

## PUBLIC AGENDA ATTACHMENTS - ORDINARY MEETING OF COUNCIL 29 AUGUST 2018

## Attachment 11.1

## SHIRE OF NGAANYATJARRAKU – PAYMENTS LISTING, June / July 2018

Date	Code	Description	Credit
01/06/2018	15	WESTPAC BANK Westpac transaction fees – May 2018	-16.50
04/06/2018	357	COMMONWEALTH BANK OF AUSTRALIA CBA Merchant & POS Fees – May 2018	-57.41
04/06/2018	15	WESTPAC BANK Credit Card Trans – CEO C Paget	-2833.40
06/06/2018	59	WARBURTON ROADHOUSE 2 x 16 wheels complete for PC 1EJN112	-12167.58
13/06/2018		Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-55461.36
13/06/2018	54	WA SUPER Payroll deductions	-5633.76
13/06/2018	2038	NETWEALTH SUPER ACCELERATOR PERSONAL Superannuation contributions	-231.24
13/06/2018	2055	BT Super for Life Superannuation contributions	-173.13
13/06/2018	1034	AUSTRALIAN SUPER Superannuation contributions	-1496.13
13/06/2018	5	BT SUPER Superannuation contributions	-475.42
13/06/2018	740	HOST PLUS Payroll deductions	-451.00
13/06/2018	45	SHIRE OF NGAANYATJARRAKU Reimburse petty cash float – Warta Shop purchases of art & craft stock	-7310.00
13/06/2018	45	SHIRE OF NGAANYATJARRAKU Reimburse petty cash float – Warta Shop purchases of art & craft stock	-2210.00
14/06/2018	4	A BATES Council meeting fee 14 June 2018	-100.00
14/06/2018	26	DAMIAN MCLEAN Council meeting fee 14 June 2018	-100.00
14/06/2018	355	LALLA WEST Council meeting fee 14 June 2018	-100.00
14/06/2018	473	PRESTON THOMAS Private Motors Vehicle use 722kms Kanpa to Kalgoorlie	-995.56
14/06/2018	1004	JOYLENE FRAZER Council meeting fee 14 June 2018	-100.00
14/06/2018	1064	ANDREW JONES Council meeting fee 14 June 2018	-100.00
14/06/2018	2049	DEBRA FRAZER Council meeting fee 14 June 2018	-100.00
15/06/2018	217	KEY FACTORS PTY LTD (BREAKAWAY) Plant hire & construction works on the Warburton/Blackstone Road	-231093.50
15/06/2018	287	AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION ALGA NGA 2018 registration fees – Cr Preston Thomas	-1390.00
15/06/2018	584	WA NEWS Subscription fees The West Australian newspaper online to 3 <sup>rd</sup> Sept 2018	-72.00
15/06/2018	1050	CARDINAL CONTRACTORS PTY LTD Hire Graders for Warburton/Blackstone Rd	-86394.00
21/06/2018	147	AUSTRALIA POST Australia Post charges May 2018	-13.01
25/06/2018	37	NATS 10 bundels 107cm galvanised droppers	-3030.06
25/06/2018	538	PERFECT COMPUTER SOLUTIONS PTY LTD Office 365 Licensing and Toshiba Notebook 1EYLC Warburton	-5445.00
25/06/2018	694	SHENTON ENTERPRISES PTY LTD Torrium 2 70 Controller for EYLC Retic	-364.80
25/06/2018	696	CHART AIR Airfare KAL-WARB EHO P Swain 06 Jun	-360.00
25/06/2018	719	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS Hosting of Shire website 1Jul to 31 <sup>st</sup> Dec 18	-396.00
25/06/2018	866	MODERN TEACHING AIDS Activity resources & equipment for NG Lands Playgroups program	-461.62
25/06/2018	883	EARLY CHILDHOOD AUSTRALIA Shire of Ngaanyatjarraku Early Years Program for NG Lands Playgroups Subscription	-246.00
25/06/2018	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Diagnosis of issue with HWS at Lot 158 RHS Warburton	-308.00
25/06/2018	978	EMPEROR REFRIGERATION PTY LTD Repair/service air conditioning in TV transmission shed in Warburton	-271.34

**PUBLIC AGENDA ATTACHMENTS - ORDINARY MEETING OF COUNCIL 29 AUGUST 2018**

25/06/2018	989	ALANA ASHBOTH Reimbursement – hardware for Playgroup	-42.64
25/06/2018	1023	NATIONAL SAFETY SOLUTIONS P/L First Aid Kits for Office/Vehicles + ppe Municipal staff (inc freight)	-1704.34
25/06/2018	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) 100k km Service 1EKC611	-2633.60
25/06/2018	1050	CARDINAL CONTRACTORS PTY LTD Hire of graders on Warb/Blackstone F+I work	-28798.00
25/06/2018	1105	Philip Swain Reimburse taxi fares, airport parking & accommodation – Phil Swain	-328.60
25/06/2018	2008	MOORE STEPHENS (WA) Pty Ltd Audit of financial report for the year ended 30-Jun-16	-20900.00
25/06/2018	2011	WA HOLIDAY GUIDE PTY LTD Website listing on waholidayguide.com.au for Tjulyuru Cultural & Civic Centre 2017/18	-330.00
25/06/2018	2018	Laverton Supplies Diesel fuel PEHO Landcruiser KBC591L	-358.68
25/06/2018	2022	PAXON GROUP SON4900 prep of financial statements for April 2018 plus prep & lodge BAS and annual budget review/contract	-4565.00
25/06/2018	2048	KIARA JONES ECA National Conference	-907.44
25/06/2018	2053	GOLDFIELDS OFF ROAD Supply & fit UHF Radio and LED Light bar to EHO landcruiser KBC591L	-2886.00
25/06/2018	2066	ORIWA MCKAY SIO Fuel for troopy for relocation of affects / Food supplies for Youth Program	-471.86
25/06/2018	50	TELSTRA CORPORATION LTD Phone & data charges – May 2018	-1990.03
25/06/2018	217	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire Warb/Wingellina Rd SLK201-210	- 152798.80
25/06/2018	253	GLOBETROTTER CORPORATE TRAVEL Airfares PER-KAL rtn EHO Philip Swain 1 Jun & 18 Jul 2018 + ticketing	-945.10
25/06/2018	330	AUSTRALIAN COMMUNICATIONS AUTHORITY Digital broadcast/retransmission license renewal fees – Warburton & Blackstone	-440.00
25/06/2018	419	COMFORT INN MIDAS Accom and Breakfast Laura Franco Salazar 17/03/2018	-608.00
25/06/2018	425	P.A. SEVERIN & CO Diesel fuel Admin Prado 1DXW195	-367.14
25/06/2018	466	St John Ambulance Australian WA Ambulance Service St John First Aid – Laura Franco Salazar	-995.00
25/06/2018	473	PRESTON THOMAS Private Motors Vehicle use / reimbursement cost of flight invoice PT230618	-1595.56
27/06/2018		Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-52003.79
27/06/2018	54	WA SUPER Payroll deductions	-4796.62
27/06/2018	2038	NETWEALTH SUPER ACCELERATOR PERSONAL Superannuation contributions	-231.24
27/06/2018	2055	BT Super for Life Superannuation contributions	-153.90
27/06/2018	1034	AUSTRALIAN SUPER Superannuation contributions	-61.38
27/06/2018	5	BT SUPER Superannuation contributions	-475.42
27/06/2018	740	HOST PLUS Payroll deductions	-636.44
27/06/2018	2065	VISION SUPER Superannuation contributions	-344.85
27/06/2018	368	DEPT FOR PLANNING & INFRASTRUCTURE DoT Agency transaction 134837-134841	-262.30
28/06/2018	217	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire Warb/Wingellina Rd SLK 201-210	- 152798.80
28/06/2018	253	GLOBETROTTER CORPORATE TRAVEL Accom 9 – 11 June Cr P Thomas	-414.10
28/06/2018	995	AuSIL (AUSTRALIAN SOCIETY FOR INDIGENEOUS LANGUAGES INC) Supply Ngaanyatjarra Language books, Topical Dictionary & other titles for Warta Shop resale	-504.00
28/06/2018	2026	JLB PHOTOS Re-set security camera Blackstone Years Learning Centre	-75.00
28/06/2018	1050	CARDINAL CONTRACTORS PTY LTD To adjust invoice number 15852 to \$28,798.00	-28798.00

**PUBLIC AGENDA ATTACHMENTS - ORDINARY MEETING OF COUNCIL 29 AUGUST 2018**

**Total \$885,179.45**

<b>Date</b>	<b>Code</b>	<b>Description</b>	<b>Credit</b>
02/07/2018	21	DR ROBERT M IRVING Veterinary services - Ng Lands Comms visit June 2018	-15400.00
02/07/2018	37	NATS 12 x Kelvinator air conditioners Staff housing	-9022.31
02/07/2018	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) 1 x tyre change 1DWC269 / Service on Shire Triton 1DWC269	-1781.54
02/07/2018	50	TELSTRA CORPORATION LTD Phone and data charges - June 2018	-1847.30
02/07/2018	785	IT VISION AUSTRALIA PTY LTD ITV monthly BPMS Payroll, financial processing + rates service fee Jun 2018	-10425.07
02/07/2018	830	ROWAN SHINKFIELD Installation/repairs of reticulation system at Warburton Early Years Centre	-121.95
02/07/2018	15	WESTPAC BANK Transaction fees - June 2018	-35.25
02/07/2018	45	SHIRE OF NGAANYATJARRAKU Reimburse petty cash floats Warta Shop art+craft purchases for resale/stock	-2430.00
03/07/2018	357	COMMONWEALTH BANK OF AUSTRALIA CBA merchant & POS fees - June 2018	-53.88
03/07/2018	15	WESTPAC BANK Credit Card Trans - CEO C. Paget	-5290.24
05/07/2018	60	WARBURTON STORE Consumables for Playgroup function	-2805.70
05/07/2018	682	Seek Limited Seek.com.au online advertising - Early Yrs Program Facilitator/Educator	-302.50
06/07/2018	37	NATS 2 x Cooper AT3 285/70R17 tyres	-1624.75
06/07/2018	2026	JLB PHOTOS Foscam C2 security camera firmware upgrades & service	-50.00
06/07/2018	2035	MICHAEL COOKE Reimburse taxi & meal expenses - Kal EH Network meeting Reimburse purchase of safety boots	-270.75
06/07/2018	2063	MARUKU ARTS Freight & handling charge on WAP artwork purchase	-70.00
06/07/2018	95	WARAKURNA STORE Padlocks x 2 - Warakurna youth program	-31.00
06/07/2018	493	WARAKURNA ARTISTS ABORIGINAL CORPORATION Supply of Warakurna & Kayili Artist paintings and craft for Warta Shop	-7770.00
06/07/2018	538	PERFECT COMPUTER SOLUTIONS PTY LTD Setup new laptop & user for Warakurna Playgroup; monthly DRMMO fee May 18	-170.00
06/07/2018	785	IT VISION AUSTRALIA PTY LTD ITV monthly BPMS payroll, financial processing + rate service fee May 2018	-9545.07
06/07/2018	812	Mrs A L SHINKFIELD Reimburse equipment, supplies & comms expenses for NG Lands Playgroups prog	-1960.33
06/07/2018	830	ROWAN SHINKFIELD Reimburse consumable, fittings & tools for security cage Lot 255b unit (EYPC)	-453.07
06/07/2018	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Replace split system aircon in Playgroup kitchen area	-2301.44
06/07/2018	997	METEX NICKEL PTY LTD Accommodation Shire EHFSO M. Cooke 27th May 2018	-165.00
06/07/2018	57	WARAKURNA ROADHOUSE Diesel fuel - Shire youth PC 1EZT132	-895.73

**PUBLIC AGENDA ATTACHMENTS - ORDINARY MEETING OF COUNCIL 29 AUGUST 2018**

09/07/2018	53	LANDGATE Mining tenements schedule M2018/3&4 update & supply	-38.35
09/07/2018	147	AUSTRALIA POST Australia Post mail service charges June 2018	-12.85
09/07/2018	217	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire Warb/Wingellina Rd SLK 201 - 210	-65901.00
09/07/2018	241	DESERT INN HOTEL Accom DCEO Kevin Hannagan	-110.00
09/07/2018	894	BUNNINGS GROUP LTD Hardware & equipment for Environmental Health program	-1326.21
09/07/2018	902	GEOFFREY RAYMOND HANDY Licencing fee - change of number plates on Blackstone Early Years Fortuner	-25.70
09/07/2018	1050	CARDINAL CONTRACTORS PTY LTD Hire of graders Warburton/Blackstone Rd	-16456.00
09/07/2018	2067	GOLDFIELDS RECORDS STORAGE Member Council contribution to GVROC Regional Records Facility Service - Period 1/3/18 - 30/6/18	-5866.67
09/07/2018	129	MCLEOD & CO Annual audit - 2017	-165.00
09/07/2018	337	DONA SALES PTY LTD Stationery & supplies for Playgroups	-425.57
09/07/2018	361	PIVOTEL SATELLITE PTY LTD Satellite telephone charges June 2018	-445.64
09/07/2018	556	SIMON HENSHALL MECHANIC Repairs to Wanarn Rubbish Truck	-3183.00
09/07/2018	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Replacement stove Lot 154 Warburton	-1870.79
09/07/2018	2005	MARKETFORCE PTY LTD Positions vacant - Early Years Facilitator in Warburton program	-1951.18
09/07/2018	60	WARBURTON STORE Supplies EHFSO M Cooke Training	-1088.49
09/07/2018	59	WARBURTON ROADHOUSE Catering for Shire Council meeting	-6114.41
09/07/2018	785	IT VISION AUSTRALIA PTY LTD IT Vision SynergySoft package annual licence renewal fees to 30/06/2019	-19799.82
09/07/2018	2013	RAMM Software Pty Ltd RAMM/ROMAN II annual subscription support & maintenance fee 2018-19	-6566.29
09/07/2018	217	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire Warb/Wingellina Rd SLK 201-210	-41527.20
09/07/2018	2018	Laverton Supplies Diesel fuel DCEO Landcruiser KBC591L	-194.79
09/07/2018	2068	KEVIN HANNAGAN Reimb accom for K Hannagan whilst on Shire business in Kalgoorlie	-743.74
10/07/2018	155	NGAANYATJARRA COUNCIL Management of Land Access Heritage plus Electricity Charges	-92048.50
10/07/2018	293	JOHN THURTELL CONSULTING SERVICES Professional fees - Approved Advisor role Shire of Ngaanyatjarraku Jan - Jun 2018	-3300.00
10/07/2018	2068	KEVIN HANNAGAN 1 YR subscription security camera Lot 98	-56.20
10/07/2018	95	WARAKURNA STORE Supplies for Warakurna Playgroup	-64.65
10/07/2018	57	WARAKURNA ROADHOUSE Diesel MWS Landcruiser 1EKC611	-264.00
11/07/2018		Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-61521.66
11/07/2018	54	WA SUPER Payroll deductions	-5353.07
11/07/2018	2038	NETWEALTH SUPER ACCELERATOR PERSONAL Superannuation contributions	-231.24
11/07/2018	2055	BT Super for Life Superannuation contributions	-193.74
11/07/2018	1034	AUSTRALIAN SUPER Superannuation contributions	-61.38



**PUBLIC AGENDA ATTACHMENTS - ORDINARY MEETING OF COUNCIL 29 AUGUST 2018**

11/07/2018	5	BT SUPER Superannuation contributions	-475.42
11/07/2018	740	HOST PLUS Payroll deductions	-636.44
11/07/2018	2065	VISION SUPER Superannuation contributions	-1167.93
12/07/2018	26	DAMIAN MCLEAN Ord Council meeting fee 11 July '18	-400.00
12/07/2018	1064	ANDREW JONES Shire Council ord meeting fee 11 July '18	-200.00
12/07/2018	2049	DEBRA FRAZER Ord Council meeting fee 11 Jul '18	-200.00
12/07/2018	37	NATS Supply Toyota Troop carrier 1GOJ548 + accessories + registration	-70132.12
12/07/2018	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) 2x tyre change 1DMW389 + fix puncture	-357.50
12/07/2018	95	WARAKURNA STORE Food supplies for Youth School Hols prog	-196.00
12/07/2018	217	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire Warb/Wingellina Rd SLK 201-210	-111446.28
12/07/2018	355	LALLA WEST Ord Council meeting fee 11 Jul '18	-200.00
12/07/2018	694	SHENTON ENTERPRISES PTY LTD Fit controller and test pump E/Y retic	-104.50
12/07/2018	886	GOLDFIELDS VOLUNTARY REGIONAL ORG OF COUNCIL GVROC 2018/19 annual subscription & project contribs-Shire Ngaanyatjaraku	-11000.00
12/07/2018	1004	JOYLENE FRAZER Ord Council meeting fee 11 Jul '18	-200.00
12/07/2018	551	MUNICIPAL INSURANCE BROKING SERVICES OF WA Motor vehicle fleet insurance 2018-2019	-104023.37
16/07/2018	53	LANDGATE Mining Tenements schedule M2018/5	-38.35
16/07/2018	61	WARRUNYINNA STORE	-829.21
17/07/2018	37	NATS Simpson washing machine Lot 154 Warburton	-894.45
17/07/2018	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Fuel filter W/S vehicle 1EKC611	-140.60
17/07/2018	50	TELSTRA CORPORATION LTD Telstra satellite mobile phone charges	-175.00
17/07/2018	57	WARAKURNA ROADHOUSE Accommodation EHO P Swain 11/6/18	-180.00
17/07/2018	241	DESERT INN HOTEL Accommod DCEO K Hannagan 5/7/18	-110.00
17/07/2018	902	GEOFFREY RAYMOND HANDY Reimb accom for G Handy whilst on Shire business in Kalgoorlie	-986.00
17/07/2018	985	AYERS ROCK AUTOMOTIVE 10k km service Toyoata Fortuner 1GGO069	-766.97
17/07/2018	2059	Leone Jess Fuel for Shire vehicle 1GGO069 in Yulara getting car serviced	-50.00
25/07/2018		Payroll Direct Debit Of Net Pays Payroll Direct Debit Of Net Pays	-63120.79
25/07/2018	54	WA SUPER Payroll deductions	-5620.07
25/07/2018	2038	NETWEALTH SUPER ACCELERATOR PERSONAL Superannuation contributions	-231.24
25/07/2018	2055	BT Super for Life Superannuation contributions	-134.66
25/07/2018	1034	AUSTRALIAN SUPER Superannuation contributions	-80.57
25/07/2018	5	BT SUPER Superannuation contributions	-461.87
25/07/2018	740	HOST PLUS Payroll deductions	-636.44
25/07/2018	2065	VISION SUPER Superannuation contributions	-1168.50

**PUBLIC AGENDA ATTACHMENTS - ORDINARY MEETING OF COUNCIL 29 AUGUST 2018**

25/07/2018	40	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION) Rental of staff house Lot 154 Warburton *July 2018	-4050.60
25/07/2018	902	GEOFFREY RAYMOND HANDY Nespresso coffee machine and pods for Shire office	-962.00
25/07/2018	941	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM Replacement HWS at Lot 158 RHS Warburton	-5027.00
25/07/2018	1015	BUNBURY TOYOTA Carry out 80,000km service to Toyota Prado 1EBO496	-2874.29
25/07/2018	1017	OUTBACK HIGHWAY DEVELOPMENT COUNCIL INC 2018-19 OHDC annual membership fee for Shire of Ngaanyatjaraku	-27500.00
25/07/2018	1803	IPWEA NAMS Plus subscription fee 1 July 2018 to 30 June 2019	-814.00
25/07/2018	2008	MOORE STEPHENS (WA) Pty Ltd R2R annual return 30/6/2018	-3135.00
25/07/2018	2018	Laverton Supplies Diesel fuel DCEO Landcruiser KBC591L	-470.21
25/07/2018	2068	KEVIN HANNAGAN Hire car and fuel - Laverton Shire meetings	-600.37
25/07/2018	50	TELSTRA CORPORATION LTD Telstra satellite mobile phone charges	-175.00
25/07/2018	57	WARAKURNA ROADHOUSE Diesel EHO Landcruiser KBC591L	-470.13
25/07/2018	61	WARRUNYINNA STORE Supplies for Early Years Program	-356.30
25/07/2018	217	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire Warb/Wingellina Rd SLK 201 - 210	-94650.60
25/07/2018	241	DESERT INN HOTEL Accom and Meals Geoff Handy 17/7/18 - 20/7/18	-724.00
25/07/2018	538	PERFECT COMPUTER SOLUTIONS PTY LTD IT troubleshooting	-170.00
25/07/2018	812	Mrs A L SHINKFIELD Reimburse equipment, supplies & comms expenses for NG Lands Playgroups prog	-1544.38
25/07/2018	866	MODERN TEACHING AIDS Activity resources & equipment for NG Lands Playgroups program	-54.95
30/07/2018	25	IRRUNYTJU STORE Battery for EHO Landcruiser KBC591L	-250.00
30/07/2018	37	NATS Tyres and tubes for streetsweeper	-297.17
30/07/2018	57	WARAKURNA ROADHOUSE Diesel for Shire Rubbish Truck	-50.00
30/07/2018	217	KEY FACTORS PTY LTD (BREAKAWAY) Roadworks plant hire Warb/Wingellina Rd SLK 201 - 210 Demobilisation of side tipper from GCR Major project SLK433	- 116034.16
30/07/2018	368	DEPT FOR PLANNING & INFRASTRUCTURE DoT Agency transactions 134842-134846	-15544.80
30/07/2018	1050	CARDINAL CONTRACTORS PTY LTD mobilisation of 2 x graders & ute, accom etc	-20922.00
30/07/2018	2035	MICHAEL COOKE Diesel for Shire Troop Carrier 1GOJ548	-51.09
			<b>Total</b>
			-\$ 1,084,822.35



SHIRE OF NGAANYATJARRAKU - Business banking ▼

Approval

Notifications ▼ <sup>1</sup>

Sign Out

Overview

Payments

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## Your accounts

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Transfer funds

Make a payment

<div>Westpac Business One Flexi ▼</div> <div>036-016 831911</div> <div></div> <div>\$2,919,184.53</div>	<div>Westpac Business One ▼</div> <div>036-016 831946</div> <div></div> <div>\$0.00</div>	<div>Term Deposit ▼</div> <div>036-016 140221</div> <div></div> <div>\$227,488.05</div>	<div>Term Deposit ▼</div> <div>036-016 167993</div> <div></div> <div>\$6,775.15</div>
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### Upcoming payments ⚙

There are no payments to display.

### Payment approvals ⚙

No payments awaiting approval



[Add accounts](#)

Last sign in 12:58pm, 27 Aug 2018 AEST



# **Shire of Ngaanyatjaraku**

ON A JOURNEY

Shire of Ngaanyatjaraku  
Monthly Financial report  
For the Period Ending 30 June 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 30 June 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	8,000	2,668	(5,332)	-67%	▼
General Purpose Funding - Rates	246,670	246,670	239,238	(7,432)	-3%	
General Purpose Funding - Other	3,173,624	3,173,624	5,059,036	1,885,412	59%	▲
Law, Order, Public Safety	80	80	2,680	2,600	3250%	▲
Health	104,752	104,752	107,217	2,465	2%	
Education and Welfare	340,000	340,000	505,357	165,357	49%	▲
Housing	45,000	45,000	11,086	(33,914)	-75%	▼
Community Amenities	102,500	102,500	97,839	(4,661)	-5%	
Recreation and Culture	233,640	233,640	253,142	19,502	8%	
Transport	691,985	691,985	955,106	263,121	38%	▲
Economic Services	3,200	3,200	7,766	4,566	143%	▲
Other Property and Services	18,150	18,150	39,108	20,958	115%	▲
<b>Total Operating Revenue</b>	<b>4,967,601</b>	<b>4,967,601</b>	<b>7,280,242</b>	<b>2,312,641</b>		
<b>Operating Expense</b>						
Governance	(409,678)	(409,678)	(455,476)	(45,798)	11%	▲
General Purpose Funding - Rates	0	0	(46)	(46)		
General Purpose Funding - Other	0	0	0	0		
Law, Order, Public Safety	(80,898)	(80,898)	(72,713)	8,185	-10%	
Health	(373,654)	(373,654)	(352,485)	21,169	-6%	
Education and Welfare	(1,074,528)	(1,074,528)	(1,059,939)	14,589	-1%	
Housing	(283,135)	(283,135)	(275,719)	7,416	-3%	
Community Amenities	(473,999)	(473,999)	(395,487)	78,512	-17%	▼
Recreation and Culture	(803,449)	(803,449)	(681,326)	122,123	-15%	▼
Transport	(2,962,992)	(2,962,992)	(2,457,840)	505,152	-17%	▼
Economic Services	(52,118)	(52,118)	(58,042)	(5,924)	11%	▲
Other Property and Services	(20,833)	(20,833)	(90,596)	(69,763)	335%	▲
<b>Total Operating Expenditure</b>	<b>(6,535,284)</b>	<b>(6,535,284)</b>	<b>(5,899,667)</b>	<b>635,617</b>		
<b>Funding Balance Adjustments</b>						
Add back Depreciation	1,431,000	1,431,000	1,372,755	(58,245)	-4%	
Adjust (Profit)/Loss on Disposal	0	0	0	0		
<b>Net Cash from Operations</b>	<b>(136,683)</b>	<b>(136,683)</b>	<b>2,753,330</b>	<b>2,890,013</b>		
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	5,412,409	5,412,409	2,114,390	(3,298,019)	-61%	▼
Proceeds from Disposal of Assets	0	0	24,739	24,739		
<b>Total Capital Revenues</b>	<b>5,412,409</b>	<b>5,412,409</b>	<b>2,139,130</b>	<b>(3,273,279)</b>		
<b>Capital Expenses</b>						
Land & Buildings	(172,212)	(172,212)	(180,316)	(8,104)	5%	
Furniture and Equipment	(60,000)	(60,000)	(38,535)	21,465	-36%	▼
Plant & Equipment	(235,000)	(235,000)	(162,507)	72,493	-31%	▼
Infrastructure - Roads	(4,006,478)	(4,006,478)	(3,884,932)	121,546	-3%	
<b>Total Capital Expenditure</b>	<b>(4,473,690)</b>	<b>(4,473,690)</b>	<b>(4,266,290)</b>	<b>207,400</b>		
<b>Net Cash from Capital Activities</b>	<b>938,719</b>	<b>938,719</b>	<b>(2,127,160)</b>	<b>(3,065,879)</b>		
<b>Financing</b>						
Transfer from Reserves	157,212	157,212	0	(157,212)	-100%	▼
Transfer to Reserves	(19,240)	(19,240)	(33,317)	(14,077)	73%	▲
<b>Net Cash from Financing Activities</b>	<b>137,972</b>	<b>137,972</b>	<b>(33,317)</b>	<b>(171,289)</b>		
<b>Net Operations, Capital &amp; Financing</b>	<b>940,008</b>	<b>940,008</b>	<b>592,853</b>	<b>(347,155)</b>		
<b>Opening Funding Surplus (Deficit)</b>	<b>2,355,911</b>	<b>2,360,747</b>	<b>2,360,747</b>	<b>0</b>		
<b>Closing Funding Surplus (Deficit)</b>	<b>3,295,919</b>	<b>3,300,755</b>	<b>2,953,599</b>	<b>(347,155)</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 June 2018

	Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Variance \$ (b)-(a)
<b>Operating Revenue</b>		\$	\$	\$	\$
Rates		246,670	246,670	239,238	(7,432)
Operating Grants, Subsidies and Contributions		4,317,271	4,317,271	6,596,602	2,279,331
Fees & Charges		346,090	346,090	344,184	(1,906)
Interest Earnings		19,690	19,690	33,581	13,891
Other Revenue		37,880	37,880	66,638	28,758
Profit on Disposal of Assets		0	0	0	0
<b>Total Operating Revenue</b>		4,967,601	4,967,601	7,280,242	2,312,642
<b>Operating Expense</b>					
Employee Costs		(1,575,179)	(1,575,179)	(2,029,929)	(454,750)
Material and Contracts		(3,253,105)	(3,253,105)	(2,276,257)	976,848
Utility Charges (Electricity, Gas, Water etc.)		(58,500)	(58,500)	(45,610)	12,890
Depreciation on Non-current Assets		(1,431,000)	(1,431,000)	(1,372,755)	58,245
Insurance Expense		(113,300)	(113,300)	(102,344)	10,956
Other Expenditure		(104,200)	(104,200)	(72,773)	31,427
Loss on Asset Disposal		0	0	0	0
<b>Total Operating Expenditure</b>		(6,535,284)	(6,535,284)	(5,899,667)	635,617
<b>Funding Balance Adjustments</b>					
Add back Depreciation		1,431,000	1,431,000	1,372,755	(58,245)
Adjust (Profit)/Loss on Disposal		0	0	0	0
<b>Net Cash from Operations</b>		(136,683)	(136,683)	2,753,330	2,890,014
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions		5,412,409	5,412,409	2,114,390	(3,298,019)
Proceeds from Disposal of Assets	3	0	0	24,739	24,739
<b>Total Capital Revenues</b>		5,412,409	5,412,409	2,139,130	(3,273,279)
<b>Capital Expenses</b>					
Land & Buildings	3	(172,212)	(172,212)	(180,316)	(8,104)
Furniture and Equipment	3	(60,000)	(60,000)	(38,535)	21,465
Plant & Equipment	3	(235,000)	(235,000)	(162,507)	72,493
Infrastructure - Roads	3	(4,006,478)	(4,006,478)	(3,884,932)	121,546
<b>Total Capital Expenditure</b>		(4,473,690)	(4,473,690)	(4,266,290)	207,400
<b>Net Cash from Capital Activities</b>		938,719	938,719	(2,127,160)	(3,065,879)
<b>Financing</b>					
Transfer from Reserves	7	157,212	157,212	0	(157,212)
Transfer to Reserves	7	(19,240)	(19,240)	(33,317)	(14,077)
<b>Net Cash from Financing Activities</b>		137,972	137,972	(33,317)	(171,289)
Net Operations, Capital & Financing		940,008	940,008	592,853	(347,154)
Opening Funding Surplus (Deficit)	2	2,355,911	2,360,747	2,360,747	0
<b>Closing Funding Surplus (Deficit)</b>	2	3,295,919	3,300,755	2,953,599	(347,154)

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 June 2018

Net Current Assets	Note	30 Jun 2017	YTD 30 Jun 2018
		\$	\$
<b>Current Assets</b>			
Cash Municipal	4	4,163,677	2,353,803
Cash Reserves	4	842,793	892,765
Receivables - Rates	5	238,689	41,494
Receivables - Other	5	943,386	1,738,382
Inventories		44,990	44,990
		6,233,534	5,071,434
<b>Less: Current Liabilities</b>			
Payables	6	(2,524,844)	(936,001)
Provisions		(505,151)	(289,069)
<b>Less: Cash Reserves</b>	7	(842,793)	(892,765)
<b>Net Current Funding Position</b>		<b>2,360,747</b>	<b>2,953,599</b>

## Note 3 Capital – Acquisitions, Funding and Disposal

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 30 June 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)	(172,212)	(180,316)	(8,104)
Furniture & Equipment	0	(38,535)	(60,000)	(60,000)	(38,535)	21,465
Plant & Equipment	0	(162,507)	(235,000)	(235,000)	(162,507)	72,493
Infrastructure - Roads	0	(3,884,932)	(4,006,478)	(4,006,478)	(3,884,932)	121,546
<b>Capital Expenditure Totals</b>	<b>0</b>	<b>(4,266,290)</b>	<b>(4,473,690)</b>	<b>(4,473,690)</b>	<b>(4,266,290)</b>	<b>207,400</b>
<b>Capital Acquisitions Funded By</b>						
Capital Grants and Contributions			5,412,409	5,412,409	2,114,390	
Other (Disposals & C/Fwd)			0	0	24,739	
Council Contribution - Operations			(938,719)	(938,719)	2,127,160	
<b>Capital Funding Total</b>			<b>4,473,690</b>	<b>4,473,690</b>	<b>4,266,290</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	15,000	0	15,000
Playgroup/Early Years Learning Centre		180,316	157,212	157,212	180,316	(23,104)
<b>Land &amp; Building Total</b>	<b>0</b>	<b>180,316</b>	<b>172,212</b>	<b>172,212</b>	<b>180,316</b>	<b>(8,104)</b>
<b>Furniture &amp; Equipment</b>						
Furniture - New Boardroom		0	0	0	0	0
Office Equipment		32,194	35,000	35,000	32,194	2,806
Office Equipment - Computer		6,341	11,000	11,000	6,341	4,659
Drop In Centre Equipment		0	15,000	15,000	0	15,000
Furniture-Staff Housing		0	(1,000)	(1,000)	0	(1,000)
<b>Furniture &amp; Equipment Total</b>	<b>0</b>	<b>38,535</b>	<b>60,000</b>	<b>60,000</b>	<b>38,535</b>	<b>21,465</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		32,274	32,000	32,000	32,274	(274)
Purchase of Vehicle - Toyota PC		0	68,000	68,000	0	68,000
Purchase of Vehicle - Early Years Program		56,832	55,000	55,000	56,832	(1,832)
Purchase of Vehicle - Youth Program		73,400	80,000	80,000	73,400	6,600
<b>Plant &amp; Equipment Total</b>	<b>0</b>	<b>162,507</b>	<b>235,000</b>	<b>235,000</b>	<b>162,507</b>	<b>72,493</b>
<b>Infrastructure - Roads</b>						
Great Central Road - R2R SLK		0	365,000	365,000	0	365,000
Great Central Road - Roads to Recovery		248,713	331,020	331,020	248,713	82,307
Great Central Road - MRWA Major		3,017,199	2,000,000	2,000,000	3,017,199	(1,017,199)
Giles Mulga Park RRG		0	435,000	435,000	0	435,000
Giles Mulga Park - Roads to Recovery		0	245,458	245,458	0	245,458
Warburton Blackstone Road - Roads to Recovery		0	180,000	180,000	0	180,000
Warburton Blackstone Road RRG		619,020	450,000	450,000	619,020	(169,020)
<b>Infrastructure Total</b>	<b>0</b>	<b>3,884,932</b>	<b>4,006,478</b>	<b>4,006,478</b>	<b>3,884,932</b>	<b>121,546</b>
<b>Grand Total</b>	<b>0</b>	<b>4,266,290</b>	<b>4,473,690</b>	<b>4,473,690</b>	<b>4,266,290</b>	<b>207,400</b>

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

For the Period Ended 30 June 2018

Assets Disposed		Accum Depr	Proceeds	Profit (Loss)	Description Disposed Asset	Amended Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
Cost	\$		\$						
Land & Building	\$		\$	\$		\$	\$	\$	
0	0	0	0	0	0	0	0	0	
Plant & Equipment			24,739	0	Plant & Equipment - Governance	0	0	0	
0	0	0	24,739	0		0	0	0	
0	0	0	24,739	0		0	0	0	

## Note 4 Capital and Investments

For the Period Ended 30 June 2018

Bank Accounts	Municipal	Reserves	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
<b>(a) Cash Deposits</b>								
Municipal Account	\$ 2,351,303				\$ 2,351,303			
Cash Advance	2,500				2,500	Westpac	Variable	Business
Trust								
<b>(b) Term Deposit</b>								
Reserves		892,765			892,765	Westpac		
<b>Total</b>	<b>2,353,803</b>	<b>892,765</b>	<b>0</b>	<b>0</b>	<b>3,246,568</b>			

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

## Note 5 Receivables

### For the Period Ended 30 June 2018

Receivables - Rates and other Rates Receivable	YTD 30 Jun 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	(8,484)	440,000	0	55,010	576,869	1,063,394
Levied This Year	239,238	237,825	Balances per Trial Balance						
Other Rate Charges	0		Sundry Debtors						674,988
Less Collections to date	(436,433)	(230,407)	Receivables - Other						0
Equal Current Outstanding	41,494	238,359	Accruals						
<b>Net Rates Collectable</b>	<b>41,494</b>	<b>238,359</b>	<b>Total Receivables General Outstanding</b>						<b>1,738,382</b>
% Collected	91%	49%	Amounts shown above include GST (where applicable)						



## Note 6 Payables

For the Period Ended 30 June 2018

Payables	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General		273,079	0	10,466	2,016	285,561
<b>Balances per Trial Balance</b>						
<b>Sundry Payables</b>						<b>285,561</b>
<b>Payables - Other</b>						
Payroll Payables						0
ATO Liability						635,228
Accrued Expenses						0
Other						15,212
<b>Total Payables - Other</b>						<b>650,440</b>
					<b>Total Payables</b>	<b>936,001</b>

Amounts shown above include GST (where applicable)

## Note 7 Cash Backed Reserves

For the Period Ended 30 June 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	772,677	13,229	30,545	0	16,655	(157,212)	0	0	628,695	819,877
Cultural Centre Reserve	70,116	1,201	2,772	0	0	0	0	0	71,317	72,888
	<b>842,793</b>	<b>14,430</b>	<b>33,317</b>	<b>0</b>	<b>16,655</b>	<b>(157,212)</b>	<b>0</b>	<b>0</b>	<b>700,011</b>	<b>892,765</b>

## Note 8 Rating Information

For the Period Ended 30 June 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
General Rate	\$		\$	\$	\$	\$	\$	\$	\$	
UV General Rate	0.190000	34	908,944	239,238	0	0	239,238	181,788	0	181,788
Sub-Totals		34	908,944	239,238	0	0	239,238	181,788	0	181,788
Minimum Payments										
UV General Rate	240	0	0	0	0	0	0	0	0	0
Sub-Totals		0	0	0	0	0	0	0	0	0
Total										
		34	908,944	239,238	0	0	239,238	181,788	0	181,788
Discounts on Rates										
Amounts from General Rates							0			0
Ex-Gratia Rates							239,238			181,788
							0			64,882
							239,238			246,670

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## 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

For the Period Ended 30 June 2018

Grants	Grant Provider	2017-18 Amended Budget	2017-18 Amended Budget		Variations Additions/(Deletions)	Recoup Status	
			Operating	Capital		Received	Not Received
		\$	\$	\$	\$	\$	\$
<b>General Purpose Funding</b>							
General Grants (Unfunded)	WALGGC	3,152,434	3,152,434			5,025,454	0
Reimbursements	Various	1,500	1,500			0	1,500
Governance	DoT	3,500	3,500			2,613	887
Licensing Commission							
Health							
Grant-Environmental Health Program WA							
Health Dept	DoH	104,352	104,352			107,217	0
Education and Welfare							
Grant - DCD		332,000	332,000			493,853	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			878,381	0
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		1,140,000	860,000
Govt Grants - Special Purpose		946,389		946,389		738,390	207,999
Other Property and Services							
Reimbursements	Various	15,000	15,000			3,789	11,211
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>8,710,992</b>	<b>3,328,289</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

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 30 June 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	(5,332)	-67%	▼	Permanent	Phone card sales lower
General Purpose Funding - Rates	(7,432)	-3%			
General Purpose Funding - Other	1,885,412	59%	▲	Permanent	018/19 FAGS received in advance
Law, Order, Public Safety	2,600	3250%	▲	Permanent	LGIS Pymt Reg17 Review
Health	2,465	2%			
Education and Welfare	165,357	49%	▲	Permanent	PGWA Grants from 2016/17
Housing	(33,914)	-75%	▼	Permanent	Rental housing down
Community amenities	(4,661)	-5%			
Recreation and Culture	19,502	8%		Timing	YE Accrual to be done
Transport	263,121	38%	▲	Permanent	2018/19 FAGS received in advance
Economic Services	4,566	143%	▲	Permanent	Building Fees
Other Property and Services	20,958	115%	▲	Permanent	Ins payout for troop writeoff
<b>Operating Expense</b>					
Governance	(45,798)	11%	▲	Timing	YE adj to come
General Purpose Funding - Rates	(46)	0%			
General Purpose Funding - Other	-	0%			
Law, Order, Public Safety	8,185	-10%		Timing	YE Adj
Health	21,169	-6%			
Education and Welfare	14,589	-1%			
Housing	7,416	-3%			
Community Amenities	78,512	-17%	▼	Permanent	Under budget
Recreation and Culture	122,123	-15%	▼	Permanent	Under budget
Transport	505,152	-17%	▼	Permanent	Under budget
Economic Services	(5,924)	11%	▲	Permanent	Over budget
Other Property and Services	(69,763)	335%	▲	Timing	YE Adj
<b>Funding Balance Adjustments</b>					
Add back Depreciation	(58,245)	-4%			
Adjust (Profit)/Loss on Disposal	-	0%			
<b>Capital Revenues</b>					
					R2R / OHwy Grants not received
Grants, Subsidies and Contributions	(3,298,019)	-61%	▼	Permanent	
Proceeds from Disposal of Assets	24,739	0%			
<b>Capital Expenses</b>					
Land & Buildings	(8,104)	5%			
Furniture & Equipment	21,465	-36%	▼	Permanent	Under budget
Plant & Equipment	72,493	-31%	▼	Permanent	Under budget
Infrastructure - Roads	121,546	-3%		Permanent	Under budget
<b>Financing</b>					
Transfer to Reserves	(14,077)	73%	▲		

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# **Shire of Ngaanyatjaraku**

ON A JOURNEY

Shire of Ngaanyatjaraku  
Monthly Financial report  
For the Period Ending 31 July 2018

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

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# 1 Statement of Financial Activity by Program

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

Note	Original Budget	YTD Budget (a)	YTD Actual (b)	Variance \$ (b)-(a)	Variance % (b)-(a)/(a)	Variance
	\$	\$	\$	\$	%	
<b>Operating Revenue</b>						
Governance	0	0	154			
General Purpose Funding - Rates	0	0	381			
General Purpose Funding - Other	0	0	6,160			
Law, Order, Public Safety	0	0	0			
Health	0	0	35,811			
Education and Welfare	0	0	0			
Housing	0	0	5,720			
Community Amenities	0	0	0			
Recreation and Culture	0	0	(60)			
Transport	0	0	0			
Economic Services	0	0	0			
Other Property and Services	0	0	0			
<b>Total Operating Revenue</b>	0	0	48,166	0		
<b>Operating Expense</b>						
Governance	0	0	(137,080)			
General Purpose Funding - Rates	0	0	0			
General Purpose Funding - Other	0	0	0			
Law, Order, Public Safety	0	0	0			
Health	0	0	(26,140)			
Education and Welfare	0	0	(41,726)			
Housing	0	0	110			
Community Amenities	0	0	(27,148)			
Recreation and Culture	0	0	(24,513)			
Transport	0	0	(159,747)			
Economic Services	0	0	(4,683)			
Other Property and Services	0	0	(53,483)			
<b>Total Operating Expenditure</b>	0	0	(474,409)	0		
<b>Funding Balance Adjustments</b>						
Add back Depreciation	0	0	0			
Adjust (Profit)/Loss on Disposal	0	0	0			
<b>Net Cash from Operations</b>	0	0	(426,243)	0		
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	0	0	0			
Proceeds from Disposal of Assets	3	0	0			
<b>Total Capital Revenues</b>	0	0	0	0		
<b>Capital Expenses</b>						
Land & Buildings	3	0	0	0		
Furniture and Equipment	3	0	0	0		
Plant & Equipment	3	0	0	(63,791)		
Infrastructure - Roads	3	0	0	(323,968)		
<b>Total Capital Expenditure</b>	0	0	(387,758)	0		
<b>Net Cash from Capital Activities</b>	0	0	(387,758)	0		
<b>Financing</b>						
Transfer from Reserves	7	0	0			
Transfer to Reserves	7	0	0			
<b>Net Cash from Financing Activities</b>	0	0	0	0		
<b>Net Operations, Capital &amp; Financing</b>	0	0	(814,001)	0		
<b>Opening Funding Surplus (Deficit)</b>	2	0	0	2,872,265	0	
<b>Closing Funding Surplus (Deficit)</b>	2	0	0	2,058,264	0	

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

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

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

## 2 Statement of Financial Activity by Nature or Type

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

Note	Original Budget	YTD Budget (a)	YTD Actual (b)	Variance \$ (b)-(a)
	\$	\$	\$	\$
<b>Operating Revenue</b>				
Rates	0	0	381	
Operating Grants, Subsidies and Contributions	0	0	35,965	
Fees & Charges	0	0	520	
Interest Earnings	0	0	6,160	
Other Revenue	0	0	5,140	
Profit on Disposal of Assets	0	0	0	
<b>Total Operating Revenue</b>	0	0	48,166	0
<b>Operating Expense</b>				
Employee Costs	0	0	(208,244)	
Material and Contracts	0	0	(191,122)	
Utility Charges (Electricity, Gas, Water etc.)	0	0	23,250	
Depreciation on Non-current Assets	0	0	0	
Insurance Expense	0	0	(87,093)	
Other Expenditure	0	0	(11,200)	
Loss on Asset Disposal	0	0	0	
<b>Total Operating Expenditure</b>	0	0	(474,409)	0
<b>Funding Balance Adjustments</b>				
Add back Depreciation	0	0	0	
Adjust (Profit)/Loss on Disposal	0	0	0	
<b>Net Cash from Operations</b>	0	0	(426,243)	0
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	0	0	0	
Proceeds from Disposal of Assets	3	0	0	
<b>Total Capital Revenues</b>	0	0	0	0
<b>Capital Expenses</b>				
Land & Buildings	3	0	0	
Furniture and Equipment	3	0	0	
Plant & Equipment	3	0	(63,791)	
Infrastructure - Roads	3	0	(323,968)	
<b>Total Capital Expenditure</b>	0	0	(387,758)	0
<b>Net Cash from Capital Activities</b>	0	0	(387,758)	0
<b>Financing</b>				
Transfer from Reserves	7	0	0	
Transfer to Reserves	7	0	0	
<b>Net Cash from Financing Activities</b>	0	0	0	0
Net Operations, Capital & Financing		0	(814,001)	0
Opening Funding Surplus (Deficit)	2	0	2,872,265	0
<b>Closing Funding Surplus (Deficit)</b>	2	0	2,058,264	0

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 31 July 2018

Net Current Assets	Note	30 Jun 2018	YTD 31 Jul 2018
		\$	\$
<b>Current Assets</b>			
Cash Municipal	4	2,353,803	2,246,451
Cash Reserves	4	853,334	859,471
Receivables - Rates	5	41,494	41,875
Receivables - Other	5	1,799,290	965,481
Inventories		41,862	41,862
		5,089,782	4,155,140
<b>Less: Current Liabilities</b>			
Payables	6	(1,005,254)	(878,475)
Provisions		(358,930)	(358,930)
<b>Less: Cash Reserves</b>	7	(853,334)	(859,471)
<b>Net Current Funding Position</b>		<b>2,872,265</b>	<b>2,058,264</b>

## Note 3 Capital – Acquisitions, Funding and Disposal

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

Summary Capital Acquisitions	YTD Actual New/Upgrade (a)	YTD Actual Renewal Expenditure (b)	Original Budget	YTD Budget (d)	YTD Actual Total (c)=(a)+(b)	Variance (c)-(d)
	\$	\$	\$	\$	\$	\$
Land & Buildings	0	0	0	0	0	0
Furniture & Equipment	0	0	0	0	0	0
Plant & Equipment	0	(63,791)	0	0	(63,791)	(63,791)
Infrastructure - Roads	0	(323,968)	0	0	(323,968)	(323,968)
<b>Capital Expenditure Totals</b>	<b>0</b>	<b>(387,758)</b>	<b>0</b>	<b>0</b>	<b>(387,758)</b>	<b>(387,758)</b>
<b>Capital Acquisitions Funded By</b>						
Capital Grants and Contributions			0	0	0	
Other (Disposals & C/Fwd)			0	0	0	
Council Contribution - Operations			0	0	387,758	
<b>Capital Funding Total</b>			<b>0</b>	<b>0</b>	<b>387,758</b>	

Capital Acquisitions	YTD Actual New/Upgrade	YTD Actual Renewal Expenditure	Original Budget	YTD Budget	YTD Actual Total	Variance (Over)/Under
<b>Land &amp; Building</b>						
Lighting - Warburton Oval		0	0	0	0	0
Playgroup/Early Years Learning Centre		0	0	0	0	0
<b>Land &amp; Building Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Furniture &amp; Equipment</b>						
Furniture - New Boardroom		0	0	0	0	0
Office Equipment		0	0	0	0	0
Office Equipment - Computer		0	0	0	0	0
Drop In Centre Equipment		0	0	0	0	0
Furniture-Staff Housing		0	0	0	0	0
<b>Furniture &amp; Equipment Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	32,000	0	32,000
Purchase of Vehicle - Toyota PC		0	0	0	0	0
Purchase of Vehicle - Early Years Program		0	0	0	0	0
Purchase of Vehicle - Youth Program		63,791	0	0	63,791	(63,791)
<b>Plant &amp; Equipment Total</b>	<b>0</b>	<b>63,791</b>	<b>32,000</b>	<b>32,000</b>	<b>63,791</b>	<b>(31,791)</b>
<b>Infrastructure - Roads</b>						
Great Central Road - R2R SLK		0	0	0	0	0
Great Central Road - Roads to Recovery		0	0	0	0	0
Great Central Road - MRWA Major		0	0	0	0	0
Giles Mulga Park RRG		0	0	0	0	0
Giles Mulga Park - Roads to Recovery		0	0	0	0	0
Warburton Blackstone Road - Roads to Recovery		0	0	0	0	0
Warburton Blackstone Road RRG		323,968	0	0	323,968	(323,968)
<b>Infrastructure Total</b>	<b>0</b>	<b>323,968</b>	<b>0</b>	<b>0</b>	<b>323,968</b>	<b>(323,968)</b>
<b>Grand Total</b>	<b>0</b>	<b>387,758</b>	<b>32,000</b>	<b>32,000</b>	<b>387,758</b>	<b>(355,758)</b>

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

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

Assets Disposed		Accum Depr	Proceeds	Profit (Loss)	Description Disposed Asset	Original Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
Cost									
\$	\$		\$	\$	\$	\$	\$	\$	
<b>Land &amp; Building</b>									
0	0	0	0	0	0	0	0	0	
<b>Plant &amp; Equipment</b>									
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 July 2018

Bank Accounts	Municipal	Reserves	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
(a) Cash Deposits	\$	\$	\$	\$	\$	\$	\$	
Municipal Account	2,243,951				2,243,951	Westpac	Variable	Business
Cash Advance Trust	2,500				2,500			
(b) Term Deposit Reserves		859,471			859,471	Westpac		
<b>Total</b>	<b>2,246,451</b>	<b>859,471</b>	<b>0</b>	<b>0</b>	<b>3,105,922</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 July 2018

Receivables - Rates and other Rates Receivable	YTD 31 Jul 2018	30 Jun 2018	Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$	\$
Opening Arrears Previous Years	41,494	230,941	Receivables - General	0	58,476	0	0	177,336	235,812
Levied This Year	381	237,825	Balances per Trial Balance						
Other Rate Charges	0		Sundry Debtors						729,669
Less Collections to date	0	(230,407)	Receivables - Other						0
Equal Current Outstanding	41,875	238,359	Accruals						
<b>Net Rates Collectable</b>	<b>41,875</b>	<b>238,359</b>	<b>Total Receivables General Outstanding</b>						<b>965,481</b>
% Collected	0%	49%	Amounts shown above include GST (where applicable)						

## Note 6 Payables

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

Payables	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General		136,308	0	10,466	2,016	148,789
<b>Balances per Trial Balance</b>						
<b>Sundry Payables</b>						<b>148,789</b>
<b>Payables - Other</b>						
Payroll Payables						0
ATO Liability						715,329
Accrued Expenses						0
Other						14,356
<b>Total Payables - Other</b>						<b>729,686</b>
					<b>Total Payables</b>	<b>878,475</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 July 2018

Reserves	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Current Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Replacement/Acquisition Reserve	846,604	0	6,137	0	0	0	0	0	846,604	852,741
Cultural Centre Reserve	6,730	0	0	0	0	0	0	0	6,730	6,730
	853,334	0	6,137	0	0	0	0	0	853,334	859,471

## Note 8 Rating Information

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

Rate	Rate In	Number of Properties	Rateable Value	YTD Actual			Original Budget		
				Rate Revenue	Interim Rates	Back Rates	Rate Revenue	Interim Rate	Back Rate
General Rate	\$	\$	\$	\$	\$	\$	\$	\$	\$
UV General Rate	0.190000	34	908,944	381	0	0	381	0	0
Sub-Totals		34	908,944	381	0	0	381	0	0
Minimum Payments									
UV General Rate	Minimum \$ 240	0	0	0	0	0	0	0	0
Sub-Totals		0	0	0	0	0	0	0	0
Total									
		34	908,944	381	0	0	381	0	0
Discounts on Rates									
Amounts from General Rates							0	0	0
Ex-Gratia Rates							381	0	0
							0	0	0
							381	0	0



## 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 31 July 2018

Grants	Grant Provider	2018-19 Original Budget		2018-19 Original Budget		Variations		Recoup Status	
		Operating	Capital	Operating	Capital	Operating	Capital	Received	Not Received
		\$	\$	\$	\$	\$	\$	\$	\$
<b>General Purpose Funding</b>									
General Grants (United)	WALGGC	0	0					0	0
Reimbursements	Various	0	0					0	0
Governance									
Licensing Commission	DoT	0	0					154	0
Health									
Grant-Environmental Health Program WA									
Health Dept	DoH	0	0					35,811	0
Education and Welfare									
Grant - DCD		0	0					0	0
Grant - Youth Program		0	0					0	0
Community Amenities									
FAHCSIA - NJCP	FAHCSIA	0	0					0	0
Recreation and Culture									
Contributions Bus Hire		0	0					0	0
Contributions and Reimbursements Other	Various	0	0					0	0
Transport									
Grants - Direct	MRWA	0	0					0	0
Fed, Roads Grant (united)	MRWA	0	0					0	0
Govt Grant - Road to Recovery	Dept of Infrastructure	0	0		0			0	0
Govt Grants - Special Purpose	MRWA	0	0		0			0	0
Govt Grant - Outback Highway		0	0		0			0	0
Govt Grants - Special Purpose		0	0		0			0	0
Other Property and Services									
Reimbursements	Various	0	0					0	0
Advertising Rebates	Various	0	0					0	0
		0	0	0	0	0	0	35,965	0

## 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

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 July 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	-	0%	▼		
General Purpose Funding - Rates	-	0%	▼		
General Purpose Funding - Other	-	0%	▼		
Law, Order, Public Safety	-	0%	▼		
Health	-	0%	▼		
Education and Welfare	-	0%	▼		
Housing	-	0%	▼		
Community amenities	-	0%	▼		
Recreation and Culture	-	0%	▼		
Transport	-	0%	▼		
Economic Services	-	0%	▼		
Other Property and Services	-	0%	▼		
<b>Operating Expense</b>					
Governance	-	0%	▼		
General Purpose Funding - Rates	-	0%	▼		
General Purpose Funding - Other	-	0%	▼		
Law, Order, Public Safety	-	0%	▼		
Health	-	0%	▼		
Education and Welfare	-	0%	▼		
Housing	-	0%	▼		
Community Amenities	-	0%	▼		
Recreation and Culture	-	0%	▼		
Transport	-	0%	▼		
Economic Services	-	0%	▼		
Other Property and Services	-	0%	▼		
<b>Funding Balance Adjustments</b>					
Add back Depreciation	-	0%	▼		
Adjust (Profit)/Loss on Disposal	-	0%	▼		
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	-	0%	▼		
Proceeds from Disposal of Assets	-	0%	▼		
<b>Capital Expenses</b>					
Land & Buildings	-	0%	▼		
Furniture & Equipment	-	0%	▼		
Plant & Equipment	-	0%	▼		
Infrastructure - Roads	-	0%	▼		
<b>Financing</b>					
Transfer to Reserves	-	0%	▼		

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# PUBLIC AGENDA ATTACHMENTS - ORDINARY MEETING OF COUNCIL 29 AUGUST 2018

## Attachment 11.4

Printed on : 12.08.18 at 08:57

Rates Outstanding Debtors (Non-pensioners)

Shire of Ngaanyatjaraku  
(BR863SS)

Year to Date as at 12.08.18

Assessment	Property Address	3rd Previous Year & greater	2nd Previous Year	Previous Year	Current Year	Total
01 NGAANYATJARRAKU						
A278	E69/03322 MINING TENEMENT	964.71	140.43	117.65	26.28	1249.07
A279	E69/03323 MINING TENEMENT	836.14	121.79	102.06	22.73	1082.72
A1727	E69/02450 MINING TENEMENT	7336.70	3316.05	3808.85	311.56	14773.16
A2451	E69/03065 MINING TENEMENT			-1275.42		-1275.42
A2527	E69/03068 MINING TENEMENT			1305.13	28.54	1333.67
A2758	E69/03294 MINING TENEMENT			14.99	0.14	15.13
A2766	E69/03295 MINING TENEMENT			23.33	0.21	23.54
A2782	LOT E69/02894 MINING TENEMENT	774.60	1652.29	374.35	60.21	2861.45
A2784	LOT E69/03337 MINING TENEMENT	1843.02	9822.99	6253.62	385.56	18305.19
A2785	LOT E69/03404 MINING TENEMENT			2.06	0.02	2.08
A2786	LOT E69/03375 MINING TENEMENT			6.76	0.06	6.82
A2787	LOT E69/03379 MINING TENEMENT			0.59	0.01	0.60
A2788	LOT E69/03381 MINING TENEMENT			2.08	0.02	2.10
A2791	LOT E38/03059 MINING TENEMENT			0.54	0.01	0.55
A2795	LOT E69/02592 MINING TENEMENT			-970.36		-970.36
A2796	LOT E69/02610 MINING TENEMENT			-152.72		-152.72
A2797	LOT E69/02817 MINING TENEMENT			-467.20		-467.20
A2798	LOT E69/03399 MINING TENEMENT			-673.86		-673.86
A2799	LOT E69/03421 MINING TENEMENT			-628.92		-628.92
A2802	LOT E69/03456 MINING TENEMENT			1848.55	40.26	1888.81
Total for 01 NGAANYATJARRAKU		11755.17	15053.55	9692.08	875.61	37376.41

\*\*\* End of report \*\*\*

## PUBLIC AGENDA ATTACHMENTS - ORDINARY MEETING OF COUNCIL 29 AUGUST 2018

## Attachment 11.5

Printed on : 12.08.18 at 08:57

Rates Outstanding Debtors (Non-pensioners)

Shire of Ngaanyatjarraku  
(BR863SS)

Year to Date as at 12.08.18

Assessment	Property Address	3rd Previous Year & greater	2nd Previous Year	Previous Year	Current Year	Total
01 NGAANYATJARRAKU						
A278	E69/03322 MINING TENEMENT	964.71	140.43	117.65	26.28	1249.07
A279	E69/03323 MINING TENEMENT	836.14	121.79	102.06	22.73	1082.72
A1727	E69/02450 MINING TENEMENT	7336.70	3316.05	3808.85	311.56	14773.16
A2451	E69/03065 MINING TENEMENT			-1275.42		-1275.42
A2527	E69/03068 MINING TENEMENT			1305.13	28.54	1333.67
A2758	E69/03294 MINING TENEMENT			14.99	0.14	15.13
A2766	E69/03295 MINING TENEMENT			23.33	0.21	23.54
A2782	LOT E69/02894 MINING TENEMENT	774.60	1652.29	374.35	60.21	2861.45
A2784	LOT E69/03337 MINING TENEMENT	1843.02	9822.99	6253.62	385.56	18305.19
A2785	LOT E69/03404 MINING TENEMENT			2.06	0.02	2.08
A2786	LOT E69/03375 MINING TENEMENT			6.76	0.06	6.82
A2787	LOT E69/03379 MINING TENEMENT			0.59	0.01	0.60
A2788	LOT E69/03381 MINING TENEMENT			2.08	0.02	2.10
A2791	LOT E38/03059 MINING TENEMENT			0.54	0.01	0.55
A2795	LOT E69/02592 MINING TENEMENT			-970.36		-970.36
A2796	LOT E69/02610 MINING TENEMENT			-152.72		-152.72
A2797	LOT E69/02817 MINING TENEMENT			-467.20		-467.20
A2798	LOT E69/03399 MINING TENEMENT			-673.86		-673.86
A2799	LOT E69/03421 MINING TENEMENT			-628.92		-628.92
A2802	LOT E69/03456 MINING TENEMENT			1848.55	40.26	1888.81
Total for 01 NGAANYATJARRAKU		11755.17	15053.55	9692.08	875.61	37376.41

\*\*\* End of report \*\*\*

## 2.7 Investment

### Purpose

To invest the Shire of Ngaanyatjaraku surplus funds with consideration of risk and at the most favourable rate of interest available to it at the time, for that investment type, whilst ensuring that liquidity requirements are being met.

### Policy Statement

Preservation of capital is to be the principal objective with consideration given to liquidity, cash flow requirements and return on investment.

Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio. This includes managing credit and interest rate risk within identified thresholds and parameters.

The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of an investment.

The investment is expected to achieve a predetermined market average rate of return that takes into account the Shire's risk tolerance. Any additional target set by the Shire will also consider the risk limitation and prudent investment principles.

### Scope & Limitations

All investments are to comply with the following:

- Local Government Act 1995 – Section 6.14

#### 6.14. Power to invest

- (1) Money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested as trust funds may be invested under the *Trustees Act 1962* Part III.
- The Trustees Amendment Act 1997 – point 6, re: Part III Investments;
  - Local Government (Financial Management) Regulations 1996 – Regulations 19, 28 and 49 and Amendment regulations 2012;
  - Local Government Guidelines No 19 (Investment Policy); and
  - Australian Accounting Standards.

### Prudent Person Standard

Investments are to be managed with the care, diligence and skill that a "prudent person" (as derived by legislation, Trustees Act 1962, and case law) would exercise. Officers are to manage investments to safeguard the portfolio in accordance with the spirit of this Investment Policy, and not for speculative purposes.

### Ethics and Conflicts of Interest

Officers shall refrain from personal activities that would conflict with the proper execution and management of Shire's investment portfolio. This policy requires officers to disclose any conflict of interest to the CEO and the CEO to the President.

### Approved Investments



## PUBLIC AGENDA ATTACHMENTS - ORDINARY MEETING OF COUNCIL 29 AUGUST 2018

Local Government (Financial Management) Regulations 1996

### 19C. Investment of money, restrictions on (Act s. 6.14(2)(a))

(1) In this regulation —

**authorised institution** means —

(a) an authorised deposit-taking institution as defined in the *Banking Act 1959* (Commonwealth) section 5; or

(b) the Western Australian Treasury Corporation established by the *Western Australian Treasury Corporation Act 1986*;

**foreign currency** means a currency except the currency of Australia.

(2) When investing money under section 6.14(1), a local government may not do any of the following —

(a) deposit with an institution except an authorised institution;

(b) deposit for a fixed term of more than 3 years;

(c) invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;

(d) invest in bonds with a term to maturity of more than 3 years;

(e) invest in a foreign currency.

Without approvals from Council, investments are limited to:

- State/Commonwealth Government Bonds;
- Interest Bearing Deposits;
- Bank accepted/endorsed bank bills;
- Commercial paper;
- Bank negotiable Certificate of Deposits; and
- Managed funds with a minimum long term Standard & Poor (S&P) rating of "A" and a short-term rating of "A2".

### Prohibited Investments

This investment policy prohibits any investment carried out for speculative purposes including:

- Derivative based instruments; (Derivatives are financial contracts, or financial instruments, whose values are derived from the value of something else (known as the underlying). The underlying on which a derivative is based can be an asset (e.g., commodities, equities (stocks), residential mortgages, commercial real estate, loans, bonds), an index (e.g., interest rates, exchange rates, stock market indices, consumer price index (CPI) - see inflation derivatives), or other items (e.g., weather conditions, or other derivatives). Credit derivatives are based on loans, bonds or other forms of credit. The main types of derivatives are: forwards (which if traded on an exchange are known as futures); options; and swaps);
- Principal only investments or securities that provide potentially nil or negative cash flow;
- Stand-alone securities issued that have underlying futures, options, forwards contracts and swaps of any kind;
- Deposits with an institution except an authorised institution,  
(Authorised institution mean (a) an authorised deposit taking institution as defined in the Banking Act 1959 (Commonwealth) section 5; or (b) the Western Australian Treasury

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Corporation established by the Western Australian Treasury Corporation Act 1986);

- Deposit for a fixed term of more than 36 months;
- Investment in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
- Invest in bonds with a term to maturity of more than 3 years; and
- Investment in a foreign currency: (foreign currency means a currency except the currency of Australia).

This policy also prohibits the use of leveraging (borrowing to invest) of an investment.

### **Risk Profile**

When exercising the power of investment the following are to be given consideration:

- The purpose of the investment, and its needs together with the circumstances.
- The nature of and the risk associated with the different investments.
- The need to maintain the real value of capital and income.
- The risk of capital loss or income loss.
- The likely income return and the timing that return.
- The liquidity and the marketability of the proposed investment during, and at the determination of the term of, the proposed investment.
- The aggregate value of the investment.
- The costs (including commissions, fees, charges and duties payable) of making the proposed investment.

### **Investment Guidelines**

Municipal funds will be invested for short to medium terms, and reserve funds for medium to long terms. To maintain accountability and transparency, municipal funds and reserve funds are to be invested in separate accounts.

For the purposes of this policy:

- "Long term" refers to a term of up to a maximum of 36 months.
- "Medium term" refers to a term of up to 18 months.
- "Short term" refers to liquid investments (at call) or up to 6 months or less that are readily convertible to cash with no impairment to the original value of the investment.

The Shire has three 'Short term' Term Deposits:

- Asset Replacement, Acquisition & Development Reserve– additions from accumulated interest or deposits from surplus funds as available;
- Cultural Centre Reserve – additions from accumulated interest or deposits from surplus funds from the day to day operations of the Cultural Centre after deducting costs incurred by the Shire; and
- Employee Entitlements – transfers to / from Municipal Cash Management Account to align with the Current & Non-current balances in the Annual Financial Statements as follows:

100% into Employee Entitlements Reserve:

- 1) Accrued Annual Leave, current
- 2) Isolation Leave, current

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80% into Employee Entitlements Reserve:

- 1) Long Service Leave, both current and non-current.

### Internal Control

The Chief Executive Officer is to implement internal controls in accordance with Local Government (Financial Management) Regulations 1996:

#### **19. *Investments, control procedures for***

- (1) *A local government is to establish and document internal control procedures to be followed by employees to ensure control over investments.*
- (2) *The control procedures are to enable the identification of —*
  - (a) *the nature and location of all investments; and*
  - (b) *the transactions related to each investment.*

## ACTION SHEET

Health & Building Officer – Philip Swain

**Dates on Site: 18 -23 July 2018**

**Next site visit: 9-16 August 2018**

Date	Subject	Action Taken
4 July 2018	Uninstalled Shade Structure - Warburton	<p>I have sought quotation from NCAMS to complete the installation of the shade structure which was developed and constructed several years ago to be installed at the Cemetery. The structure has been in Warburton for sometime, but no budget has been allocated for its installation. In discussions with the CEO, Shire President and others there is a view that the structure would be of substantially more use if installed near the softball field and children's playground adjacent to the main oval. The structure is quite substantial and my intention at this stage is to have contractors put up the main structure and have EH worker staff and possibly work camp inmates and CDEP customers assist in filling the "gabion" wall (stoned filled metal caged wall) to complete the shade structure as a community project.</p> <p><b>Action: PS to obtain quotation to seek budget for the footings and main structure installation in consultation with the CEO for 2018-19.</b></p>
11 July 2018	Building Permits Issued – NG Council & NCAMS Housing Project – Mantamaru, Papulankutja, Warakurna (3) and Wanarn Housing	<p>I have finalised documentation and the Acting CEO has signed off on the permits for six (6) new dwellings in the communities. I am currently arranging for all fees and charges to be invoiced and the completion of reporting to the Building Commission and payment of the building services levees for the same.</p> <p><b>Action: PS to complete reporting and financial transactions associated with the new housing. PS to monitor construction of new dwellings in consultation with the Builder.</b></p>
1-31 July 2018	Warburton Roadhouse – Proposed Caravan Park Extensions	<p>I have received application from NCAMS 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. I have continued to Liaise with NCAMS over the month due to issues with the application to satisfy compliance requirements. The Permit was signed by the Acting CEO and issued</p>

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		<p>on 31 July 2018. I will finalise reporting and financial aspects of the application while on site in August.</p> <p><b>Action: PS to finalise invoicing and reporting requirements. PS to liaise with Builder and NCAMS during construction of new facilities.</b></p>
16 July 2018	Trachoma Screening Scheduled 3-7 September 2018	<p>I have received advice from the WA Country Health Service that the Trachoma screening will be conducted for children within Ngaanyatjarra Communities between the 3<sup>rd</sup> and 7<sup>th</sup> of September. WACHS have written to all CSM's and we will endeavour to ensure that children 5-9 years are screened. The EH worker team will be on hand to provide support and follow up where positive cases are found.</p> <p><b>Action: EH Worker Team to promote screening dates and liaise with CSM's. Team to be available at each screening within communities for liaison and follow up.</b></p>
16/7/2018	Container Deposit Legislation	<p>I have attended the first meeting of a working party on the introduction of Container Deposit Legislation. Due to confusion at DWER I have been put on the working party representing Ngaanyatjarra Council and not the Shire as local government. I have discussed this matter with the Shire President and he will advise the Council at this stage and has agreed that I should continue on the working party and report to both the Shire and Ng Council on proceedings. 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 2020.</p> <p><b>Action: PS to attend working party meetings and report the Shire and Ng Council on progress toward the CDS implementation.</b></p>
18-23 July 2018	Car Body Removal – Communities	<p>Matt Chambers from Simsmetal travelled to the 'lands' with me this month and documented the quantities of vehicles in communities. There were approximately a total of 1800 vehicle bodies in stockpiles at Warburton, Jameson, Blackstone Wingellina, Warakurna and Wanarn. It is hoped that Simsmetal can remove vehicles if transport can be obtained at a viable price. As the vehicles will be removed on behalf of communities any income generated for waste metal will go back to the communities themselves. Any funds generated are likely to be low due to the transport distances involved in removal. Simsmetal have expressed a wish to come to communities as early as September/October to commence vehicle crushing.</p>

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		<b>Action: PS to liaise with NATS to determine if car body removal is possible.</b>
July 2018	New Dwellings - Lots 361-365 Eighth St Warburton	The five new dwellings in Eighth St Warburton are nearing completion <b>Action: PS to monitor progress of the dwelling construction and finalise the Building Commission return.</b>
July 2018	Tjukurla Community – Waste Issues	The EHFSO has confirmed that there are enough bin lids and brackets in stock and is making arrangements to get these to Tjukurla for NG Health staff to install. As before, there is limited ability to get the waste site modified as there is no machinery available in Tjukurla, so I will continue to liaise with the Works Supervisor to make some alterations to the site when equipment allows and for the inclusion of funding in the 2018-19 budget if possible. <b>Action: EHFSO to arrange 20-30 bin lids for installation in Tjukurla. PS to pursue machinery time/budget for waste site improvements.</b>
July 2018	Waste Oil Transportation	I have specific concerns regarding the amount of waste oil (200 litre drums) stored in communities and am exploring options to get the product back to Perth for recycling. Most waste oil is from the power stations and there are currently several thousand litres in most communities. The Shire of Laverton have a regular collection of their waste oil and have offered to accept the product and crush and dispose of drums. I am looking at all options with the obvious difficulty being transport cost. I have confirmed that the transport drivers have undertaken this work before and am waiting for Joseph to return from leave to discuss with NATS. <b>Action: PS to liaise with Acting CEO and NATS regarding removal of waste oil from communities.</b>
June 2018	EHW Programme Contract	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 30 June is overdue but will be submitted shortly. <b>Action: PS to liaise with CEO to develop the Community Environmental Health Action Plan.</b>
July 2018	Squeaky Clean Kids Programme	The new EH Worker is undertaking bathroom inspections with the EHFSO and the complimentary health packs and liaison to repair facilities is being well received. The cake soap supply distribution to communities is still progressing well. The liquid soap for schools and the Shire's Early Childhood Centres is now

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		<p>in operation. The EHFSO has undertaken some initial trial bathroom inspections and the feedback has been generally positive.</p> <p><b>Action – MC to manage the bathroom inspection programme and liaise with Department of Health staff during the upcoming Trachoma screening and treatment.</b></p>
July 2018	Ng Health HACCC Food Business Facilities – Improvement Notices	<p>I need to again meet with the HACCC coordinator regarding the Improvement Notices on the HACCC facilities in Jameson Blackstone, Warakurna and Warburton, however we have not been on the “lands” at the same time for some weeks. I have been working with the HACCC 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. The Improvement Notices are now in technical breach and slow progress is being made to improve the structural requirements. I was compelled to reject the first draft Food Safety Plan as I could not verify the same against the Food Standards and the Manager has been asked to undertake more work on the Plan and resubmit it as soon as possible. I have made arrangements for the Wanarn Aged Care audit in September however the HACCC audits will not be able to be undertaken in conjunction as they require 6 months of records before first audit.</p> <p><b>Action: PS to liaise with the HACCC Manager regarding improvements to the Centres and Food Safety Plans. PS to pursue further action in consultation with the CEO.</b></p>
July 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. Following the forum in Kalgoorlie last month, I am seeking additional information on Rheumatic Heart Disease and case data for inclusion of in the Shire’s Health Plan.</p> <p><b>Action: Public Health Plan development to be included in the Corporate Business Plan and baseline report to be prepared for submission to Council.</b></p>
July 2018	Blackstone Waste Site relocation	<p>Breakaway contracting have been quarrying material near Blackstone enabling the construction of the new waste trench about 1 km north west from the community. The temporary trench has not been very successful as people have continued dumping</p>

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		<p>where the now pushed over trench used to be. The temporary trench and the previous trench area need to be pushed over and cleaned up. Temporary Signage is to be installed by the EHFSO for the new site as soon as possible.</p> <p><b>Action: EHFSO to arrange signage for permanent installation now the trench is constructed.</b></p>
Pending	Warburton Pool Operation	<p>The Warburton Pool is now closed</p> <p><b>Action: Nil pending next season opening procedures.</b></p>
Pending	Blackstone Pool Operation	<p>The Blackstone Pool closed at the end of the April with the departure of the relief Pool Manager. The Shire's Youth Services are currently under review and I have requested that the Acting CEO include the future pool operation and staffing issues</p> <p><b>Action: Future pool operation and staffing to be determined as part of the Youth Services review</b></p>
Pending	Warakurna Swimming Pool Operation	<p>The pool is currently closed. The Shire's Youth Services are currently under review and I have requested that the Acting CEO include the future pool operation and staffing issues</p> <p><b>Action: Future pool operation and staffing to be determined as part of the Youth Services review</b></p>
Pending	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><b>Action: PS to liaise with NCAMS regarding the long term resolution of the OC at the Warburton Stores.</b></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.</p> <p><b>Action: PS to liaise with CSM and Elves Brites for machinery time to modify the trench.</b></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</p>



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		<p>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><b>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.</b></p>
Pending	Warburton Drainage Issues	<p>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</p> <p><b>Action: Issue to be prioritised by Health Building Officer pending corporate plan and budget</b></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><b>Action: PS to periodically follow up with NATS and the contract driver to ensure that proper monitoring and records are being maintained.</b></p>



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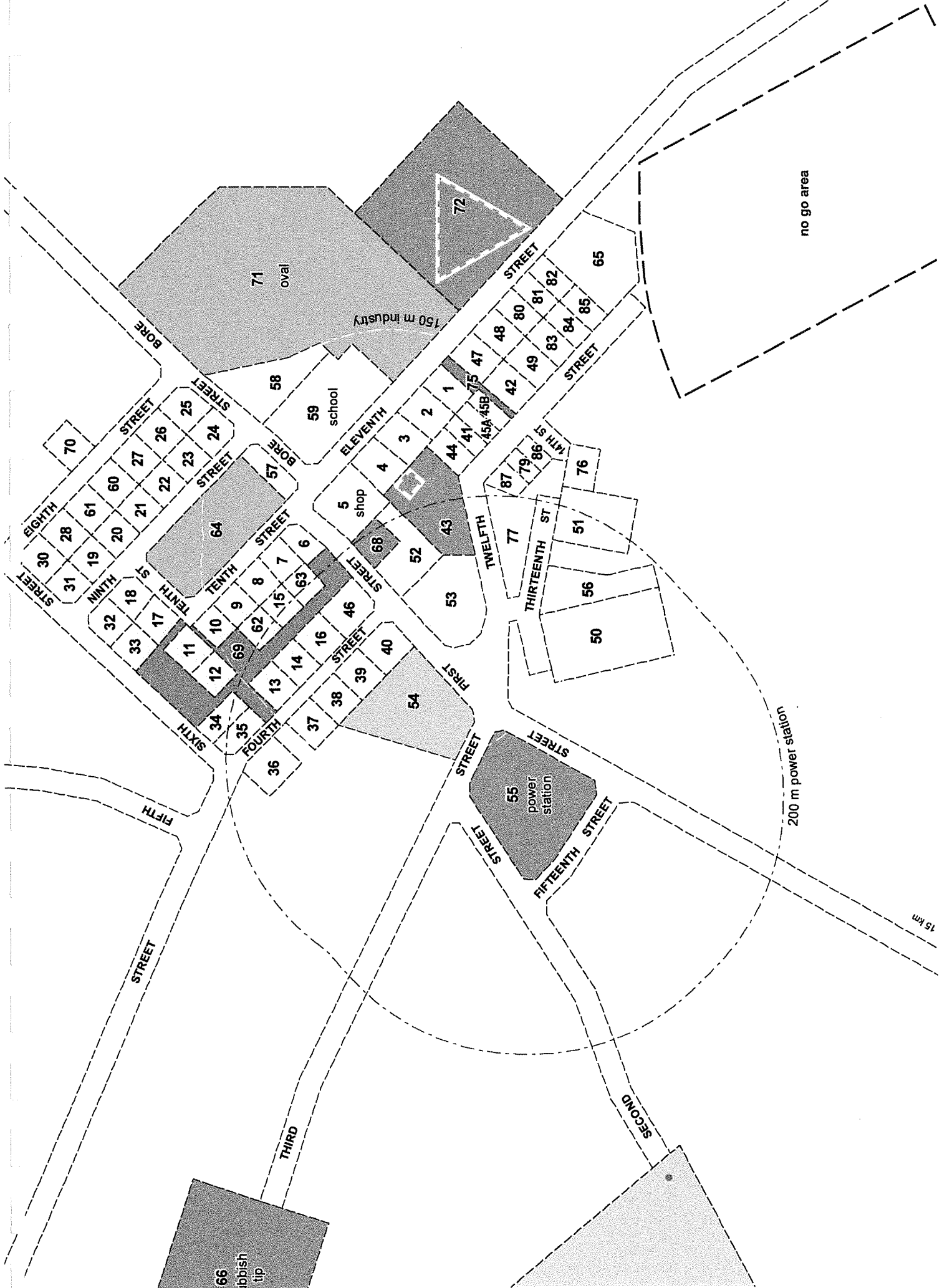
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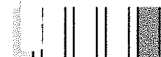
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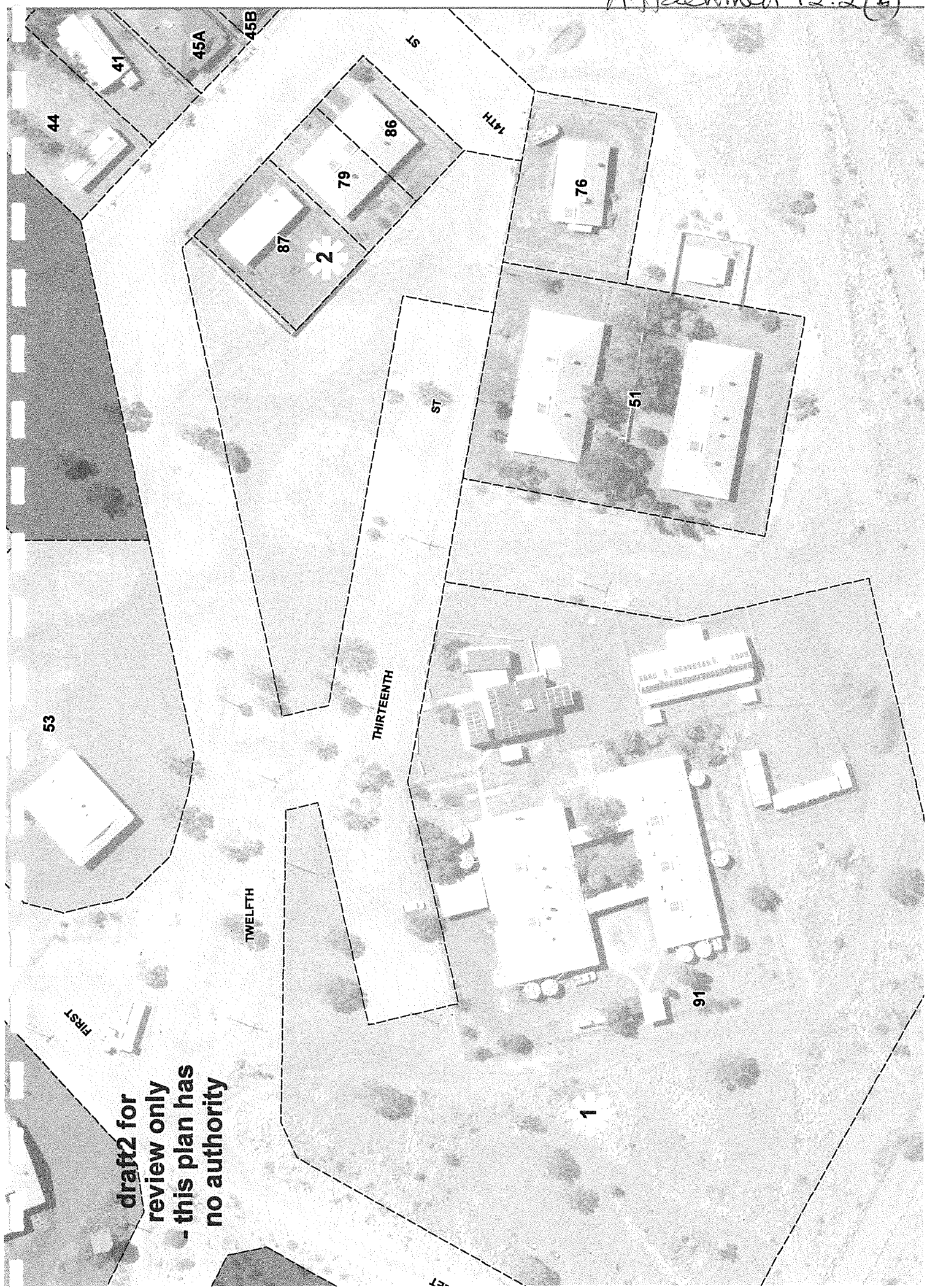
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Attachment 12.2 (4)



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**13.1 (a) Early Years Program Report - August 2018****Program update:****1) Playgroups in 4 communities continue to be excellent places for children to play and learn with their parents / family members:**

- ❖ Blackstone – Facilitator - Kiara: Mondays and Tuesday mornings
- ❖ Jameson – Facilitator - Kiara: Thursday and Friday mornings
- ❖ Warakurna – Facilitator - Leone: Monday, Tuesday and Thursday mornings
- ❖ Warburton – Facilitator - Anne: Monday, Tuesday, Wednesday, Thursday mornings

**2) Staff changes:**

- ❖ Warakurna – Leone is leaving at the end of term 3 – Shire position is advertised.
- ❖ Warburton –
  - Lana resigned at the end of May this year
  - Anne – is facilitating Warburton playgroup as well as continuing with the Early Years Program Coordinator role (since June). Within a job-share arrangement, Rowan continues to support the program and share the coordination of the program.
  - A new staff member, Joy, has been appointed to begin at Warburton in term 4.
  - In early September, Lana is returning to facilitate Warburton playgroup for 2 weeks, while Anne is away for one week (study leave) and then visiting the other playgroups for one week.

**3) Key Performance Indicators****IAS Playgroups KPI, as received from PGWA, May 2018*****End of June 2018 report:***

- ❖ **KPI Item number 5: Core service provision –**  
*KPI is set at 11 playgroup sessions per week over approx. 18 weeks of the semester = 198 playgroup sessions.*  
 Actual number of playgroup sessions:

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- Warburton – 85 (Monday – Friday)
- Warakurna – 28 (commenced 15.3.2018, beginning once a week, developing to 2 -3 days per week).
- Blackstone – 31 (Mondays and Tuesdays)
- Jameson – 29 (Thursdays and Fridays)

○ Total for semester 1: 173 playgroup sessions.

❖ **KPI Item number 6: Number of Funded positions:**

- 3 x full time: Early Years program/ Playgroup facilitators for Warburton, Blackstone/ Jameson and Warakurna
- .2? or /4?: Early Years program Coordinator position

❖ **KPI Item 7: Participation numbers, Early Childhood:**

(counting each child once over the semester)

	Number of children	Number of adults	Notes:	
Warburton	55	88		
Warakurna	19	23		
Blackstone	18	31		
Jameson	16	27		

*About 10 children and 10 adults visited participated in more than one community playgroup during the semester.*

- Total number of children for the semester:  $107 - 10 = \underline{97 \text{ children}}$
- Total number of adults for the semester:  $169 - 10 = \underline{159 \text{ adults.}}$