



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

**Minutes of Ordinary Council Meeting**  
**Held at Warburton**  
**30<sup>th</sup> May 2018 at 1pm**

**SHIRE OF NGAANYATJARRAKU**  
**ORDINARY COUNCIL MEETING**  
**30 May 2018**

**A G E N D A**

1. **PRESENT**
2. **RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**
3. **DECLARATION OF MEMBERS' AND OFFICERS' INTERESTS**
4. **QUESTION TIME**
5. **CONFIRMATION OF MINUTES**

Ordinary Council Meeting 29<sup>th</sup> March 2018

6. **REPORTS BY THE CHIEF EXECUTIVE OFFICER**

Report No. 019-18	Accounts paid & payable
Report No. 020-18	Financial Reports for period ending 28 <sup>th</sup> February 2018
Report No. 021-18	Council Investments as at 22 <sup>nd</sup> March 2018
Report No. 022-18	Administrative Compliance with LG Act 1995
Report No. 023-18	2017/18 Annual Budget Review
Report No. 024-18	Shire of Laverton – Great Central Road Joint Projects
Report No. 025-18	Action Report – Environmental Health & Building Services

**LATE ITEMS / MATTERS OF URGENT BUSINESS**

**CLOSURE OF MEETING BY SHIRE PRESIDENT**

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**MINUTES OF ORDINARY COUNCIL MEETING  
HELD ON 30<sup>th</sup> MAY 2018 AT 1:00PM (WST)  
IN THE SHIRE OF NGAANYATJARRAKU MEETING ROOM**

Shire President Cr. McLean took the Chair and welcomed everyone, declaring the meeting open at 1:08pm.

**PRESENT** Cr. J.D. McLean (President)  
Cr. P. Thomas (Deputy President)  
Cr. B. Thomas  
Cr. J. Frazer  
Cr. D. Frazer  
Cr. A. Jones

Mr. Chris Paget - Chief Executive Officer

**APOLOGIES**

Cr. L. West  
Cr. A. Bates

**QUESTION TIME**

No questions

**LEAVE OF ABSENCE**

Nil

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

Nil

**CONFIRMATION OF MINUTES**

Ordinary Council meeting 29<sup>th</sup> March 2018

**MOVED** Cr. Jones, seconded Cr. J. Frazer, that the minutes of the Ordinary Council meeting held on 29<sup>th</sup> March be confirmed as a true and accurate record of the proceedings of that meeting.

**CARRIED 6/0**

**REPORT NO: 019-18**      **TO: ORDINARY COUNCIL MEETING 30th MAY 2018**  
**SUBJECT: ACCOUNTS PAID AND PAYABLE**

**AUTHORITY: FINANCIAL MANAGEMENT REGULATIONS 12 & 13**

In accordance with Financial Management Regulations 12 & 13, a list of all accounts paid or payable shall be presented to Council (Refer to Accounts for Payment attached).

Council is requested to confirm the payment of accounts listed in the Accounts for Payment. (See **attachments**)

**RECOMMENDATION**

That Council payment of accounts amounting to \$1,188,509.65 for periods ending 31<sup>st</sup> March and 30<sup>th</sup> April 2018 be received and noted.

**VOTING REQUIREMENTS**

Simple majority

**MOVED Cr. D. Frazer, seconded Cr. P. Thomas, that the recommendation contained within report 019-18 be adopted.**

**#019-18**

**RESOLUTION**

*That Council payment of accounts amounting to \$1,188,509.65 for periods ending 31<sup>st</sup> March and 30<sup>th</sup> April 2018 be received and noted.*

**CARRIED 6/0**

## SHIRE OF NGAANYATJARRAKU - PAYMENTS LISTING MARCH 2018

01/03/2018	9999	PAYROLL	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-11010.62	09/17/18
01/03/2018	15	WESTPAC BANK	WESTPAC BANK Transaction fees - February 2018	-12	09/17/18
01/03/2018	217	KEY FACTORS PTY LTD (BREAKAWAY)	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire Great Central Road Major Project Shire boundary SLK433 on	-116426.2	09/17/18
01/03/2018	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Rental of staff house Lot 154 Warburton January 2018	-3975.09	09/17/18
01/03/2018	785	IT VISION AUSTRALIA PTY LTD	IT VISION AUSTRALIA PTY LTD ITV monthly BPMS payroll, financial processing+rates service fee Jan 2018	-9545.07	09/17/18
01/03/2018	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Plumbing - replace valve on blue line poly at Cultural Centre / S	-1110.05	09/17/18
01/03/2018	1502	Franco Saliba	Franco Saliba Reimburse purchases - garbage bags & icy poles for Clean up Warbo	-79.5	09/17/18
01/03/2018	2028	JLB PHOTOS	JLB PHOTOS Supply, install & setup new Foscam C2 cameras in Warburton Playgroup	-462	09/17/18
01/03/2018	2054	TJUKAYIRLA ROADHOUSE	TJUKAYIRLA ROADHOUSE Diesel fuel Env Health Navara 1EKV323	-119.25	09/17/18
01/03/2018	57	WARAKURNA ROADHOUSE	WARAKURNA ROADHOUSE Diesel YSM Prado 1EZ460	-711.26	09/17/18
01/03/2018	61	WARRUNYINNA STORE	WARRUNYINNA STORE Diesel fuel Triton ute 1DW269	-399.17	09/17/18
01/03/2018	95	WARAKURNA STORE	WARAKURNA STORE Food supplies for Youth team	-117.34	09/17/18
01/03/2018	155	NGAANYATJARRA COUNCIL	NGAANYATJARRA COUNCIL Onbiling of tyre supply & freight for Wingellina rubbish truck 1ELK389	-671.5	09/17/18
01/03/2018	334	STAPLES AUSTRALIA (PREV. CORPORATE EXPRESS)	STAPLES AUSTRALIA (PREV. CORPORATE EXPRESS) Stationery & supplies for Shire office	-3008.02	09/17/18
01/03/2018	425	P.A. SEVERIN & CO	P.A. SEVERIN & CO Diesel fuel Admin Prado 1EPU755	-182.46	09/17/18
01/03/2018	538	PERFECT COMPUTER SOLUTIONS PTY LTD	PERFECT COMPUTER SOLUTIONS PTY LTD Supply 3 x HP Desktop computer & monitors for Shire office	-4225	09/17/18
01/03/2018	726	DIPLOMAT MOTEL	DIPLOMAT MOTEL Accom 2 Feb 2018 K. Hannagan	-115	09/17/18
05/03/2018	357	COMMONWEALTH BANK OF AUSTRALIA	COMMONWEALTH BANK OF AUSTRALIA CBA Merchant & POS fees - Feb 2018	-79.85	09/17/18
06/03/2018	15	WESTPAC BANK	WESTPAC BANK Credit Card Trans - CEO C. Paget	-3726.81	09/17/18
07/03/2018	9999	PAYROLL	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-53915.25	09/17/18
07/03/2018	54	WA SUPER	WA SUPER Payroll deductions	-4736.69	09/17/18
07/03/2018	2038	NETWEALTH SUPER ACCELERATOR PERSONAL	NETWEALTH SUPER ACCELERATOR PERSONAL Superannuation contributions	-231.24	09/17/18
07/03/2018	300	AMP RETIREMENT SAVINGS ACCOUNT	AMP RETIREMENT SAVINGS ACCOUNT Payroll deductions	-686.22	09/17/18
07/03/2018	833	AUSTRALIAN ETHICAL SUPERANNUATION PTY LTD	AUSTRALIAN ETHICAL SUPERANNUATION PTY LTD Superannuation contributions	-299.25	09/17/18
07/03/2018	1034	AUSTRALIAN SUPER	AUSTRALIAN SUPER Superannuation contributions	-61.38	09/17/18
07/03/2018	5	BT SUPER	BT SUPER Superannuation contributions	-121.95	09/17/18
07/03/2018	740	HOST PLUS	HOST PLUS Payroll deductions	-569.59	09/17/18
07/03/2018	45	SHIRE OF NGAANYATJARRAKU	SHIRE OF NGAANYATJARRAKU Reimburse Warta Shop petty cash float art & craft stock purchases for resale	-4570	09/17/18
13/03/2018	50	TELSTRA CORPORATION LTD	TELSTRA CORPORATION LTD Telstra satellite mobile phone charges	-180.88	09/17/18
14/03/2018	50	TELSTRA CORPORATION LTD	TELSTRA CORPORATION LTD Phone & data charges - February 2018	-1810.09	09/17/18
15/03/2018	217	KEY FACTORS PTY LTD (BREAKAWAY)	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire - Great Central Road Major Project Shire boundary SLK433 on	-131784.4	09/17/18
15/03/2018	1050	CARDINAL CONTRACTORS PTY LTD	CARDINAL CONTRACTORS PTY LTD Hire of graders Gt Central Rd F+I work	-98736	09/17/18
15/03/2018	584	WA NEWS	WA NEWS Subscription fees The West Australian newspaper online to 6th Mar 2018	-72	09/17/18
15/03/2018	21	DR ROBERT M IRVING	DR ROBERT M IRVING Supply of veterinary drugs & medication for Environmental Health program	-1482	09/17/18
15/03/2018	61	WARRUNYINNA STORE	WARRUNYINNA STORE Diesel for Jameson Depot rubbish truck	-50	09/17/18
15/03/2018	147	AUSTRALIA POST	AUSTRALIA POST Australia Post charges February 2018 - postage costs & mailing supplies	-1266.75	09/17/18
15/03/2018	253	GLOBETROTTER CORPORATE TRAVEL	GLOBETROTTER CORPORATE TRAVEL Qantas fare AQ-PER return Philip Swan PEHO 22 Feb/8Mar 2018 + ticketing fee	-1712.64	09/17/18
15/03/2018	262	Mr C L PAGET	Mr C L PAGET Reimburse purchase of art works for restock/resale in Warta Shop	-4197.43	09/17/18
15/03/2018	275	C-DIRECT PTY LTD PREPAID	C-DIRECT PTY LTD PREPAID Supply of Telstra prepaid phone cards	-480	09/17/18
15/03/2018	334	STAPLES AUSTRALIA (PREV. CORPORATE EXPRESS)	STAPLES AUSTRALIA (PREV. CORPORATE EXPRESS) Stationery & supplies for Shire office	-77.37	09/17/18
15/03/2018	425	P.A. SEVERIN & CO	P.A. SEVERIN & CO Diesel fuel PEHO Landcruiser KBC591L	-218.73	09/17/18
15/03/2018	430	PHONOGRAPHIC PERFORMANCE COMPANY OF AUSTRALIA	PHONOGRAPHIC PERFORMANCE COMPANY OF AUSTRALIA LTD Annual PPCA licenses Warakurna, Warburton & Blackstone	-676.27	09/17/18
15/03/2018	538	PERFECT COMPUTER SOLUTIONS PTY LTD	PERFECT COMPUTER SOLUTIONS PTY LTD Connect new Shire satellite service; resolve significant email/IP address issues; n	-722.5	09/17/18
15/03/2018	696	CHART AIR	CHART AIR Chartair freight charge on artglass to KAL	-42	09/17/18
15/03/2018	29	LEONORA MOTOR INN	LEONORA MOTOR INN Accom & meals Shire Advisor J. Thurtell 22/23 Oct 2017	-218.5	09/17/18
15/03/2018	726	DIPLOMAT MOTEL	DIPLOMAT MOTEL Accom 10 Mar 2018 YSM Tom O'Brien	-125	09/17/18
15/03/2018	785	IT VISION AUSTRALIA PTY LTD	IT VISION AUSTRALIA PTY LTD ITV monthly BPMS payroll, financial processing + rates service fee Feb 2018	-9545.07	09/17/18
15/03/2018	894	BUNNINGS GROUP LTD	BUNNINGS GROUP LTD Hardware & equipment for Environ. Health program	-1982.47	09/17/18
15/03/2018	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Plumbing - Inlet valve on CRC office	-816.93	09/17/18
15/03/2018	997	METEX NICKEL PTY LTD	METEX NICKEL PTY LTD Accommodation Shire EGF50 M. Cooke 18th Feb 2018	-165	09/17/18
15/03/2018	1015	BUNBURY TOYOTA	BUNBURY TOYOTA 60,000km service Toyota Lcruiser 1EPI385	-1120.3	09/17/18
15/03/2018	1077	CORE BUSINESS AUSTRALIA	CORE BUSINESS AUSTRALIA Claim 32DCEO engagement+placement fees - Kevin Hannagan February 2108	-5244.46	09/17/18
15/03/2018	2004	Johnston Withers	Johnston Withers legal professional fees associated with ' CDP In Remote Communities' AHRC & mediation process	-4410.18	09/17/18
15/03/2018	2028	JLB PHOTOS	JLB PHOTOS Fix, re-set & test 2 x Foscam C2 caneras after break in at Warburton Playgroup	-250	09/17/18
15/03/2018	30	LEONORA ROADHOUSE	LEONORA ROADHOUSE Fuel for SWIM team vehicles	-367.06	09/17/18
15/03/2018	37	NATS	NATS Major service, repairs+suspension upgrade for MWS Landcruiser 1EK6511	-15224.66	09/17/18
15/03/2018	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Plumbing repairs to Cultural Centre	-453.62	09/17/18
15/03/2018	53	LANDGATE	LANDGATE Mining tenements schedule M2018/2 update & supply	-38.35	09/17/18
15/03/2018	57	WARAKURNA ROADHOUSE	WARAKURNA ROADHOUSE Accom & meals Shire Env Health team	-2362.49	09/17/18
15/03/2018	59	WARBURTON ROADHOUSE	WARBURTON ROADHOUSE Diesel Youth Program PC 1EIN112	-4734.9	09/17/18
15/03/2018	60	WARBURTON STORE	WARBURTON STORE Food supplies for basketball tournament	-917.5	09/17/18
21/03/2018	9999	PAYROLL	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-53979.82	09/17/18
21/03/2018	54	WA SUPER	WA SUPER Payroll deductions	-5767.3	09/17/18
21/03/2018	2038	NETWEALTH SUPER ACCELERATOR PERSONAL	NETWEALTH SUPER ACCELERATOR PERSONAL Superannuation contributions	-231.24	09/17/18
21/03/2018	300	AMP RETIREMENT SAVINGS ACCOUNT	AMP RETIREMENT SAVINGS ACCOUNT Payroll deductions	-686.22	09/17/18
21/03/2018	1034	AUSTRALIAN SUPER	AUSTRALIAN SUPER Superannuation contributions	-61.38	09/17/18
21/03/2018	5	BT SUPER	BT SUPER Superannuation contributions	-135.5	09/17/18
21/03/2018	740	HOST PLUS	HOST PLUS Payroll deductions	-636.44	09/17/18
23/03/2018	15	WESTPAC BANK	WESTPAC BANK Credit Card Trans - CEO C. Paget	-3448.87	09/17/18
23/03/2018	15	WESTPAC BANK	WESTPAC BANK Audit certificate fee	-50	09/17/18
29/03/2018	368	DEPT FOR PLANNING & INFRASTRUCTURE	DEPT FOR PLANNING & INFRASTRUCTURE DoT Agency transaction 134817-134826	-2566.3	09/17/18
29/03/2018	4	A BATES	A BATES Shire Council ord meeting fee 29 March and Audit Committee meeting fee March	-300	09/17/18
29/03/2018	26	DAMIAN MCLEAN	DAMIAN MCLEAN Ordinary Council meeting fee 29 March '18	-500	09/17/18
29/03/2018	355	LALLA WEST	LALLA WEST Ordinary Council meeting fee 29 March '18	-300	09/17/18
29/03/2018	1004	JOYLENE FRAZER	JOYLENE FRAZER Ordinary Council meeting fee 29 March '18	-300	09/17/18
29/03/2018	1064	ANDREW JONES	ANDREW JONES Shire Council ord meeting fee 29 March and Audit Committee meeting fee March	-300	09/17/18
29/03/2018	2049	DEBRA FRAZER	DEBRA FRAZER Ordinary Council meeting fee 29 March '18	-300	09/17/18

TOTAL \$582,156.38

## SHIRE OF NGAANYATJARRAKU - PAYMENTS LISTING APRIL 2018

3/04/2018	50	TELSTRA CORPORATION LTD	TELSTRA CORPORATION LTD Telstra satellite mobile phone charges	-190	10	17/18
3/04/2018	217	KEY FACTORS PTY LTD (BREAKAWAY)	KEY FACTORS PTY LTD (BREAKAWAY) Plant hire for roadworks - Great Central Rd Major Project	-83653.9	10	17/18
3/04/2018	1050	CARDINAL CONTRACTORS PTY LTD	CARDINAL CONTRACTORS PTY LTD Hire of graders Gt Central Rd F+I work	-26741	10	17/18
3/04/2018	15	WESTPAC BANK	WESTPAC BANK Westpac transaction fees - March 2018	-6.75	10	17/18
3/04/2018	330	AUSTRALIAN COMMUNICATIONS AUTHORITY	AUSTRALIAN COMMUNICATIONS AUTHORITY PAL apparatus annual licence fee 2017/18 Warburton Aerodrome	-44	10	17/18
3/04/2018	357	COMMONWEALTH BANK OF AUSTRALIA	COMMONWEALTH BANK OF AUSTRALIA CBA Merchant & POS fees - March 2018	-37.48	10	17/18
3/04/2018	37	NATS	NATS Full detailing of MWS Toyota 1KC611	-4023.78	10	17/18
3/04/2018	1016	JCA CIVIL CONTRACTING PTY LTD	JCA CIVIL CONTRACTING PTY LTD Repairs to Early Years building external wall after break-in	-726	10	17/18
3/04/2018	1105	Philip Swain	Philip Swain Reimburse taxi fares & airport parking	-150.77	10	17/18
3/04/2018	1599	LAVERTON SUPPLIES	LAVERTON SUPPLIES Vehicle storage PEHO Toyota KBC591L	-280	10	17/18
3/04/2018	2056	GEOFF MIERS GARDEN SOLUTIONS	GEOFF MIERS Garden Solutions Supply 45 eucalyptus turquata tubestock seedlings for dust abatement program	-247.5	10	17/18
3/04/2018	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Supply & fit new power steering rack on Env Health Triton KBC9	-4791.6	10	17/18
3/04/2018	61	WARRUNYINNA STORE	WARRUNYINNA STORE Supply for Jameson Playgroup Jan/Feb	-406.17	10	17/18
3/04/2018	100	WANARN STORE	WANARN STORE Battery & terminals for Shire rubbish truck - Wanarn	-254	10	17/18
3/04/2018	253	GLOBETROTTER CORPORATE TRAVEL	GLOBETROTTER CORPORATE TRAVEL Airfares KAL-PER-LAV PEHO Philip Swain 6 & 14 June 2018	-3120.18	10	17/18
3/04/2018	262	Mr C L PAGET	Mr C L PAGET Reimburse leave airfares for Paget family as per employment contract	-1038.06	10	17/18
3/04/2018	696	CHART AIR	CHART AIR Airfare KAL-WBR L Franco 24th March	-360	10	17/18
3/04/2018	812	Mrs A L SHINKFIELD	Mrs A L SHINKFIELD Reimburse equipment & supplies purch for NG Lands Playgroups, plus accomm Diesel fuel Early Years	-1354.1	10	17/18
3/04/2018	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGR	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Repairs to internal ceiling on CEO house Lot 152 Warburton af	-1020.39	10	17/18
4/04/2018	9999	PAYROLL	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-47388.82	10	17/18
4/04/2018	54	WA SUPER	WA SUPER Payroll deductions	-4656.3	10	17/18
4/04/2018	2038	NETWEALTH SUPER ACCELERATOR PERSONAL	NETWEALTH SUPER ACCELERATOR PERSONAL Superannuation contributions	-231.24	10	17/18
4/04/2018	300	AMP RETIREMENT SAVINGS ACCOUNT	AMP RETIREMENT SAVINGS ACCOUNT Payroll deductions	-686.22	10	17/18
4/04/2018	1034	AUSTRALIAN SUPER	AUSTRALIAN SUPER Superannuation contributions	-61.38	10	17/18
4/04/2018	5	BT SUPER	BT SUPER Superannuation contributions	-108.4	10	17/18
4/04/2018	740	HOST PLUS	HOST PLUS Payroll deductions	-636.44	10	17/18
4/04/2018	15	WESTPAC BANK	WESTPAC BANK Credit Card Trans - CEO C. Paget	-4063.57	10	17/18
9/04/2018	50	TELSTRA CORPORATION LTD	TELSTRA CORPORATION LTD Phone & data charges - March 2018	-1755.16	10	17/18
12/04/2018	37	NATS	NATS Brush cutters & harnesses for EH Prog	-3848.92	10	17/18
12/04/2018	217	KEY FACTORS PTY LTD (BREAKAWAY)	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire Great Central Road Major Project Shire boundary SLK433 on	-231103.4	10	17/18
12/04/2018	253	GLOBETROTTER CORPORATE TRAVEL	GLOBETROTTER CORPORATE TRAVEL Airfare AYQ-MELB YSM Tom O'Brien 7 April + ticketing fee	-323.5	10	17/18
12/04/2018	262	Mr C L PAGET	Mr C L PAGET Leave travel airfares reimb as per CEO's employment contract	-2463.34	10	17/18
12/04/2018	334	STAPLES AUSTRALIA (PREV. CORPORATE EXPRESS)	STAPLES AUSTRALIA (PREV. CORPORATE EXPRESS) Stationery & supplies for Shire office	-1234.52	10	17/18
12/04/2018	340	GARRARDS PTY LTD	GARRARDS PTY LTD Supply termite baits & insecticides for Shire Env Health program	-552.68	10	17/18
12/04/2018	419	COMFORT INN MIDAS	COMFORT INN MIDAS Accom & meal Laura Franco Salazar 23/3	-180	10	17/18
12/04/2018	538	PERFECT COMPUTER SOLUTIONS PTY LTD	PERFECT COMPUTER SOLUTIONS PTY LTD Monthly DMM/DRO fee March 2018	-85	10	17/18
12/04/2018	785	IT VISION AUSTRALIA PTY LTD	IT VISION AUSTRALIA PTY LTD ITV monthly BPMS payroll, financial processing + rates service fee March 2018	-9545.07	10	17/18
12/04/2018	860	INDIGENOUS HIP HOP PROJECTS	INDIGENOUS HIP HOP PROJECTS IHHP Ngaanyatjarra Lands communities tour April 16-27 2018 (1st installment)	-21780	10	17/18
12/04/2018	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGR	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Repairs to hose tap at Lot 152 Ceo house	-408.62	10	17/18
12/04/2018	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Replace windows in Early Years PC 1GT224 following vandal dan	-9015.42	10	17/18
12/04/2018	2004	Johnston Withers	Johnston Withers Legal professional fees associated with 'CDP in Remote Communities' AHRC & mediation process	-4609.2	10	17/18
12/04/2018	2005	MARKETFORCE PTY LTD	MARKETFORCE PTY LTD Advertising - Community Playgroup Facilitator position (Warakurna)	-1222.42	10	17/18
12/04/2018	2057	AUSWEST BUILDING CERTIFIERS	AUSWEST BUILDING CERTIFIERS Building surveying services for Lot 88 20th St Warburton - temp occ permit	-800	10	17/18
12/04/2018	2058	LAURA FRANCO SALZAAR	Laura Franco Salazar Reimburse meals, taxis etc for DoT Licensing training in Perth	-246.41	10	17/18
12/04/2018	2059	LEONE JESS	Leone Jess Reimburse Working With Children Check application fee	-84	10	17/18
12/04/2018	57	WARAKURNA ROADHOUSE	WARAKURNA ROADHOUSE Accom Early Years Prog staff (2 nights)	-825.03	10	17/18
12/04/2018	59	WARBURTON ROADHOUSE	WARBURTON ROADHOUSE Accom & meals for NCOM TV technical	-5205.05	10	17/18
12/04/2018	60	WARBURTON STORE	WARBURTON STORE Food & supplies for Council function	-1413.1	10	17/18
12/04/2018	61	WARRUNYINNA STORE	WARRUNYINNA STORE Diesel - Jameson depot rubbish truck	-50	10	17/18
12/04/2018	95	WARAKURNA STORE	WARAKURNA STORE Supplies-Warakurna youth prog bush trip	-566.49	10	17/18
12/04/2018	100	WANARN STORE	WANARN STORE Supplies for youth sport & rec team Wanarn visit & activities	-504.87	10	17/18
12/04/2018	147	AUSTRALIA POST	AUSTRALIA POST Australia Post charges March 2018	-38.8	10	17/18
16/04/2018	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Renal of staff house Lot 154 Warburton March 2018	-3975.09	10	17/18
16/04/2018	57	WARAKURNA ROADHOUSE	WARAKURNA ROADHOUSE Accom Early Years Prog staff 14 March	-350	10	17/18
16/04/2018	719	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS Progress payment on Shire website project work; online shop progr	-3916	10	17/18
16/04/2018	812	Mrs A L SHINKFIELD	Mrs A L SHINKFIELD Reimb Early Year coordinator internet connection charges Nov 17 to Feb 18	-239.85	10	17/18
16/04/2018	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGR	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Repair & re-tile Warb Playgroup bathroom area following brea	-1557.78	10	17/18
16/04/2018	1037	N-COM PTY LTD	N-COM PTY LTD General maintenance visits - digital TV & radio units at Blackstone and Warburton	-6531.8	10	17/18
16/04/2018	1050	CARDINAL CONTRACTORS PTY LTD	CARDINAL CONTRACTORS PTY LTD Graders plant hire Gt Central Rd F+I work	-28798	10	17/18
16/04/2018	2022	PAXON GROUP	PAXON GROUP SON4900 prep of financial statements for Feb 2018 plus prep & lodge BAS	-1815	10	17/18
16/04/2018	361	PIVOTEL SATELLITE PTY LTD	PIVOTEL SATELLITE PTY LTD Satellite phone charges - March 2018	-400	10	17/18
18/04/2018	9999	PAYROLL	Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-53050.85	10	17/18
18/04/2018	54	WA SUPER	WA SUPER Payroll deductions	-5728.51	10	17/18
18/04/2018	2038	NETWEALTH SUPER ACCELERATOR PERSONAL	NETWEALTH SUPER ACCELERATOR PERSONAL Superannuation contributions	-231.24	10	17/18
18/04/2018	2055	BT SUPER FOR LIFE	BT Super for Life Superannuation contributions	-144.28	10	17/18
18/04/2018	300	AMP RETIREMENT SAVINGS ACCOUNT	AMP RETIREMENT SAVINGS ACCOUNT Payroll deductions	-686.22	10	17/18
18/04/2018	1034	AUSTRALIAN SUPER	AUSTRALIAN SUPER Superannuation contributions	-61.38	10	17/18
18/04/2018	5	BT SUPER	BT SUPER Superannuation contributions	-135.5	10	17/18
18/04/2018	740	HOST PLUS	HOST PLUS Payroll deductions	-636.44	10	17/18
23/04/2018	2062	CHARLESTOWN MEDICAL CENTRE	Charlestown Medical and Dental Centre W'Comp consult	-312	10	17/18
24/04/2018	368	DEPT FOR PLANNING & INFRASTRUCTURE	DEPT FOR PLANNING & INFRASTRUCTURE DoT Agency transaction 134827-134831	-246.5	10	17/18
24/04/2018	15	WESTPAC BANK	WESTPAC BANK Credit Card Trans - CEO C. Paget	-3528.95	10	17/18
30/04/2018	50	TELSTRA CORPORATION LTD	TELSTRA CORPORATION LTD Telstra satellite mobile phone charges	-183.83	10	17/18
30/04/2018	361	PIVOTEL SATELLITE PTY LTD	PIVOTEL SATELLITE PTY LTD Satellite phone charges - April 2018	-400	10	17/18
30/04/2018	2060	BLUETHUMB ART	BLUETHUMB ART Supply of Warakurna, Papulankutja, Tjarlilli Artists paintings	-9285	10	17/18

TOTAL \$606,353.27

**REPORT NO: 020-18**      **TO: ORDINARY COUNCIL MEETING 30th MAY 2018**  
**SUBJECT: FINANCIAL STATEMENTS FOR THE PERIODS ENDED 31<sup>st</sup> MARCH & 30<sup>th</sup> APRIL 2018**

<b>DATE:</b>	30 May 2018
<b>PROPONENT:</b>	Shire of Ngaanyatjaraku
<b>LOCATION:</b>	Shire of Ngaanyatjaraku
<b>AUTHOR:</b>	Kevin Hannagan, Actg. Deputy CEO
<b>RESPONSIBLE OFFICER:</b>	Chris Paget, Chief Executive Officer
<b>FILE NO:</b>	FM.10
<b>DISCLOSURE OF INTERESTS:</b>	Nil

## **PURPOSE**

For Council to receive the monthly financial reports for the periods ended 31 March and 30 April 2018.

## **BACKGROUND**

Council is to prepare monthly financial reports as required by the *Local Government (Financial Management Regulations) 1996*.

Council has resolved that details and explanations of the material variances reflected on the Statement of Financial Activity are provided as required by Local Government (Financial Management) Regulation 34(1) (d). The attached statements include details of variances between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of 10% (refer last page of statements). These materiality levels have been applied in the preparation of this report.

## **STATUTORY IMPLICATIONS**

*Local Government Act 1995.*

### **6.4. Financial report**

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.
- (2) The financial report is to —

- (a) be prepared and presented in the manner and form prescribed; and
- (b) contain the prescribed information.

*Local Government (Financial Management) Regulations 1996.*

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- (b) budget estimates to the end of the month to which the statement relates; and
- (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) the net current assets at the end of the month to which the statement relates.

(2) Each statement of financial activity is to be accompanied by documents containing

- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
- (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
- (c) such other supporting information as is considered relevant by the local government.

(3) The information in a statement of financial activity may be shown —

- (a) according to nature and type classification; or
- (b) by program; or
- (c) by business unit.

(4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —

- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
- (b) recorded in the minutes of the meeting at which it is presented.

(5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

## **POLICY IMPLICATIONS**

No policy implications apply in the preparation of the report.

## **FINANCIAL IMPLICATIONS**

Monthly financial reporting is a primary financial management and control process. It provides the Council with the ability to oversee the Shire's financial performance against budgeted targets.

## **STRATEGIC IMPLICATIONS**

*Strategic Community Plan 2016-2026*

Goal 4, Our Leadership

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Outcome 4.2, A capable and compliant local government

### **RISK IMPLICATIONS**

Strategic Risk: Failure to comply with legislative requirements leading to damage of reputation and/or financial loss.

### **COMMUNITY ENGAGEMENT**

No community engagement is required.

### **COMMENTS**

Comments in relation to budget to actual variances are included as notes (last page) in the Financial Reports attached.

### **ATTACHMENTS**

Attachment 1 - Monthly Financial Report for the period to 31 March 2018

Attachment 2 - Monthly Financial Report for the period to 30 April 2018.

### **VOTING REQUIREMENT**

Simple Majority

### **OFFICER'S RECOMMENDATION**

That Council receives the monthly financial reports as at 31 March and 30 April 2018.

**MOVED Cr. B. Thomas, seconded Cr. Jones, that the recommendation contained within report 020-18 be adopted.**

**#020-18**

### **RESOLUTION**

*That Council receives the monthly financial reports as at 31 March and 30 April 2018.*

**CARRIED 6/0**

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# **Shire of Ngaanyatjaraku**

ON A JOURNEY

Shire of Ngaanyatjaraku

Monthly Financial report

For the Period Ending 31 March 2018

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

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# Statement of Financial Activity by Program

## Statutory Reporting Program For the Period Ended 31 March 2018

Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Variance \$ (b)-(a)	Variance % (b)-(a)/(a)	Variance
<b>Operating Revenue</b>						
	\$	\$	\$	\$	%	
Governance	8,000	7,125	1,325	(5,800)	-81%	⚠
General Purpose Funding - Rates	246,670	246,670	186,865	(59,805)	-24%	⚠
General Purpose Funding - Other	3,173,624	2,802,521	2,866,855	64,334	2%	⚠
Law, Order, Public Safety	80	80	2,680	2,600	3250%	⚠
Health	104,752	80,400	89,124	8,724	11%	⚠
Education and Welfare	440,000	388,000	349,418	(38,582)	-10%	⚠
Housing	45,000	33,750	5,943	(27,807)	-82%	⚠
Community Amenities	137,500	137,000	101,659	(35,341)	-26%	⚠
Recreation and Culture	238,640	179,355	192,836	13,481	8%	⚠
Transport	691,985	623,983	412,305	(211,678)	-34%	⚠
Economic Services	11,200	8,700	0	(8,700)	-100%	⚠
Other Property and Services	22,150	16,400	176	(16,224)	-99%	⚠
<b>Total Operating Revenue</b>	<b>5,119,601</b>	<b>4,523,984</b>	<b>4,209,185</b>	<b>(314,799)</b>		
<b>Operating Expense</b>						
Governance	(121,900)	(110,550)	(212,513)	(101,963)	92%	⚠
General Purpose Funding - Rates	(27,795)	(22,095)	(3)	22,092	-100%	⚠
General Purpose Funding - Other	0	0	0	0		
Law, Order, Public Safety	(94,560)	(73,120)	(52,919)	20,201	-28%	⚠
Health	(443,794)	(345,555)	(247,990)	97,565	-28%	⚠
Education and Welfare	(1,157,508)	(922,117)	(684,783)	237,334	-26%	⚠
Housing	(614,297)	(468,688)	(170,859)	297,829	-64%	⚠
Community Amenities	(625,257)	(489,139)	(291,038)	198,101	-41%	⚠
Recreation and Culture	(1,297,681)	(1,013,678)	(504,329)	509,349	-50%	⚠
Transport	(3,830,617)	(3,163,409)	(1,896,746)	1,266,663	-40%	⚠
Economic Services	(125,919)	(100,576)	(43,522)	57,054	-57%	⚠
Other Property and Services	(32,150)	(29,166)	(318,736)	(289,570)	993%	⚠
<b>Total Operating Expenditure</b>	<b>(8,371,478)</b>	<b>(6,738,093)</b>	<b>(4,423,438)</b>	<b>2,314,655</b>		
<b>Funding Balance Adjustments</b>						
Add back Depreciation	2,522,000	1,891,500	1,113,292	(778,208)	-41%	⚠
Adjust (Profit)/Loss on Disposal	0	0	0	0		
<b>Net Cash from Operations</b>	<b>(729,877)</b>	<b>(322,609)</b>	<b>899,040</b>	<b>1,221,649</b>		
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	6,712,409	4,325,046	1,223,316	(3,101,730)	-72%	⚠
Proceeds from Disposal of Assets	0	0	0	0		
<b>Total Capital Revenues</b>	<b>6,712,409</b>	<b>4,325,046</b>	<b>1,223,316</b>	<b>(3,101,730)</b>		
<b>Capital Expenses</b>						
Land & Buildings	3 (172,212)	(129,159)	(180,316)	(51,157)	40%	⚠
Furniture and Equipment	3 (77,000)	(57,750)	(36,035)	21,715	-38%	⚠
Plant & Equipment	3 (353,000)	(264,750)	(130,233)	134,517	-51%	⚠
Infrastructure - Roads	3 (5,306,478)	(3,979,859)	(2,428,639)	1,551,220	-39%	⚠
<b>Total Capital Expenditure</b>	<b>(5,908,690)</b>	<b>(4,431,518)</b>	<b>(2,775,222)</b>	<b>1,656,295</b>		
<b>Net Cash from Capital Activities</b>	<b>803,719</b>	<b>(106,472)</b>	<b>(1,551,907)</b>	<b>(1,445,435)</b>		
<b>Financing</b>						
Transfer from Reserves	7 157,212	157,212	0	(157,212)	-100%	⚠
Transfer to Reserves	7 (19,240)	(14,430)	(10,058)	4,372	-30%	⚠
<b>Net Cash from Financing Activities</b>	<b>137,972</b>	<b>142,782</b>	<b>(10,058)</b>	<b>(152,840)</b>		
<b>Net Operations, Capital &amp; Financing</b>	<b>211,814</b>	<b>(286,299)</b>	<b>(662,925)</b>	<b>(376,626)</b>		
<b>Opening Funding Surplus (Deficit)</b>	<b>2 2,943,320</b>	<b>2,355,911</b>	<b>2,355,911</b>	<b>0</b>		
<b>Closing Funding Surplus (Deficit)</b>	<b>2 3,155,134</b>	<b>2,069,612</b>	<b>1,692,986</b>	<b>(376,626)</b>		

▲ ▼ 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.

## 2 Statement of Financial Activity by Nature or Type

### By Nature or Type For the Period Ended 31 March 2018

	Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Variance \$ (b)-(a)
<b>Operating Revenue</b>		\$	\$	\$	\$
Rates		246,670	246,670	186,865	(59,805)
Operating Grants, Subsidies and Contributions		4,452,271	3,938,999	3,707,293	(231,706)
Fees & Charges		358,090	291,055	282,006	(9,049)
Interest Earnings		19,690	14,880	10,287	(4,593)
Other Revenue		42,880	32,380	22,734	(9,646)
Profit on Disposal of Assets		0	0	0	0
<b>Total Operating Revenue</b>		5,119,601	4,523,984	4,209,185	(314,798)
<b>Operating Expense</b>					
Employee Costs		(2,583,151) ▴	(1,953,964)	(1,593,956)	360,008
Material and Contracts		(2,968,327) ▴	(2,613,979)	(1,542,811)	1,071,168
Utility Charges (Electricity, Gas, Water etc.)		(58,500) ▴	(50,500)	(8,391)	42,109
Depreciation on Non-current Assets		(2,522,000) ▴	(1,891,500)	(1,113,292)	778,208
Insurance Expense		(120,300) ▴	(120,300)	(102,298)	18,002
Other Expenditure		(119,200) ▴	(107,850)	(62,690)	45,160
Loss on Asset Disposal		0 ▴	0	0	0
<b>Total Operating Expenditure</b>		(8,371,478)	(6,738,093)	(4,423,438)	2,314,655
<b>Funding Balance Adjustments</b>					
Add back Depreciation		2,522,000	1,891,500	1,113,292	(778,208)
Adjust (Profit)/Loss on Disposal		0	0	0	0
<b>Net Cash from Operations</b>		(729,877)	(322,609)	899,040	1,221,650
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions		6,712,409	4,325,046	1,223,316	(3,101,730)
Proceeds from Disposal of Assets	3	0	0	0	0
<b>Total Capital Revenues</b>		6,712,409	4,325,046	1,223,316	(3,101,730)
<b>Capital Expenses</b>					
Land & Buildings	3	(172,212)	(129,159)	(180,316)	(51,157)
Furniture and Equipment	3	(77,000)	(57,750)	(36,035)	21,715
Plant & Equipment	3	(353,000)	(264,750)	(130,233)	134,517
Infrastructure - Roads	3	(5,306,478)	(3,979,859)	(2,428,639)	1,551,220
<b>Total Capital Expenditure</b>		(5,908,690)	(4,431,518)	(2,775,222)	1,656,295
<b>Net Cash from Capital Activities</b>		803,719	(106,472)	(1,551,907)	(1,445,435)
<b>Financing</b>					
Transfer from Reserves	7	157,212	157,212	0	(157,212)
Transfer to Reserves	7	(19,240)	(14,430)	(10,058)	4,372
<b>Net Cash from Financing Activities</b>		137,972	142,782	(10,058)	(152,840)
<b>Net Operations, Capital &amp; Financing</b>		211,814	(286,299)	(662,925)	(376,625)
<b>Opening Funding Surplus (Deficit)</b>	2	2,943,320	2,355,911	2,355,911	0
<b>Closing Funding Surplus (Deficit)</b>	2	3,155,134	2,069,612	1,692,986	(376,625)

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

## Note 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 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 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.

##### **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. Clearing 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.

## Note 2 Net Current Funding Position

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

Net Current Assets	Note	30 Jun 2017	YTD 31 Mar 2018
		\$	\$
<b>Current Assets</b>			
Cash Municipal	4	4,163,677	1,886,039
Cash Reserves	4	798,459	808,517
Receivables - Rates	5	238,689	52,539
Receivables - Other	5	943,386	1,224,747
Inventories		44,990	44,990
		6,189,200	4,016,832
<b>Less: Current Liabilities</b>			
Payables	6	(2,524,844)	(1,221,424)
Provisions		(509,987)	(293,905)
<b>Less: Cash Reserves</b>	7	(798,459)	(808,517)
<b>Net Current Funding Position</b>		<b>2,355,911</b>	<b>1,692,986</b>

## Note 3 Capital – Acquisitions, Funding and Disposal

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 March 2018

Summary Capital Acquisitions	YTD Actual New/Upgrade (a)	YTD Actual Renewal Expenditure (b)	Adopted Budget	YTD Budget (d)	YTD Actual Total (c)=(a)+(b)	Variance (c)-(d)
	\$	\$	\$	\$	\$	\$
Land & Buildings	0	(180,316)	(172,212)	(129,159)	(180,316)	(51,157)
Furniture & Equipment	0	(36,035)	(77,000)	(57,750)	(36,035)	21,715
Plant & Equipment	0	(130,233)	(353,000)	(264,750)	(130,233)	134,517
Infrastructure - Roads	0	(2,428,639)	(5,306,478)	(3,979,859)	(2,428,639)	1,551,220
<b>Capital Expenditure Totals</b>	<b>0</b>	<b>(2,775,222)</b>	<b>(5,908,690)</b>	<b>(4,431,518)</b>	<b>(2,775,222)</b>	<b>1,656,295</b>
<b>Capital Acquisitions Funded By</b>						
Capital Grants and Contributions			6,712,409	4,325,046	1,223,316	
Other (Disposals & C/Fwd)			0	0	0	
Council Contribution - Operations			(803,719)	106,472	1,551,907	
<b>Capital Funding Total</b>			<b>5,908,690</b>	<b>4,431,518</b>	<b>2,775,222</b>	

Capital Acquisitions	YTD Actual New/Upgrade	YTD Actual Renewal Expenditure	Adopted Budget	YTD Budget	YTD Actual Total	Variance (Over)/Under
<b>Land &amp; Building</b>						
Lighting - Warburton Oval		0	15,000	11,250	0	11,250
Playgroup/Early Years Learning Centre		180,316	157,212	117,909	180,316	(62,407)
<b>Land &amp; Building Total</b>	<b>0</b>	<b>180,316</b>	<b>172,212</b>	<b>129,159</b>	<b>180,316</b>	<b>(51,157)</b>
<b>Furniture &amp; Equipment</b>						
Furniture - New Boardroom		0	0	0	0	0
Office Equipment		32,194	35,000	26,250	32,194	(5,944)
Office Equipment - Computer		3,841	21,000	15,750	3,841	11,909
Drop In Centre Equipment		0	15,000	11,250	0	11,250
Furniture-Staff Housing		0	6,000	4,500	0	4,500
<b>Furniture &amp; Equipment Total</b>	<b>0</b>	<b>36,035</b>	<b>77,000</b>	<b>57,750</b>	<b>36,035</b>	<b>21,715</b>
<b>Plant &amp; Equipment</b>						
Light Truck		0	20,000	15,000	0	15,000
Vehicle		0	40,000	30,000	0	30,000
Rubbish Truck Warakurna		0	90,000	67,500	0	67,500
Purchase of Vehicle - Toyota PC		0	68,000	51,000	0	51,000
Purchase of Vehicle - Early Years Program		56,832	55,000	41,250	56,832	(15,582)
Purchase of Vehicle - Youth Program		73,400	80,000	60,000	73,400	(13,400)
<b>Plant &amp; Equipment Total</b>	<b>0</b>	<b>130,233</b>	<b>353,000</b>	<b>264,750</b>	<b>130,233</b>	<b>134,517</b>
<b>Infrastructure - Roads</b>						
Great Central Road - R2R SLK		0	365,000	273,750	0	273,750
Great Central Road - Roads to Recovery		1,047,228	331,020	248,265	1,047,228	(798,963)
Great Central Road - MRWA Major		1,381,411	3,300,000	2,475,000	1,381,411	1,093,589
Giles Mulga Park RRG		0	435,000	326,250	0	326,250
Giles Mulga Park - Roads to Recovery		0	245,458	184,094	0	184,094
Warburton Blackstone Road - Roads to Recovery		0	180,000	135,000	0	135,000
Warburton Blackstone Road RRG		0	450,000	337,500	0	337,500
<b>Infrastructure Total</b>	<b>0</b>	<b>2,428,639</b>	<b>5,306,478</b>	<b>3,979,859</b>	<b>2,428,639</b>	<b>1,551,220</b>
<b>Grand Total</b>	<b>0</b>	<b>2,775,222</b>	<b>5,908,690</b>	<b>4,431,518</b>	<b>2,775,222</b>	<b>1,656,295</b>

## Note 3 Capital - Acquisitions, Funding and Disposal cont.

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

Assets Disposed		Accum Depr	Proceeds	Profit (Loss)	Description Disposed Asset	Adopted Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
Cost	\$		\$	\$					
Land & Building									
	\$								
0	0	0	0	0	0	0	0	0	
Plant & Equipment									
	\$								
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	

## Note 4 Capital and Investments

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

Bank Accounts	Municipal	Reserves	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Cash Deposits</b>								
Municipal Account	1,883,539				1,883,539	Westpac	Variable	Business
Cash Advance	2,500				2,500			
Trust								
<b>(b) Term Deposit</b>								
Reserves		808,517			808,517	Westpac		
<b>Total</b>	<b>1,886,039</b>	<b>808,517</b>	<b>0</b>	<b>0</b>	<b>2,694,556</b>			

\*\*\* Cash and Investments transactions have not been completed. Further information required for term deposit

## Note 5 Receivables

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

Receivables - Rates and other Rates Receivable	YTD 31 Mar 2018	30 Jun 2017	Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years	238,689	230,941	Receivables - General	(12,942)	661,421	49,533		65,094	763,107
Levied This Year	186,865	237,825	Balances per Trial Balance						
Other Rate Charges	0		Sundry Debtors						
Less Collections to date	(373,015)	(230,407)	Receivables - Other						461,641
Equal Current Outstanding	52,539	238,359	Accruals						0
<b>Net Rates Collectable</b>	<b>52,539</b>	<b>238,359</b>	<b>Total Receivables General Outstanding</b>						<b>1,224,747</b>
% Collected	88%	49%	Amounts shown above include GST (where applicable)						

## Note 6 Payables

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

Payables	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General		113,065	2,620		440	116,124
<b>Balances per Trial Balance</b>						
<b>Sundry Payables</b>						<b>116,124</b>
<b>Payables - Other</b>						
Payroll Payables						161
ATO Liability						508,166
Accrued Expenses						0
Other						596,973
<b>Total Payables - Other</b>						<b>1,105,300</b>
					<b>Total Payables</b>	<b>1,221,424</b>

Amounts shown above include GST (where applicable)

## Note 7 Cash Backed Reserves

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

Reserves	Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Current Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Replacement/Acquisition Reserve	728,343	13,163	9,175	0	0	(157,212)	0	0	584,294	737,517
Cultural Centre Reserve	70,116	1,267	883	0	0	0	0	0	71,383	70,999
	798,459	14,430	10,058	0	0	(157,212)	0	0	655,677	808,517



## Note 8 Rating Information

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

Rate	Rate In	Number of Properties	Rateable Value	YTD Actual			Adopted Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
General Rate	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
UV General Rate	0.190000	34	908,944	186,865	0	0	186,865	181,788	0	0	181,788
Sub-Totals		34	908,944	186,865	0	0	186,865	181,788	0	0	181,788
Minimum Payments											
UV General Rate	Minimum \$	0	0	0	0	0	0	0	0	0	0
Sub-Totals	240	0	0	0	0	0	0	0	0	0	0
Total											
		34	908,944	186,865	0	0	186,865	181,788	0	0	181,788
Discounts on Rates											
Amounts from General Rates							0				0
Ex-Gratia Rates							186,865				181,788
							0				64,882
							186,865				246,670

## Note 9 Information on Borrowings

---

(a) Debenture Repayments

The Shire does not have any borrowings.

(b) New Debentures

There were not new debentures as at reporting date.

(c) Unspent Debentures

The Shire had no unspent debenture funds as at reporting date.

(d) Overdraft

The shire does not currently have any overdraft facilities set-up.

## Note 10 Grants and Contributions

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

Grants	Grant Provider	2017-18 Adopted Budget	2017-18 Adopted Budget		Variations Additions/(Deletions) Operating Capital	Recoup Status	
			Operating	Capital		Received	Not Received
		\$	\$	\$	\$	\$	\$
<b>General Purpose Funding</b>							
General Grants (Unfunded)	WALGGC	3,152,434	3,152,434			2,856,569	295,866
Reimbursements	Various	1,500	1,500			0	1,500
Governance							
Licensing Commission	DoT	3,500	3,500			1,271	2,229
Health							
Grant-Environmental Health Program W.A							
Health Dept	DoH	104,352	104,352			89,124	15,228
Education and Welfare							
Grant - DCD		332,000	332,000			339,353	
Grant - Youth Program		100,000	100,000			0	100,000
Community Amenities							
FAHCSIA - NJCP	FAHCSIA	50,000	50,000			7,500	42,500
Recreation and Culture							
Contributions Bus Hire		0	0			1,069	0
Contributions and Reimbursements Other	Various	1,000	1,000			0	1,000
Transport							
Grants - Direct	MRWA	84,397	84,397			76,725	7,672
Fed, Roads Grant (unfunded)	MRWA	607,588	607,588			335,580	272,008
Govt Grant - Road to Recovery	Dept of Infrastructure	1,876,020		1,876,020		0	1,876,020
Govt Grants - Special Purpose	MRWA	590,000		590,000		236,000	354,000
Govt Grant - Outback Highway		3,300,000		3,300,000		700,000	2,600,000
Govt Grants - Special Purpose		946,389		946,389		287,316	659,073
Other Property and Services							
Reimbursements	Various	15,000	15,000			103	14,897
Advertising Rebates	Various	500	500			0	500
		<b>11,164,680</b>	<b>4,452,271</b>	<b>6,712,409</b>	<b>0</b>	<b>4,930,609</b>	<b>6,242,493</b>

## Note 11 Trust Funds

---

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

## Note 12 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). pq indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of 10%.

Reporting Program	Variance	Variance	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Operating Revenues</b>					
Governance	(5,800)	-81%	▼	Permanent	Phone card sales lower
General Purpose Funding - Rates	(59,805)	-24%	▼	Timing	Ex-gratia rates posting being investigated
General Purpose Funding - Other	64,334	2%			
Law, Order, Public Safety	2,600	3250%	▲	Timing	FESA Emergency Services Levy
Health	8,724	11%	▲	Timing	WA Health Grant
Education and Welfare	(38,582)	-10%	▼	Permanent	Youth Grant will not be received
Housing	(27,807)	-82%	▼	Timing	Rental invoices posted incorrectly - JE
Community amenities	(35,341)	-26%	▼	Permanent	FACSIA NJCP Grant lower
Recreation and Culture	13,481	8%			
Transport	(211,678)	-34%	▼	Timing	Road grants to claim end of year
Economic Services	(8,700)	-100%	▼	Permanent	Building Commission levies
Other Property and Services	(16,224)	-99%	▼	Timing	Plant allocations
<b>Operating Expense</b>					
Governance	(101,963)	92%	▲	Permanent	Payout leave & Legal Exp
General Purpose Funding - Rates	22,092	-100%	▼	Timing	Admin OH
General Purpose Funding - Other	-	0%			
Law, Order, Public Safety	20,201	-28%	▼	Timing	Admin OH
Health	97,565	-28%	▼	Permanent	Admin OH / EH prog down
Education and Welfare	237,334	-26%	▼	Timing	Admin OH / Depn
Housing	297,829	-64%	▼	Timing	Admin OH / Depn
Community Amenities	198,101	-41%	▼	Timing	Admin OH / Depn & rubbish down
Recreation and Culture	509,349	-50%	▼	Timing	Admin OH / Depn & Youth staff down
Transport	1,266,663	-40%	▼	Permanent	Road program behind
Economic Services	57,054	-57%	▼	Timing	Admin Exp / bldg exp down
Other Property and Services	(289,570)	993%	▲	Timing	O/H Allocn down offset by costs down
<b>Funding Balance Adjustments</b>					
Add back Depreciation	(778,208)	-41%	▼	Timing	To be adj in Mid Year Review
Adjust (Profit)/Loss on Disposal	-	0%			
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(3,101,730)	-72%	▼	Timing	To be adjusted in Mid Year Review
Proceeds from Disposal of Assets	-	0%			
<b>Capital Expenses</b>					
Land & Buildings	(51,157)	40%	▲	Timing	EYL Centre
Furniture & Equipment	21,715	-38%	▼	Timing	not purchased yet
Plant & Equipment	134,517	-51%	▼	Timing	not purchased yet
Infrastructure - Roads	1,551,220	-39%	▼	Timing	To be adjusted in Mid Year Review
<b>Financing</b>					
Transfer to Reserves	4,372	-30%	▼		

### **Perth**

Level 5, 160 St Georges Terrace  
Perth Western Australia 6000  
Telephone: +61 8 9476 3144  
Facsimile: +61 8 9476 3188  
GPO Box 2753, Perth WA 6001

### **Melbourne**

Level 27, 101 Collins Street  
Melbourne VIC 3000  
Telephone: +61 3 9111 0046  
Facsimile: +61 3 9111 0045

### **Sydney**

Level 15, 56 Pitt Street  
Sydney NSW 2000  
Telephone: +61 2 8379 6144  
Facsimile: +61 8 9476 3144

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# **Shire of Ngaanyatjarra**

ON A JOURNEY

Shire of Ngaanyatjarra  
Monthly Financial report  
For the Period Ending 30 April 2018

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

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# 1 Statement of Financial Activity by Program

## STATEMENT OF FINANCIAL ACTIVITY Statutory Reporting Program For the Period Ended 30 April 2018

Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Variance \$ (b)-(a)	Variance % (b)-(a)/(a)	Variance
<b>Operating Revenue</b>	\$	\$	\$	\$	%	
Governance	8,000	7,417	1,546	(5,871)	-79%	⚠
General Purpose Funding - Rates	246,670	246,670	241,481	(5,189)	-2%	
General Purpose Funding - Other	3,173,624	2,802,521	2,803,046	525	0%	
Law, Order, Public Safety	80	80	2,680	2,600	3250%	⚠
Health	104,752	80,400	89,124	8,724	11%	⚠
Education and Welfare	340,000	305,334	349,795	44,461	15%	⚠
Housing	45,000	33,750	11,086	(22,664)	-67%	⚠
Community Amenities	102,500	107,833	101,659	(6,174)	-6%	
Recreation and Culture	233,640	194,949	240,045	45,096	23%	⚠
Transport	691,985	623,983	616,311	(7,672)	-1%	
Economic Services	3,200	2,033	797	(1,237)	-61%	⚠
Other Property and Services	18,150	13,817	38,322	24,505	177%	⚠
<b>Total Operating Revenue</b>	<b>4,967,601</b>	<b>4,418,787</b>	<b>4,495,892</b>	<b>77,104</b>		
<b>Operating Expense</b>						
Governance	(409,678)	(354,967)	(243,052)	111,915	-32%	⚠
General Purpose Funding - Rates	0	(967)	(46)	921	-95%	⚠
General Purpose Funding - Other	0	0	0	0		
Law, Order, Public Safety	(80,898)	(64,008)	(53,440)	10,568	-17%	⚠
Health	(373,654)	(320,180)	(271,696)	48,484	-15%	⚠
Education and Welfare	(1,074,528)	(905,938)	(770,321)	135,618	-15%	⚠
Housing	(283,135)	(246,021)	(205,149)	40,872	-17%	⚠
Community Amenities	(473,999)	(408,975)	(313,973)	95,002	-23%	⚠
Recreation and Culture	(803,449)	(702,900)	(561,471)	141,429	-20%	⚠
Transport	(2,962,992)	(2,758,673)	(2,043,879)	714,794	-26%	⚠
Economic Services	(52,118)	(47,929)	(48,014)	(85)	0%	
Other Property and Services	(20,833)	(20,800)	(341,000)	(320,199)	1539%	⚠
<b>Total Operating Expenditure</b>	<b>(6,535,284)</b>	<b>(5,831,357)</b>	<b>(4,852,040)</b>	<b>979,318</b>		
<b>Funding Balance Adjustments</b>						
Add back Depreciation	1,431,000	1,192,500	1,240,897	48,396	4%	
Adjust (Profit)/Loss on Disposal	0	0	0	0		
<b>Net Cash from Operations</b>	<b>(136,683)</b>	<b>(220,070)</b>	<b>884,749</b>	<b>1,104,819</b>		
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	5,412,409	4,066,713	1,674,390	(2,392,322)	-59%	⚠
Proceeds from Disposal of Assets	0	0	22,727	22,727		
<b>Total Capital Revenues</b>	<b>5,412,409</b>	<b>4,066,713</b>	<b>1,697,118</b>	<b>(2,369,595)</b>		
<b>Capital Expenses</b>						
Land & Buildings	3 (172,212)	(143,510)	(180,316)	(36,806)	26%	⚠
Furniture and Equipment	3 (60,000)	(50,000)	(38,535)	11,465	-23%	⚠
Plant & Equipment	3 (235,000)	(195,833)	(130,233)	65,601	-33%	⚠
Infrastructure - Roads	3 (4,006,478)	(3,338,732)	(2,814,303)	524,428	-16%	⚠
<b>Total Capital Expenditure</b>	<b>(4,473,690)</b>	<b>(3,728,075)</b>	<b>(3,163,387)</b>	<b>564,688</b>		
<b>Net Cash from Capital Activities</b>	<b>938,719</b>	<b>338,638</b>	<b>(1,466,269)</b>	<b>(1,804,907)</b>		
<b>Financing</b>						
Transfer from Reserves	7 157,212	157,212	0	(157,212)	-100%	⚠
Transfer to Reserves	7 (19,240)	(14,430)	(16,663)	(2,233)	15%	⚠
<b>Net Cash from Financing Activities</b>	<b>137,972</b>	<b>142,782</b>	<b>(16,663)</b>	<b>(159,445)</b>		
<b>Net Operations, Capital &amp; Financing</b>	<b>940,008</b>	<b>261,350</b>	<b>(598,183)</b>	<b>(859,533)</b>		
<b>Opening Funding Surplus (Deficit)</b>	<b>2,355,911</b>	<b>2,355,911</b>	<b>2,355,911</b>	<b>0</b>		
<b>Closing Funding Surplus (Deficit)</b>	<b>2,395,919</b>	<b>2,617,261</b>	<b>1,757,728</b>	<b>(859,533)</b>		

⚠ 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.

## 2 Statement of Financial Activity by Nature or Type

### By Nature or Type For the Period Ended 30 April 2018

	Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Variance \$ (b)-(a)
<b>Operating Revenue</b>		\$	\$	\$	\$
Rates		246,670	246,670	241,481	(5,189)
Operating Grants, Subsidies and Contributions		4,317,271	3,826,791	3,843,992	17,201
Fees & Charges		346,090	298,733	334,609	35,876
Interest Earnings		19,690	14,880	16,905	2,025
Other Revenue		37,880	31,713	58,905	27,191
Profit on Disposal of Assets		0	0	0	0
<b>Total Operating Revenue</b>		<b>4,967,601</b>	<b>4,418,787</b>	<b>4,495,892</b>	<b>77,105</b>
<b>Operating Expense</b>					
Employee Costs		(1,575,179) ✓	(1,304,811)	(1,747,153)	(442,341)
Material and Contracts		(3,253,105) ✓	(3,061,629)	(1,676,407)	1,385,222
Utility Charges (Electricity, Gas, Water etc.)		(58,500) ✓	(58,500)	(22,364)	36,136
Depreciation on Non-current Assets		(1,431,000) ✓	(1,192,500)	(1,240,897)	(48,396)
Insurance Expense		(113,300) ✓	(114,467)	(102,298)	12,169
Other Expenditure		(104,200) ✓	(99,450)	(62,922)	36,528
Loss on Asset Disposal		0 ✓	0	0	0
<b>Total Operating Expenditure</b>		<b>(6,535,284)</b>	<b>(5,831,357)</b>	<b>(4,852,040)</b>	<b>979,318</b>
<b>Funding Balance Adjustments</b>					
Add back Depreciation		1,431,000	1,192,500	1,240,897	48,396
Adjust (Profit)/Loss on Disposal		0	0	0	0
<b>Net Cash from Operations</b>		<b>(136,683)</b>	<b>(220,070)</b>	<b>884,749</b>	<b>1,104,820</b>
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions		5,412,409	4,066,713	1,674,390	(2,392,322)
Proceeds from Disposal of Assets	3	0	0	22,727	22,727
<b>Total Capital Revenues</b>		<b>5,412,409</b>	<b>4,066,713</b>	<b>1,697,118</b>	<b>(2,369,595)</b>
<b>Capital Expenses</b>					
Land & Buildings	3	(172,212)	(143,510)	(180,316)	(36,806)
Furniture and Equipment	3	(60,000)	(50,000)	(38,535)	11,465
Plant & Equipment	3	(235,000)	(195,833)	(130,233)	65,601
Infrastructure - Roads	3	(4,006,478)	(3,338,732)	(2,814,303)	524,428
<b>Total Capital Expenditure</b>		<b>(4,473,690)</b>	<b>(3,728,075)</b>	<b>(3,163,387)</b>	<b>564,688</b>
<b>Net Cash from Capital Activities</b>		<b>938,719</b>	<b>338,638</b>	<b>(1,466,269)</b>	<b>(1,804,907)</b>
<b>Financing</b>					
Transfer from Reserves	7	157,212	157,212	0	(157,212)
Transfer to Reserves	7	(19,240)	(14,430)	(16,663)	(2,233)
<b>Net Cash from Financing Activities</b>		<b>137,972</b>	<b>142,782</b>	<b>(16,663)</b>	<b>(159,445)</b>
Net Operations, Capital & Financing		940,008	261,350	(598,183)	(859,532)
Opening Funding Surplus (Deficit)	2	2,355,911	2,355,911	2,355,911	0
<b>Closing Funding Surplus (Deficit)</b>	<b>2</b>	<b>3,295,919</b>	<b>2,617,261</b>	<b>1,757,728</b>	<b>(859,532)</b>

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

## Note 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 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 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.

##### **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.

## Note 2 Net Current Funding Position

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 30 April 2018

Net Current Assets	Note	30 Jun 2017	YTD 30 Apr 2018
		\$	\$
<b>Current Assets</b>			
Cash Municipal	4	4,163,677	1,391,183
Cash Reserves	4	798,459	815,121
Receivables - Rates	5	238,689	44,946
Receivables - Other	5	943,386	1,364,664
Inventories		44,990	44,990
		6,189,200	3,660,904
<b>Less: Current Liabilities</b>			
Payables	6	(2,524,844)	(794,150)
Provisions		(509,987)	(293,905)
<b>Less: Cash Reserves</b>	7	(798,459)	(815,121)
<b>Net Current Funding Position</b>		<b>2,355,911</b>	<b>1,757,728</b>

## Note 3 Capital – Acquisitions, Funding and Disposal

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 30 April 2018

Summary Capital Acquisitions	YTD Actual New/Upgrade (a)	YTD Actual Renewal Expenditure (b)	Amended Budget	YTD Budget (d)	YTD Actual Total (c)=(a)+(b)	Variance (c)-(d)
	\$	\$	\$	\$	\$	\$
Land & Buildings	0	(180,316)	(172,212)	(143,510)	(180,316)	(36,806)
Furniture & Equipment	0	(38,535)	(60,000)	(50,000)	(38,535)	11,465
Plant & Equipment	0	(130,233)	(235,000)	(195,833)	(130,233)	65,601
Infrastructure - Roads	0	(2,814,303)	(4,006,478)	(3,338,732)	(2,814,303)	524,428
<b>Capital Expenditure Totals</b>	<b>0</b>	<b>(3,163,387)</b>	<b>(4,473,690)</b>	<b>(3,728,075)</b>	<b>(3,163,387)</b>	<b>564,688</b>
<b>Capital Acquisitions Funded By</b>						
Capital Grants and Contributions			5,412,409	4,066,713	1,674,390	
Other (Disposals & C/Fwd)			0	0	22,727	
Council Contribution - Operations			(938,719)	(338,638)	1,466,269	
<b>Capital Funding Total</b>			<b>4,473,690</b>	<b>3,728,075</b>	<b>3,163,387</b>	

Capital Acquisitions	YTD Actual New/Upgrade	YTD Actual Renewal Expenditure	Amended Budget	YTD Budget	YTD Actual Total	Variance (Over)/Under
<b>Land &amp; Building</b>						
Lighting - Warburton Oval		0	15,000	12,500	0	12,500
Playgroup/Early Years Learning Centre		180,316	157,212	131,010	180,316	(49,306)
<b>Land &amp; Building Total</b>	<b>0</b>	<b>180,316</b>	<b>172,212</b>	<b>143,510</b>	<b>180,316</b>	<b>(36,806)</b>
<b>Furniture &amp; Equipment</b>						
Furniture - New Boardroom		0	0	0	0	0
Office Equipment		32,194	35,000	29,167	32,194	(3,028)
Office Equipment - Computer		6,341	11,000	9,167	6,341	2,826
Drop In Centre Equipment		0	15,000	12,500	0	12,500
Furniture-Staff Housing		0	(1,000)	(833)	0	(833)
<b>Furniture &amp; Equipment Total</b>	<b>0</b>	<b>38,535</b>	<b>60,000</b>	<b>50,000</b>	<b>38,535</b>	<b>11,465</b>
<b>Plant &amp; Equipment</b>						
Light Truck		0	0	0	0	0
Vehicle		0	0	0	0	0
Rubbish Truck Warakurna		0	0	0	0	0
N-Com Eletronika FM Tradio Transmitter		0	32,000	26,667	0	26,667
Purchase of Vehicle - Toyota PC		0	68,000	56,667	0	56,667
Purchase of Vehicle - Early Years Program		56,832	55,000	45,833	56,832	(10,999)
Purchase of Vehicle - Youth Program		73,400	80,000	66,667	73,400	(6,733)
<b>Plant &amp; Equipment Total</b>	<b>0</b>	<b>130,233</b>	<b>235,000</b>	<b>195,833</b>	<b>130,233</b>	<b>65,601</b>
<b>Infrastructure - Roads</b>						
Great Central Road - R2R SLK		0	365,000	304,167	0	304,167
Great Central Road - Roads to Recovery		1,047,228	331,020	275,850	1,047,228	(771,378)
Great Central Road - MRWA Major		1,695,867	2,000,000	1,666,667	1,695,867	(29,200)
Giles Mulga Park RRG		0	435,000	362,500	0	362,500
Giles Mulga Park - Roads to Recovery		0	245,458	204,548	0	204,548
Warburton Blackstone Road - Roads to Recovery		0	180,000	150,000	0	150,000
Warburton Blackstone Road RRG		71,209	450,000	375,000	71,209	303,791
<b>Infrastructure Total</b>	<b>0</b>	<b>2,814,303</b>	<b>4,006,478</b>	<b>3,338,732</b>	<b>2,814,303</b>	<b>524,428</b>
<b>Grand Total</b>	<b>0</b>	<b>3,163,387</b>	<b>4,473,690</b>	<b>3,728,075</b>	<b>3,163,387</b>	<b>564,688</b>



## Note 3 Capital - Acquisitions, Funding and Disposal cont.

## For the Period Ended 30 April 2018

Assets Disposed		Description Disposed Asset	Amended Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
Cost	Accum Depr	Proceeds	Profit (Loss)			
\$	\$	\$	\$	\$	\$	
<b>Land &amp; Building</b>						
0	0	0	0	0	0	
<b>Plant &amp; Equipment</b>						
		22,727	0	0	0	
0	0	22,727	0	0	0	
0	0	22,727	0	0	0	

## Note 4 Capital and Investments

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 30 April 2018

Bank Accounts	Municipal	Reserves	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Cash Deposits</b>								
Municipal Account	1,388,683				1,388,683	Westpac	Variable	Business
Cash Advance	2,500				2,500			
Trust								
<b>(b) Term Deposit</b>								
Reserves		815,121			815,121	Westpac		
<b>Total</b>	<b>1,391,183</b>	<b>815,121</b>	<b>0</b>	<b>0</b>	<b>2,206,305</b>			

\*\*\* Cash and Investments transactions have not been completed. Further information required for term deposit

## Note 5 Receivables

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 30 April 2018

Receivables - Rates and other Rates Receivable	YTD 30 Apr 2018	30 Jun 2017	Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
Opening Arrears Previous Years	\$ 238,689	\$ 230,941	Receivables - General		\$ 56,571	\$ 651,861	\$ 29,554	\$ 110,456	\$ 848,443
Levied This Year	241,481	237,825	Balances per Trial Balance						
Other Rate Charges	0		Sundry Debtors						
Less Collections to date	(435,224)	(230,407)	Receivables - Other						516,221
Equal Current Outstanding	44,946	238,359	Accruals						0
<b>Net Rates Collectable</b>	<b>44,946</b>	<b>238,359</b>	<b>Total Receivables General Outstanding</b>						<b>1,364,664</b>
% Collected	91%	49%	Amounts shown above include GST (where applicable)						

## Note 6 Payables

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 30 April 2018

Payables	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General		220,612	4,820		440	225,872
<b>Balances per Trial Balance</b>						
<b>Sundry Payables</b>						<b>225,872</b>
<b>Payables - Other</b>						
Payroll Payables						161
ATO Liability						545,332
Accrued Expenses						0
Other						22,785
<b>Total Payables - Other</b>						<b>568,278</b>
					<b>Total Payables</b>	<b>794,150</b>

Amounts shown above include GST (where applicable)

## Note 7 Cash Backed Reserves

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 30 April 2018

Reserves	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Current Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Replacement/Acquisition Reserve	728,343	13,163	15,199	0	0	(157,212)	0	0	584,294	743,542
Cultural Centre Reserve	70,116	1,267	1,463	0	0	0	0	0	71,383	71,579
	798,459	14,430	16,663	0	0	(157,212)	0	0	655,677	815,121

## Note 8 Rating Information

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 30 April 2018

Rate	Rate In	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
General Rate	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UV General Rate	0.190000	34	908,944	241,481	0	0	241,481	181,788	0	0	181,788
Sub-Totals		34	908,944	241,481	0	0	241,481	181,788	0	0	181,788
Minimum Payments	Minimum \$										
UV General Rate	240	0	0	0	0	0	0	0	0	0	0
Sub-Totals		0	0	0	0	0	0	0	0	0	0
Total		34	908,944	241,481	0	0	241,481	181,788	0	0	181,788
Discounts on Rates							0				0
Amounts from General Rates							241,481				181,788
Ex-Gratia Rates							0				64,882
							241,481				246,670

## Note 9 Information on Borrowings

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(a) Debenture Repayments

The Shire does not have any borrowings.

(b) New Debentures

There were not new debentures as at reporting date.

(c) Unspent Debentures

The Shire had no unspent debenture funds as at reporting date.

(d) Overdraft

The shire does not currently have any overdraft facilities set-up.

## Note 10 Grants and Contributions

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 30 April 2018

Grants	Grant Provider	2017-18 Amended Budget	2017-18 Amended Budget		Variations Additions/(Deletions) Operating Capital	Recoup Status	
			Operating	Capital		Received	Not Received
		\$	\$	\$	\$	\$	\$
<b>General Purpose Funding</b>							
General Grants (Unfunded)	WALGCC	3,152,434	3,152,434			2,786,141	366,293
Reimbursements	Various	1,500	1,500			0	1,500
Governance							
Licensing Commission	DoT	3,500	3,500			1,492	2,008
Health							
Grant-Environmental Health Program WA							
Health Dept	DoH	104,352	104,352			89,124	15,228
Education and Welfare							
Grant - DCD		332,000	332,000			339,353	0
Grant - Youth Program		0	0			0	0
Community Amenities							
FAHSCIA - NJCP	FAHSCIA	15,000	15,000			7,500	7,500
Recreation and Culture							
Contributions Bus Hire		0	0			1,069	
Contributions and Reimbursements Other	Various	1,000	1,000			0	1,000
Transport							
Grants - Direct	MRWA	84,397	84,397			76,725	7,672
Fed, Roads Grant (unfunded)	MRWA	607,588	607,588			539,586	68,002
Govt Grant - Road to Recovery	Dept of Infrastructure	1,876,020		1,876,020		0	1,876,020
Govt Grants - Special Purpose	MRWA	590,000		590,000		236,000	354,000
Govt Grant - Outback Highway		2,000,000		2,000,000		700,000	1,300,000
Govt Grants - Special Purpose		946,389		946,389		738,390	207,999
Other Property and Services							
Reimbursements	Various	15,000	15,000			3,003	11,997
Advertising Rebates	Various	500	500			0	500
		<b>9,729,680</b>	<b>4,317,271</b>	<b>5,412,409</b>	<b>0</b>	<b>5,518,382</b>	<b>4,219,720</b>



## Note 11 Trust Funds

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

## Note 12 Material Variances

### For the Period Ended 30 April 2018

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

Reporting Program	Variance	Variance	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	(5,871)	-79%	▼	Timing	Phone card sales lower
General Purpose Funding - Rates	(5,189)	-2%			
General Purpose Funding - Other	525	0%			
Law, Order, Public Safety	2,600	3250%	▲	Timing	FESA Emergency Services Levy
Health	8,724	11%	▲	Timing	DoH Grant
Education and Welfare	44,461	15%	▲	Timing	PGWA Grant
Housing	(22,664)	-67%	▼	Timing	Rental charges
Community amenities	(6,174)	-6%			
Recreation and Culture	45,096	23%	▲	Timing	
Transport	(7,672)	-1%			
Economic Services	(1,237)	-61%	▼	Timing	Building Fees
Other Property and Services	24,505	177%	▲	Timing	Plant Allocations
<b>Operating Expense</b>					
Governance	111,915	-32%	▼	Timing	Under budget
General Purpose Funding - Rates	921	-95%	▼	Timing	Under budget
General Purpose Funding - Other	-	0%			
Law, Order, Public Safety	10,568	-17%	▼	Timing	Under budget
Health	48,484	-15%	▼	Timing	Under budget
Education and Welfare	135,618	-15%	▼	Timing	Under budget
Housing	40,872	-17%	▼	Timing	Under budget
Community Amenities	95,002	-23%	▼	Timing	Under budget
Recreation and Culture	141,429	-20%	▼	Timing	Under budget
Transport	714,794	-26%	▼	Timing	Under budget
Economic Services	(85)	0%	▲		
Other Property and Services	(320,199)	1539%	▲	Timing	JE may
<b>Funding Balance Adjustments</b>					
Add back Depreciation	48,396	4%			
Adjust (Profit)/Loss on Disposal	-	0%			
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(2,392,322)	-59%	▼	Timing	Grants yet to be claimed
Proceeds from Disposal of Assets	22,727	0%			
<b>Capital Expenses</b>					
Land & Buildings	(36,806)	26%	▲	Timing	
Furniture & Equipment	11,465	-23%	▼	Timing	
Plant & Equipment	65,601	-33%	▼	Timing	
Infrastructure - Roads	524,428	-16%	▼	Timing	
<b>Financing</b>					
Transfer to Reserves	(2,233)	15%	▲		

### **Perth**

Level 5, 160 St Georges Terrace  
Perth Western Australia 6000  
Telephone: +61 8 9476 3144  
Facsimile: +61 8 9476 3188  
GPO Box 2753, Perth WA 6001

### **Melbourne**

Level 27, 101 Collins Street  
Melbourne VIC 3000  
Telephone: +61 3 9111 0046  
Facsimile: +61 3 9111 0045

### **Sydney**

Level 15, 56 Pitt Street  
Sydney NSW 2000  
Telephone: +61 2 8379 6144  
Facsimile: +61 8 9476 3144

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**REPORT NO: 021-18**      **TO: ORDINARY COUNCIL MEETING 30<sup>th</sup> MAY 2018**  
**SUBJECT: COUNCIL INVESTMENTS AS AT 25<sup>th</sup> MAY 2018**

The authority to invest money held in any Council Fund is delegated to the Chief Executive Officer. Council Funds may be invested in one or more of the following:

- Fixed Deposits
- Commercial Bills
- Government bonds
- Other Short-term Authorised Investments

Council funds are to be invested with the following financial institutions.

- Major banks
- Bonds Issued by Government and/ or Government Authorities.

**COUNCIL INVESTMENTS AS AT 25 MAY 2018**

<b>Institution</b>	<b>Amount Invested</b>	<b>Investment type</b>	<b>Assets Repl./Acq./Devp. Reserve Fund</b>	<b>Cultural Centre Reserve Fund</b>	<b>Municipal Account</b>
Westpac Banking Corporation		Term deposit	\$846,603.75	\$6,729.85	
Westpac Banking Corporation		Operating a/c			\$1,380,748.82
<b>TOTAL INVESTMENTS</b>	<b>\$2,234,082.42</b>		<b>\$846,603.75</b>	<b>\$6,729.85</b>	<b>\$1,380,748.82</b>

**RECOMMENDATION**

That the report on Council investments as at 25<sup>th</sup> May 2018 be received and noted.

**VOTING REQUIREMENTS**

Simple majority

**MOVED** Cr. Jones, seconded Cr. D. Frazer, that the recommendation contained within report 021-18 be adopted.

**#021-18**

**RESOLUTION**

*That the report on Council investments as at 25<sup>th</sup> May 2018 be received and noted.*

**CARRIED 6/0**

**REPORT NO: 022-18**      **TO: ORDINARY COUNCIL MEETING 30th MAY 2018**  
**SUBJECT: ADMINISTRATIVE COMPLIANCE WITH THE LGA 1995**

<b>DATE:</b>	26 May 2018
<b>PROPONENT:</b>	Shire of Ngaanyatjaraku
<b>LOCATION:</b>	Shire of Ngaanyatjaraku
<b>AUTHOR:</b>	Kevin Hannagan, Deputy Chief Executive Officer
<b>REPORTING OFFICER:</b>	Chris Paget, Chief Executive Officer
<b>FILE NO:</b>	CS.06
<b>DECLARATION OF</b>	Nil

### **PURPOSE**

For Council to consider the monthly report of outstanding actions to achieve administrative compliance with the Local Government Act 1995 and other projects / tasks.

### **BACKGROUND**

The Minister for Local Government appointed an Approved Adviser to work with the Shire to meet the administrative requirements of the Local Government Act 1995. The Approved Advisers' Scope of Work is to "Undertake a review of the Shire's policies, systems and procedures to establish the level of compliance with the legislative provisions of the Local Government Act 1995". The Approved advisor has also requested that other important projects / tasks / actions involving operational matters also be added to the calendar.

### **STATUTORY IMPLICATIONS**

Local Government Act 1995, various Sections.

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

The costs associated with the Approved Adviser are to be borne by Council, the Annual Budget takes this into account.

### **STRATEGIC IMPLICATIONS**

#### **Strategic Community Plan**

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

### **COMMUNITY CONSULTATION**

Community consultation is not required.

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### **COMMENT**

Shire Staff have compiled for the Approved Adviser a list of tasks to be undertaken, commonly known as a Compliance / Action Calendar.

A copy of the list of tasks is attached for Councillors information. Further monthly reports will be made to Council advising progress against the task 'due dates'.

The main remaining items outstanding to achieve compliance are the finalisation of the Annual Reports for 2015/16 and 2016/17, and audit for 2016/17 Financial Year.

### **ATTACHMENTS**

Attachment 1 – Compliance Action List as at 26 May 2018

### **VOTING REQUIREMENT**

Simple Majority

### **OFFICER'S RECOMMENDATION**

That Council notes this report and the attached Compliance / Action Calendar as at 26 May 2018.

**MOVED Cr. P. Thomas, seconded Cr. D. Frazer, that the recommendation contained within report 022-18 be adopted.**

**#022-18**

### **RESOLUTION**

*That Council notes the attached Compliance / Action Calendar and this Report.*

**CARRIED 6/0**

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**REPORT NO: 023-18**      **TO: ORDINARY COUNCIL MEETING 30th MAY 2018**  
**SUBJECT: 2017/18 ANNUAL BUDGET REVIEW**

<b>DATE:</b>	26 May 2018
<b>PROPONENT:</b>	Shire of Ngaanyatjaraku
<b>LOCATION:</b>	Shire of Ngaanyatjaraku
<b>AUTHOR:</b>	Kevin Hannagan, Acting Deputy Chief Executive Officer
<b>REPORTING OFFICER:</b>	Chris Paget, Chief Executive Officer
<b>FILE NO:</b>	FM.05
<b>DECLARATION OF INTERESTS:</b>	Nil

## **PURPOSE**

For Council to consider and adopt the proposed amendments to the 2017/18 Budget as a result of the Mid-Year Budget Review process.

## **BACKGROUND**

The Department of Local Government and Communities has issued Circular No. 06/2006 to provide local governments with information about the budget review process. The following paragraphs are key points from the circular:

*A budget review is a detailed comparison of the year to date actual results with the adopted budget. It establishes whether a local government continues meeting its budget commitments: is in receipt of income and incurs expenditure in accordance with the adopted budget.*

Shire Officers have completed a review of the Shire's 2017/18 budget as at 31 March 2018. This review is now presented to Council and the outcome of that review is to be considered for adoption by Council. As part of the process Officers have examined the operations of the Shire for the 2017-18 financial year to date identifying the reasons for significant variances and the action required to address them.

The attached review compares the year to date (YTD) Budget with YTD Actual and commentary is provided where the material variance exceeds the +/-10% threshold limits as outlined in the adopted budget (see Note 4). Officers have ensured that Council resolutions presented during the 2017-18 financial year have been incorporated in this Mid-Year Budget Review. Changes to the Adopted Budget are proposed by Officers where they believe that circumstances have occurred that impact permanently on the budget position for the financial year under review.

## **STATUTORY IMPLICATIONS**

Local Government Act 1995

### **6.8. Expenditure from municipal fund not included in annual budget**

- 1) *A local government is not to incur expenditure from its municipal fund for an additional purpose except*

where the expenditure —

- a) is incurred in a financial year before the adoption of the annual budget by the local government; or
- b) is authorised in advance by resolution\*;
- c) is authorised in advance by the mayor or president in an emergency.

\* Absolute majority required.

(1a) In subsection (1) — **additional purpose** means a purpose for which no expenditure estimate is included in the local government's annual budget.

- 2) Where expenditure has been incurred by a local government —

- a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and
- b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council
- c) [Section 6.8 amended by No. 1 of 1998 s. 19.]

## Local Government (Financial Management) Regulations 1996

### 32. Amounts which may be excluded when calculating budget deficiency (Act s. 6.2(3))

A local government may exclude from the calculation of the budget deficiency —

- a) money borrowed or to be borrowed, to the extent that it is proposed in the annual budget to remain unspent at the end of the financial year; and
- b) reserves, to the extent that they are proposed in the annual budget to remain unspent at the end of the financial year; and
- c) in relation to a land transaction or trading undertaking, assets and liabilities, to the extent to which they are proposed in the annual budget to remain restricted to the purposes of the land transaction or trading undertaking at the end of the financial year; and
- d) any proposed amounts of depreciation of non-current assets; and
- e) assets from grants or gifts or non-cash revenue or expenditure; and
- f) current liabilities which, by their nature, are restricted, to the extent that they are proposed in the annual budget to remain uncleared at the end of the financial year; and
- g) any other current assets which, by their nature, are restricted, to the extent that they are proposed in the annual budget to remain unused at the end of the financial year.

### 33A. Review of Budget - Local Government (Financial Management) Regulations 1996

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
  - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
  - (b) consider the local government's financial position as at the date of the review; and
  - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

\*Absolute majority required.

- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.



## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

After taking into account all adjustments considered to be permanent changes to the budget position for the 2017/18 financial year detailed in the mid-year Budget Review Report, the overall position of the Shire is forecast to be a positive increase of \$728,194 of cash at year end in the Closing Funding Surplus. This is in addition to the original budgeted surplus of \$211,814 thus bringing the projected surplus to \$940,008 for the Financial Year End. The main contributor to this positive improvement is the change in Shire accounting procedure to now include a proportion of overhead recovery to capital works projects. Previously the Shire has allocated all overheads against its Operating Programs. The change in allocating a proportion of overheads against the Capital Programs has a positive effect on the Shires Operating Expenditure as the Capital Income sources (mainly external grants) now contribute to the overhead rather than being fully funded by Operating Income (FAGS). This approach will contribute \$550,194 to the Shires operating surplus in 2017/18.

Officers have ensured that Council resolutions presented during the financial year have been considered in the mid-year Budget Review Report. A summary of the financial implications is included in the attached report.

## **STRATEGIC IMPLICATIONS**

### **Strategic Community Plan**

Goal 4, Our Leadership

Outcome 4.2, A capable and compliant local government

## **COMMUNITY CONSULTATION**

Not required.

## **COMMENT**

The Chief Executive Officer will give a summary of the attached Budget Review Report at the Council meeting.

## **ATTACHMENTS**

Attachment 1 – 2017 / 18 Mid-Year Budget Review Report

## **VOTING REQUIREMENT**

Absolute Majority required

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## **OFFICER'S RECOMMENDATION**

That Council:

1. Receives the Mid-Year Budget Review Report for the period ended 31 March 2018;
2. Adopts the 2017/18 revised budget position and associated budget amendments, and,
3. Requests the Chief Executive Officer to, within 30 days of this determination, provide a copy of the review and determination to the Department of Local Government Sport and Communities.

**MOVED Cr. P. Thomas, seconded Cr. D. Frazer, that the recommendation contained within report 023-18 be adopted.**

**#023-18**

## **RESOLUTION**

*That Council:*

1. *Receives the Mid-Year Budget Review Report for the period ended 31 March 2018;*
2. *Adopts the 2017/18 revised budget position and associated budget amendments, and,*
3. *Requests the Chief Executive Officer to, within 30 days of this determination, provide a copy of the review and determination to the Department of Local Government Sport and Communities.*

**CARRIED BY AN ABSOLUTE MAJORITY 6/0**

**REPORT NO: 024-18**      **TO: ORDINARY COUNCIL MEETING 30th MAY 2018**  
**SUBJECT: SHIRE OF LAVERTON – GREAT CENTRAL ROAD JOINT PROJECTS**

<b>DATE:</b>	25 March 2018
<b>PROPONENT:</b>	Shire of Ngaanyatjaraku
<b>LOCATION:</b>	Shire of Ngaanyatjaraku
<b>AUTHOR:</b>	Chris Paget, Chief Executive Officer
<b>REPORTING OFFICER:</b>	Chris Paget, Chief Executive Officer
<b>FILE NO:</b>	RD.00
<b>DECLARATION OF INTERESTS:</b>	Nil

### **SUMMARY**

For Council to consider a proposal from the Shire of Laverton for joint construction projects on the Great Central Road.

### **BACKGROUND**

The Shire has received correspondence from the CEO of the Shire of Laverton, Mr Peter Naylor, in regards to possible joint construction/sealing projects on the Great Central Road; copy as follows:

*"Our ref: 01211*

*23rd April 2018*

*Chris Paget  
Chief Executive Officer  
Shire of Ngaanyatjaraku  
PMB87  
Via Kalgoorlie WA 6431  
Dear Chris*

#### **Great Central Road - Construction**

*With reference to our telephone conversation on Friday 20th April 2018.*

*On behalf of the Shire of Laverton I would like to present a proposal to the Shire of Ngaanyatjaraku in relation to a joint construction program for the Great Central Road.*

*In addition to the \$22 million of funding that is currently programmed over three years from 2016/17 to 2018/19, to upgrade and seal more than 100 kilometres of the Great Central Road, another \$46.5m has been committed to upgrade another 80 kilometres, over five years, commencing in 2018/19. This funding does not include any additional commitment that may be allocated to the Great Central Road following the announcement last week by the Federal Government for another \$160m to be allocated to the Outback Way. As such, Council would like to discuss the opportunity for both Shires to look at a joint tender/ contract arrangement for future works delivered on the Great Central Road.*

*Initially, this may be in the form of a single contract to be entered into with a construction partner to upgrade approximately 150km of the road over the next 2-3 years utilising the current funding allocation of \$37.2m (Federal),*

*\$9.3m (State), and plus any balance from Ngaanyatjarraku's current allocation within the \$22m that is not spent by the end of 2018/19.*

*Should the Shire of Ngaanyatjarraku be amenable to such a proposal the Laverton Shire would be happy to be the administering body and deliver the contract works.*

*Subject to Ngaanyatjarraku's agreement it is proposed that the works would commence at 385slk, the point at which the Laverton Shire commenced this year, and work south-west to Laverton, or as otherwise agreed.*

*I appreciate that the funding allocations have initially been identified for the Priority One sections however I am sure that should the two Shires be seen working in a collaborative manner to maximise the efficiency of delivering the improvements to the road, discussion can then be held with the State and Federal Governments to alter the priority sections. Works in a single contract could be seen as the most efficient use of funds rather than 'hopping' back and forth between differing work sites, which would be a logistical nightmare for the construction crew.*

*Such a proposal has already been discussed with both Main Roads WA and representatives of the Federal Government's Department of Infrastructure and Regional Development, in a teleconference on Monday 26th March 2018, and there is in-principle support to the proposal.*

*As you are aware Laverton expects to complete the delivery of the works programmed up to the Shire of Ngaanyatjarraku boundary by August 2018, therefore it is important that there is sufficient time to plan the next stage of work delivery in the program.*

*The Shire President, Cr Patrick Hill, Executive Manager Technical Services, Les Vidovich, and myself will only be too pleased to meet with the Ngaanyatjarraku Shire to discuss this proposal.*

*Your earliest consideration to this matter would be appreciated.*

**PETER NAYLOR**

**CHIEF EXECUTIVE OFFICER"**

## **COMMENT**

Council are aware of the Shire's long involvement working with the Shire of Laverton and the Outback Highway Development Council on the funding and upgrading of the Great Central Road from Laverton township through to the WA-NT border. There has been considerable effort and commitment from both Councils to bring the road to the present standard, and via the OHDC we have developed a priority listing of the sections to be upgraded as part of the strategic investment plan to which the Commonwealth and WA Governments have committed significant funding for the next 2 years.

The proposal from Laverton Shire is a sensible one in that it would minimise the 'duplication' of project management and administrative processes for both Shires, for example one single tender for future roadworks construction and likely one contractor appointed to undertake such works. Such an approach is supported by the Main Roads WA and the Commonwealth. It is noted however that the current listing of priority sections may be reviewed and revised under this proposal, which potentially means less work being carried out in the Ngaanyatjarraku side and more in Laverton's section of the Great Central Road. Whilst Council has previously held the view that any capital works on any section of the road from Laverton to Warburton ultimately benefits the Ngaanyatjarra region as it is still the prime 'access route' to the Lands, the OHDC Strategic Investment Plan was developed according to the areas of need and considered factors such as works already undertaken, gravel and water supplies etc. In light of this, it is recommended that the GCR sections already earmarked in this plan within this Shire still be completed before any re-arrangement is considered.

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## **CONSULTATION**

Shire of Laverton

Regional Manager, Main Roads WA Goldfields-Esperance

## **STATUTORY ENVIRONMENT**

Not applicable

## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

The proposal represents a re-direction of the total funding mix of the project between the two Shires, and may reduce the component for the Shire of Ngaanyatjaraku in the overall lifespan of the project, depending upon the location(s) of road sections earmarked for upgrade and seal. There is no further impact to the current annual budget.

## **STRATEGIC IMPLICATIONS**

None directly impacting upon the SCP; however further sealing of the Great Central Road is of clear significance and importance to the Ngaanyatjarra communities and all road users.

## **RECOMMENDATION**

That Council advise the Shire of Laverton it is willing to move forward with the joint projects proposal on the basis that the existing priority sections identified for upgrade/seal in the next two years from the Shire boundary to Warburton remain as planned.

## **VOTING REQUIREMENTS**

Simple majority

**MOVED** Cr. J. Frazer, seconded Cr. B. Thomas, that the recommendation contained within report 024-18 be adopted.

#024-18

## **RESOLUTION**

*That Council advise the Shire of Laverton it is willing to move forward with the joint projects proposal on the basis that the existing priority sections identified for upgrade/seal in the next two years from the Shire boundary to Warburton remain as planned.*

**CARRIED 6/0**

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**REPORT NO: 025-18      TO: ORDINARY COUNCIL MEETING 30<sup>th</sup> MAY 2018**  
**SUBJECT: ACTION REPORT – ENVIRONMENTAL HEALTH & BUILDING SERVICES**

<b>DATE:</b>	25 May 2018
<b>PROPONENT:</b>	Shire of Ngaanyatjaraku
<b>LOCATION:</b>	Shire of Ngaanyatjaraku
<b>AUTHOR:</b>	Philip Swain, Principal EHO & Building Officer
<b>REPORTING OFFICER:</b>	Chris Paget, Chief Executive Officer
<b>FILE NO:</b>	GV.07
<b>DECLARATION OF INTERESTS:</b>	Nil

**PURPOSE**

To inform Council of Environmental Health program & Building Services activities and actions through the period on-site 12 to 19<sup>th</sup> April 2018; next visit scheduled for 16-24<sup>th</sup> May.

Date	Subject	Action Taken
10 April 2018	Warburton Work Camp – Improvement Notice	The kitchen is generally in good condition however the tiling issue identified 6 months ago has not been progressed. I have previously issued an Improvement Notice on Corrective Services who advise that they are seeking quotation but cannot give a firm date for completion. I have advised that this is unacceptable and that if they wish the Shire to extend the Notice due date from 17 April Action: PS to pursue appropriate action with Improvement notice if the necessary matters are not addressed.
12-13 April 2018	Building Permit Applications Lot 361-365 Eighth St Warburton	I have received applications to enable the initial works to commence on five (5) new dwellings in Warburton. This will mean that 2 permits will be issued for each dwelling but will enable the ground works, plumbing pre-lay and slabs to be progressed in the coming week. I have arranged for the forward works permits to be issued. Action: PS to progress Class 1 applications for the dwellings when received.
13 April 2018	EHW Programme Contract	One of the EHW's has been given a suspended sentence in Kalgoorlie and is not permitted to return to Warburton for at least 6 months. Consequently, I have directed the EH Field Support Officer to try and recruit another worker within the community. I have continued drafting a Community Environmental Health Action Plan based on the previous submission by the Shire to the Department of Health. I have submitted records relating to current insurances to the Department of Health. The 6 monthly report to the Department for the period ending 31 December has been finalised and submitted. Action: PS to liaise with CEO to develop the Community Environmental Health Action Plan.
13 April 2018	Food Business Inspection – Cassini Resources Mine Camp West Musgrave	Cassini Resources have established a catering operation at their West Musgrave site south of Jameson. I have issued the Food Business Registration for the site and conducted an initial inspection. The operation will have 20-30 people on site for at least

		<p>the next 6 months. The operation is well set up with the operators finalising details for a Drinking Water Management Plan on site and operating with containerised potable water until the plan is approved by the Department of Health.</p> <p>Action: PS to conduct routine inspections as required.</p>
13 April 2018	Food Business Inspection – Jameson Mantamaru Store	<p>I have conducted the routine inspection of the Mantamaru (Jameson) Store. The store is operating well however there is no food production occurring in the new kitchen. Minor operational matters to be attended to and the coolroom floor to be resurfaced prior to the next inspection.</p> <p>Action: PS to review operational items and floor resealing at next inspection.</p>
15 April 2018	Issue of Occupancy Certifications for Buildings approved under the 2011 Building Act and the 2012 Regulations	<p>A temporary Occupancy Certificate for the Warburton NG Council Store has been issued. The Store was constructed without compliant toilet facilities and has since had the addition of office space within the stores. Whilst the offices are not of sufficient size to require dual classification (Class 7 &amp; 5) of the building, they still require the construction of a Universal Access Toilet facility. NCAMS have determined to refurbish the caretaker dwelling directly behind the store to make provision for a UAT, however this will need to be completed within 12 months to maintain the Occupancy Certification.</p> <p>Action: PS to liaise with NCAMS regarding the long term resolution of the OC at the Warburton Stores.</p>
16 April 2018	Food Business Inspection – Papulankutja (Blackstone) Store	<p>I have conducted the routine inspection of the Papulankutja (Blackstone) Store. The store is operating well however there is no food production currently occurring in the kitchen. Minor operational matters to be attended to by the new Proprietors.</p> <p>Action: PS to review operational items at next inspection.</p>
17 April 2018	Food Business Inspection – Warakurna Store	<p>I have conducted the routine inspection of the Warakurna Store. The store is operating well however there is no food production occurring in the new kitchen at this stage. Minor operational matters to be attended to.</p> <p>Action: PS to conduct routine inspections as required.</p>
17 April 2018	Food Business Inspection – Warakurna Roadhouse	<p>I have conducted the routine inspection of the Warakurna Roadhouse. The Roadhouse is operating well with the new proprietors Minor operational matters to be attended to.</p> <p>Action: PS to conduct routine inspections as required.</p>
17 April 2018	Septic Upgrade Warakurna Roadhouse Units	<p>I had previously noted on site that there has been some subsidence around part of the leach drains due to rains. Camel Plumbing have investigated and backfilled around the drains.</p> <p>Action: No further action</p>
18 April 2018	Food Business Inspection – Mily Store, Warburton	<p>I have conducted the routine inspection of the Mily Store. The store is operating well with only minor operational matters to be attended to.</p> <p>Action: PS to conduct routine inspections as required.</p>
18 April 2018	Food Business Inspection – Warburton Roadhouse	<p>I have conducted the routine inspection of the Warakurna Roadhouse. The Roadhouse is operating well however there are some structural issues to be addressed within the kitchen following a recent break-in.</p> <p>Action: Structural damage in kitchen to be addressed by</p>

		proprietors. PS to conduct routine inspections as required.
18 April 2018	Ng Health HACC Food Business Facilities – Improvement Notices	I have met with the HACC coordinator regarding the Improvement Notices on the HACC facilities in Jameson Blackstone, Warakurna and Warburton. I have been working with the HACC Coordinator to try and bring the facilities to an acceptable standard and to establish a Food Safety Plan as the centres produce food for “vulnerable people” (i.e. the elderly), as defined under the Food Act 2008. This issue has now dragged on for nearly two (2) years since I was made aware of it and no substantial funds have been put to upgrading the facilities or establishing the plans. Consequently, I have issued Notice to ensure that if plans are established they can operate for the minimum period of 6 months prior to the next audit of the Wanarn Aged Care facility due in October. Action: PS to pursue further action in consultation with the CEO if the Notice works are not undertaken by the due dates.
19 April 2018	Warburton Pool Operation	The Warburton Pool is operating well and the results for the samples taken in early April were again good. The pool closed around 19 April during the school holidays. Action: Nil pending next season opening procedures.
20 April 2018	Class 1 Building Permit Applications Lot 361-365 Eighth St Warburton	I have received the Class 1 applications for the new dwellings in Warburton and will process the same as soon as possible. Action: PS to process applications and arrange issue of permits.
April 2018	Squeaky Clean Kids Programme	The cake soap supply distribution to communities is progressing well. The liquid soap for schools with dispensers have recently arrived and I have distributed the same to the Shire’s Early Childhood Centres. The EHW’s are proposing to undertake some initial trial bathroom inspections in the near future utilising staff housing, before advancing to community housing inspections. Action – MC to commence the bathroom inspection programme.
April 2018	Warburton Oxidation Ponds	The ponds in Warburton are badly overgrown and require significant maintenance. The vegetation has been sprayed and is now dying off, however requires a re-treatment to fully control the situation. I had referred this matter to Ng Services for action last month and am advised that a mower is being obtained to cut back vegetation on the angled banks. Action: PS to continue to liaise with NG services to ensure vegetation around the ponds is brought under control.
April 2018	Blackstone Pool Operation	The Blackstone Pool closed at the end of the month with the departure of the relief Pool Manager. There was also a large-scale power failure in the community just before he left and the Manager believes there may have been some damage to the Chemigem/pumps as a result but was unable to fully test this before leaving. The relief Manager has expressed an interest in assisting with pool maintenance in Blackstone and possibly other communities in the future. Upgrading of his qualifications in Brisbane at the Shire’s cost has been discussed with a view to providing such relief in the future but needs to be approved by the CEO/Youth Manager Action: Administration to assess damage to existing equipment. PS to discuss qualifications of relief Manager with the new Youth Manager and CEO.
April 2018	Warakurna Swimming Pool Operation	The situation at Warakurna is unchanged from last month. The CSM in Warakurna has advised that the Chemigem unit is operational but there has been no one available to operate the pool.



		<p>A full-time youth worker is now working in Warakurna however the pool has been closed.</p> <p>Action: Review plant and equipment staffing and youth worker qualifications for next season with the new Youth Manager.</p>
April 2018	Community Service Summary – Public Health Plan	<p>I have continued to develop a community service summary for Environmental Health status and services within the Shire. With the enactment of the Public Health Act 2016 the Shire will, in due course, need to develop a Public Health Plan (PHP). The community service summary can be used in determining appropriate service levels for the future plan. I have received the second draft of the baseline report from the consultant and am reviewing the same.</p> <p>Action: Public Health Plan development to be included in the Corporate Business Plan and baseline report to be prepared for submission to Council.</p>
Pending	Waste Services Warakurna	<p>I have discussed the shortcomings of the Warakurna Landfill with the Works Supervisor and he will endeavour to have machinery divert to modify the trench by lifting the floor by 500mm when the contractors are next in the area (estimated - April/May)</p> <p>Action: PS to liaise with CSM and Elves Brites for machinery time to modify the trench.</p>
Ongoing	NATS deliveries to Communities	<p>The management of refrigerated and frozen loads appears to be now under better control with data logging records showing the truck temperatures were adequate. Following complaints, I had previously written to NATS and requested that they ensure proper logistics are in place for the cold chain and that temperature records be made available. I will periodically request temperature records for transportation of goods to the lands.</p> <p>Action: PS to periodically follow up with NATS and the contract driver to ensure that proper monitoring and records are being maintained.</p>
Pending	Warburton Roadhouse – Proposed Caravan Park Extensions	<p>I have advised NCAMS of the approval in principle issued by Council last month for the proposed alterations and extension of the Caravan Park within the roadhouse area. The proposal involves the addition of 15 new powered bays, a camping area and additional universal access ablution block.</p> <p>Action: PS to progress Building Permit when application details are received.</p>
Pending	Swimming Pool Sampling and Procedures	<p>I have reviewed the previous documentation on the pools and located procedure manuals for the Blackstone and Warakurna pools with the help of the Youth Services Manager. I have advised of the need to ensure a current procedures manual is located at each site and am reviewing the existing materials to ensure they are current. I have provided advice regarding first aid requirements at the pools which the Managers are currently reviewing.</p> <p>Action: PS to provide updated manuals to pool managers. Pool Managers to open facilities when weather is suitable. Pool Managers to confirm current first aid facilities are adequate at each pool.</p>
Pending	Container Deposit Legislation	<p>Although the issue is some way off, the Shire and Ngaanyatjarra Council need to plan for the eventuality as there will be infrastructure requirements to provide for the service in 2018. I</p>

		have made enquiries with DER and will prepare a report in relation to this matter for consideration in the new year. Action: PS to prepare report on CDA transportation and infrastructure requirements
Pending	Warburton Drainage Issues	Previously I had been unable to locate any surveys of the drainage network, or contour surveys for the settlement. These are needed to develop improvements to the current drainage scheme. This issue has not been progressed since March 2015, but its need has been highlighted with various rain events Action: Issue to be prioritised by Health Building Officer pending corporate plan and budget

### **VOTING REQUIREMENTS**

Simple majority

### **RECOMMENDATION**

That Council receives and notes the report on Environmental Health & Building activities for the period.

**MOVED Cr. P. Thomas, seconded Cr. D. Frazer, that the recommendation contained within report 025-18 be adopted.**

**#025-18**

### **RESOLUTION**

*That Council receives and notes the report on Environmental Health & Building activities for the period.*

**CARRIED 6/0**

**LATE ITEMS / MATTERS FOR THE INFORMATION OF MEMBERS**

The President, Councillor McLean advised the Members that prior to the commencement of today's meeting he had phone discussions with the Chief Executive Officer in which Mr Paget advised that he would be tendering his resignation from his position with the Shire.

Cr. McLean made a statement about Mr Paget's contributions to the Shire both in his role as Shire CEO and previous work in the communities and Ngaanyatjarra Council over a period of almost 30 years, and thanked him for his work and dedication during this time.

He advised Council that in accordance with the terms of his employment contract Mr Paget would be giving three months notice to allow for completion of tasks and handover, and the terms of settlement of the CEO's contract would be determined by Council prior to the end date around 31<sup>st</sup> August. The Shire's Acting Deputy CEO Mr Kevin Hannagan would be approached to assist with the handover and transition processes.

The President stated he had also informed the Shire's approved Advisor Mr John Thurtell of this development.

**CLOSURE**

There being no further business, the Shire President thanked the Members and CEO for their attendance and closed the meeting at 2.12pm (WST).

These minutes of the meeting held 30<sup>th</sup> May 2018 were confirmed at the meeting held on 29<sup>th</sup> August 2018.

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

**PRESIDENT**

*Date* \_\_\_\_\_

29/8/18.