



Shire of **Ngaanyatjaraku**

ON A JOURNEY

SHIRE OF NGAANYATJARRAKU BUDGET REVIEW For the Period Ended 30 April 2017

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

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SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
Statutory Reporting Program
For the Period Ended 30 April 2017

Note	Budget V Actual		Predicted			
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	Material Variance
Operating Revenue	\$	\$		\$	\$	
Governance	5,250	8,141	0	0	5,250	
General Purpose Funding - Rates	130,425	234,392	102,442	0	232,867	▲
General Purpose Funding - Other	3,875,758	3,330,763	32,329	0	3,908,087	
Law, Order, Public Safety	350	70	0	0	350	
Health	53,976	61,674	52,176	0	106,152	▲
Education and Welfare	250,500	141,002	(109,500)	0	141,000	▼
Housing	17,500	52,144	25,000	0	42,500	▲
Community Amenities	319,500	91,357	(214,000)	0	105,500	▼
Recreation and Culture	178,136	230,210	17,000	0	195,136	
Transport	182,735	142,011	(40,724)	0	142,011	▼
Economic Services	4,086	1,615	0	0	4,086	
Other Property and Services	10,650	10,194	5,000	0	15,650	▲
Total Operating Revenue	5,028,866	4,303,573	(130,277)	0	4,898,589	
Operating Expense						
Governance	(123,498)	(100,909)	(29,900)	(7,500)	(160,898)	▲
General Purpose Funding - Rates	(27,128)	(16,405)	0	0	(27,128)	
General Purpose Funding - Other	0	0	0	0	0	
Law, Order, Public Safety	(97,612)	(63,772)	0	0	(97,612)	
Health	(433,400)	(287,295)	0	0	(433,400)	
Education and Welfare	(1,234,655)	(730,607)	95,000	0	(1,139,655)	
Housing	(524,742)	(131,133)	50,000	0	(474,742)	
Community Amenities	(671,518)	(393,609)	60,000	0	(611,518)	
Recreation and Culture	(1,196,237)	(786,247)	22,000	0	(1,174,237)	
Transport	(1,480,474)	(1,421,163)	(459,466)	0	(1,939,940)	▲
Economic Services	(234,104)	(108,060)	40,000	0	(194,104)	▼
Other Property and Services	8,420	(21,938)	20,000	0	28,420	▲
Total Operating Expenditure	(6,014,948)	(4,061,139)	(202,366)	(7,500)	(6,224,814)	
Funding Balance Adjustments						
Add back Depreciation	706,378	0	0	0	706,378	
Adjust (Profit)/Loss on Disposal	(40,724)	0	0	0	(40,724)	▼
Net Cash from Operations	(320,428)	242,434	(332,643)	(7,500)	(660,571)	
Capital Revenues						
Grants, Subsidies and Contributions	4,959,858	2,256,295	(954,963)	1,800,000	5,804,895	▼
Proceeds from Disposal of Assets	0	107,038	46,272	0	46,272	▲
Total Capital Revenues	4,959,858	2,363,334	(908,691)	1,800,000	5,851,167	
Capital Expenses						
Land & Buildings	(1,253,000)	(113,935)	583,000	20,000	(650,000)	▼
Furniture and Equipment	0	(3,316)	0	0	0	
Plant & Equipment	(431,000)	(97,819)	(59,954)	312,000	(178,954)	▲
Infrastructure - Roads	(4,492,858)	(2,367,029)	(1,566,070)	0	(6,058,928)	▲
Total Capital Expenditure	(6,176,858)	(2,582,099)	(1,043,024)	332,000	(6,887,882)	
Net Cash from Capital Activities	(1,217,000)	(218,765)	(1,951,715)	2,132,000	(1,036,715)	
Financing						
Transfer from Reserves	0	0	0	0	0	
Transfer to Reserves	(28,000)	(16,859)	0	0	(28,000)	▼
Net Cash from Financing Activities	(28,000)	(16,859)	0	0	(28,000)	
Net Operations, Capital & Financing	(1,565,428)	6,810	(2,284,358)	2,124,500	(1,725,286)	
Opening Funding Surplus (Deficit)	3,315,526	3,315,526			3,315,526	
Closing Funding Surplus (Deficit)	1,750,098	3,322,336	(2,284,358)	2,124,500	1,590,240	

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of 10%.

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

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

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
By Nature or Type
For the Period Ended 30 April 2017

Note	Budget V Actual		Predicted			
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	Material Variance
Operating Revenue	\$	\$		\$	\$	
Rates	130,425	234,392	102,442	0	232,867	▲
Operating Grants, Subsidies and Contributions	4,531,945	3,673,227	(264,824)	0	4,267,121	
Fees & Charges	259,236	357,633	80,329	0	339,565	▲
Interest Earnings	28,250	17,135	0	0	28,250	▼
Other Revenue	38,286	21,186	(7,500)	0	30,786	▼
Profit on Disposal of Assets	40,724	0	(40,724)	0	0	▼
Total Operating Revenue	5,028,866	4,303,573	(130,277)	0	4,898,589	
Operating Expense						
Employee Costs	(2,409,855)	(1,625,027)	70,000	0	(2,339,855)	
Material and Contracts	(2,577,903)	(2,219,824)	(272,366)	(7,500)	(2,857,769)	▲
Utility Charges (Electricity, Gas, Water etc.)	(47,250)	(19,259)	0	0	(47,250)	
Depreciation on Non-current Assets	(706,378)	0	0	0	(706,378)	
Insurance Expense	(149,262)	(127,436)	0	0	(149,262)	
Other Expenditure	(124,300)	(69,593)	0	0	(124,300)	
Loss on Asset Disposal	0	0	0	0	0	
Total Operating Expenditure	(6,014,948)	(4,061,139)	(202,366)	(7,500)	(6,224,814)	
Funding Balance Adjustments						
Add back Depreciation	706,378	0	0	0	706,378	
Adjust (Profit)/Loss on Disposal	(40,724)	0	0	0	(40,724)	▼
Net Cash from Operations	(320,428)	242,434	(332,643)	(7,500)	(660,571)	
Capital Revenues						
Grants, Subsidies and Contributions	1,959,858	2,256,295	(954,963)	1,800,000	2,804,895	▼
Proceeds from Disposal of Assets	0	107,038	46,272	0	46,272	▲
Total Capital Revenues	1,959,858	2,363,334	(908,691)	1,800,000	2,851,167	
Capital Expenses						
Land & Buildings	(1,253,000)	(113,935)	583,000	20,000	(650,000)	▼
Furniture and Equipment	0	(3,316)	0	0	0	
Plant & Equipment	(431,000)	(97,819)	(59,954)	312,000	(178,954)	▲
Infrastructure - Roads	(1,492,858)	(2,367,029)	(1,566,070)	0	(3,058,928)	▲
Total Capital Expenditure	(3,176,858)	(2,582,099)	(1,043,024)	332,000	(3,887,882)	
Net Cash from Capital Activities	(1,217,000)	(218,765)	(1,951,715)	2,132,000	(1,036,715)	
Financing						
Transfer from Reserves	0	0	0	0	0	
Transfer to Reserves	(28,000)	(16,859)	0	0	(28,000)	▼
Net Cash from Financing Activities	(28,000)	(16,859)	0	0	(28,000)	
Net Operations, Capital & Financing	(1,565,428)	6,810	(2,284,358)	2,124,500	(1,725,286)	
Opening Funding Surplus (Deficit)	3,315,526	3,315,526			3,315,526	
Closing Funding Surplus (Deficit)	1,750,098	3,322,336	(2,284,358)	2,124,500	1,590,240	

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of 10%.
This statement is to be read in conjunction with the accompanying financial statements and notes.

SHIRE OF NGAANYATJARRAKU
NOTES TO BUDGET REVIEW
For the Period Ended 30 April 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from

rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges

SHIRE OF NGAANYATJARRAKU
NOTES TO BUDGET REVIEW
For the Period Ended 30 April 2017

incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as noncurrent based on Council's intentions to release for sale.

(i) Fixed Assets

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

(j) Depreciation of Non-Current Assets

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

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

Asset	% per annum
Buildings	10%
Office Furniture	10%
Office Equipment	30%
Household Furniture – Non Electrical	10%
Household Furniture – Electrical	20%
Health Plant & Equipment	15%
Road Plant & Equipment	15%
Plant, Vehicles & Equipment – Unclassified	15%
Communications Equipment	15%
Infrastructure Assets – Road Pavement	15 – 20 years

Asset	% per annum
Infrastructure Assets – Roads Seal	30 – 40 years
Infrastructure Assets – Recreation Facilities	20%
Infrastructure Assets – Aerodromes	10%

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using

SHIRE OF NGAANYATJARRAKU
NOTES TO BUDGET REVIEW
For the Period Ended 30 April 2017

the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

Borrowing Costs

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

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

Losses are disclosed under the expenditure classifications.

Fees and Charges

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

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies that these are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

SHIRE OF NGAANYATJARRAKU
NOTES TO BUDGET REVIEW
For the Period Ended 30 April 2017

Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

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

Governance

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

General Purpose Funding

Rates, general purpose government grants and interest revenue.

Law, Order, Public Safety

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

Health

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

Education and Welfare

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

Housing

Provision and maintenance of elderly residents housing.

Community Amenities

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Recreation and Culture

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

Transport

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

Economic Services

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

Other Property and Services

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

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

NOTE 2. NET CURRENT ASSETS

Net Current Assets	Actual Opening Surplus 30 Jun 2016	Budgeted pending Surplus 1 July 2016	Variance	Actual Surplus as at 30 April 2017	Forecast Surplus as at 30 June 2017
	\$	\$	\$	\$	\$
Current Assets					
Cash Municipal	3,361,742	3,361,742	0	2,407,621	2,247,763
Cash Reserves	878,012	878,012	0	894,870	894,870
Receivables - Rates	230,941	230,941	0	257,801	257,801
Receivables - Other	137,268	137,268	0	1,134,598	1,134,598
Inventories	33,623	33,623	0	33,623	33,623
	4,641,586	4,641,586	0	4,728,513	4,568,655
Less: Current Liabilities					
Payables	(175,381)	(175,381)	0	(126,917)	(126,917)
Payables - Other	(79,320)	(79,320)	0	(191,043)	(191,043)
Provisions	(193,347)	(193,347)	0	(193,347)	(193,347)
Less: Cash Reserves	(878,012)	(878,012)	0	(894,870)	(894,870)
Net Current Funding Position	3,315,526	3,315,526	0	3,322,336	3,162,478

* Positive=Surplus (Negative=Deficit)

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

NOTE 3. PREDICTED MATERIAL VARIANCES

Details and explanations of the material variances reflected on the Statement of Financial Activity are provided below as required by Local Government (Financial Management) Regulation 34(1) (d). ▲▼ Indicates a variance between Original Budget and Proposed Budget as per the adopted materiality threshold of 10%.

Reporting Program	Variance	Variance	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	-	0%			
General Purpose Funding - Rates	102,442	79%	▲		
General Purpose Funding - Other	32,329	1%			
Law, Order, Public Safety	-	0%			
Health	52,176	97%	▲		
Education and Welfare	- 109,500	-44%	▼		
Housing	25,000	143%	▲		
Community amenities	- 214,000	-67%	▼		
Recreation and Culture	17,000	10%			
Transport	- 40,724	-22%	▼		
Economic Services	-	0%			
Other Property and Services	5,000	47%	▲		
Operating Expense					
Governance	- 29,900	24%			
General Purpose Funding - Rates	-	0%			
General Purpose Funding - Other	-				
Law, Order, Public Safety	-	0%			
Health	-	0%			
Education and Welfare	95,000	-8%			
Housing	50,000	-10%			
Community Amenities	60,000	-9%			
Recreation and Culture	22,000	-2%			
Transport	- 459,466	31%	▲		
Economic Services	40,000	-17%	▼		
Other Property and Services	20,000	238%	▲		
Funding Balance Adjustments					
Add back Depreciation	-	0%			
Adjust (Profit)/Loss on Disposal	-	0%	▼		
Capital Revenues					
Grants, Subsidies and Contributions	- 954,963	-19%	▼		
Proceeds from Disposal of Assets	46,272	100%	▲		
Capital Expenses					
Land & Buildings	583,000	-47%	▼		
Furniture & Equipment	-				
Plant & Equipment	- 59,954	14%	▲		
Infrastructure - Roads	- 1,566,070	35%	▲		
Financing					
Transfer to Reserves	-	0%	▼		

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

NOTE 4. PROPOSED BUDGET AMENDMENTS

COA	Description	Classification	Budgeted Surplus/(Deficit)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
Opening Carried Forward Surplus (Deficit)						0	
30197	Rates General	Operating Revenue		37,560		37,560	Mining Tenement Revaluations / Additions
30198	Ex-gratia Rates	Operating Revenue		64,882		102,442	Not budgeted
30200	Legal Costs Recovered	Operating Revenue		32,329		134,771	Not budgeted
41020	Members Travelling	Operating Expenses		10,000		144,771	
41030	Conference Expenses	Operating Expenses		5,000		149,771	
41040	Election Expenses	Operating Expenses		5,000		154,771	
41041	Returning Officer Election	Operating Expenses		1,000		155,771	
41132	Membership GVROC	Operating Expenses			(6,900)	148,871	
41281	Councillor Training	Operating Expenses		7,500		156,371	To 2017/18
42010	Salaries	Operating Expenses		80,000		236,371	Transfer to Relief & Consultancy
42011	Long Service Leave	Operating Expenses		20,000		256,371	
42012	Relief Staff	Operating Expenses			(60,000)	196,371	Ex Salaries
42097	Relocation Expenses CEO	Operating Expenses		5,000		201,371	
42164	Maintenance Communication Equipment	Operating Expenses			(1,500)	199,871	
42182	Staff Leave Travelling	Operating Expenses		8,000		207,871	
42210	Consultancy Fees	Operating Expenses			(60,000)	147,871	Approved Adviser \$40k + Ex Salaries \$20k
42220	Valuations	Operating Expenses		25,000		172,871	Fair Value next year
42230	Legal Expenses - Debt Collection	Operating Expenses			(40,000)	132,871	Australian Mercantile
42232	Legal Expenses - Other	Operating Expenses			(40,000)	92,871	Johnston Withers
42562	Office Equipment - Computer	Capital Expenses		35,000		127,871	\$10k Saving Safe, \$25k Phone System to 17/18
74010	Contract Health Inspection	Operating Expenses		30,000		157,871	
74270	Environmental Health Program	Operating Expenses			(35,000)	122,871	
74281	Administration Expenses	Operating Expenses		5,000		127,871	
74382	Grant - Environmental Health	Operating Revenue		52,176		180,047	
74508	Rubbish Disposal Truck - Blackstone	Capital Expenses		90,000		270,047	Defer replacement to 18/19
74524	Slasher Unit	Capital Expenses			(12,180)	257,867	
85306	Travel & Accommodation Expenses	Operating Expenses		5,000		262,867	
85314	Staff Training	Operating Expenses		5,000		267,867	
85316	Youth Development - Small Programs	Operating Expenses		5,000		272,867	

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

NOTE 4. PROPOSED BUDGET AMENDMENTS - CONT.

COA	Description	Classification	Budgeted Surplus/(Deficit)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
42042	Maintenance Staff Housing	Operating Expenses		50,000		322,867	
42605	Rent - Shire Housing	Operating Revenue		25,000		347,867	
101021	Wages - Sanitation	Operating Expenses		30,000		377,867	
101410	Charges - Rubbish Removal	Operating Revenue		6,000		383,867	Additional house pick-ups
102061	Wages - Sanitation, Other	Operating Expenses		25,000		408,867	
102068	Bins and Stands	Operating Expenses		5,000		413,867	
113280	Salaries - Sports & Recreation	Operating Expenses		15,000		428,867	
113301	Conferences & Staff training	Operating Expenses		5,000		433,867	
42657	Basketball Court Kanpa	Capital Expenses		20,000		453,867	To 17/18
116280	Salaries - Other Culture	Operating Expenses			(40,000)	413,867	
122363	Grants RA, MRWA	Capital Income		266,000		679,867	Not budgeted
40191	Attendance Fees - Ordinary	Operating Expenses		4,000		683,867	
41288	Banners in the Terrace	Operating Expenses		500		684,367	
85600	Contribution - Blackstone Playgroup	Capital Expenses		50,000		734,367	
85612	Playgroup / Early Years Program	Operating Expenses		30,000		764,367	
85410	Income Other	Operating Revenue			(7,500)	756,867	
85650	Grant - Playgroup WA	Operating Revenue			(120,000)	636,867	
85655	Community Chest Fund	Operating Revenue		18,000		654,867	
85323	Purchase Vehicle - Youth	Capital Expenses			(58,000)	596,867	
85320	Purchase Vehicle - Early Years	Capital Expenses		58,000		654,867	
85323	Purchase Vehicle - Youth	Capital Expenses		60,000		714,867	To 17/18
101425	MUNS Contribution NG Council	Operating Revenue			(220,000)	494,867	
111036	Rental Income - Warburton CRC	Operating Revenue		17,000		511,867	Increase in tenancy
113292	Football Development Program	Operating Expenses		8,000		519,867	
27022	Sale of Assets	Capital Income		34,000		553,867	Youth Troopy & Admin Nissan
111020	Contribution - Sustainable Warburton	Operating Expenses		10,000		563,867	
116295	Cultural Centre Ablutions - Maintenance	Operating Expenses		24,000		587,867	
42656	Cultural Centre Ablutions - Capital	Capital Expenses			(54,000)	533,867	Ablution
42656	Cultural Centre Ablutions - Capital	Capital Expenses			(9,774)	524,093	Lighting

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

NOTE 4. PROPOSED BUDGET AMENDMENTS - CONT.

COA	Description	Classification	Budgeted Surplus/(Deficit)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
42700	Depot Construction	Capital Expenses		8,000		532,093	
147560	Tools	Capital Expenses		6,000		538,093	
147622	GCR - MRWA	Capital Expenses		3,000,000		3,538,093	Reduce project to \$1.5m
123103	GCR - MRWA	Capital Income			(1,800,000)	1,738,093	To 17/18
147624	Great Central Road	Capital Expenses			(1,200,000)	538,093	
122001	Direct grants - MRWA	Operating Expenses			(94,466)	443,627	
147625	Giles - Mulga Park	Capital Income		435,339		878,966	
147612	Warburton - Blackstone	Capital Expenses			(141,492)	737,474	
147633	Tjirrkali Community Access	Capital Expenses		65,000		802,474	
147605	Great Central Road - R2R	Capital Expenses			(724,917)	77,557	
122361	Roads to Recovery	Capital Income			(620,963)	-543,406	17/18 Income but Actual funded 16/17
123001	Profit / Loss Vehicle Disposal	Operating Expenses			(40,724)	-584,130	Youth Troopy & Admin Nissan
27022	Sale of Assets	Capital Income		12,272		-571,858	
133010	Building Inspections	Operating Expenses		40,000		-531,858	
144010	Fuel & Oil	Operating Expenses		20,000		-511,858	
42392	Reimbursements GVROC	Operating Revenue		5,000		-506,858	
42634	Duplex Housing	Capital Expenses		575,000		68,142	Not proceeding
123011	Mitsubishi Triton	Capital Expenses		38,000		106,142	To 17/18
123010	Ford Ranger	Capital Expenses		36,000		142,142	To 17/18
113420	Twin Cab Landcruiser	Capital Expenses		63,000		205,142	To 17/19
122004	Other Minor roads Maintenance	Operating Expenses			(45,000)	160,142	
122005	Great Central Road (RA)	Operating Expenses			(320,000)	-159,858	