



Shire of **Ngaanyatjaraku**

ON A JOURNEY

SHIRE OF NGAANYATJARRAKU BUDGET REVIEW For the Period Ended 31 March 2018

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

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SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
Statutory Reporting Program
For the Period Ended 31 March 2018

Note	Budget V Actual		Predicted			Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
Operating Revenue	\$	\$		\$	\$	
Governance	8,000	1,325	0	0	8,000	
General Purpose Funding - Rates	246,670	186,865	0	0	246,670	
General Purpose Funding - Other	3,173,624	2,866,855	0	0	3,173,624	
Law, Order, Public Safety	80	2,680	0	0	80	
Health	104,752	89,124	0	0	104,752	
Education and Welfare	440,000	349,418	(100,000)	0	340,000	▼
Housing	45,000	5,943	0	0	45,000	
Community Amenities	137,500	101,659	(35,000)	0	102,500	▼
Recreation and Culture	238,640	192,836	(5,000)	0	233,640	
Transport	691,985	412,305	0	0	691,985	
Economic Services	11,200	0	(8,000)	0	3,200	▼
Other Property and Services	22,150	176	(4,000)	0	18,150	▼
Total Operating Revenue	5,119,601	4,209,185	(152,000)	0	4,967,601	
Operating Expense						
Governance	(121,900)	(212,513)	(287,778)	0	(409,678)	▲
General Purpose Funding - Rates	(27,795)	(3)	27,795	0	0	▼
General Purpose Funding - Other	0	0	0	0	0	
Law, Order, Public Safety	(94,560)	(52,919)	13,662	0	(80,898)	▼
Health	(443,794)	(247,990)	70,140	0	(373,654)	▼
Education and Welfare	(1,157,508)	(684,783)	82,980	0	(1,074,528)	▼
Housing	(614,297)	(170,859)	331,162	0	(283,135)	▼
Community Amenities	(625,257)	(291,038)	151,258	0	(473,999)	▼
Recreation and Culture	(1,297,681)	(504,329)	494,232	0	(803,449)	▼
Transport	(3,830,617)	(1,896,746)	867,625	0	(2,962,992)	▼
Economic Services	(125,919)	(43,522)	73,801	0	(52,118)	▼
Other Property and Services	(32,150)	(318,736)	11,317	0	(20,833)	▼
Total Operating Expenditure	(8,371,478)	(4,423,438)	1,836,194	0	(6,535,284)	
Funding Balance Adjustments						
Add back Depreciation	2,522,000	1,113,292	(1,091,000)	0	1,431,000	▼
Adjust (Profit)/Loss on Disposal	0	0	0	0	0	
Net Cash from Operations	(729,877)	899,039	593,194	0	(136,683)	
Capital Revenues						
Grants, Subsidies and Contributions	6,712,409	1,223,316	(1,300,000)	0	5,412,409	▼
Proceeds from Disposal of Assets	0	0	0	0	0	
Total Capital Revenues	6,712,409	1,223,316	(1,300,000)	0	5,412,409	
Capital Expenses						
Land & Buildings	(172,212)	(180,316)	0	0	(172,212)	
Furniture and Equipment	(77,000)	(36,035)	17,000	0	(60,000)	▼
Plant & Equipment	(353,000)	(130,233)	(32,000)	150,000	(235,000)	▼
Infrastructure - Roads	(5,306,478)	(2,428,639)	1,300,000	0	(4,006,478)	▼
Total Capital Expenditure	(5,908,690)	(2,775,222)	1,285,000	150,000	(4,473,690)	
Net Cash from Capital Activities	803,719	(1,551,907)	(15,000)	150,000	938,719	
Financing						
Transfer from Reserves	157,212	0	0	0	157,212	
Transfer to Reserves	(19,240)	(10,058)	0	0	(19,240)	
Net Cash from Financing Activities	137,972	(10,058)	0	0	137,972	
Net Operations, Capital & Financing	211,814	(662,925)	578,194	150,000	940,008	
Opening Funding Surplus (Deficit)	2,943,320	2,355,911			2,355,911	
Closing Funding Surplus (Deficit)	3,155,134	1,692,986	578,194	150,000	3,295,919	

▲ ▼ 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 31 March 2018

Note	Budget V Actual		Predicted			Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
Operating Revenue	\$	\$		\$	\$	
Rates	246,670	186,865	0	0	246,670	
Operating Grants, Subsidies and Contributions	4,452,271	3,707,293	(135,000)	0	4,317,271	
Fees & Charges	358,090	282,006	(12,000)	0	346,090	
Interest Earnings	19,690	10,287	0	0	19,690	
Other Revenue	42,880	22,734	(5,000)	0	37,880	▼
Profit on Disposal of Assets	0	0	0	0	0	
Total Operating Revenue	5,119,601	4,209,185	(152,000)	0	4,967,601	
Operating Expense						
Employee Costs	(2,583,151)	(1,593,956)	1,007,972	0	(1,575,179)	▼
Material and Contracts	(2,968,327)	(1,542,811)	(284,778)	0	(3,253,105)	▲
Utility Charges (Electricity, Gas, Water etc.)	(58,500)	(8,391)	0	0	(58,500)	
Depreciation on Non-current Assets	(2,522,000)	(1,113,292)	1,091,000	0	(1,431,000)	▼
Insurance Expense	(120,300)	(102,298)	7,000	0	(113,300)	
Other Expenditure	(119,200)	(62,690)	15,000	0	(104,200)	▼
Loss on Asset Disposal	0	0	0	0	0	
Total Operating Expenditure	(8,371,478)	(4,423,438)	1,836,194	0	(6,535,284)	
Funding Balance Adjustments						
Add back Depreciation	2,522,000	1,113,292	(1,091,000)	0	1,431,000	▼
Adjust (Profit)/Loss on Disposal	0	0	0	0	0	
Net Cash from Operations	(729,877)	899,039	593,194	0	(136,683)	
Capital Revenues						
Grants, Subsidies and Contributions	6,712,409	1,223,316	(1,300,000)	0	5,412,409	▼
Proceeds from Disposal of Assets	0	0	0	0	0	▲
Total Capital Revenues	6,712,409	1,223,316	(1,300,000)	0	5,412,409	
Capital Expenses						
Land & Buildings	(172,212)	(180,316)	0	0	(172,212)	
Furniture and Equipment	(77,000)	(36,035)	17,000	0	(60,000)	▼
Plant & Equipment	(353,000)	(130,233)	(32,000)	150,000	(235,000)	▼
Infrastructure - Roads	(5,306,478)	(2,428,639)	1,300,000	0	(4,006,478)	▼
Total Capital Expenditure	(5,908,690)	(2,775,222)	1,285,000	150,000	(4,473,690)	
Net Cash from Capital Activities	803,719	(1,551,907)	(15,000)	150,000	938,719	
Financing						
Transfer from Reserves	157,212	0	0	0	157,212	
Transfer to Reserves	(19,240)	(10,058)	0	0	(19,240)	
Net Cash from Financing Activities	137,972	(10,058)	0	0	137,972	
Net Operations, Capital & Financing	211,814	(662,925)	578,194	150,000	940,008	
Opening Funding Surplus (Deficit)	2,943,320	2,355,911			2,355,911	
Closing Funding Surplus (Deficit)	3,155,134	1,692,986	578,194	150,000	3,295,919	

▲ ▼ 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 2018

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

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current

SHIRE OF NGAANYATJARRAKU
NOTES TO BUDGET REVIEW
For the Period Ended 30 April 2018

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
Land & Building	2.00%
Furniture & Equipment	25.00%
Plant & Equipment	17.50%
Infrastructure, Formation	0%
Infrastructure, Pavement	4.32%
Infrastructure, Seal	4.30%
Infrastructure, Kerb	4.94%
Infrastructure, Drainage	3.16%
Infrastructure, Recreation	2.00%

(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, isolation leave, wages and salaries and are calculated as follows:

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

SHIRE OF NGAANYATJARRAKU
NOTES TO BUDGET REVIEW
For the Period Ended 30 April 2018

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. 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

Objective:

To provide a decision-making process for the efficient allocation of scarce resources.

Activities:

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

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

Law, Order, Public Safety

Objective:

To provide services to help ensure a safer and environmentally conscious community.

SHIRE OF NGAANYATJARRAKU
NOTES TO BUDGET REVIEW
For the Period Ended 30 April 2018

Activities:

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

Health

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and a waste pick-up service.

Education and Welfare

Objective:

To provide services to children and youth.

Activities:

Maintenance of playgroup centre (early years learning) and operation of youth services.

Housing

Objective:

To provide and maintain staff housing.

Activities:

Provision and maintenance of staff housing.

Community Amenities

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, litter control, storm water maintenance and protection of the environment.

Recreation and Culture

Objective:

To establish and effectively manage infrastructure and resources which will help the social well-being of the community.

Activities:

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

Transport

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depot, and traffic control. Cleaning of streets and maintenance of street trees.

Economic Services

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion, provision of rural services including weed and vermin control. Building control.

Other Property and Services

Objective:

To monitor and control council's overheads operating accounts.

Activities:

Private works operation, plant repairs, operation costs and administrative costs.

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

NOTE 2. NET CURRENT ASSETS

Net Current Assets	Actual Opening Surplus 30 Jun 2017	Budgeted pending Surplus 1 July 2017	Variance	Actual Surplus as at 31 March 2018	Forecast Surplus as at 30 June 2018
	\$	\$	\$	\$	\$
Current Assets					
Cash Municipal	4,163,677	4,163,677	0	1,886,039	3,488,972
Cash Reserves	798,459	798,459	0	808,517	808,517
Receivables - Rates	238,689	238,689	0	52,539	52,539
Receivables - Other	943,386	943,386	0	1,224,747	1,224,747
Inventories	44,990	44,990	0	44,990	44,990
	<u>6,189,200</u>	<u>6,189,200</u>	<u>0</u>	<u>4,016,832</u>	<u>5,619,765</u>
Less: Current Liabilities					
Payables	(259,328)	(259,328)	0	(116,124)	(116,124)
Payables - Other	(2,265,516)	(2,265,516)	0	(1,105,300)	(1,105,300)
Provisions	(509,987)	(509,987)	0	(293,905)	(293,905)
Less: Cash Reserves	<u>(798,459)</u>	<u>(798,459)</u>	<u>0</u>	<u>(808,517)</u>	<u>(808,517)</u>
Net Current Funding Position	2,355,911	2,355,911	0	1,692,986	3,295,919

* Positive=Surplus (Negative=Deficit)

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

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	-	0%			
General Purpose Funding - Other	-	0%			
Law, Order, Public Safety	-	0%			
Health	-	0%			
Education and Welfare	(100,000)	-23%	▼		
Housing	-	0%			
Community amenities	(35,000)	-25%	▼		
Recreation and Culture	(5,000)	-2%			
Transport	-	0%			
Economic Services	(8,000)	-71%	▼		
Other Property and Services	(4,000)	-18%	▼		
Operating Expense					
Governance	(287,778)	236%	▲		
General Purpose Funding - Rates	27,795	-100%	▼		
General Purpose Funding - Other	-				
Law, Order, Public Safety	13,662	-14%	▼		
Health	70,140	-16%	▼		
Education and Welfare	82,980	-7%			
Housing	331,162	-54%	▼		
Community Amenities	151,258	-24%	▼		
Recreation and Culture	494,232	-38%	▼		
Transport	867,625	-23%	▼		
Economic Services	73,801	-59%	▼		
Other Property and Services	11,317	-35%	▼		
Funding Balance Adjustments					
Add back Depreciation	(1,091,000)	-43%	▼		
Adjust (Profit)/Loss on Disposal	-				
Capital Revenues					
Grants, Subsidies and Contributions	(1,300,000)	-19%	▼		
Proceeds from Disposal of Assets	-	100%	▲		
Capital Expenses					
Land & Buildings	-	0%			
Furniture & Equipment	17,000	-22%	▼		
Plant & Equipment	118,000	-33%	▼		
Infrastructure - Roads	1,300,000	-24%	▼		
Financing					
Transfer to Reserves	-	0%			

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

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)			211,814			211,814	
42232	Legal Expenses - Other	Operating Expenditure			-55,000	156,814	HREOC Johnston Withers
42260	Insurance	Operating Expenditure		7,000		163,814	Savings
41020	Members Travelling	Operating Expenditure		9,000		172,814	Savings
41091	Attendance Fees - Ordinary Meetings	Operating Expenditure		6,000		178,814	Savings
42010	Salaries	Operating Expenditure			-25,000	153,814	Prev Yrs o/s Leave Paid Out
42020	Superannuation	Operating Expenditure		5,000		158,814	Savings
42041	Rental - Staff Housing	Operating Expenditure		5,000		163,814	Savings
42051	Office Maintenance	Operating Expenditure		10,000		173,814	Savings
42150	Accounting Services	Operating Expenditure		15,000		188,814	Savings
42200	Audit Fees	Operating Expenditure		30,000		218,814	Audit Behind Schedule
42012	Relief/Emergency Salaries	Operating Expenditure		5,000		223,814	Savings
42210	Consultancy Fees	Operating Expenditure			-30,000	193,814	Over Budget
74010	Contract Health Inspections	Operating Expenditure			-20,000	173,814	Under budgeted
74270	Environmental Health Program	Operating Expenditure		40,000		213,814	Staff Hours under budget
74280	Other Health Expenditure	Operating Expenditure		5,000		218,814	Savings
85291	Salaries-Social Justice Issues Project	Operating Expenditure		40,000		258,814	Youth staff hours under budget
85292	Superannuation-Social Justice Issues Proj	Operating Expenditure		10,000		268,814	Youth staff hours under budget
85299	Staff Leave Travelling Expenses	Operating Expenditure		8,000		276,814	Youth staff hours under budget
85615	Warburton LSP - Staffing Costs	Operating Expenditure		20,000		296,814	EYLC Staff hours under
101021	Wages	Operating Expenditure		10,000		306,814	Rubbish staff hours down
101024	Staff Relocation Expenses	Operating Expenditure		5,000		311,814	No recruitment
102061	Wages	Operating Expenditure		40,000		351,814	Rubbish staff hours down
113050	Contribution - Grassed Ovals Maintenananc	Operating Expenditure		5,000		356,814	Contribution not paid
113280	Salaries- Sports & Recreation Officer	Operating Expenditure		30,000		386,814	Recreation staff hours down
113281	Superannuation - Sports & Recreation Of	Operating Expenditure		5,000		391,814	Recreation staff hours down
113285	Travel & Accomodation Expenses	Operating Expenditure		5,000		396,814	Savings
113301	Conferences & Staff Training	Operating Expenditure		5,000		401,814	Savings
114800	N-Com Eletronika FM Radio Transmitter	Capital Expenditure			-32,000	369,814	New satellie decoder cards
115500	Furniture-Staff Housing	Capital Expenditure		7,000		376,814	Savings

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

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
			\$	\$	\$	\$	
116280	Salaries	Operating Expenditure		5,000		381,814	Culture staff hours down
116295	Centre Maintenance	Operating Expenditure		10,000		391,814	Savings
116315	Purchase of Goods for Resale-Retail	Operating Expenditure			-10,000	381,814	Higher purchases community artefacts etc
116319	Retail Sales	Operating Income			-5,000	376,814	Community artefact sales down
116333	Gallery Maintenance	Operating Expenditure		5,000		381,814	Savings
133410	Charges Building Fees	Operating Income			-8,000	373,814	income under
141240	Charges - Plant Hire	Operating Income			-4,000	369,814	income under
74507	Light Tractor	Capital Expenditure		20,000		389,814	Carry-over to 2018/19
74522	Rubbish Truck Warakurna	Capital Expenditure		90,000		479,814	Carry-over to 2018/19
74550	Purchases Plant & Equipment Various	Capital Expenditure		40,000		519,814	Carry-over to 2018/20
85651	Grant - Youth Program	Operating Income			-100,000	419,814	Grant Fund cancelled
101425	FaHCSIA - NJCP	Operating Income			-35,000	384,814	Not all requested will be provided
122036	Kanpa-Tjirrkarli Road	Operating Expenditure			-5,000	379,814	Transfer to 122027
122027	Patjarr Community Access-Special Grant	Operating Expenditure		5,000		384,814	Ex 122036
123103	Govt Grant-Outback Highway	Capital income			-1,300,000	-915,186	Funds transferred to Laverton
147624	Great Central Road	Capital Expenditure		1,300,000		384,814	Expenditure reduced to match grant reduction
30190	Administration Expenses	Operating Expenditure		27,795		412,609	Adj O/Head Recovery for Capital Works
41541	Administration Expenses	Operating Expenditure			-22,396	390,213	Adj O/Head Recovery for Capital Works
42567	Administration Expense	Operating Expenditure			-242,382	147,831	Adj O/Head Recovery for Capital Works
51051	Administrative Expenses	Operating Expenditure		13,662		161,493	Adj O/Head Recovery for Capital Works
74281	Administration Expenses	Operating Expenditure		17,198		178,691	Adj O/Head Recovery for Capital Works
75021	Administrative Expenses	Operating Expenditure		11,386		190,077	Adj O/Head Recovery for Capital Works
77272	Administrative Expenses	Operating Expenditure		11,556		201,633	Adj O/Head Recovery for Capital Works
85294	Administrative Expenses	Operating Expenditure			-75,020	126,613	Adj O/Head Recovery for Capital Works
92048	Administrative Expenses	Operating Expenditure		26,162		152,775	Adj O/Head Recovery for Capital Works
101070	Administrative Expenses	Operating Expenditure		45,968		198,743	Adj O/Head Recovery for Capital Works
102070	Administrative Expenses	Operating Expenditure		15,290		214,033	Adj O/Head Recovery for Capital Works
111021	Administrative Expenses	Operating Expenditure		368		214,401	Adj O/Head Recovery for Capital Works
112021	Administrative Expenses	Operating Expenditure			-250	214,151	Adj O/Head Recovery for Capital Works

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2018

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
			\$	\$	\$	\$	
113291	Administrative Expenses	Operating Expenditure		24,270		238,421	Adj O/Head Recovery for Capital Works
115290	Administrative Expenses	Operating Expenditure		14,670		253,091	Adj O/Head Recovery for Capital Works
116260	Administrative Expenses	Operating Expenditure		137,985		391,076	Adj O/Head Recovery for Capital Works
121000	Administrative Expenses	Operating Expenditure		426,778		817,854	Adj O/Head Recovery for Capital Works
121010	Administrative Expenses	Operating Expenditure		15,847		833,701	Adj O/Head Recovery for Capital Works
131000	Administrative Expenses	Operating Expenditure		25,557		859,258	Adj O/Head Recovery for Capital Works
131001	Administrative Expenses	Operating Expenditure		48,244		907,502	Adj O/Head Recovery for Capital Works
144300	Administrative Expenses	Operating Expenditure		16,189		923,691	Adj O/Head Recovery for Capital Works
147200	Administrative Expenses	Operating Expenditure		11,317		935,008	Adj O/Head Recovery for Capital Works
42562	Office Equipment - Computer	Capital Expenditure		10,000		945,008	Transfer Budget to Opex
42213	IT Network Consultant	Operating Expenditure			-5,000	940,008	Office 365 E3 Software Licences
Non Cash Amendments - Depreciation							
42047	Depreciation-Staff Housing	Buildings				-300,000	Adj for new Depn Rates from FV 2015
42397	Depreciation-Adminstration General	Furniture & Equipment				-12,000	Adj for new Depn Rates from FV 2015
42401	Depreciation - Furniture and Equipment	Furniture & Equipment				7,000	Adj for new Depn Rates from FV 2015
74290	Depreciation-Health Inspections	Plant & Equipment				-5,000	Adj for new Depn Rates from FV 2015
85310	Depreciation-Education & Welfare	Buildings				-70,000	Adj for new Depn Rates from FV 2015
85310	Depreciation-Education & Welfare	Plant & Equipment				-10,000	Adj for new Depn Rates from FV 2015
101100	Depreciation-Sanitation Household Refus	Plant & Equipment				-35,000	Adj for new Depn Rates from FV 2015
113293	Depreciation-Sports & Recreation	Buildings				-265,000	Adj for new Depn Rates from FV 2015
113293	Depreciation-Sports & Recreation	Plant & Equipment				-6,000	Adj for new Depn Rates from FV 2015
113293	Depreciation-Sports & Recreation	Recreation				2,500	Adj for new Depn Rates from FV 2015
114400	Depreciation-Television & Radio Broadca	Buildings				2,500	Adj for new Depn Rates from FV 2015
116311	Depreciation -Cultural & Civic Centre	Buildings				25,000	Adj for new Depn Rates from FV 2015
123012	Depreciation - Road Plant	Plant & Equipment				10,000	Adj for new Depn Rates from FV 2015
123100	Depreciation-Transport.Road Mntce	Plant & Equipment				-35,000	Adj for new Depn Rates from FV 2015
123100	Depreciation-Transport.Road Mntce	Roads				-400,000	Adj for new Depn Rates from FV 2016
						<u>-1,091,000</u>	