



Shire of **Ngaanyatjaraku**

ON A JOURNEY

SHIRE OF NGAANYATJARRAKU BUDGET REVIEW For the Period Ended 28 February 2019

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 28 February 2019

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	3,000	1,216	0	0	3,000	
General Purpose Funding - Rates	255,759	254,611	0	0	255,759	
General Purpose Funding - Other	1,503,337	1,202,012	118,000	0	1,621,337	
Law, Order, Public Safety	420	408	0	0	420	
Health	105,200	89,864	0	0	105,200	
Education and Welfare	318,000	233,482	(35,000)	0	283,000	▼
Housing	20,000	17,265	0	0	20,000	
Community Amenities	87,000	105,798	18,000	0	105,000	▲
Recreation and Culture	222,307	154,691	14,000	0	236,307	
Transport	1,274,049	1,245,496	70,000	0	1,344,049	
Economic Services	7,000	14,275	3,000	0	10,000	▲
Other Property and Services	0	127,492	0	0	0	
Total Operating Revenue	3,796,072	3,446,610	188,000	0	3,984,072	
Operating Expense						
Governance	(139,103)	94,047	(35,957)	0	(175,060)	▲
General Purpose Funding - Rates	(24,825)	(26,306)	(7,191)	0	(32,016)	▲
General Purpose Funding - Other	0	0	0	0	0	
Law, Order, Public Safety	(91,031)	(49,692)	15,000	0	(76,031)	▼
Health	(488,745)	(291,769)	15,000	0	(473,745)	
Education and Welfare	(1,093,417)	(542,114)	134,500	0	(958,917)	▼
Housing	(336,166)	(213,681)	0	0	(336,166)	
Community Amenities	(610,465)	(311,725)	91,000	0	(519,465)	▼
Recreation and Culture	(872,682)	(671,101)	(144,500)	0	(1,017,182)	▲
Transport	(2,983,962)	(1,977,163)	(253,000)	0	(3,236,962)	
Economic Services	(163,128)	(96,926)	35,000	0	(128,128)	▼
Other Property and Services	(12,996)	(74,536)	75,000	0	62,004	▼
Total Operating Expenditure	(6,816,520)	(4,160,966)	(75,148)	0	(6,891,668)	
Funding Balance Adjustments						
Add back Depreciation	1,366,389	828,269	0	0	1,366,389	
Adjust (Profit)/Loss on Disposal	0	(11,820)	0	0	0	
Net Cash from Operations	(1,654,059)	102,093	112,852	0	(1,541,207)	
Capital Revenues						
Grants, Subsidies and Contributions	8,687,675	1,951,924	(3,500,000)	0	5,187,675	▼
Proceeds from Disposal of Assets	0	0	0	0	0	
Total Capital Revenues	8,687,675	1,951,924	(3,500,000)	0	5,187,675	
Capital Expenses						
Land & Buildings	(90,000)	(62,813)	(2,000)	0	(92,000)	
Furniture and Equipment	(5,000)	0	0	0	(5,000)	
Plant & Equipment	(233,000)	(70,617)	196,791	0	(36,209)	▼
Infrastructure - Roads	(9,084,775)	(2,633,060)	3,590,000	0	(5,494,775)	▼
Total Capital Expenditure	(9,412,775)	(2,766,490)	3,784,791	0	(5,627,984)	
Net Cash from Capital Activities	(725,100)	(814,566)	284,791	0	(440,309)	
Financing						
Transfer from Reserves	625,253	625,253	0	0	625,253	
Transfer to Reserves	(1,619,332)	(309,062)	(198,446)	0	(1,817,778)	▲
Net Cash from Financing Activities	(994,079)	316,191	(198,446)	0	(1,192,525)	
Net Operations, Capital & Financing	(3,373,238)	(396,282)	199,197	0	(3,174,041)	
Opening Funding Surplus (Deficit)	3,373,238	3,174,041			3,174,041	
Closing Funding Surplus (Deficit)	0	2,777,759	199,197	0	0	

▲ ▼ 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 28 February 2019

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	255,759	254,611	0	0	255,759	
Operating Grants, Subsidies and Contributions	3,185,891	2,633,056	113,000	0	3,298,891	
Fees & Charges	316,840	252,200	16,000	0	332,840	
Interest Earnings	6,497	10,572	25,000	0	31,497	▲
Other Revenue	31,085	133,432	34,000	0	65,085	▲
Profit on Disposal of Assets	0	162,739	0	0	0	
Total Operating Revenue	3,796,072	3,446,610	188,000	0	3,984,072	
Operating Expense						
Employee Costs	(2,709,286)	(1,637,260)	35,143	0	(2,674,143)	
Material and Contracts	(2,405,705)	(1,472,516)	(114,800)	0	(2,520,505)	
Utility Charges (Electricity, Gas, Water etc.)	(95,000)	(1,461)	0	0	(95,000)	
Depreciation on Non-current Assets	(1,366,389)	(828,269)	0	0	(1,366,389)	
Insurance Expense	(123,000)	(174,147)	(4,300)	0	(127,300)	
Other Expenditure	(117,140)	(59,133)	8,809	0	(108,331)	
Loss on Asset Disposal	0	11,820	0	0	0	
Total Operating Expenditure	(6,816,520)	(4,160,966)	(75,148)	0	(6,891,668)	
Funding Balance Adjustments						
Add back Depreciation	1,366,389	828,269	0	0	1,366,389	
Adjust (Profit)/Loss on Disposal	0	(11,820)	0	0	0	
Net Cash from Operations	(1,654,059)	102,093	112,852	0	(1,541,207)	
Capital Revenues						
Grants, Subsidies and Contributions	8,687,675	1,951,924	(3,500,000)	0	5,187,675	▼
Proceeds from Disposal of Assets	0	0	0	0	0	▲
Total Capital Revenues	8,687,675	1,951,924	(3,500,000)	0	5,187,675	
Capital Expenses						
Land & Buildings	(90,000)	(62,813)	(2,000)	0	(92,000)	
Furniture and Equipment	(5,000)	0	0	0	(5,000)	
Plant & Equipment	(233,000)	(70,617)	196,791	0	(36,209)	▼
Infrastructure - Roads	(9,084,775)	(2,633,060)	3,590,000	0	(5,494,775)	▼
Total Capital Expenditure	(9,412,775)	(2,766,490)	3,784,791	0	(5,627,984)	
Net Cash from Capital Activities	(725,100)	(814,566)	284,791	0	(440,309)	
Financing						
Transfer from Reserves	625,253	625,253	0	0	625,253	
Transfer to Reserves	(1,619,332)	(309,062)	(198,446)	0	(1,817,778)	▲
Net Cash from Financing Activities	(994,079)	316,191	(198,446)	0	(1,192,525)	
Net Operations, Capital & Financing	(3,373,238)	(396,282)	199,197	0	(3,174,041)	
Opening Funding Surplus (Deficit)	3,373,238	3,174,041			3,174,041	
Closing Funding Surplus (Deficit)	0	2,777,759	199,197	0	0	

▲ ▼ 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 28 February 2019

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 28 February 2019

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 28 February 2019

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 28 February 2019

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 NGAANYAT JARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

NOTE 2. NET CURRENT ASSETS

Net Current Assets	Actual Opening Surplus 30 Jun 2018	Budgeted pending Surplus 1 Jul 2018	Variance	Actual Surplus as at 28 Feb 2019	Forecast Surplus as at 30 Jun 2019
	\$	\$	\$	\$	\$
Current Assets					
Cash Municipal	2,317,254	2,353,803	36,549	2,455,084	354,281
Cash Reserves	853,334	916,833	63,499	537,142	2,127,310
Receivables - Rates	41,494	41,494	0	41,694	41,694
Receivables - Other	1,536,534	2,375,340	838,806	546,340	146,340
Investment	30,934	0	(30,934)	30,934	30,934
Inventories	72,199	41,862	(30,337)	72,199	72,199
	4,851,749	5,729,332	877,583	3,683,393	2,772,758
Less: Current Liabilities					
Payables	(285,121)	(285,121)	0	(12,042)	(212,042)
Payables - Other	(203,520)	(795,211)	(591,691)	(98,627)	(175,583)
Provisions	(335,733)	(358,929)	(23,196)	(257,823)	(257,823)
Less: Cash Reserves	(853,334)	(916,833)	(63,499)	(537,142)	(2,127,310)
Net Current Funding Position	3,174,041	3,373,238	199,197	2,777,759	0

* Positive=Surplus (Negative=Deficit)

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

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	118,000	8%			
Law, Order, Public Safety	-	0%			
Health	-	0%			
Education and Welfare	(35,000)	-11%	▼	Permanent	Provision for lost income related to Cyber Crime Scam
Housing	-	0%			
Community amenities	18,000	21%	▲	Permanent	Additional charges and new housing
Recreation and Culture	14,000	6%			
Transport	70,000	5%			
Economic Services	3,000	43%	▲	Permanent	Additional charges on new housing
Other Property and Services	-	0%			
Operating Expense					
Governance	(35,957)	26%	▲	Permanent	FBT on M/V & Travel under budget
General Purpose Funding - Rates	(7,191)	29%	▲	Permanent	Approved Bad Debts Written Off
General Purpose Funding - Other	-				
Law, Order, Public Safety	15,000	-16%	▼	Permanent	Vet did not charge time last
Health	15,000	-3%			
Education and Welfare	134,500	-12%	▼	Permanent	Hip Hop Program cancelled and Vacancy EYP, Warakurna
Housing	-	0%			
Community Amenities	91,000	-15%	▼	Permanent	Vancies Rubbish staff Contract YSM & FBT 17/18
Recreation and Culture	(144,500)	17%	▲	Permanent	now paid
Transport	(253,000)	8%			
Economic Services	35,000	-21%	▼	Permanent	Tourism / Building Consultancy not proceeding Last Year W/Comp Claims
Other Property and Services	75,000	-577%	▼	Permanent	now rbt
Funding Balance Adjustments					
Add back Depreciation	-	0%			
Adjust (Profit)/Loss on Disposal	-				
Capital Revenues					
Grants, Subsidies and Contributions	(3,500,000)	-40%	▼	Permanent	GCR Sealing offset by reduced Exp
Proceeds from Disposal of Assets	-	0%			
Capital Expenses					
Land & Buildings	(2,000)	2%			
Furniture & Equipment	-	0%			
Plant & Equipment	196,791	-84%	▼	Permanent	Defer purchase of plant GCR Sealing offset by reduced
Infrastructure - Roads	3,590,000	-40%	▼	Permanent	Rev
Financing					
Transfer to Reserves	(198,446)	12%	▲	Permanent	Transfer defered plant to reserve

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

NOTE 4. PROPOSED BUDGET AMENDMENTS

COA	Description	Classification	Budgeted Surplus/(Deficit)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
Original Budget Closing Funding Surplus (Deficit)			0			0	
27011	Proceeds Insurance Claim	Other Revenue		\$32,143		32,143	Reimburse Workers Comp paid
30000	Bad Debts Write Off - Rates	Other Expenses			-\$6,519	25,624	Council approved write-offs
30001	Bad Debts Written Off	Other Expenses			-\$672	24,952	Council approved write-offs
30301	General Grants (Untied)	Operating Grants - Commonwealth		\$93,000		117,952	Higher grant received
41020	Members Travelling	Other Expenses		\$5,000		122,952	Under budget
41040	Election Expenses	Other Expenses		\$5,000		127,952	Election for vacancy now not required
41041	Returning Officer Election Expenses	Materials		\$1,000		128,952	Election for vacancy now not required
41091	Attendance Fees - Ordinary Meetings	Other Expenses		\$1,000		129,952	Under budget
41130	Public Meetings	Other Expenses		\$1,000		130,952	Under budget
41270	Donations Paid	Other Expenses		\$2,000		132,952	Under budget
41282	Legal Advice - Pecuniary Interest	Materials		\$1,000		133,952	Under budget
41289	Other Minor Expenditure	Other Expenses		\$1,000		134,952	Under budget
42010	Salaries	Salaries & Wages			-\$100,000	34,952	CEO Payout
42010	Salaries	Superannuation			-\$10,000	24,952	Under budgeted
42011	Long Service Leave	Salaries & Wages		\$10,000		34,952	Over budgeted
42012	Relief/Emergency Salaries	Other Employee Costs		\$10,000		44,952	Under budget
42039	Insurance - Staff Housing	Insurance Premiums			-\$5,000	39,952	Under budgeted
42041	Rental - Staff Housing	Other Employee Costs		\$20,000		59,952	Additional rentals
42042	Maintenance - Staff Housing	Other Employee Costs			-\$25,000	34,952	Breakins
42043	Relief Staff Accomodation	Other Employee Costs		\$2,000		36,952	Under budget
42044	Relief Staff Travelling	Other Employee Costs		\$2,000		38,952	Under budget
42046	Relocation Expenses (Staff)	Other Employee Costs		\$5,000		43,952	Under budget
42048	FBT Expenses	Other Employee Costs			-\$24,000	19,952	Allowance for CEO costs
42051	Office Maintenance	Materials			-\$5,000	14,952	Maintenance Plan unbudgeted
42097	Relocation Expenses (C.E.O.)	Other Employee Costs		\$4,000		18,952	Used Council vehicle
42163	Maintenance of Office Equipment	Materials			-\$3,000	15,952	Additional equipment now not capitalised
42164	Maintenance of Communications Equipm	Materials		\$3,000		18,952	Under budget
42180	Travelling and Accomodation	Other Employee Costs			-\$3,000	15,952	Over budget (extra trips re funding)
42210	Consultancy Fees	Service Contracts		\$20,000		35,952	Under budget

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

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
			\$	\$	\$	\$	
42222	Uniforms	Other Employee Costs			-\$1,000	34,952	Over budget
42230	Legal Expenses - Debt Collection	Materials		\$2,500		37,452	Not required
							Over budget due to opinions related financial sustainability issues
42232	Legal Expenses - Other	Materials			-\$15,000	22,452	Over budget due to opinions related financial sustainability issues
42232	Legal Expenses - Other	Service Contracts			-\$3,300	19,152	issues
42260	Insurance	Insurance Premiums			-\$4,300	14,852	Over budget
42392	Reimbursements	Reimbursements		\$35,000		49,852	Mainly Rbt Legal Fees NCAC
42600	Security upgrade staff houses	Capital Purchases (Budget Purposes Only)			-\$16,000	33,852	As per Council resolution
42603	Early Years LC Fencing	Capital Purchases (Budget Purposes Only)			-\$6,000	27,852	Over budget
42659	Playgroup/Early Years Learning Centre	Capital Purchases (Budget Purposes Only)		\$20,000		47,852	Under budget
51391	Dog Control Program	Materials		\$15,000		62,852	Dr Bob did not charge time
74010	Health Inspections	Salaries & Wages			-\$5,000	57,852	Over budget
74270	Environmental Health Program	Salaries & Wages		\$20,000		77,852	Under budget
74507	Light Tractor	Capital Purchases (Budget Purposes Only)		\$20,000		97,852	Plant not being purchased
74513	Vehicle 4x4 (Wagon)	Capital Purchases (Budget Purposes Only)		\$68,000		165,852	Plant not being purchased
74522	Rubbish Truck Warakurna	Capital Purchases (Budget Purposes Only)		\$90,000		255,852	Plant not being purchased
74550	Purchases Plant & Equipment Various	Capital Purchases (Budget Purposes Only)		\$45,000		300,852	Plant not being purchased
85291	Salaries-Social Justice Issues Project	Salaries & Wages		\$20,000		320,852	Offset 113294
85293	Relocation Expenses	Other Employee Costs		\$2,000		322,852	Under budget
85302	Insurance Workers Compensation	Other Employee Costs		\$2,000		324,852	Under budget
85304	Fringe Benefits Tax	Other Employee Costs			-\$5,500	319,352	Over budget
85306	Travel & Accommodation Expenses	Other Employee Costs		\$2,000		321,352	Under budget
85311	Holiday Program	Materials		\$3,000		324,352	Under budget
85312	Drop-in-Centre Equipment	Materials		\$1,000		325,352	Under budget
85313	Youth/DIC Misc. Equipment	Materials		\$1,000		326,352	Under budget
85314	Staff Training	Other Employee Costs		\$2,000		328,352	Under budget
85316	Youth Development - Small Programs	Materials		\$5,000		333,352	Under budget
85318	Uniforms & Safety Clothing	Other Employee Costs		\$2,000		335,352	Under budget
85319	Youth Festivals & Events	Materials		\$50,000		385,352	Under budget
85323	Purchase of Vehicle - Youth Development	Materials		\$63,791		449,143	Plant not being purchased

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

NOTE 4. PROPOSED BUDGET AMENDMENTS - CONT.

COA	Description	Classification	Budgeted Surplus/(Def icit)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
85405	Drop In Centre Sales	Other Fees & Charges			-\$5,000	444,143	Under budget
85612	Contribution Strengthening Families (Pla	Salaries & Wages			-\$20,000	424,143	Over budget
85612	Contribution Strengthening Families (Pla	Materials			-\$10,000	414,143	Over budget
85615	EYLC & Playgroups Staffing Costs	Salaries & Wages		\$80,000		494,143	Vacant position Warakurna
85650	Grant - DCD	Operating Grants - Other			-\$30,000	464,143	Reduction for Cyber Fraud loss
101021	Wages	Salaries & Wages		\$45,000		509,143	Under budget
101024	Staff Relocation Expenses	Other Employee Costs		\$4,000		513,143	Under budget
101030	Refuse Site Maintenance	Materials			-\$5,000	508,143	Over budget
101410	Charges - Rubbish Removals	Other Fees & Charges		\$18,000		526,143	Under budget
102061	Wages	Salaries & Wages		\$50,000		576,143	Under budget
102068	Bins & Bin Stands	Materials			-\$3,000	573,143	Over budget
113286	Motor Vehicle Running Expenses	Materials			-\$11,000	562,143	Over budget
113290	Telephone Charges (Satellite)	Materials		\$2,000		564,143	Under budget
113294	Contract Relief	Service Contracts			-\$80,000	484,143	Relief Youth / Rec mgr offset by Salary under
113299	Fringe Benefits Tax	Other Employee Costs			-\$5,500	478,643	Over budget
113301	Conferences & Staff Training	Other Employee Costs		\$2,000		480,643	Under budget
116287	Conferences & Seminars	Other Employee Costs		\$1,000		481,643	Under budget
116288	Travelling Expenses	Other Employee Costs		\$1,000		482,643	Under budget
116290	Accommodation	Other Employee Costs		\$1,000		483,643	Under budget
116291	FBT Expenses	Other Employee Costs			-\$50,000	433,643	Over budget due to CEO vehicle / travel
116315	Purchase of Goods for Resale-Retail	Materials			-\$5,000	428,643	Over budget
116319	Retail Sales	Other Revenue		\$14,000		442,643	Under budget
122003	Warburton Community Roads-Maint	Materials			-\$22,000	420,643	includes \$20k streetsweeping
122003	Warburton Community Roads-Maint	Service Contracts			-\$20,000	400,643	Over budget
122004	Other Minor Road Works	Materials			-\$40,000	360,643	Over budget
122004	Other Minor Road Works	Service Contracts			-\$20,000	340,643	includes \$15k streetsweeping
122005	Great Central Road - Access Special Grar	Service Contracts			-\$180,000	160,643	Over budget
122040	Warakurna Community Roads	Materials			-\$1,000	159,643	Over budget
122284	Wages-Verge Maintenance	Salaries & Wages		\$30,000		189,643	Under budget

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

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
			\$	\$	\$	\$	
122373	Fed, Roads Grant (untied)	Operating Grants - Commonwealth		\$50,000		239,643	Additional funds from RAMM updates
123001	Profit/(Loss) on Disposal of Asset - Plant	Profit On Asset Disposal		\$20,000		259,643	Profit after approved writeoffs
123103	Govt Grant-Outback Highway	Capital Grants - Commonwealth			-\$3,500,000	-3,240,357	Tfr to Laverton & will not spend
132200	Tourism Consultancy	Materials		\$20,000		-3,220,357	To next year
133011	Building Consultancy	Materials		\$15,000		-3,205,357	Under budget
133410	Charges Building Fees	Other Fees & Charges		\$3,000		-3,202,357	Under budget
144010	Fuel & Oil	Materials		\$10,000		-3,192,357	Under budget
144020	Tyres & Tubes	Materials		\$5,000		-3,187,357	Under budget
146501	Reimbursements - Workers Compensation	Reimbursements		\$60,000		-3,127,357	Workers comp claim reimb
147611	Jameson Wanarn	Service Contracts			-\$3,507,669	-6,635,026	Tfr from 147628
147624	Great Central Road (Outback Hiway)	Capital Purchases (Budget Purpos		\$3,500,000		-3,135,026	Tfr to Laverton & will not spend
147628	Warburton Blackstone Road (R2R)	Capital Purchases (Budget Purpos		\$3,507,669		372,643	Tfr to 147611
160212	Interest on Investments - Municipal Fund	Interest Earned		\$25,000		397,643	New term Deposits
55005	Transfer to Asset Reserve				-\$198,446	199,197	Transfer for future plant replacement