT4403	26/08/2022	WARBURTON COMMUNITY INC	Insurance for Tjulyuru Cultural and Civic Centre 2022/23 F/Y		12,154.56
7043	17/08/2022	WARBURTON COMMUNITY INC	Insurance for Gallery, Insurance for Administration Building	12,154.56	
EFT4404	26/08/2022	MILY (WARBURTON) STORE	Petty cash recoup		2,550.30
02-013051	19/08/2022	MILY (WARBURTON) STORE	2 x box full cream uht milk, 1 x bag raw sugar	65.30	
82-000524	25/08/2022	MILY (WARBURTON) STORE	Purchase of artwork for resale in the Warta Shop	2,485.00	
EFT4405	26/08/2022	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	Analytical services for 2022/23		509.30
MA202_094	05/08/2022	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	Analytical services for 2022/23	509.30	
EFT4406	26/08/2022	Daniel Weatherhead	Reimbursement for S&R Supervisor		956.89
DW190822	19/08/2022	Daniel Weatherhead	Accommodation in Kalgoorlie 12 September 2022, Reimbursement of flights Leonora to Perth return , 2 - 12 September 2022 Per TRP	956.89	
EFT4407	26/08/2022	Local Government Professionals Australia WA	Enrolment in 5 e-Learning courses		440.00
34329	25/08/2022	Local Government Professionals Australia WA	5 x individual online training enrolments	440.00	
EFT4408	26/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road		111,821.68
1956	24/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road	84,451.26	
1958	24/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	27,370.42	
EFT4409	26/08/2022	LGIS	Actual wages adjustment for period 30/6/2021 - 20/6/2022		15,357.12
100-150452	24/08/2022	LGIS	Actual wages adjustment for period 30/6/2021 - 20/6/2022	15,357.12	
EFT4410	31/08/2022	DAMIAN MCLEAN	OCM and ACM fees for 31 August 2022		600.00
DM310822	31/08/2022	DAMIAN MCLEAN	OCM fees for 31 August 2022, ACM fees for 31 August 2022	600.00	
EFT4411	31/08/2022	Julie Porter	OCM and ACM fees for 31 August 2022		360.00
JP310822	31/08/2022	Julie Porter	OCM fees for 31 August 2022, ACM fees for 31 August 2022	360.00	
EFT4412	31/08/2022	LALLA WEST	OCM and ACM fees for 31 August 2022		360.00
LW310822	31/08/2022	LALLA WEST	OCM fees for 31 August 2022, ACM fees for 31 August 2022	360.00	
EFT4413	31/08/2022	ANDREW JONES	OCM and ACM fees for 31 August 2022		360.00
AJ310822	31/08/2022	ANDREW JONES	OCM fees for 31 August 2022, ACM fees for 31 August 2022	360.00	
EFT4414	31/08/2022	DEBRA FRAZER	OCM and ACM fees for 31 August 2022		360.00
DF310822	31/08/2022	DEBRA FRAZER	OCM fees for 31 August 2022, ACM fees for 31 August 2022	360.00	



DD2373.1	03/08/2022	CEO Westpac Credit Card	CEO Westpac Mastercard payment July 2022 (additional)		6,286.96
CEO030822	03/08/2022	CEO Westpac Credit Card	Accommodation + meal for CEO ASP 28 July 2022, Meal for CEO BNE 29 July 2022, Taxi for CEO ASP airport to Motel 28 July 2022, Taxi for CEO ASP motel to airport 29 July 2022, Accommodation and meal for CEO ASP 25 July 2022, Credit card fee, Supplies for CEO, Supplies for CEO, Beverage for CEO, Taxi for CEO Airport to ASP 25 July 2022, Taxi for CEO ASP to Airport 26 July 2022, Meal for CEO BNE 24 July 2022, Subscription for CEO per Contract, Flights for GMO Adelaide to Sunshine Coast return 8 -11 August 2022, Accommodation for GMO Sunshine Coast 8 -10 August 2022, Screen protector for CEO laptop, New screen for GMO, LG Professional membership 2022/23 for CEO per Contract, Flights for CEO Bne to ASP return 25 - 29 July 2022, Subscription for CEO 2022/23 per contract	6,286.96	
PAY	03/08/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	43,342.74	43,342.74
DD2375.1	03/08/2022	Aware Super	Superannuation contributions		4,304.46
SUPER	03/08/2022	Aware Super	Superannuation contributions	3,874.88	
DEDUCTION	03/08/2022	Aware Super	Superannuation contributions	108.78	
DEDUCTION	03/08/2022	Aware Super	Superannuation contributions	320.80	
DD2375.2	03/08/2022	VISION SUPER	Superannuation contributions		899.57
SUPER	03/08/2022	VISION SUPER	Superannuation contributions	899.57	
DD2375.3	03/08/2022	HOST PLUS	Superannuation contributions		54.68
SUPER	03/08/2022	HOST PLUS	Superannuation contributions	54.68	
DD2375.4	03/08/2022	REST	Superannuation contributions		333.47
SUPER	03/08/2022	REST	Superannuation contributions	333.47	
DD2375.5	03/08/2022	MLC Superannuation	Superannuation contributions		314.54
SUPER	03/08/2022	MLC Superannuation	Superannuation contributions	314.54	
DD2375.6	03/08/2022	Local Government Super, NSW	Superannuation contributions		700.33
SUPER	03/08/2022	Local Government Super, NSW	Superannuation contributions	700.33	
DD2375.7	03/08/2022	CBUS SUPERANNUATION	Superannuation contributions		362.84
SUPER	03/08/2022	CBUS SUPERANNUATION	Superannuation contributions	362.84	
DD2378.1	03/08/2022	COMMONWEALTH BANK OF AUSTRALIA	CBA eftpost merchant fee July 2022		87.20
CBA030822	03/08/2022	COMMONWEALTH BANK OF AUSTRALIA	CBA eftpost merchant fee July 2022	87.20	
DD2380.1	01/08/2022	WESTPAC BANK	Transaction fee for July 2022		92.00
BF010822	01/08/2022	WESTPAC BANK	Bank fees for July 2022	66.00	
TF010822	01/08/2022	WESTPAC BANK	Transaction fee for July 2022	26.00	
DD2380.2	31/08/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges July 2022		469.00
3342374	01/08/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges July 2022	469.00	
DD2385.1	11/08/2022	TELSTRA CORPORATION LTD	Telstra account for July 2022		1,005.00
K576286011-4	10/08/2022	TELSTRA CORPORATION LTD	Telstra account for July 2022	1,005.00	
DD2387.1	15/08/2022	Woolworths Limited	Supplies for S&R School Holiday program		286.27
4473439	15/08/2022	Woolworths Limited	School Holiday Program, School Holiday Program	286.27	
PAY	17/08/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	47,550.26	47,550.26
DD2389.1	17/08/2022	Aware Super	Superannuation contributions		4,193.84
SUPER	17/08/2022	Aware Super	Superannuation contributions	3,764.26	
DEDUCTION	17/08/2022	Aware Super	Superannuation contributions	108.78	
DEDUCTION	17/08/2022	Aware Super	Superannuation contributions	320.80	
DD2389.2	17/08/2022	VISION SUPER	Superannuation contributions		899.57
SUPER	17/08/2022	VISION SUPER	Superannuation contributions	899.57	
DD2389.3	17/08/2022	HOST PLUS	Superannuation contributions		746.02
SUPER	17/08/2022	HOST PLUS	Superannuation contributions	746.02	
DD2389.4	17/08/2022	REST	Superannuation contributions		320.20
SUPER	17/08/2022	REST	Superannuation contributions	320.20	
DD2389.5	17/08/2022	MLC Superannuation	Superannuation contributions		314.54
SUPER	17/08/2022	MLC Superannuation	Superannuation contributions	314.54	
DD2389.6	17/08/2022	Local Government Super, NSW	Superannuation contributions		700.33
SUPER	17/08/2022	Local Government Super, NSW	Superannuation contributions	700.33	
DD2389.7	17/08/2022	CBUS SUPERANNUATION	Superannuation contributions		362.84
SUPER	17/08/2022	CBUS SUPERANNUATION	Superannuation contributions	362.84	
DD2397.1	17/08/2022	COMMONWEALTH BANK OF AUSTRALIA	Audit fee for 2021/22		60.00
AF170822	17/08/2022	COMMONWEALTH BANK OF AUSTRALIA	Audit fee for 2021/22	60.00	
DD2403.1	31/08/2022	Aware Super	Superannuation contributions		4,279.90
SUPER	31/08/2022	Aware Super	Superannuation contributions	3,833.96	
DEDUCTION	31/08/2022	Aware Super	Superannuation contributions	337.16	
DEDUCTION	31/08/2022	Aware Super	Superannuation contributions	108.78	
DD2403.2	31/08/2022	VISION SUPER	Superannuation contributions		899.57
SUPER	31/08/2022	VISION SUPER	Superannuation contributions	899.57	
DD2403.3	31/08/2022	HOST PLUS	Superannuation contributions		819.54
SUPER	31/08/2022	HOST PLUS	Superannuation contributions	819.54	
DD2403.4	31/08/2022	REST	Superannuation contributions		343.12
SUPER	31/08/2022	REST	Superannuation contributions	343.12	
DD2403.5	31/08/2022	MLC Superannuation	Superannuation contributions		314.54
SUPER	31/08/2022	MLC Superannuation	Superannuation contributions	314.54	
DD2403.6	31/08/2022	Local Government Super, NSW	Superannuation contributions		700.33
SUPER	31/08/2022	Local Government Super, NSW	Superannuation contributions	700.33	

DD2403.7	31/08/2022	CBUS SUPERANNUATION	Superannuation contributions		362.84
SUPER	31/08/2022	CBUS SUPERANNUATION	Superannuation contributions	362.84	
DD2403.8	31/08/2022	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		366.06
SUPER	31/08/2022	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	366.06	
DD2413.2	12/08/2022	DCEO Westpac Credit Card	DCEO Westpac credit card payment July 2022		10.00
DCEO120822	12/08/2022	DCEO Westpac Credit Card	Credit card payment	10.00	
DD2413.3	12/08/2022	FAC Westpac Credit Card	FAC Westpac credit card payment July 2022		318.28
FAC120822	12/08/2022	FAC Westpac Credit Card	Flight re-booking fee for DIS, Internet for CEO/GMO residence July 2022, SIM for internet for CCTV, WWCC check for S&R casual, Globes for Warta Shop, Credit card fee	318.28	
DD2413.4	12/08/2022	DGC Westpac Credit Card	DGC Westpac Mastercard payment July 2022		1,001.18
DGC120822	12/08/2022	DGC Westpac Credit Card	Additional baggage allowance for Focus staff, Meal for DGC 12 July 2022, Meal for DGC 12 July 2022, LG Professionals membership dues 2022/23, Accommodation, meal and parking for DGC Perth 12 July 2022, Meal for DGC Perth 14 July 2022, Adobe subscription for DGC August 2022, Bank charges	1,001.18	
DD2413.5	12/08/2022	DIS Westpac Credit Card	DIS Westpac Mastercard payment July 2022		636.22
DIS120822	12/08/2022	DIS Westpac Credit Card	Diesel for DIS Prado 1HLA156, Diesel for DIS Prado 1HLA156, Taxi for DIS 22 June 2022 and 1 July 2022, Flight re-booking fee 25 July 2022, Credit card fee	636.22	
DD2413.6	12/08/2022	CEO Westpac Credit Card	CEO Westpac Mastercard payment July 2022		5,220.17
CEO120822	12/08/2022	CEO Westpac Credit Card	CEO credit card payment - duplicate	5,220.17	
			<b>TOTALS</b>	<b>817,928.41</b>	<b>817,928.41</b>

Payment Listing September (22/23)					
Chq/EFT	Date	Name	Description	Invoice / Debit	Payment
EFT4415	06/09/2022	NATS	Handheld GPS for W/O		977.72
P46642SN	26/08/2022	NATS	Handheld Garmin GPSMAP 66sr as per quote	977.72	
EFT4416	06/09/2022	LANDGATE	Mining tenement schedule M2022/2		42.15
377899	29/08/2022	LANDGATE	Mining tenement schedule M2022/2	42.15	
EFT4417	06/09/2022	MILY (WARBURTON) STORE	Items for GMO residence + Drop In Centre		291.00
01-021779	11/08/2022	MILY (WARBURTON) STORE	2 x box full cream uht milk	62.00	
02-013545	26/08/2022	MILY (WARBURTON) STORE	Supplies for Shire meeting room	102.00	
01-024272	29/08/2022	MILY (WARBURTON) STORE	Plastic rake	17.10	
01-024827	01/09/2022	MILY (WARBURTON) STORE	Supplies as selected	109.90	
EFT4418	06/09/2022	Easifleet Management	Novated lease for DGC		955.85
162743	29/08/2022	Easifleet Management	Novated lease for DGC	955.85	
EFT4419	06/09/2022	MCLEODS	Legal advice regarding staff matter		539.00
125859	31/08/2022	MCLEODS	further legal advice regarding staff matter	539.00	
EFT4420	06/09/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road		146,063.49
1959	31/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road	104,728.57	
1964	31/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	28,487.58	
1965	31/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of Papulankutja Road	2,792.90	
1966	31/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of Tjirrkarli Road	3,072.19	
1967	31/08/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of Warburton Community roads	6,982.25	
EFT4421	06/09/2022	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 188601 - 188605		971.15
188601-18860	31/08/2022	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 188601 - 188605	971.15	
EFT4422	06/09/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repairs at Lot 367 warburton		1,658.93
31668	16/08/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	NCAMS to carryout following works at lot 367 Warburton; * Supply and install new toilet (complete with cistern, pan & fixtures); * Pressure clean existing tiles with stain/corrosion remover (shower/toilet)	1,658.93	
EFT4423	06/09/2022	OUTBACK HIGHWAY DEVELOPMENT COUNCIL INC.	OHDC Inc membership 2022/23		27,500.00
INV-0044	21/07/2022	OUTBACK HIGHWAY DEVELOPMENT COUNCIL INC.	OHDC Inc membership 2022/23	27,500.00	
EFT4424	09/09/2022	NATS	Toyo Open Country AT2 LT285/65R17 121.118S 10 PR		3,026.75
P48636SN	02/09/2022	NATS	Fridge from Retravision, Freight to Warburton	1,141.14	
P46858SN	02/09/2022	NATS	Freight on Winc order from NATS to Warburton	100.00	
P46867SN	02/09/2022	NATS	Toyo Open Country AT2 LT285/65R17 121.118S 10 PR, Freight to Warburton	1,785.61	
EFT4425	09/09/2022	TJUKAYIRLA ROADHOUSE	Diesel for 1HMJ403		86.00
01-024206	03/09/2022	TJUKAYIRLA ROADHOUSE	Diesel for Shire Isuzu 1HMJ403	86.00	
EFT4426	09/09/2022	MILY (WARBURTON) STORE	Supplies for Shire meeting room		77.30
01-025272	05/09/2022	MILY (WARBURTON) STORE	Supplies for meeting room as required	77.30	
EFT4427	09/09/2022	WARRUNYINNA STORE	Diesel for Shire Landcruiser 1HED881		378.75
81-001165	22/04/2022	WARRUNYINNA STORE	Lunch for staff working in Jameson	50.00	
01-362006	09/08/2022	WARRUNYINNA STORE	Diesel for Shire Landcruiser 1HED881	328.75	
EFT4428	09/09/2022	MCLEODS	Briefing Barristers for advice to Shire on Waste management issues with State Government		636.10
126012	31/08/2022	MCLEODS	Briefing Barristers for advice to shire on Waste management issues with State Government	404.79	
126013	31/08/2022	MCLEODS	Creation of 3 master leases documents for all Shire properties with NCAC.	231.31	
EFT4429	09/09/2022	Focus Networks	Agreement MFS, MRS, HAV, MFA, MCS, EPS, HWM and O365 September 2022		4,829.67
MPSD-12726	06/09/2022	Focus Networks	Agreement for monthly MPS Devices August 2022	2,126.30	
SAAS-12755	09/09/2022	Focus Networks	Agreement MFS, MRS, HAV, MFA, MCS, EPS, HWM and O365 September 2022	2,703.37	
EFT4430	09/09/2022	Market Creations Agency	Media and PR services August 2022		393.25
ISS4-3	31/08/2022	Market Creations Agency	Media and PR services August 2022	393.25	
EFT4431	09/09/2022	Bob Waddell & Associates Pty Ltd	Rates billing for 2022/23		1,278.75
2988	05/09/2022	Bob Waddell & Associates Pty Ltd	Rates services to assist with schedules and EOFY as per email quote 12.05.2022	1,278.75	
EFT4432	09/09/2022	David John Mosel	Reimbursement for GMO		1,236.14
DM160822	16/08/2022	David John Mosel	Flights for GMO Perth to Carnarvon return 23-24 August 2022, Accommodation in Carnarvon 23 August 2022, Taxi fare for GMO 25 August 2022	941.07	
DM230822	23/08/2022	David John Mosel	Accommodation for GMO 21-22 August 2022	295.07	
EFT4433	09/09/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road		149,721.51
1969	06/09/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjirrkarli Road	21,784.62	
1970	06/09/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of a culturally significant Road	6,144.38	
1971	06/09/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road	8,937.28	
1968	06/09/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road	112,855.23	
EFT4434	09/09/2022	STAPLES AUSTRALIA (WINC)	Shire office WINC order + cleaning products for cleaning of housing		205.08

9040135837	23/08/2022	STAPLES AUSTRALIA (WINC)	Cleaning supplies for commercial cleaner, Stationery order for Shire office August 2022	205.08	
EFT4435	09/09/2022	EMPEROR REFRIGERATION PTY LTD	Install and connect satellite dish at the CEO residence Lot 152 Warburton		644.23
181196	06/09/2022	EMPEROR REFRIGERATION PTY LTD	Install and connect satellite dish at the CEO residence Lot 152 Warburton	644.23	
EFT4436	09/09/2022	MOORE AUSTRALIA (WA) Pty Ltd	Final progressive billing for Integrated planning and reporting services		14,124.00
426270	31/08/2022	MOORE AUSTRALIA (WA) Pty Ltd	Final progressive billing for Integrated planning and reporting services	11,550.00	
426199	31/08/2022	MOORE AUSTRALIA (WA) Pty Ltd	Assistance with the Statutory Budget 22.23	2,574.00	
EFT4437	19/09/2022	Andre Peter Frederick Kerp	Reimbursement for W/E		178.30
PK31/8/22	31/08/2022	Andre Peter Frederick Kerp	Taxi fare for W/E Home to airport return 31/8 - 9/9/2022	178.30	
EFT4438	19/09/2022	WARBURTON ROADHOUSE	Warburton Roadhouse account August 2022		8,355.60
AUGUST 2022	01/08/2022	WARBURTON ROADHOUSE	Supplies for Shire meeting room, Diesel for W/E Prado 1HLA156, Diesel for O/C Isuzu 1HMJ403, Diesel for Shire Navara 1EKV323, Tyre repair kit for Shire Navara 1EKV323, Diesel for CEO Landcruiser 1HED882, Diesel for Shire rubbish truck 1GDT303, Diesel for W/O Landcruiser 1EYW816, Diesel for Shire Landcruiser 1HED881, Opal fuel for linetrimmer/lawnmower, Diesel for FAC Prado 1HFB600, Diesel for S&R Troop Carrier 1GJT224, Battery for Shire Ranger 1CRP311, Accommodation for Breakaway staff member - Warburton Bypass clearance, Supplies for Breakaway staff member - Warburton Bypass clearance	8,355.60	
EFT4439	19/09/2022	MILY (WARBURTON) STORE	Supplies for Shire meeting room		97.20
02-014467	13/09/2022	MILY (WARBURTON) STORE	Supplies for the Shire meeting room	97.20	
EFT4440	19/09/2022	Easifleet Management	Novated lease for DGC		955.85
163514	12/09/2022	Easifleet Management	Novated lease for DGC	955.85	
EFT4441	19/09/2022	Focus Networks	Cyber awareness training setup		864.60
INV-9667G	15/09/2022	Focus Networks	Cyber training for 14 employees	864.60	
EFT4442	19/09/2022	Market Creations Agency	Website development - stage 1 concept development		4,620.00
IE42-1	29/07/2022	Market Creations Agency	Website design and development - (Council Meetings, Latest News, Quick Links and Alert modules)	4,620.00	
EFT4443	19/09/2022	Samantha Richardson	Reimbursement for A/C		750.21
SR140922	14/09/2022	Samantha Richardson	Car hire for A/C training in Busselton	750.21	
EFT4444	19/09/2022	Vocus Pty Ltd	Shire office internet charge September 2022		850.00
P906860	01/09/2022	Vocus Pty Ltd	Shire office internet charge September 2022	850.00	
EFT4445	19/09/2022	Harvey Norman Kalgoorlie THE TRUSTEE FOR KALGOOSUPA NO. 2 TRUST	TV for Warburton Drop In Centre		1,419.50
1248242	12/09/2022	Harvey Norman Kalgoorlie THE TRUSTEE FOR KALGOOSUPA NO. 2 TRUST	Television as selected by Daniel Weatherhead	874.50	
1218946	13/09/2022	Harvey Norman Kalgoorlie THE TRUSTEE FOR KALGOOSUPA NO. 2 TRUST	SONY XP500 Party Speaker	545.00	
EFT4446	19/09/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road		159,701.42
1977	13/09/2022	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road	118,645.79	
1982	13/09/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Mantamaru Road	4,468.64	
1983	13/09/2022	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road	36,586.99	
EFT4447	19/09/2022	LAVERTON SUPPLIES MOTORS	Diesel for W/E Prado 1HLA156		846.58
02-259746	03/06/2022	LAVERTON SUPPLIES MOTORS	STANDING ORDER DIESEL FUEL TOYOTA PRADO REGO 1HLA156	62.73	
01-140751	10/06/2022	LAVERTON SUPPLIES MOTORS	STANDING ORDER DIESEL FUEL TOYOTA PRADO REGO 1HLA156	156.75	
02-262299	17/06/2022	LAVERTON SUPPLIES MOTORS	Diesel for CEO Landcruiser 1HED882	159.51	
01-141230	20/07/2022	LAVERTON SUPPLIES MOTORS	STANDING ORDER DIESEL FUEL TOYOTA PRADO REGO 1HLA156	171.69	
02-274070	13/08/2022	LAVERTON SUPPLIES MOTORS	Diesel for Shire Isuzu 1HMJ403	80.02	
02-275031	17/08/2022	LAVERTON SUPPLIES MOTORS	STANDING ORDER DIESEL FUEL TOYOTA PRADO REGO 1HLA156	139.26	
02-278208	31/08/2022	LAVERTON SUPPLIES MOTORS	STANDING ORDER DIESEL FUEL TOYOTA PRADO REGO 1HLA156	76.62	
EFT4448	19/09/2022	KEVIN HANNAGAN	Reimbursement for CEO		522.41
KH110822	11/08/2022	KEVIN HANNAGAN	AHRI membership per contract, Spare keys for Lot 154 Warburton (CEO residence), Fuel for CEO - travel to OHDC, Meals for CEO/GMO	522.41	
EFT4449	21/09/2022	AUSTRALIAN TAXATION OFFICE	BAS return payment August 2022		111,355.46
AUGUST2022	21/09/2022	AUSTRALIAN TAXATION OFFICE	BAS return payment August 2022	111,355.46	
EFT4450	23/09/2022	NATS	Padlocks for staff housing security		423.01
P47252SN	16/09/2022	NATS	5 packs of 4 Lockwood Locks as per email	384.51	
P47263SN	16/09/2022	NATS	Freight on WINC order	38.50	
EFT4451	23/09/2022	Bob Waddell & Associates Pty Ltd	Assistance with setting up Council's own source expenditure		82.50
3007	19/09/2022	Bob Waddell & Associates Pty Ltd	Discussion re own source expenditure and setup for overheads program 14	82.50	
EFT4452	23/09/2022	Sandy Bay Holiday Park	Accommodation for WHS training for GMO and AC		685.00
3282	19/09/2022	Sandy Bay Holiday Park	Accommodation for GMO David Mosel 19 - 21 September 2022, Accommodation for AC Samantha Richardson 19 - 22 September 2022	685.00	
EFT4453	23/09/2022	CARDILE INTERNATIONAL FIREWORKS PTY LTD	Contribution towards Dust Up fireworks display 2022		10,000.00
2741	11/09/2022	CARDILE INTERNATIONAL FIREWORKS PTY LTD	Contribution Desert Dust Up	10,000.00	
EFT4454	23/09/2022	DESERT INN HOTEL	Accommodation and evening meal for A/C 18/9/2022		330.00
5753	19/09/2022	DESERT INN HOTEL	Accommodation and evening meal for A/C 18/9/2022	165.00	

5752	19/09/2022	DESERT INN HOTEL	Accommodation and evening meal for DIS 18/9/2022	165.00	
EFT4455	23/09/2022	DEPARTMENT OF FIRE & EMERGENCY SERVICES	Scedule Form A" return 2022/23"		372.00
154468	15/09/2022	DEPARTMENT OF FIRE & EMERGENCY SERVICES	Scedule Form A" return 2022/23"	372.00	
EFT4456	28/09/2022	TJUKAYIRLA ROADHOUSE	Diesel for W/O Landcruiser 1EYW816		261.00
01-024658	16/09/2022	TJUKAYIRLA ROADHOUSE	Diesel for W/O Landcruiser 1EYW816	145.00	
01-024661	20/09/2022	TJUKAYIRLA ROADHOUSE	Diesel for Shire Landcruiser 1HED881	116.00	
EFT4457	28/09/2022	MILY (WARBURTON) STORE	Supplies for School Holiday lunch program		327.64
02-014985	21/09/2022	MILY (WARBURTON) STORE	School Holiday Program food	248.01	
02-015012	21/09/2022	MILY (WARBURTON) STORE	Kungka Night resources	79.63	
EFT4458	28/09/2022	Easifleet Management	Novated lease for DGC		955.85
163935	26/09/2022	Easifleet Management	Novated lease for DGC	955.85	
EFT4459	28/09/2022	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road		160,335.01
1989	21/09/2022	BREAKAWAY C- / KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road	32,397.64	
1987	21/09/2022	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road	124,585.89	
1988	21/09/2022	BREAKAWAY C- / KEY FACTORS	Hire of graders for the formation and improvement of the Mantamaru Road	3,351.48	
EFT4460	28/09/2022	DESERT INN HOTEL	Accommodation and meal for A/C 23/09/2022		162.00
5757	25/09/2022	DESERT INN HOTEL	Accommodation and evening meal for A/C 23/09/2022	162.00	
EFT4461	28/09/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repairs at Lot 11 Warakurna		379.50
31907	27/09/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repairs at Lot 11 Warakurna	379.50	
PAY	31/08/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	55,084.50	55,084.50
DD2405.1	01/09/2022	WESTPAC BANK	Transaction fees for August 2022		94.33
MF010922	01/09/2022	WESTPAC BANK	Westpac merchant fee	0.53	
BF010922	01/09/2022	WESTPAC BANK	Bank fees for August 2022	69.30	
TF010922	01/09/2022	WESTPAC BANK	Transaction fees for August 2022	24.50	
DD2412.1	05/09/2022	COMMONWEALTH BANK OF AUSTRALIA	CBA Eftpos merchant fee for August 2022		33.92
CBA050922	05/09/2022	COMMONWEALTH BANK OF AUSTRALIA	CBA Eftpos merchant fee for August 2022	33.92	
DD2413.1	11/09/2022	GMO Westpac Credit Card	GMO Westpac credit card payment July 2022		10.00
GMO120822	12/08/2022	GMO Westpac Credit Card	Credit card fee	10.00	
DD2415.1	12/09/2022	TELSTRA CORPORATION LTD	Telstra account payment August 2022		999.91
K915245590-7	07/09/2022	TELSTRA CORPORATION LTD	Telstra account payment August 2022	999.91	
DD2420.1	09/09/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges August 2022		469.00
3386238	09/09/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges August 2022	469.00	
PAY	14/09/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	49,379.53	49,379.53
DD2422.1	14/09/2022	Aware Super	Payroll deductions		4,360.97
SUPER	14/09/2022	Aware Super	Superannuation contributions	3,915.03	
DEDUCTION	14/09/2022	Aware Super	Superannuation contributions	337.16	
DEDUCTION	14/09/2022	Aware Super	Superannuation contributions	108.78	
DD2422.2	14/09/2022	VISION SUPER	Superannuation contributions		899.57
SUPER	14/09/2022	VISION SUPER	Superannuation contributions	899.57	
DD2422.3	14/09/2022	REST	Superannuation contributions		311.75
SUPER	14/09/2022	REST	Superannuation contributions	311.75	
DD2422.4	14/09/2022	MLC Superannuation	Superannuation contributions		314.54
SUPER	14/09/2022	MLC Superannuation	Superannuation contributions	314.54	
DD2422.5	14/09/2022	Local Government Super, NSW	Superannuation contributions		700.33
SUPER	14/09/2022	Local Government Super, NSW	Superannuation contributions	700.33	
DD2422.6	14/09/2022	CBUS SUPERANNUATION	Superannuation contributions		44.28
SUPER	14/09/2022	CBUS SUPERANNUATION	Superannuation contributions	44.28	
DD2422.7	14/09/2022	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		378.47
SUPER	14/09/2022	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	378.47	
DD2422.8	14/09/2022	HOST PLUS	Superannuation contributions		745.56
SUPER	14/09/2022	HOST PLUS	Superannuation contributions	745.56	
DD2424.1	13/09/2022	CEO Westpac Credit Card	CEO Westpac mastercard payment August 2022	0.00	
CEO130922	13/09/2022	CEO Westpac Credit Card	Installation of screen protector on CEO notebook, Starlink kit for Lot 152 Warburton (Modem and dish), Starlink roof mount kit for Lot 152 Warburton, Postage on Starlink roof mount kit for Lot 152 Warburton, WA News suscription, Flights for CEO Brisbane - Perth 15 September 2022, Flights for GMO Adelaide - Perth 15 September 2022, Flights for GMO Perth to Adelaide 17 September 2022, Flights for CEO Perth to Brisbane 17 September 2022, Parking charge at Maroochydhore Airport, Taxi fare for CEO/GMO 9 August 2022, Meal for CEO/GMO 9 August 2022, Coffee for CEO/GMO 9 August 2022, Taxi for CEO/GMO 10 August 2022, Meals for GMO 9 - 11 August 2022, Flight for CEO MEL to ASP 26 September 2022, Flight for CEO ASP - BNE 30 September 2022, Flight for GMO Alice Springs - Adelaide 30 September 2022, Flight for GMO Adelaide to Alice Springs 26 September 2022, Bank fees August 2022, Reversal of double payment on CEO credit card	0.00	
DD2424.2	13/09/2022	GMO Westpac Credit Card	GMO Westpac Mastercard payment August 2022		10.00
GMO130922	13/09/2022	GMO Westpac Credit Card	Credit card fee August 2022	10.00	
DD2424.3	13/09/2022	DCEO Westpac Credit Card	DCEO Westpac Mastercard payment August 2022		1,348.59
DCEO130922	13/09/2022	DCEO Westpac Credit Card	Advertisement for Operations Coordinator, Flights for GMO Adelaide to Perth return 21 - 24 August 2022, Credit card fees August 2022	1,348.59	
DD2424.4	13/09/2022	DGC Westpac Credit Card	DGC Westpac Mastercard payment August 2022		2,005.18

DGC130922	13/09/2022	DGC Westpac Credit Card	Flights for DGC/GMO Perth to Laverton return 29/8 - 2/9/2022, Parking at Perth airport 29/8 - 2/9/2022, Zoom subscription for DGC, Parking for DGC - LG training in Perth 22 August 2022, Credit card fees	2,005.18	
DD2424.5	13/09/2022	FAC Westpac Credit Card	FAC Westpac Mastercard payment August 2022		1,639.75
FAC130922	13/09/2022	FAC Westpac Credit Card	Flights for GMO Adelaide to Perth return 28/8 - 3/9/2022, Internet account payment for CEO/GMO residence August 2022, Books purchased from UWA for resale in Warta Shop, Postage on books purchased from UWA for resale in Warta Shop, Internet charge for Lot 152 Warburton CEO/GMO residence, Bank fees for August 2022	1,639.75	
DD2424.6	13/09/2022	DIS Westpac Credit Card	DIS Westpac Mastercard payment August 2022		603.32
DIS130922	13/09/2022	DIS Westpac Credit Card	Taxi fare for DIS Northam to Perth 22 August 2022, Accommodation and meals for DIS Perth 22 August 2022, Taxi fare for DIS Perth - Northam 23 August 2022, Refund of bond from accommodation (Ingot), Bank fees August 2022	603.32	
DD2430.1	17/09/2022	TELSTRA CORPORATION LTD	Telstra mobile account for August 2022		374.99
9900000017284	18/08/2022	TELSTRA CORPORATION LTD	Telstra mobile account for August 2022	374.99	
PAY	28/09/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	41,817.30	41,817.30
DD2437.1	28/09/2022	Aware Super	Superannuation contributions		3,501.80
SUPER	28/09/2022	Aware Super	Superannuation contributions	3,055.86	
DEDUCTION	28/09/2022	Aware Super	Superannuation contributions	108.78	
DEDUCTION	28/09/2022	Aware Super	Superannuation contributions	337.16	
DD2437.2	28/09/2022	VISION SUPER	Superannuation contributions		899.57
SUPER	28/09/2022	VISION SUPER	Superannuation contributions	899.57	
DD2437.3	28/09/2022	HOST PLUS	Superannuation contributions		766.47
SUPER	28/09/2022	HOST PLUS	Superannuation contributions	766.47	
DD2437.4	28/09/2022	REST	Superannuation contributions		297.28
SUPER	28/09/2022	REST	Superannuation contributions	297.28	
DD2437.5	28/09/2022	MLC Superannuation	Superannuation contributions		314.54
SUPER	28/09/2022	MLC Superannuation	Superannuation contributions	314.54	
DD2437.6	28/09/2022	Local Government Super, NSW	Superannuation contributions		700.33
SUPER	28/09/2022	Local Government Super, NSW	Superannuation contributions	700.33	
<b>TOTALS</b>				<b>988,573.24</b>	<b>988,573.24</b>


## Shire of Ngaanyatjarraku

## Investment Register

Amount	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash
\$503,296	2 months	A-1+	CBA	2.74%	14-Nov-22	2,342.46	\$505,638.28
\$500,000	8 months	A-1+	CBA	1.43%	14-Dec-22	4,779.73	\$504,779.73
\$870,000	6 months	A-1+	CBA	3.13%	28-Dec-22	13,578.20	\$883,578.20
\$500,000	4 months	AA-	Westpac	3.24%	7-Jan-23	5,414.79	\$505,414.79
\$700,291	12 months	A-1+	CBA	3.18%	6-Feb-23	22,269.25	\$722,560.25
\$500,000	10 months	A-1+	CBA	1.68%	8-Feb-23	6,904.11	\$506,904.11
\$502,836	5 months	A-1+	CBA	3.68%	10-Mar-23	7,604.53	\$510,440.15
\$1,000,000	9 months	A-1+	CBA	3.59%	27-Mar-23	26,654.52	\$1,026,654.52
\$1,000,000	12 months	A-1+	CBA	1.91%	14-Apr-23	19,100.00	\$1,019,100
\$3,006,926	12 months	AA-	Westpac	3.93%	30-Jun-23	118,172.19	\$3,125,098
\$9,083,348						\$226,819.78	\$9,310,168.26

**Municipal Operating Account**

036-016 831911




**\$458,412.26**

Westpac 31 day Notice - Funds on hold  
Westpac 31 day Notice - Funds on notice

3.10%  
1.75%

**Westpac 31 Day Notice Account**

036-125 520231



**\$2,239,068.08**  
Available \$0.00



**SHIRE OF NGAANYATJARRAKU**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 July 2022**

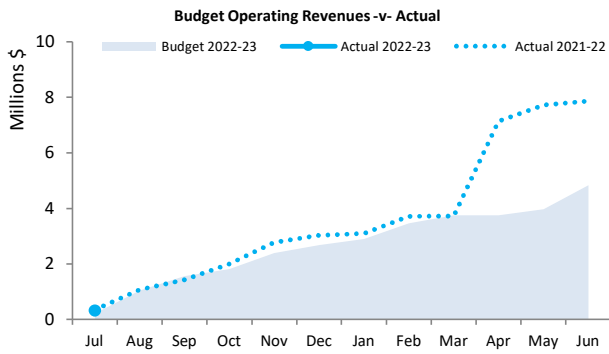
*LOCAL GOVERNMENT ACT 1995*  
*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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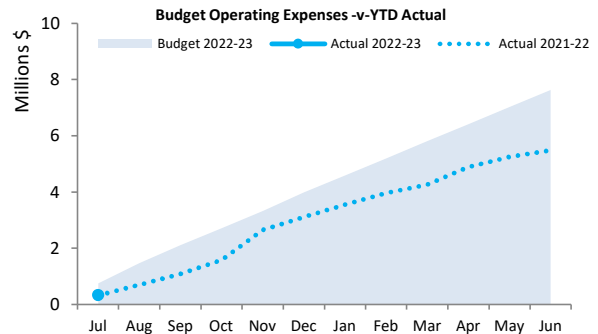
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OPERATING ACTIVITIES

OPERATING REVENUE

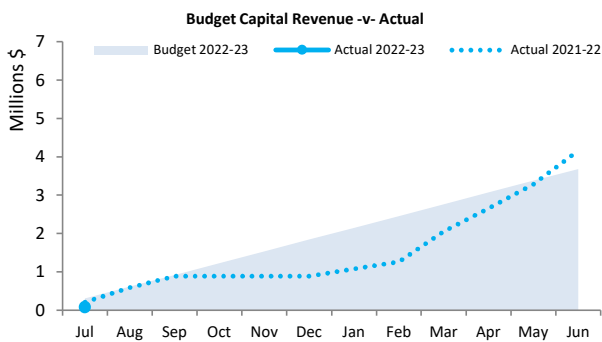


OPERATING EXPENSES

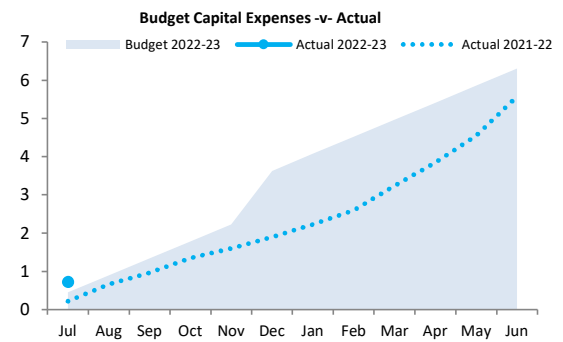


INVESTING ACTIVITIES

CAPITAL REVENUE

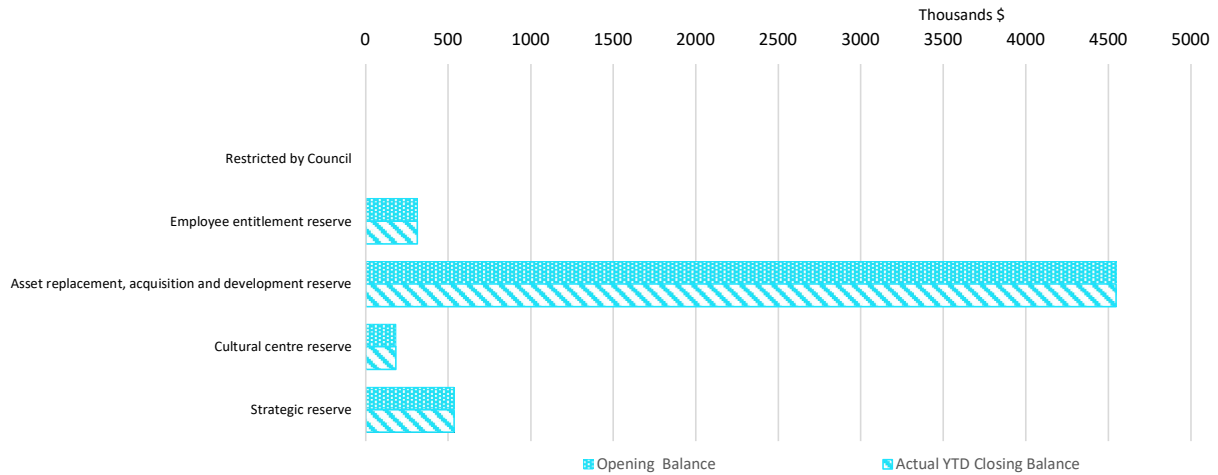


CAPITAL EXPENSES

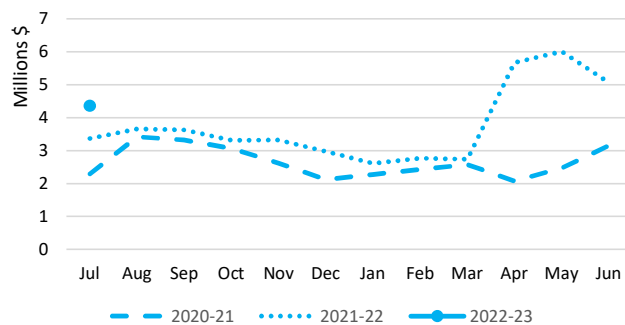


FINANCING ACTIVITIES

RESERVES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$4.86 M	\$4.86 M	\$4.74 M	(\$0.11 M)
Closing	\$0.00 M	\$4.33 M	\$4.10 M	(\$0.23 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$10.63 M	% of total
Unrestricted Cash	\$5.05 M	47.5%
Restricted Cash	\$5.58 M	52.5%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.34 M	% Outstanding
Trade Payables	\$0.23 M	
0 to 30 Days		80.9%
Over 30 Days		19.1%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.15 M	% Collected
Rates Receivable	\$0.00 M	88.3%
Trade Receivable	\$0.15 M	% Outstanding
Over 30 Days		100.0%
Over 90 Days		0%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.96 M)	(\$0.38 M)	(\$0.00 M)	\$0.38 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.00 M	0.0%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$0.32 M	% Variance
YTD Budget	\$0.18 M	78.5%

Refer to Note 10 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.01 M	% Variance
YTD Budget	\$0.02 M	(68.8%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.59 M)	(\$0.14 M)	(\$0.63 M)	(\$0.50 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.04 M	(100.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.72 M	% Spent
Adopted Budget	\$6.30 M	(88.6%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.09 M	% Received
Adopted Budget	\$3.68 M	(97.7%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.31 M)	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Reserves	
Reserves balance	\$5.58 M
Interest earned	\$0.00 M

Refer to Note 8 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2022

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

#### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

#### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

#### INTEREST 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, reimbursements etc.

#### PROFIT ON ASSET DISPOSAL

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

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

All costs associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2022**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	4,855,078	4,855,078	<b>4,741,460</b>	(113,618)	(2.34%)	
<b>Revenue from operating activities</b>							
Rates		238,093	0	<b>0</b>	0	0.00%	
Operating grants, subsidies and contributions	10	3,853,545	178,906	<b>319,307</b>	140,401	78.48%	▲
Fees and charges		515,490	19,616	<b>6,129</b>	(13,487)	(68.76%)	
Interest earnings		218,745	18,227	<b>480</b>	(17,747)	(97.37%)	
Other revenue		940	41	<b>1,563</b>	1,522	3712.20%	
Profit on disposal of assets	6	5,000	416	<b>0</b>	(416)	(100.00%)	
		<b>4,831,813</b>	<b>217,206</b>	<b>327,479</b>	110,273	50.77%	
<b>Expenditure from operating activities</b>							
Employee costs		(2,824,415)	(262,683)	<b>(140,143)</b>	122,540	46.65%	▲
Materials and contracts		(2,689,888)	(259,461)	<b>(116,316)</b>	143,145	55.17%	▲
Utility charges		(74,400)	(4,965)	<b>0</b>	4,965	100.00%	
Depreciation on non-current assets		(1,844,685)	(153,716)	<b>0</b>	153,716	100.00%	▲
Insurance expenses		(138,282)	(66,726)	<b>(73,845)</b>	(7,119)	(10.67%)	
Other expenditure		(60,150)	(4,832)	<b>(1,760)</b>	3,072	63.58%	
		<b>(7,631,820)</b>	<b>(752,383)</b>	<b>(332,064)</b>	420,319	(55.87%)	
Non-cash amounts excluded from operating activities	1(a)	1,839,685	153,300	<b>0</b>	(153,300)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>(960,322)</b>	<b>(381,877)</b>	<b>(4,585)</b>	377,292	(98.80%)	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	11	3,684,173	307,012	<b>85,551</b>	(221,461)	(72.13%)	▼
Proceeds from disposal of assets	6	35,000	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(6,304,569)	(446,201)	<b>(720,012)</b>	(273,811)	(61.36%)	▼
<b>Amount attributable to investing activities</b>		<b>(2,585,396)</b>	<b>(139,189)</b>	<b>(634,461)</b>	(495,272)	355.83%	
<b>Financing Activities</b>							
Transfer to reserves	8	(1,309,360)	0	<b>0</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>(1,309,360)</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>4,334,012</b>	<b>4,102,414</b>	(231,598)	5.34%	

**KEY INFORMATION**

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

Refer to Note 12 for an explanation of the reasons for the variance.

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

**BASIS OF PREPARATION**

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

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

The estimates and associated assumptions are based on historical experience and various other factors 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 not readily apparent from other sources. Actual results may differ from these estimates.

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

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**GOODS AND SERVICES TAX**

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

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 15 September 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2022**

**(a) Non-cash items excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
<b>Non-cash items excluded from operating activities</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(5,000)	(416)	0
Add: Depreciation on assets		1,844,685	153,716	0
<b>Total non-cash items excluded from operating activities</b>		<b>1,839,685</b>	<b>153,300</b>	<b>0</b>

**(b) Adjustments to net current assets in the Statement of Financial Activity**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 July 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	8	(6,886,576)	(5,577,217)	(5,577,217)
<b>Total adjustments to net current assets</b>		<b>(6,886,576)</b>	<b>(5,577,217)</b>	<b>(5,577,217)</b>

**(c) Net current assets used in the Statement of Financial Activity**

**Current assets**

Cash and cash equivalents	2	11,287,677	11,287,677	4,561,350
Financial assets at amortised cost	2	0	0	6,070,651
Rates receivables	3	0	15,588	1,822
Receivables	3	614,112	591,863	151,341
Other current assets	4	57,029	46,299	46,299
<b>Less: Current liabilities</b>				
Payables	5	(370,612)	(409,416)	(343,110)
Other liabilities	9	(952,376)	(952,376)	(547,764)
Provisions	9	(203,536)	(260,958)	(260,958)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(5,577,216)</b>	<b>(5,577,217)</b>	<b>(5,577,217)</b>
<b>Closing funding surplus / (deficit)</b>		<b>4,855,078</b>	<b>4,741,460</b>	<b>4,102,414</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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



Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash Advance	Cash and cash equivalents	2,600	0	2,600	Cash on Hand	Nil	Nil
Cash at Bank - Municipal	Cash and cash equivalents	1,551,825	0	1,551,825	Westpac	Variable	Nil
Municipal - Term Deposit	Financial assets at amortised cost	500,359	0	500,359	CBA	2.38%	Sep-22
Municipal - Term Deposit	Financial assets at amortised cost	1,000,000	0	1,000,000	CBA	1.91%	Apr-23
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.68%	Feb-23
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.43%	Dec-22
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.15%	Oct-22
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	0.82%	Aug-22
Cash at Bank - Reserve	Cash and cash equivalents	0	3,006,925	3,006,925	Westpac	NA	Jun-23
Reserve - Term Deposit	Financial assets at amortised cost	0	700,292	700,292	CBA	3.18%	Feb-23
Reserve - Term Deposit	Financial assets at amortised cost	0	870,000	870,000	CBA	3.13%	Dec-22
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	3.59%	Mar-23
<b>Total</b>		<b>5,054,784</b>	<b>5,577,217</b>	<b>10,632,001</b>			
<b>Comprising</b>							
Cash and cash equivalents		1,554,425	3,006,925	4,561,350			
Financial assets at amortised cost		3,500,359	2,570,292	6,070,651			
		<b>5,054,784</b>	<b>5,577,217</b>	<b>10,632,001</b>			

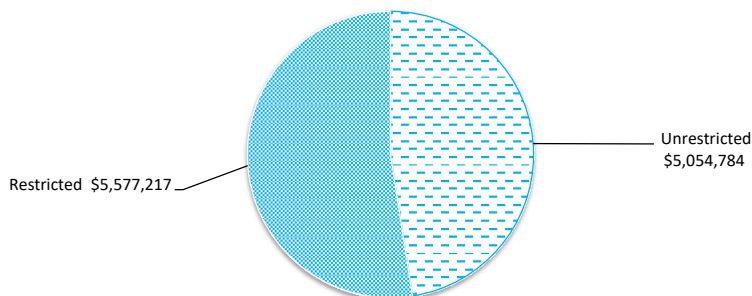
**KEY INFORMATION**

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

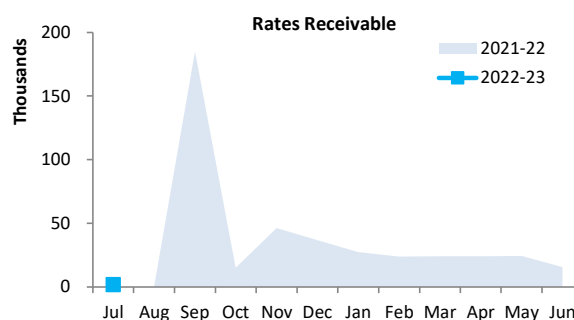
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 Jun 2022	31 Jul 2022
	\$	\$
Opening rates arrears	0	15,588
Levied	227,544	0
Less - collections	(211,956)	(13,766)
<b>Net rates collectable</b>	<b>15,588</b>	<b>1,822</b>
% Collected	93.1%	88.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	0	58,170	5,316	0	63,486
Percentage	0.0%	0%	91.6%	8.4%	0%	
<b>Balance per trial balance</b>						
Sundry receivable						63,486
GST receivable						87,855
<b>Total receivables general outstanding</b>						<b>151,341</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

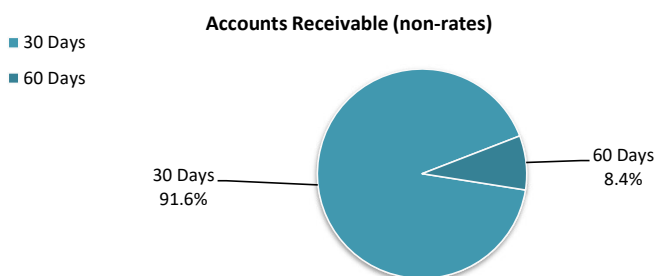
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

#### Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 July 2022
Other current assets	\$	\$	\$	\$
<b>Inventory</b>				
Stock on hand	46,299	0	0	46,299
<b>Total other current assets</b>	<b>46,299</b>	<b>0</b>	<b>0</b>	<b>46,299</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**Inventory**

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

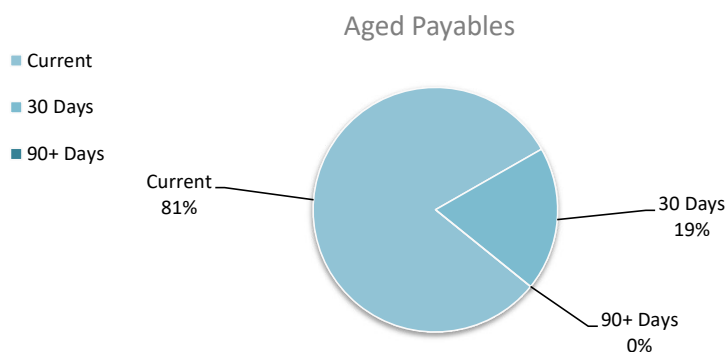
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	183,016	43,130	0	50	226,196
Percentage	0%	80.9%	19.1%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						226,196
Other payables						3,553
Accrued expenses						111,849
Payroll creditors						1,512
<b>Total payables general outstanding</b>						<b>343,110</b>

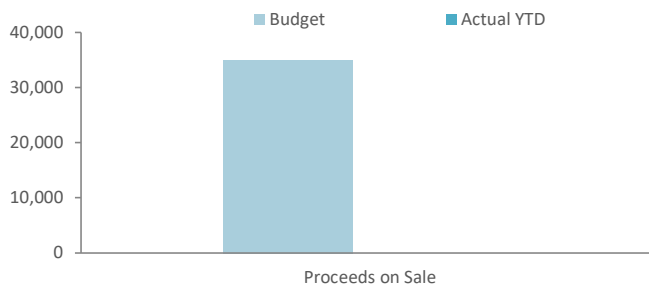
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment Transport</b>								
	Plant and equipment	30,000	35,000	5,000	0	0	0	0	0
		<b>30,000</b>	<b>35,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	1,250,000	25,000	0	(25,000)
Furniture & Equipment	25,000	2,083	0	(2,083)
Plant & Equipment	248,000	20,665	0	(20,665)
Infrastructure - Roads	4,781,569	398,453	720,012	321,559
<b>Payments for Capital Acquisitions</b>	<b>6,304,569</b>	<b>446,201</b>	<b>720,012</b>	<b>273,811</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	3,684,173	307,012	85,551	(221,461)
Other (disposals & C/Fwd)	35,000	0	0	0
Contribution - operations	2,585,396	139,189	634,461	495,272
<b>Capital funding total</b>	<b>6,304,569</b>	<b>446,201</b>	<b>720,012</b>	<b>273,811</b>

#### SIGNIFICANT ACCOUNTING POLICIES

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

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

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

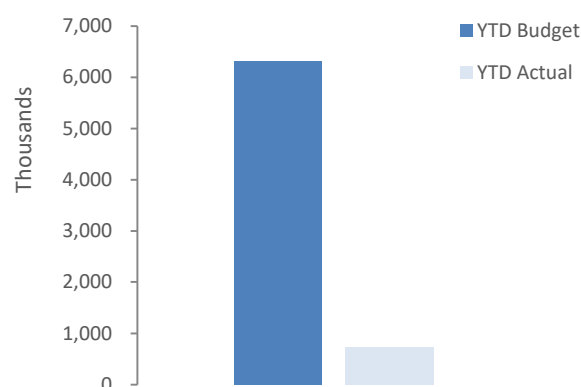
#### Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

#### Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

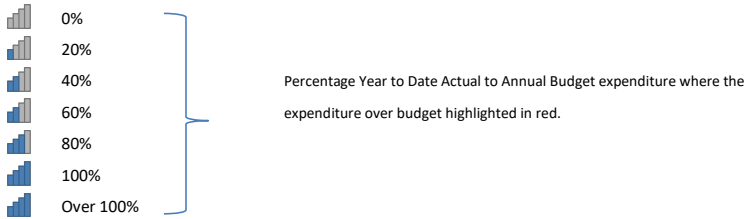
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted		Year to Date Actual	Variance (Under)/Over
	Current Budget	Year to Date Budget		
<b>Capital Expenditure</b>				
<b>Land &amp; Buildings</b>				
092500 Housing CapEx	950,000	0	0	0
121200 Storage Compound (Land & Buildings - new)	300,000	25,000	0	(25,000)
<b>Land &amp; Buildings Total</b>	<b>1,250,000</b>	<b>25,000</b>	<b>0</b>	<b>(25,000)</b>
<b>Furniture &amp; Equipment</b>				
042562 Furniture & Equipment - Computer	25,000	2,083	0	(2,083)
<b>Furniture &amp; Equipment Total</b>	<b>25,000</b>	<b>2,083</b>	<b>0</b>	<b>(2,083)</b>
<b>Plant &amp; Equipment</b>				
102100 Plant & Equipment (New)	49,000	4,083	0	(4,083)
123007 Plant & Equipment Purchases	149,000	12,416	0	(12,416)
113420 Plant & Equipment - Sport & Rec	50,000	4,166	0	(4,166)
<b>Plant &amp; Equipment Total</b>	<b>248,000</b>	<b>20,665</b>	<b>0</b>	<b>(20,665)</b>
<b>Infrastructure - Roads</b>				
121400 Great Central Road - Capex	1,434,535	119,542	549,290	429,748
121002 Irrunytju Road (Giles - Mulga Park Road)	601,558	50,128	0	(50,128)
121003 Papulankutja Road (Warburton - Blackstone Road)	2,426,219	202,180	0	(202,180)
121007 Tjirrkarli Road	0	0	111,849	111,849
121100 Patjarr Access Road	249,257	20,770	0	(20,770)
121214 Warburton Bypass	70,000	5,833	58,874	53,041
<b>Infrastructure - Roads Total</b>	<b>4,781,569</b>	<b>398,453</b>	<b>720,012</b>	<b>321,559</b>
<b>Grand Total</b>	<b>6,304,569</b>	<b>446,201</b>	<b>720,012</b>	<b>273,811</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2022**

**OPERATING ACTIVITIES**

**NOTE 8**

**RESERVE ACCOUNTS**

**Reserve accounts**

<b>Reserve name</b>	<b>Opening Balance</b>	<b>Budget Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>							
Employee entitlement reserve	312,479	0	0	0	0	312,479	312,479
Asset replacement, acquisition and development reserve	4,546,271	1,309,360	0	0	0	5,855,631	4,546,271
Cultural centre reserve	182,448	0	0	0	0	182,448	182,448
Strategic reserve	536,019	0	0	0	0	536,019	536,019
	<b>5,577,217</b>	<b>1,309,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,886,577</b>	<b>5,577,217</b>

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2022
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		775,267	0	0	(319,061)	456,206
- Capital grant/contribution liabilities		177,109	0	0	(85,551)	91,558
<b>Total other liabilities</b>		952,376	0	0	(404,612)	547,764
<b>Employee Related Provisions</b>						
Annual leave		179,470	0	0	0	179,470
Long service leave		81,488	0	0	0	81,488
<b>Total Employee Related Provisions</b>		260,958	0	0	0	260,958
<b>Total other current liabilities</b>		<b>1,213,334</b>	<b>0</b>	<b>0</b>	<b>(404,612)</b>	<b>808,722</b>
<b>Amounts shown above include GST (where applicable)</b>						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10 and 11

#### KEY INFORMATION

##### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### Employee Related Provisions

###### Short-term employee benefits

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

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

###### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

##### Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

##### Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022		(As revenue)	31 Jul 2022	31 Jul 2022	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
General Grants (Untied)	0	0	0	0	0	1,343,932	0	0
<b>Recreation and culture</b>								
Grant-Ministry Sport & Recreation	0	0	0	0	0	50,000	4,166	0
<b>Transport</b>								
Grants - Direct	0	0	0	0	0	244,228	0	0
Govt Grant - RA, Ab Access (Operating)	526,282	0	(70,076)	456,206	456,206	1,684,948	140,412	70,076
MRWA Grant - GCR Maintenance	248,985	0	(248,985)	0	0	400,000	33,333	248,985
Fed, Roads Grant (untied)	0	0	0	0	0	118,480	0	0
	<b>775,267</b>	<b>0</b>	<b>(319,061)</b>	<b>456,206</b>	<b>456,206</b>	<b>3,841,588</b>	<b>177,911</b>	<b>319,061</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Licensing Commission	0	0	0	0	0	2,000	166	246
<b>Recreation and culture</b>								
Contributions	0	0	0	0	0	9,957	829	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,957</b>	<b>995</b>	<b>246</b>
<b>TOTALS</b>	<b>775,267</b>	<b>0</b>	<b>(319,061)</b>	<b>456,206</b>	<b>456,206</b>	<b>3,853,545</b>	<b>178,906</b>	<b>319,307</b>

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2022	Liability	Liability	31 Jul 2022	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Transport</b>								
Grants - MRWA GCR income for CapEx	85,551	0	(85,551)	0	0	1,434,535	119,544	85,551
Grants - Stimulus Funding	0	0	0	0	0	985,961	82,163	0
Grant - Special Projects	91,558	0	0	91,558	91,558	847,558	70,629	0
Grant-Roads to Recovery	0	0	0	0	0	416,119	34,676	0
	<b>177,109</b>	<b>0</b>	<b>(85,551)</b>	<b>91,558</b>	<b>91,558</b>	<b>3,684,173</b>	<b>307,012</b>	<b>85,551</b>

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$20,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
<b>Revenue from operating activities</b>						
Operating grants, subsidies and contributions	140,401	78.48%	▲	Timing		
<b>Expenditure from operating activities</b>						
Employee costs	122,540	46.65%	▲	Timing		
Materials and contracts	143,145	55.17%	▲	Timing		
Depreciation on non-current assets	153,716	100.00%	▲	Timing		
Non-cash amounts excluded from operating activities	(153,300)	(100.00%)	▼			Timing
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(221,461)	(72.13%)	▼			Timing
Payments for property, plant and equipment and infrastructure	(273,811)	(61.36%)	▼			Timing

**SHIRE OF NGAANYATJARRAKU**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 August 2022**

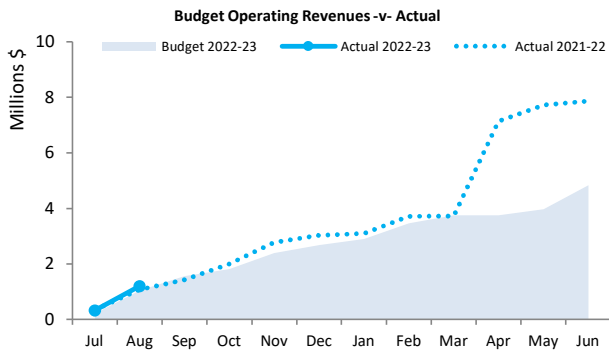
*LOCAL GOVERNMENT ACT 1995*  
*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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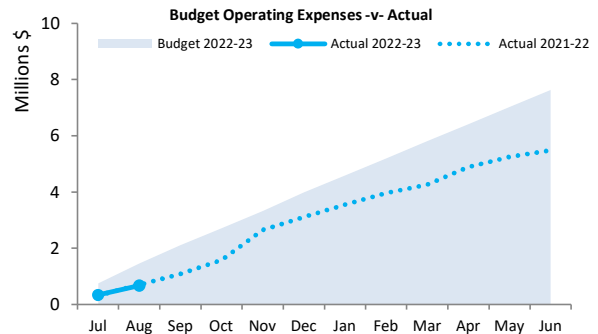
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**OPERATING ACTIVITIES**

**OPERATING REVENUE**

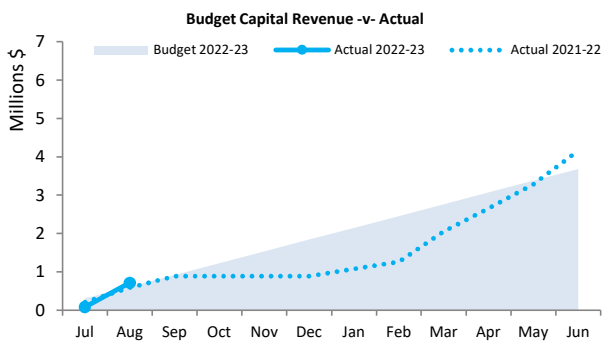


**OPERATING EXPENSES**

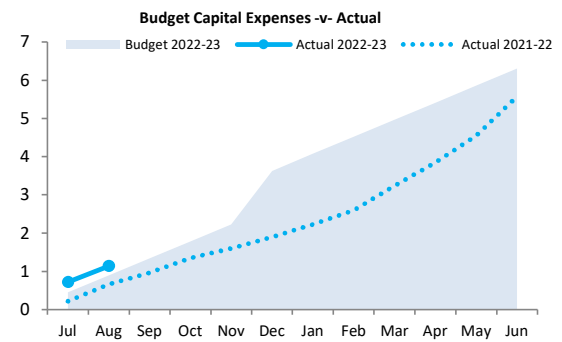


**INVESTING ACTIVITIES**

**CAPITAL REVENUE**

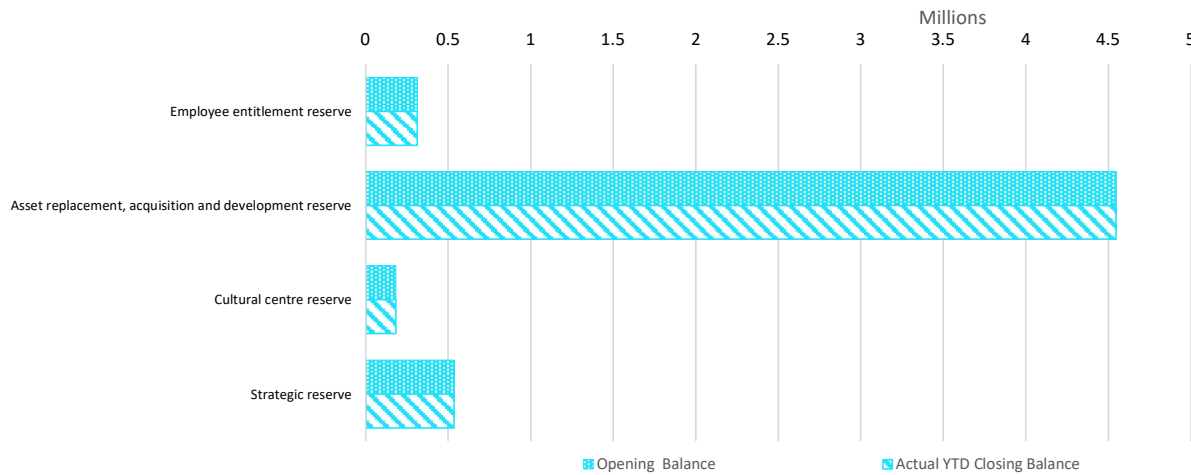


**CAPITAL EXPENSES**

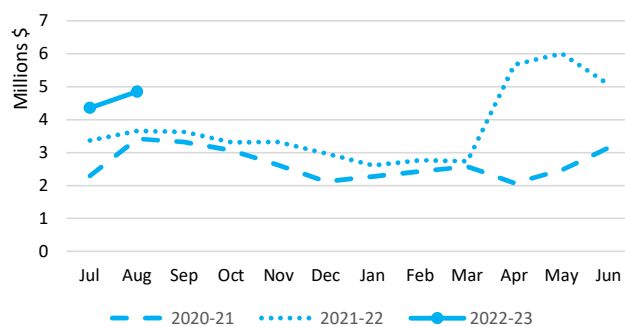


**FINANCING ACTIVITIES**

**RESERVES**



**Closing funding surplus / (deficit)**



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



Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$4.86 M	\$4.86 M	\$4.74 M	(\$0.11 M)
Closing	\$0.00 M	\$4.47 M	\$4.86 M	\$0.38 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$11.19 M	% of total
Unrestricted Cash	\$5.61 M	50.2%
Restricted Cash	\$5.58 M	49.8%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.51 M	% Outstanding
Trade Payables	\$0.20 M	
0 to 30 Days		85.9%
Over 30 Days		14.1%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$1.86 M	% Collected
Rates Receivable	\$0.00 M	89.5%
Trade Receivable	\$1.86 M	% Outstanding
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.96 M)	(\$0.11 M)	\$0.54 M	\$0.64 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.00 M	0.0%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$1.05 M	% Variance
YTD Budget	\$0.97 M	9.0%

Refer to Note 10 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.14 M	% Variance
YTD Budget	\$0.04 M	271.6%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.59 M)	(\$0.28 M)	(\$0.42 M)	(\$0.15 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.04 M	(100.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.14 M	% Spent
Adopted Budget	\$6.30 M	(81.9%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.72 M	% Received
Adopted Budget	\$3.68 M	(80.6%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.31 M)	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Reserves	
Reserves balance	\$5.58 M
Interest earned	\$0.00 M

Refer to Note 8 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 AUGUST 2022

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

#### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

#### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

#### INTEREST 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, reimbursements etc.

#### PROFIT ON ASSET DISPOSAL

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

### EXPENSES

#### EMPLOYEE COSTS

All costs associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	4,855,078	4,855,078	<b>4,741,460</b>	(113,618)	(2.34%)	
<b>Revenue from operating activities</b>							
Rates		238,093	0	<b>0</b>	0	0.00%	
Operating grants, subsidies and contributions	10	3,853,545	967,643	<b>1,054,346</b>	86,703	8.96%	
Fees and charges		515,490	38,962	<b>144,786</b>	105,824	271.61%	▲
Interest earnings		218,745	36,454	<b>2,899</b>	(33,555)	(92.05%)	▼
Other revenue		940	82	<b>2,047</b>	1,965	2396.34%	
Profit on disposal of assets	6	5,000	832	<b>0</b>	(832)	(100.00%)	
		<b>4,831,813</b>	<b>1,043,973</b>	<b>1,204,078</b>	160,105	15.34%	
<b>Expenditure from operating activities</b>							
Employee costs		(2,824,415)	(525,364)	<b>(294,021)</b>	231,343	44.03%	▲
Materials and contracts		(2,689,888)	(470,812)	<b>(277,132)</b>	193,680	41.14%	▲
Utility charges		(74,400)	(12,298)	<b>2,774</b>	15,072	122.56%	
Depreciation on non-current assets		(1,844,685)	(307,432)	<b>0</b>	307,432	100.00%	▲
Insurance expenses		(138,282)	(133,444)	<b>(93,479)</b>	39,965	29.95%	▲
Other expenditure		(60,150)	(7,664)	<b>(4,263)</b>	3,401	44.38%	
		<b>(7,631,820)</b>	<b>(1,457,014)</b>	<b>(666,121)</b>	790,893	(54.28%)	
Non-cash amounts excluded from operating activities	1(a)	1,839,685	306,600	<b>0</b>	(306,600)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>(960,322)</b>	<b>(106,441)</b>	<b>537,957</b>	644,398	(605.40%)	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	11	3,684,173	614,024	<b>715,721</b>	101,697	16.56%	▲
Proceeds from disposal of assets	6	35,000	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(6,304,569)	(892,402)	<b>(1,139,922)</b>	(247,520)	(27.74%)	▼
<b>Amount attributable to investing activities</b>		<b>(2,585,396)</b>	<b>(278,378)</b>	<b>(424,201)</b>	(145,823)	52.38%	
<b>Financing Activities</b>							
Transfer to reserves	8	(1,309,360)	0	<b>0</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>(1,309,360)</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>4,470,259</b>	<b>4,855,216</b>	384,957	(8.61%)	

**KEY INFORMATION**

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

Refer to Note 12 for an explanation of the reasons for the variance.

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

**BASIS OF PREPARATION**

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

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

The estimates and associated assumptions are based on historical experience and various other factors 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 not readily apparent from other sources. Actual results may differ from these estimates.

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

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**GOODS AND SERVICES TAX**

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

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 20 September 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022**

**(a) Non-cash items excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
<b>Non-cash items excluded from operating activities</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(5,000)	(832)	0
Add: Depreciation on assets		1,844,685	307,432	0
<b>Total non-cash items excluded from operating activities</b>		<b>1,839,685</b>	<b>306,600</b>	<b>0</b>

**(b) Adjustments to net current assets in the Statement of Financial Activity**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 August 2022
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	8	(6,886,576)	(5,577,217)
<b>Total adjustments to net current assets</b>		<b>(6,886,576)</b>	<b>(5,577,217)</b>

**(c) Net current assets used in the Statement of Financial Activity**

<b>Current assets</b>				
Cash and cash equivalents	2	11,287,677	11,287,677	5,619,131
Financial assets at amortised cost	2	0	0	5,570,651
Rates receivables	3	0	15,588	1,639
Receivables	3	614,112	592,469	1,857,798
Other current assets	4	57,029	46,299	46,299
<b>Less: Current liabilities</b>				
Payables	5	(370,612)	(410,022)	(507,291)
Other liabilities	9	(952,376)	(952,376)	(1,894,836)
Provisions	9	(203,536)	(260,958)	(260,958)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(5,577,216)</b>	<b>(5,577,217)</b>	<b>(5,577,217)</b>
<b>Closing funding surplus / (deficit)</b>		<b>4,855,078</b>	<b>4,741,460</b>	<b>4,855,216</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash Advance	Cash and cash equivalents	2,600	0	2,600	Cash on Hand	Nil	Nil
Cash at Bank - Municipal	Cash and cash equivalents	2,609,606	0	2,609,606	Westpac	Variable	Nil
Municipal - Term Deposit	Financial assets at amortised cost	500,359	0	500,359	CBA	2.38%	Sep-22
Municipal - Term Deposit	Financial assets at amortised cost	1,000,000	0	1,000,000	CBA	1.91%	Apr-23
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.68%	Feb-23
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.43%	Dec-22
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.15%	Oct-22
Cash at Bank - Reserve	Cash and cash equivalents	0	3,006,925	3,006,925	Westpac	NA	Jun-23
Reserve - Term Deposit	Financial assets at amortised cost	0	700,292	700,292	CBA	3.18%	Feb-23
Reserve - Term Deposit	Financial assets at amortised cost	0	870,000	870,000	CBA	3.13%	Dec-22
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	3.59%	Mar-23
<b>Total</b>		<b>5,612,565</b>	<b>5,577,217</b>	<b>11,189,782</b>			
<b>Comprising</b>							
Cash and cash equivalents		2,612,206	3,006,925	5,619,131			
Financial assets at amortised cost		3,000,359	2,570,292	5,570,651			
		<b>5,612,565</b>	<b>5,577,217</b>	<b>11,189,782</b>			

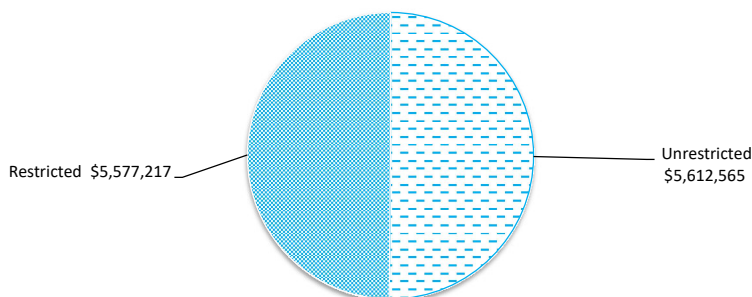
**KEY INFORMATION**

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

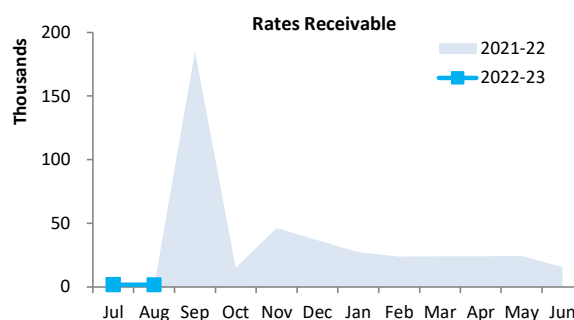
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 Jun 2022	31 Aug 2022
	\$	\$
Opening rates arrears	0	15,588
Levied	227,544	0
Less - collections	(211,956)	(13,949)
<b>Net rates collectable</b>	<b>15,588</b>	<b>1,639</b>
% Collected	93.1%	89.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	1,771,993	0	0	0	1,771,993
Percentage	0.0%	100%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry receivable						1,771,993
GST receivable						85,805
<b>Total receivables general outstanding</b>						<b>1,857,798</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

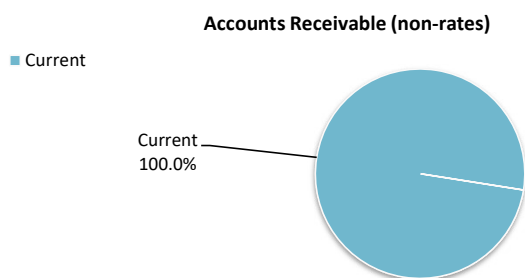
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

#### Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 August 2022
Other current assets	\$	\$	\$	\$
<b>Inventory</b>				
Stock on hand	46,299	0	0	46,299
<b>Total other current assets</b>	<b>46,299</b>	<b>0</b>	<b>0</b>	<b>46,299</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**Inventory**

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.

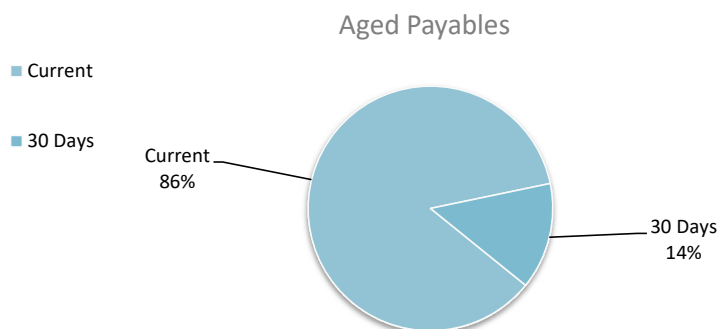


Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	167,569	27,500	0	50	195,119
Percentage	0%	85.9%	14.1%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						195,119
ATO liabilities						161,309
Other payables						3,554
Accrued expenses						111,849
Payroll creditors						35,460
<b>Total payables general outstanding</b>						<b>507,291</b>

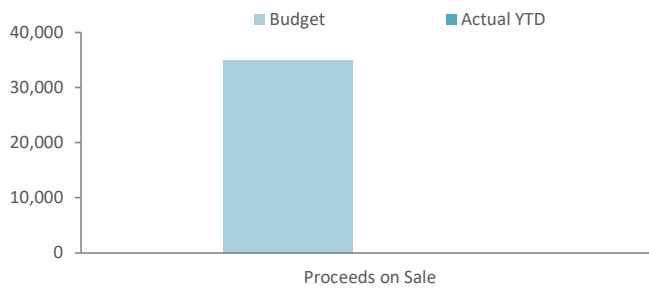
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment Transport</b>								
	Plant and equipment	30,000	35,000	5,000	0	0	0	0	0
		<b>30,000</b>	<b>35,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	1,250,000	50,000	1,508	(48,492)
Furniture & Equipment	25,000	4,166	0	(4,166)
Plant & Equipment	248,000	41,330	0	(41,330)
Infrastructure - Roads	4,781,569	796,906	1,138,414	341,508
<b>Payments for Capital Acquisitions</b>	<b>6,304,569</b>	<b>892,402</b>	<b>1,139,922</b>	<b>247,520</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	3,684,173	614,024	715,721	101,697
Other (disposals & C/Fwd)	35,000	0	0	0
Contribution - operations	2,585,396	278,378	424,201	145,823
<b>Capital funding total</b>	<b>6,304,569</b>	<b>892,402</b>	<b>1,139,922</b>	<b>247,520</b>

#### SIGNIFICANT ACCOUNTING POLICIES

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

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

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

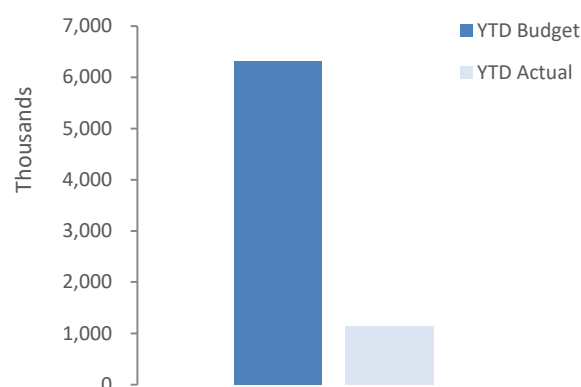
#### Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

#### Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

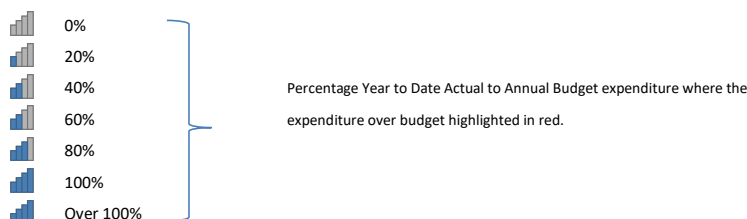
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted		Year to Date Actual	Variance (Under)/Over	
		Current Budget	Year to Date Budget			
<b>Capital Expenditure</b>						
<b>Land &amp; Buildings</b>						
	092500	Housing CapEx	950,000	0	0	0
	121200	Storage Compound (Land & Buildings - new)	300,000	50,000	0	(50,000)
	042540	Buildings	0	0	1,508	1,508
	<b>Land &amp; Buildings Total</b>		<b>1,250,000</b>	<b>50,000</b>	<b>1,508</b>	<b>(48,492)</b>
<b>Furniture &amp; Equipment</b>						
	042562	Furniture & Equipment - Computer	25,000	4,166	0	(4,166)
	<b>Furniture &amp; Equipment Total</b>		<b>25,000</b>	<b>4,166</b>	<b>0</b>	<b>(4,166)</b>
<b>Plant &amp; Equipment</b>						
	102100	Plant & Equipment (New)	49,000	8,166	0	(8,166)
	123007	Plant & Equipment Purchases	149,000	24,832	0	(24,832)
	113420	Plant & Equipment - Sport & Rec	50,000	8,332	0	(8,332)
	<b>Plant &amp; Equipment Total</b>		<b>248,000</b>	<b>41,330</b>	<b>0</b>	<b>(41,330)</b>
<b>Infrastructure - Roads</b>						
	121400	Great Central Road - Capex	1,434,535	239,084	964,707	725,623
	121002	Irrunytju Road (Giles - Mulga Park Road)	601,558	100,256	0	(100,256)
	121003	Papulankutja Road (Warburton - Blackstone Road)	2,426,219	404,360	0	(404,360)
	121007	Tjirrkarli Road	0	0	111,849	111,849
	121100	Patjarr Access Road	249,257	41,540	0	(41,540)
	121214	Warburton Bypass	70,000	11,666	61,858	50,192
	<b>Infrastructure - Roads Total</b>		<b>4,781,569</b>	<b>796,906</b>	<b>1,138,414</b>	<b>341,508</b>
	<b>Grand Total</b>		<b>6,304,569</b>	<b>892,402</b>	<b>1,139,922</b>	<b>247,520</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2022**

**OPERATING ACTIVITIES**

**NOTE 8**

**RESERVE ACCOUNTS**

**Reserve accounts**

<b>Reserve name</b>	<b>Opening Balance</b>	<b>Budget Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>							
Employee entitlement reserve	312,479	0	0	0	0	312,479	312,479
Asset replacement, acquisition and development reserve	4,546,271	1,309,360	0	0	0	5,855,631	4,546,271
Cultural centre reserve	182,448	0	0	0	0	182,448	182,448
Strategic reserve	536,019	0	0	0	0	536,019	536,019
	<b>5,577,217</b>	<b>1,309,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,886,577</b>	<b>5,577,217</b>

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2022
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		775,267	0	148,307	(319,061)	604,513
- Capital grant/contribution liabilities		177,109	0	1,290,323	(177,109)	1,290,323
<b>Total other liabilities</b>		952,376	0	1,438,630	(496,170)	1,894,836
<b>Employee Related Provisions</b>						
Annual leave		179,470	0	0	0	179,470
Long service leave		81,488	0	0	0	81,488
<b>Total Employee Related Provisions</b>		260,958	0	0	0	260,958
<b>Total other current liabilities</b>		<b>1,213,334</b>	<b>0</b>	<b>1,438,630</b>	<b>(496,170)</b>	<b>2,155,794</b>
<b>Amounts shown above include GST (where applicable)</b>						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10 and 11

#### KEY INFORMATION

##### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### Employee Related Provisions

###### Short-term employee benefits

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

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

###### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

##### Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

##### Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022		(As revenue)	31 Aug 2022	31 Aug 2022	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
General Grants (Untied)	0	0	0	0	0	1,343,932	335,983	335,983
<b>Recreation and culture</b>								
Grant-Ministry Sport & Recreation	0	0	0	0	0	50,000	8,332	0
<b>Transport</b>								
Grants - Direct	0	0	0	0	0	244,228	244,228	244,228
Govt Grant - RA, Ab Access (Operating)	526,282	48,307	(70,076)	504,513	504,513	1,684,948	280,824	195,103
MRWA Grant - GCR Maintenance	248,985	100,000	(248,985)	100,000	100,000	400,000	66,666	248,985
Fed, Roads Grant (untied)	0	0	0	0	0	118,480	29,620	29,620
	<b>775,267</b>	<b>148,307</b>	<b>(319,061)</b>	<b>604,513</b>	<b>604,513</b>	<b>3,841,588</b>	<b>965,653</b>	<b>1,053,919</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Licensing Commission	0	0	0	0	0	2,000	332	427
<b>Recreation and culture</b>								
Contributions	0	0	0	0	0	9,957	1,658	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,957</b>	<b>1,990</b>	<b>427</b>
<b>TOTALS</b>	<b>775,267</b>	<b>148,307</b>	<b>(319,061)</b>	<b>604,513</b>	<b>604,513</b>	<b>3,853,545</b>	<b>967,643</b>	<b>1,054,346</b>

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2022	Liability	Liability	31 Aug 2022	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Transport</b>								
Grants - MRWA GCR income for CapEx	85,551	469,829	(85,551)	469,829	469,829	1,434,535	239,088	715,721
Grants - Stimulus Funding	0	452,936	0	452,936	452,936	985,961	164,326	0
Grant - Special Projects	91,558	367,558	(91,558)	367,558	367,558	847,558	141,258	0
Grant - Roads to Recovery	0	0	0	0	0	416,119	69,352	0
	<b>177,109</b>	<b>1,290,323</b>	<b>(177,109)</b>	<b>1,290,323</b>	<b>1,290,323</b>	<b>3,684,173</b>	<b>614,024</b>	<b>715,721</b>



The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$20,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
<b>Revenue from operating activities</b>						
Fees and charges	105,824	271.61%	▲	Timing		
Interest earnings	(33,555)	(92.05%)	▼		Timing	
<b>Expenditure from operating activities</b>						
Employee costs	231,343	44.03%	▲	Timing		
Materials and contracts	193,680	41.14%	▲	Timing		
Depreciation on non-current assets	307,432	100.00%	▲	Timing		
Insurance expenses	39,965	29.95%	▲	Timing		
Non-cash amounts excluded from operating activities	(306,600)	(100.00%)	▼		Timing	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	101,697	16.56%	▲	Timing		
Payments for property, plant and equipment and infrastructure	(247,520)	(27.74%)	▼		Timing	

**SHIRE OF NGAANYATJARRAKU**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 September 2022**

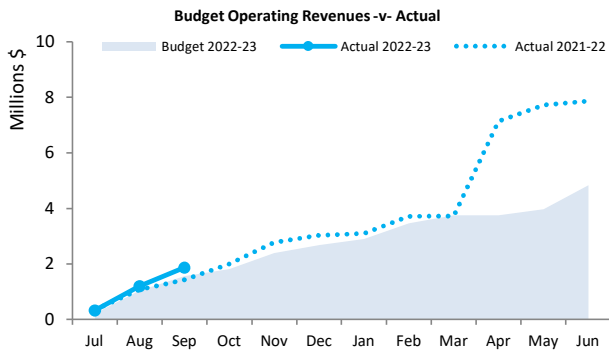
*LOCAL GOVERNMENT ACT 1995*  
*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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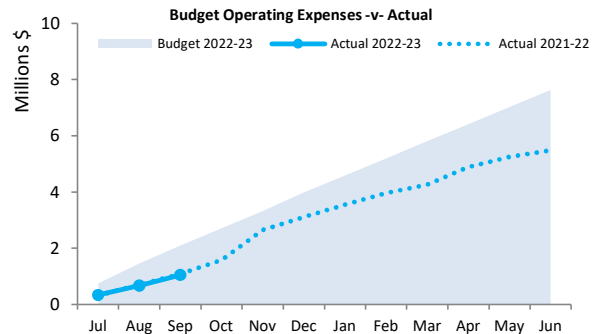
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**OPERATING ACTIVITIES**

**OPERATING REVENUE**

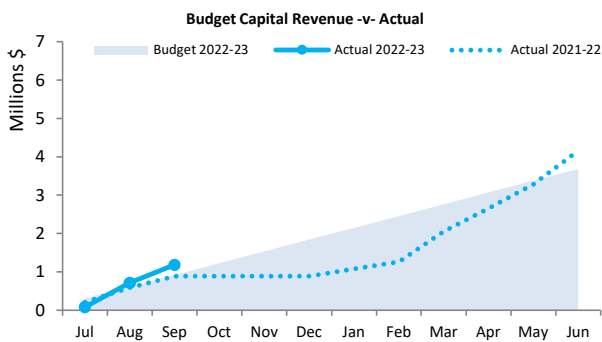


**OPERATING EXPENSES**

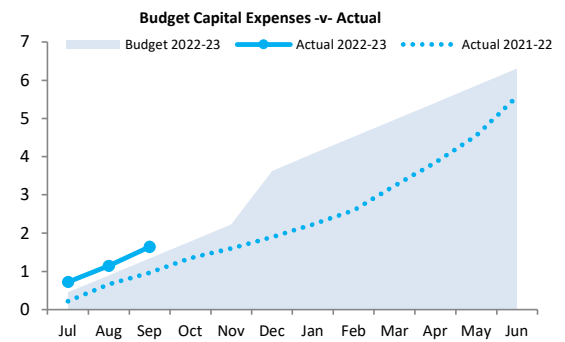


**INVESTING ACTIVITIES**

**CAPITAL REVENUE**

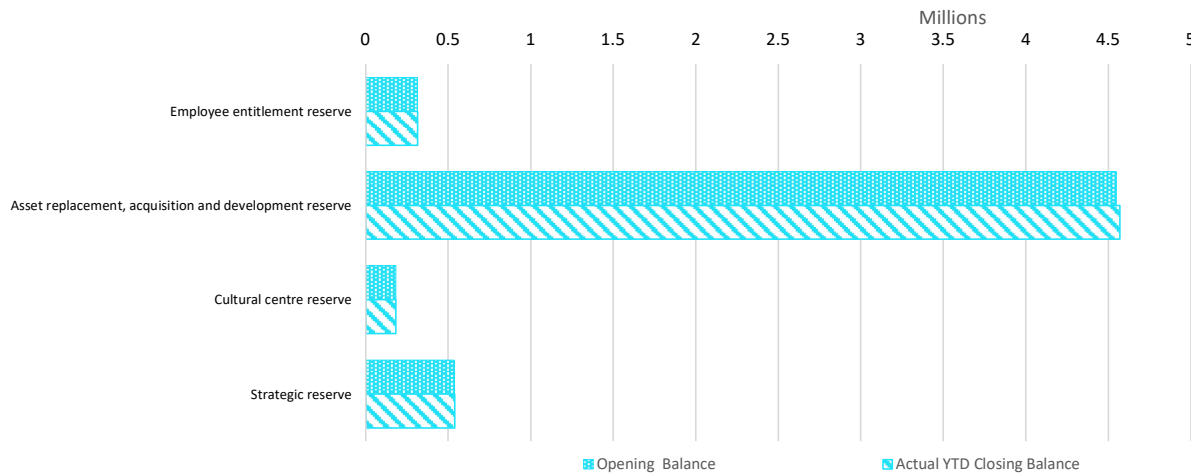


**CAPITAL EXPENSES**

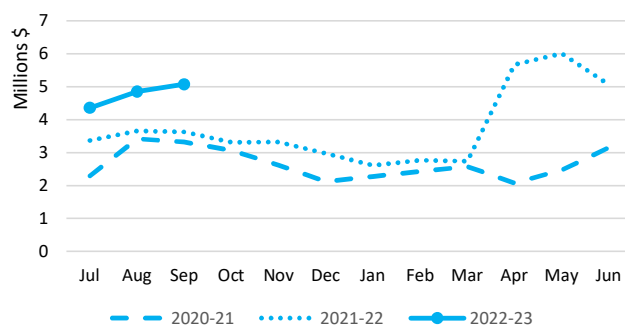


**FINANCING ACTIVITIES**

**RESERVES**



**Closing funding surplus / (deficit)**



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$4.86 M	\$4.86 M	\$4.74 M	(\$0.11 M)
Closing	\$0.00 M	\$4.34 M	\$5.08 M	\$0.74 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$12.44 M	% of total
Unrestricted Cash	\$6.84 M	54.9%
Restricted Cash	\$5.61 M	45.1%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.37 M	% Outstanding
Trade Payables	\$0.19 M	
0 to 30 Days		96.4%
Over 30 Days		3.6%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.11 M	% Collected
Rates Receivable	\$0.04 M	91.5%
Trade Receivable	\$0.11 M	% Outstanding
Over 30 Days		58.2%
Over 90 Days		0%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.96 M)	(\$0.07 M)	\$0.82 M	\$0.89 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$0.43 M	% Variance
YTD Budget	\$0.24 M	81.2%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$1.21 M	% Variance
YTD Budget	\$1.15 M	5.8%

Refer to Note 10 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.18 M	% Variance
YTD Budget	\$0.12 M	48.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.59 M)	(\$0.42 M)	(\$0.45 M)	(\$0.03 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.04 M	0.0%

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.64 M	% Spent
Adopted Budget	\$6.30 M	26.0%

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.19 M	% Received
Adopted Budget	\$3.68 M	32.2%

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.31 M)	(\$0.03 M)	(\$0.03 M)	\$0.00 M

Refer to Statement of Financial Activity

Reserves	
Reserves balance	\$5.61 M
Interest earned	\$0.00 M

Refer to Note 8 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

## KEY TERMS AND DESCRIPTIONS

### FOR THE PERIOD ENDED 30 SEPTEMBER 2022

#### REVENUE

##### RATES

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

##### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

##### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

##### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

##### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

##### INTEREST 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, reimbursements etc.

##### PROFIT ON ASSET DISPOSAL

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

## NATURE OR TYPE DESCRIPTIONS

#### EXPENSES

##### EMPLOYEE COSTS

All costs associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)

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

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

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

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

##### INTEREST EXPENSES

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

##### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	4,855,078	4,855,078	<b>4,741,460</b>	(113,618)	(2.34%)	
<b>Revenue from operating activities</b>							
Rates		238,093	237,943	<b>431,237</b>	193,294	81.24%	▲
Operating grants, subsidies and contributions	10	3,853,545	1,146,549	<b>1,212,754</b>	66,205	5.77%	
Fees and charges		515,490	121,308	<b>179,520</b>	58,212	47.99%	▲
Interest earnings		218,745	54,681	<b>39,971</b>	(14,710)	(26.90%)	
Other revenue		940	475	<b>2,996</b>	2,521	530.74%	
Profit on disposal of assets	6	5,000	0	<b>0</b>	0	0.00%	
		<b>4,831,813</b>	<b>1,560,956</b>	<b>1,866,478</b>	305,522	19.57%	
<b>Expenditure from operating activities</b>							
Employee costs		(2,824,415)	(756,296)	<b>(534,246)</b>	222,050	29.36%	▲
Materials and contracts		(2,689,888)	(706,163)	<b>(403,951)</b>	302,212	42.80%	▲
Utility charges		(74,400)	(17,263)	<b>2,774</b>	20,037	116.07%	▲
Depreciation on non-current assets		(1,844,685)	(461,148)	<b>0</b>	461,148	100.00%	▲
Insurance expenses		(138,282)	(133,927)	<b>(93,479)</b>	40,448	30.20%	▲
Other expenditure		(60,150)	(12,371)	<b>(15,028)</b>	(2,657)	(21.48%)	
		<b>(7,631,820)</b>	<b>(2,087,168)</b>	<b>(1,043,930)</b>	1,043,238	(49.98%)	
Non-cash amounts excluded from operating activities	1(a)	1,839,685	461,148	<b>0</b>	(461,148)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>(960,322)</b>	<b>(65,064)</b>	<b>822,548</b>	887,612	(1364.21%)	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	11	3,684,173	921,036	<b>1,185,551</b>	264,515	28.72%	▲
Proceeds from disposal of assets	6	35,000	0	<b>0</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(6,304,569)	(1,338,603)	<b>(1,637,623)</b>	(299,020)	(22.34%)	▼
<b>Amount attributable to investing activities</b>		<b>(2,585,396)</b>	<b>(417,567)</b>	<b>(452,072)</b>	(34,505)	8.26%	
<b>Financing Activities</b>							
Transfer to reserves	8	(1,309,360)	(29,787)	<b>(29,787)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>(1,309,360)</b>	<b>(29,787)</b>	<b>(29,787)</b>	0	0.00%	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>4,342,660</b>	<b>5,082,149</b>	739,489	(17.03%)	▲

**KEY INFORMATION**

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

Refer to Note 12 for an explanation of the reasons for the variance.

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

**BASIS OF PREPARATION**

This financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

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

The estimates and associated assumptions are based on historical experience and various other factors 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 not readily apparent from other sources. Actual results may differ from these estimates.

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

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**GOODS AND SERVICES TAX**

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

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 17 October 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**(a) Non-cash items excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
<b>Non-cash items excluded from operating activities</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(5,000)	0	0
Add: Depreciation on assets		1,844,685	461,148	0
<b>Total non-cash items excluded from operating activities</b>		<b>1,839,685</b>	<b>461,148</b>	<b>0</b>

**(b) Adjustments to net current assets in the Statement of Financial Activity**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Notes	Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 30 September 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	8	(6,886,576)	(5,577,217)	(5,607,004)
<b>Total adjustments to net current assets</b>		<b>(6,886,576)</b>	<b>(5,577,217)</b>	<b>(5,607,004)</b>

**(c) Net current assets used in the Statement of Financial Activity**

**Current assets**

Cash and cash equivalents	2	11,287,677	11,287,677	3,363,846
Financial assets at amortised cost	2	0	0	9,080,513
Rates receivables	3	0	15,588	37,913
Receivables	3	614,112	603,713	109,448
Other current assets	4	57,029	46,299	46,299
<b>Less: Current liabilities</b>				
Payables	5	(370,612)	(410,022)	(365,199)
Other liabilities	9	(952,376)	(952,376)	(1,311,465)
Provisions	9	(203,536)	(272,202)	(272,202)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(5,577,216)</b>	<b>(5,577,217)</b>	<b>(5,607,004)</b>
<b>Closing funding surplus / (deficit)</b>		<b>4,855,078</b>	<b>4,741,460</b>	<b>5,082,149</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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



Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash Advance	Cash and cash equivalents	2,600	0	2,600	Cash on Hand	Nil	Nil
Cash at Bank - Municipal	Cash and cash equivalents	3,331,459	0	3,331,459	Westpac	Variable	Nil
Municipal - Term Deposit	Financial assets at amortised cost	503,296	0	503,296	CBA	2.74%	Nov-22
Municipal - Term Deposit	Financial assets at amortised cost	1,000,000	0	1,000,000	CBA	1.91%	Apr-23
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.68%	Feb-23
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.43%	Dec-22
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.15%	Oct-22
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	3.20%	Jan-23
Cash at Bank - Reserve	Cash and cash equivalents	0	29,787	29,787	Westpac	NA	Jun-23
Reserve - Term Deposit	Financial assets at amortised cost	0	700,292	700,292	CBA	3.18%	Feb-23
Reserve - Term Deposit	Financial assets at amortised cost	0	870,000	870,000	CBA	3.13%	Dec-22
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	3.59%	Mar-23
Reserve - Term Deposit	Financial assets at amortised cost	0	3,006,925	3,006,925	Westpac	3.93%	Jun-23
<b>Total</b>		<b>6,837,355</b>	<b>5,607,004</b>	<b>12,444,359</b>			
<b>Comprising</b>							
Cash and cash equivalents		3,334,059	29,787	3,363,846			
Financial assets at amortised cost		3,503,296	5,577,217	9,080,513			
		<b>6,837,355</b>	<b>5,607,004</b>	<b>12,444,359</b>			

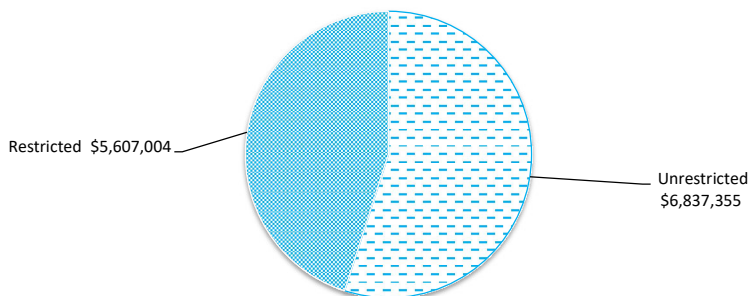
**KEY INFORMATION**

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

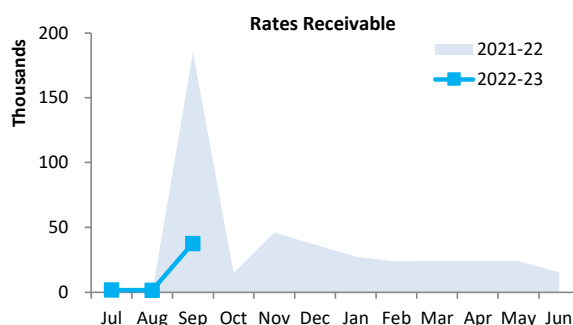
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 Jun 2022	30 Sep 2022
	\$	\$
Opening rates arrears	0	15,588
Levied	227,544	431,237
Less - collections	(211,956)	(408,912)
<b>Net rates collectable</b>	<b>15,588</b>	<b>37,913</b>
% Collected	93.1%	91.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	13,632	18,949	0	0	32,581
Percentage	0.0%	41.8%	58.2%	0%	0%	
<b>Balance per trial balance</b>						
Sundry receivable						32,581
GST receivable						65,624
Receivables for employee related provisions						11,243
<b>Total receivables general outstanding</b>						<b>109,448</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

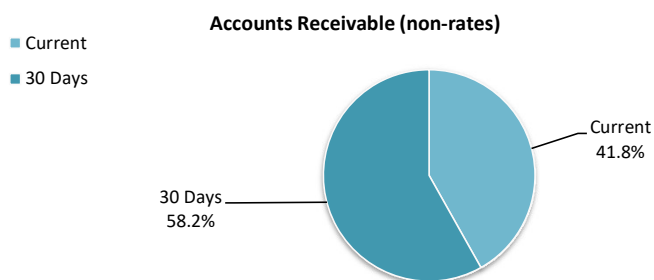
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

#### Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



Other current assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 September 2022
	\$	\$	\$	\$
<b>Inventory</b>				
Stock on hand	46,299	0	0	46,299
<b>Total other current assets</b>	<b>46,299</b>	<b>0</b>	<b>0</b>	<b>46,299</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**Inventory**

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

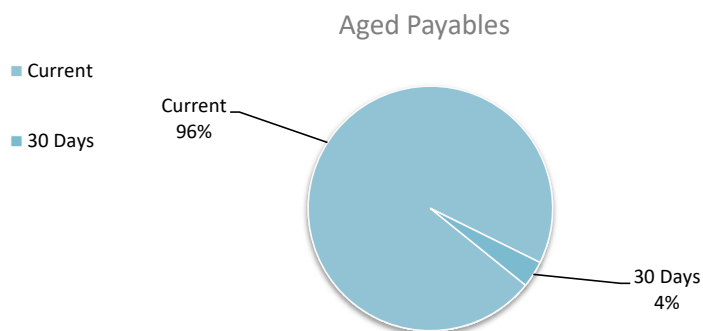
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	187,242	6,897	0	0	194,139
Percentage	0%	96.4%	3.6%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						194,139
ATO liabilities						549
Accrued expenses						111,849
Payroll creditors						58,585
Transport licensing						77
<b>Total payables general outstanding</b>						<b>365,199</b>

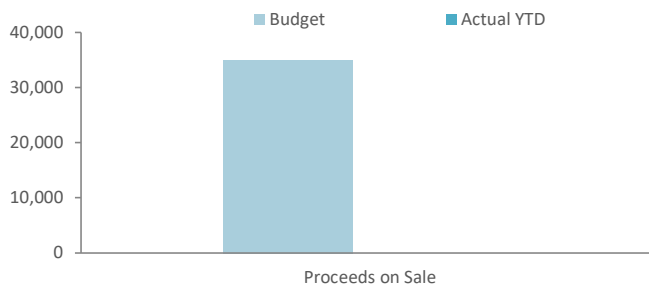
Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment Transport</b>								
	Plant and equipment	30,000	35,000	5,000	0	0	0	0	0
		<b>30,000</b>	<b>35,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	950,000	0	1,508	1,508
Furniture & Equipment	25,000	6,249	0	(6,249)
Plant & Equipment	248,000	61,995	0	(61,995)
Infrastructure - Roads	4,781,569	1,195,359	1,636,115	440,756
Infrastructure - Other	300,000	75,000	0	(75,000)
<b>Payments for Capital Acquisitions</b>	<b>6,304,569</b>	<b>1,338,603</b>	<b>1,637,623</b>	<b>299,020</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	3,684,173	921,036	1,185,551	264,515
Other (disposals & C/Fwd)	35,000	0	0	0
Contribution - operations	2,585,396	417,567	452,072	34,505
<b>Capital funding total</b>	<b>6,304,569</b>	<b>1,338,603</b>	<b>1,637,623</b>	<b>299,020</b>

#### SIGNIFICANT ACCOUNTING POLICIES

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

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

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

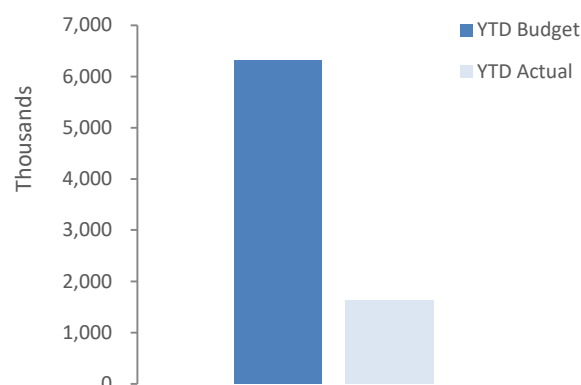
#### Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

#### Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

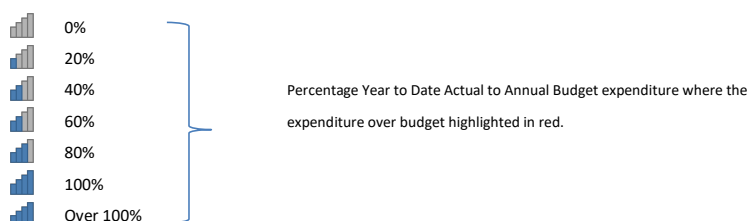
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted		Year to Date Actual	Variance (Under)/Over	
		Current Budget	Year to Date Budget			
<b>Capital Expenditure</b>						
<b>Land &amp; Buildings</b>						
	092500	Housing CapEx	950,000	0	0	0
	042540	Buildings	0	0	1,508	1,508
	<b>Land &amp; Buildings Total</b>		<b>950,000</b>	<b>0</b>	<b>1,508</b>	<b>1,508</b>
<b>Furniture &amp; Equipment</b>						
	042562	Furniture & Equipment - Computer	25,000	6,249	0	(6,249)
	<b>Furniture &amp; Equipment Total</b>		<b>25,000</b>	<b>6,249</b>	<b>0</b>	<b>(6,249)</b>
<b>Plant &amp; Equipment</b>						
	102100	Plant & Equipment (New)	49,000	12,249	0	(12,249)
	123007	Plant & Equipment Purchases	149,000	37,248	0	(37,248)
	113420	Plant & Equipment - Sport & Rec	50,000	12,498	0	(12,498)
	<b>Plant &amp; Equipment Total</b>		<b>248,000</b>	<b>61,995</b>	<b>0</b>	<b>(61,995)</b>
<b>Infrastructure - Roads</b>						
	121400	Great Central Road - Capex	1,434,535	358,626	1,459,559	1,100,933
	121002	Irrunytju Road (Giles - Mulga Park Road)	601,558	150,384	0	(150,384)
	121003	Papulankutja Road (Warburton - Blackstone Road)	2,426,219	606,540	0	(606,540)
	121007	Tjirrkarli Road	0	0	111,849	111,849
	121100	Patjarr Access Road	249,257	62,310	0	(62,310)
	121214	Warburton Bypass	70,000	17,499	64,707	47,208
	<b>Infrastructure - Roads Total</b>		<b>4,781,569</b>	<b>1,195,359</b>	<b>1,636,115</b>	<b>440,756</b>
<b>Infrastructure - Other</b>						
	121200	Storage Compound (Other Infrastructure - new)	300,000	75,000	0	(75,000)
	<b>Infrastructure - Other Total</b>		<b>300,000</b>	<b>75,000</b>	<b>0</b>	<b>(75,000)</b>
	<b>Grand Total</b>		<b>6,304,569</b>	<b>1,338,603</b>	<b>1,637,623</b>	<b>299,020</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

OPERATING ACTIVITIES

NOTE 8

RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>							
Employee entitlement reserve	312,479	0	1,669	0	0	312,479	314,148
Asset replacement, acquisition and development reserve	4,546,271	1,309,360	24,280	0	0	5,855,631	4,570,551
Cultural centre reserve	182,448	0	975	0	0	182,448	183,423
Strategic reserve	536,019	0	2,863	0	0	536,019	538,882
	<b>5,577,217</b>	<b>1,309,360</b>	<b>29,787</b>	<b>0</b>	<b>0</b>	<b>6,886,577</b>	<b>5,607,004</b>



	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2022
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		775,267	0	348,311	(677,900)	445,678
- Capital grant/contribution liabilities		177,109	0	1,965,787	(1,277,109)	865,787
<b>Total other liabilities</b>		952,376	0	2,314,098	(1,955,009)	1,311,465
<b>Employee Related Provisions</b>						
Annual leave		179,470	0	0	0	179,470
Long service leave		92,732	0	0	0	92,732
<b>Total Employee Related Provisions</b>		272,202	0	0	0	272,202
<b>Total other current liabilities</b>		<b>1,224,578</b>	<b>0</b>	<b>2,314,098</b>	<b>(1,955,009)</b>	<b>1,583,667</b>
<b>Amounts shown above include GST (where applicable)</b>						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10 and 11

#### KEY INFORMATION

##### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### Employee Related Provisions

###### Short-term employee benefits

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

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

###### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

##### Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

##### Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022		(As revenue)	30 Sep 2022	30 Sep 2022	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
General Grants (Untied)	0	0	0	0	0	1,343,932	335,983	335,983
<b>Recreation and culture</b>								
Grant-Ministry Sport & Recreation	0	0	0	0	0	50,000	12,498	0
<b>Transport</b>								
Grants - Direct	0	0	0	0	0	244,228	244,228	244,228
Govt Grant - RA, Ab Access (Operating)	526,282	173,334	(328,915)	370,701	370,701	1,684,948	421,236	328,915
MRWA Grant - GCR Maintenance	248,985	174,977	(348,985)	74,977	74,977	400,000	99,999	274,008
Fed, Roads Grant (untied)	0	0	0	0	0	118,480	29,620	29,620
	<b>775,267</b>	<b>348,311</b>	<b>(677,900)</b>	<b>445,678</b>	<b>445,678</b>	<b>3,841,588</b>	<b>1,143,564</b>	<b>1,212,754</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Licensing Commission	0	0	0	0	0	2,000	498	0
<b>Recreation and culture</b>								
Contributions	0	0	0	0	0	9,957	2,487	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,957</b>	<b>2,985</b>	<b>0</b>
<b>TOTALS</b>	<b>775,267</b>	<b>348,311</b>	<b>(677,900)</b>	<b>445,678</b>	<b>445,678</b>	<b>3,853,545</b>	<b>1,146,549</b>	<b>1,212,754</b>

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2022	Liability	Liability	30 Sep 2022	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Transport</b>								
Grants - MRWA GCR income for CapEx	85,551	1,100,000	(1,185,551)	0	0	1,434,535	358,632	1,185,551
Grants - Stimulus Funding	0	498,229	0	498,229	498,229	985,961	246,489	0
Grant - Special Projects	91,558	367,558	(91,558)	367,558	367,558	847,558	211,887	0
Grant - Roads to Recovery	0	0	0	0	0	416,119	104,028	0
	<b>177,109</b>	<b>1,965,787</b>	<b>(1,277,109)</b>	<b>865,787</b>	<b>865,787</b>	<b>3,684,173</b>	<b>921,036</b>	<b>1,185,551</b>

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$20,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
<b>Revenue from operating activities</b>						
Rates	193,294	81.24%	▲	Additional Mining Rates from OzMinerals development		
Fees and charges	58,212	47.99%	▲	Timing		
<b>Expenditure from operating activities</b>						
Employee costs	222,050	29.36%	▲	Vacant Positions		
Materials and contracts	302,212	42.80%	▲	Timing		
Utility charges	20,037	116.07%	▲	Timing		
Depreciation on non-current assets	461,148	100.00%	▲	Awaiting completion of 21/22 Audit		
Insurance expenses	40,448	30.20%	▲	Timing		
Non-cash amounts excluded from operating activities	(461,148)	(100.00%)	▼	See Depn comment		
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	264,515	28.72%	▲	Invoices processed early		
Payments for property, plant and equipment and infrastructure	(299,020)	(22.34%)	▼		Timing	
<b>Closing funding surplus / (deficit)</b>	739,489	(17.03%)	▲			