



Shire of **Ngaanyatjaraku**

ON A JOURNEY

ORDINARY MEETING OF COUNCIL

ATTACHMENTS

27 September 2023
at
1.00pm

3 HUMAN RESOURCES

3.1 Senior Employees

Policy Objective

To ensure a 'designated employee' as defined within the *Local Government Act 1995* (i.e. senior employee) is identified within the Shire's organisational structure.

Policy Statement

The Council designates the following positions as senior employees of the Shire:

- Chief Executive Officer
- Finance Manager
- Operations Manager
- Works Manager
- Corporate Support

Actions relating to the above positions are to be in accordance with legislative provisions.

Amendments to this Policy

Amendments to this policy require a simple majority decision of council.

History:

Policy reviewed: 24 March 2021

Policy amended: 31 March 2021

Policy amended: 29 June 2022

Policy amended 28 June 2023

Previous Policy:

Policy adopted: unknown

Policy No. 2.17

3.2 Appointment of Acting Chief Executive Officer (CEO)

Policy Objective

To set out a process for who will carry out the functions of the Chief Executive Officer (CEO) in the absence of the permanent CEO.

Policy Statement

In accordance with Section 5.36 of the *Local Government Act 1995* (the Act), it is a requirement for Council to employ a person to be the CEO to enable the functions of the local government and the functions of the council to be performed.

Section 5.39C of the Act requires the local government to adopt a policy to set out the process to be followed for appointment of a temporary or acting CEO. Appointments as acting CEO will be in accordance with these requirements in relation to –

- (a) the employment of a suitably qualified person in the position of CEO for a term not exceeding 1 year;
- (b) the appointment of a suitably qualified employee to act in the position of CEO for a term not exceeding 1 year.

When the CEO is absent, on leave, or otherwise unavailable to carry out official duties for a period of five (5) days or more, the Council is to –

- (1) make appointments under which a suitably qualified employee is to act in the position of CEO for a term not exceeding 1 year; or
- (2) employ any other person considered suitably qualified, to act in the position of CEO for a term not exceeding 1 year.

The terms and conditions of employment or appointment are to include remuneration not exceeding the amount of the remuneration package payable to the CEO, with consideration to the current SAT determination.

At any time, Council may terminate, by resolution, any Acting CEO appointment, following consideration of relevant advice.

Amendments to this Policy

Amendments to this Policy require an absolute majority of the Council.

History:

Policy reviewed: 27 July 2022

Policy amended: 27 July 2022

Policy amended: 28 June 2023

Policy amended: xx August / September 2023

Previous Policy:

Policy adopted: unknown

Policy No. 2.28

Current Delegation 1.1.20 – Appointment of Acting CEO

1.1.20 Appointment of Acting CEO	
Specific Statutory Power or Duty Delegated: <i>This is a summary only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation</i>	Authority to appoint an employee as Acting CEO
Source of Statutory Power or Duty Delegated:	Local Government Act 1995: Section 5.36(1)(a)
Statutory Power of Delegation:	Local Government Act 1995: Section 5.42 Delegation of some powers or duties to the CEO
Power Delegated by:	Local Government
Power Delegated to:	Chief Executive Officer
Conditions of Delegation	<p>The exercise of delegated power must comply with Policy 3.2 Appointment of Acting CEO.</p> <p>In accordance with Policy 3.2, the CEO may only:</p> <ul style="list-style-type: none"> (a) appoint, in writing, a Senior Employee to be Acting CEO for a period, not exceeding 3 months, while the CEO is on leave; and (b) in respect of that period, authorise the payment of a Higher Duties Allowance (as defined in Policy 3.2) to that Senior Employee.
Statutory Power to Sub-delegate	Local Government Act 1995: Section 5.44 CEO may delegate some powers and duties to other employees
CEO Sub-delegation to:	N.A.
CEO Conditions on Sub-delegation:	N.A.
Date Adopted:	28 April 2021
Date Reviewed:	N.A.

Operations Report – August/September 2023

Status	Subject	Action Taken
Ongoing	Compliance	<p>Electrical testing and tagging of Shire supplied appliances: Completed</p> <ul style="list-style-type: none"> 95 Kurrparu Loop, Jameson <p>Action: Operations Team to continue progressively testing Shire supplied electrical appliances in all Shire owned/managed properties.</p>
Ongoing	Fleet and Vehicle Management	<p>Vehicles Serviced Nil</p> <p>Vehicles Repaired Nil</p> <p>New Fleet/Vehicles Landcruiser GX300 Rego: 1HXJ715 (CEO/Warburton pool vehicle) Aftermarket accessories and tyres being installed in Kalgoorlie.</p> <p>Action: Fleet utilisation to be monitored to ensure all vehicles are serviced within manufacturers recommended service intervals. Ad-hoc repairs to be undertaken as necessary.</p>
Ongoing	Property Maintenance	<p>Warburton Playgroup Repair leaking toilets in children's bathroom. Power point installation in parent's bathroom.</p> <p>98 Fifth Street, Warburton Rubbish removal.</p> <p>158 Ninth Street, Warburton Demolition and disposal of dilapidated green-house. Rubbish removal from yard. Repair/Maintenance works completed to:</p> <ul style="list-style-type: none"> Bathroom (vanity unit & shower head) Toilet Bedroom wardrobes Air conditioners (clean filters) Kitchen (replace exhaust fan) Internal walls (holes/defects filled) Screen doors (install stopper) External tap renewal Front and rear gates (replace hinges and locks) <p>367 Ninth Street, Warburton Rubbish removal from yard. Repair/Maintenance works completed to:</p> <ul style="list-style-type: none"> Bathroom (shower head) Air conditioners (clean filters) Kitchen (replace exhaust fan) Internal walls (holes/defects filled) Floors (cleaned) <p>254 Fourteenth Street, Warburton Assist NG Council MSO (rubbish and spoil removal from vacant block)</p> <p>152 Motel Street, Warburton Yard maintenance</p> <p>154 Motel Street, Warburton Yard Maintenance</p>

		<p>255A & 255B Yard maintenance.</p> <p>153 Cultural Centre Street, Warburton Whipper snipping and mowing around Shire office.</p> <p>11A & 11B Sixth Street, Warakurna Yard maintenance. Removal and disposal of redundant television antennas Rubbish removal from yards.</p> <p>95 Kurrparu Loop, Jameson Interior of property (graffiti removal & clean air conditioner filters)</p> <p>Action: Operations Team to continue to undertake yard & building maintenance as required</p>
Ongoing	Roads	<p>Construction Works No information available for the reporting period.</p> <p>Maintenance Works No information available for the reporting period.</p>
Ongoing	Warburton Sport & Recreation	<p>Activities undertaken during reporting period:</p> <ul style="list-style-type: none"> • 2/8/2023: Sandhill - Sand sledding etc • 10/8/2023: Sandhill - Sand sledding etc • 11/8/2023: Wilurarra studio band concert night (live music disco) • 12/8/2023: AFL home game (sausage sizzle with 'Youth Leadership Group' serving) • 13/8/2023: Warburton Oval – sport activities & BBQ pack cook-up (BBQ packs donated by Roadhouse). Reward game for return of stolen School keys. • 14/8/2023: Sandhill - Sand sledding etc • 15/8/2023: Cleaning in Warburton 'drop-in centre'. Cleaning up mess left as result of break in. • 16/8/2023: Sandhill – Sand sledding etc. Met with Esperance Youth Mob. • 18/8/2023: Sandhill – Sand sledding etc. • 26/8/2023: Basketball activity. • 31/8/2023: Junior Leadership meeting • 6/9/2023: Movie night (lead by Youth Leadership Group – assistance from WA Police and NG Health Connections officer) • 12-14/9/2023: Desert Dust Up
Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <p>Damaged waste bins swapped out at multiple residential properties with 'new' recycled 44-gallon drum waste bins.</p> <p>Non-commercial waste collection scheduled every Wednesday.</p> <p>Action: Operations Team to continue waste collection and disposal</p>

EHOBS Report August 2023

Date	Subject	Action Taken
Ongoing	General Food Premises Inspections	<p>All food premises must be able to provide evidence that their nominated Food Safety Supervisor (FSS) has completed the relevant training through a Registered Training Organisation (RTO) by the end of the year.</p> <p>Advice has been received from the Health department pertaining to training of supervisors and food handling staff and this will be circulated to all food premises.</p> <p>Action - EHO to send advice to all food premises.</p>
Ongoing	Kanpa Community - Water Quality	<p>Drinking water source from town's bore sampled for chemical analyses safety as Kanpa not on NCAC's drinking water sampling program.</p> <p>Action: EHO to continue to monitor drinking water safety in Kanpa.</p>
Ongoing	Covid-19 Pandemic	<p>Restrictions remain removed except for particular locations (e.g. hospitals, special care facilities etc).</p> <p>Action: EHO to continue to monitor Covid-19 requirements.</p>
Ongoing	Community Water Sampling Results	<p>Ongoing sampling. Communities advised of various repeated Nitrate issues, circulated with the standard community consumption warnings.</p> <p>Recent testing in September has again confirmed that fluoride concentration in the Tjukurla drinking water supply is again above the health guideline value. This means that the water supply is non-potable, and residents should not drink the tap water or use tap water for food preparation or infant formula.</p> <p>Action: EHO to continue to liaise with the ACWS Water Quality Team on this issue. Outcomes of those discussions will be reported as required.</p> <p>Action: The EHO will continue to monitor the quality and safety of the Shire's communities drinking water.</p>
Ongoing	<p>Mosquito-Borne Diseases (MBDs)</p> <p>Japanese Encephalitis Virus (JEV)</p>	<p>The Health Department continues to monitor incidences of MBD in the State and report on them. The EHO is also exploring the possibility of being included in the NT and SA notification systems to monitor any movement of MBDs westerly towards the Lands. Any such movement would trigger <i>Fight the Bite</i> type education announcements in the communities.</p> <p>In the interim, the EHOBS continues to monitor the Territory and South Australia's Health Bulletins and liaise with the entomologists at WA Health.</p> <p>The EHO will continue to monitor the results of state-led surveillance of the movement of JEV in the NT.</p> <p>Action: The EHO to continue to monitor incidents of MBD reported in proximity to the Shire.</p> <p>Action: EHO continues to liaise with Health WA on the State JEV Response and will report on any local actions.</p>
Ongoing	Building applications	<p>Various Occupancy Permits for completed stages of the camp development have been approved in this reporting period.</p> <p>The final Approval to Use will also be issued this month for the Waste Water Treatment Plant servicing the site.</p> <p>The remaining construction programme for West Musgrave is available upon request.</p>
Information	Wastewater Overflow - Warburton	<p>The EHO has been liaising with both Water Corporation and WSP regarding the WWTP spill incidents in the last two months. It should be noted that the Shire does not have any responsibility for managing incidents from this facility.</p>

	<p>The EHO's investigations have highlighted that the June incident, whilst initially reported correctly by WSP, was not followed through by either organisation or by the Health Department.</p> <p>While the incident was responded to, it appears in the time immediately following that incident that changes within WSP resulted in the usual follow up and reporting to Health WA being overlooked.</p> <p>Water Corporation have subsequently taken on responsibility for this site and reported a spill incident which occurred on 10 August. That spill was handled by the Corporation and the Shire received regular updates on the remediation process. The incident close-out advice was received on the 15th August, however the Health Department noted that while the water had soaked into the ground the day after the spill, bacteria from the wastewater can be still present in the soil for several days afterwards and it is important that no public access is allowed to the area of the spill for that period.</p> <p>The EHO had discussions with the Corporation around incident management, particularly in remote locations and the importance of ensuring public health responsibilities are met by the responsible entities. As part of the Corporation's future response, Shire assistance with these incidents (e.g. cordoning, signage and public messaging) until the arrival of Corporation maintenance crews may be explored as an opportunity.</p>
--	---

APPENDICES	EHO ITEMS JULY 2023
-------------------	----------------------------

Payment Listing August (2023-2024)					
Chq/EFT	Date	Name	Description	Amount	Payment
EFT4982	09/08/2023	LEONORA MOTOR INN	Accommodation for O/M 31 July 2023		\$ 145.00
29856	01/08/2023	LEONORA MOTOR INN	Accommodation for O/M 31 July 2023	\$ 145.00	
EFT4983	09/08/2023	NATS	6 x Cooper Discoverer AT/3 for Shire Landcruiser 1HFB604		\$ 5,589.32
P53886SN	28/07/2023	NATS	6 x Cooper Discoverer AT/3 for Shire Landcruiser 1HFB604	\$ 2,834.92	
P53919SN	28/07/2023	NATS	3 x 45 107cm Waratah fence droppers plus freight to Warburton	\$ 2,183.50	
P53949SN	28/07/2023	NATS	3 x 45 107cm Waratah fence droppers plus freight to Warburton	\$ 570.90	
EFT4984	09/08/2023	WARAKURNA ROADHOUSE	Diesel for Shire vehicles		\$ 476.19
02-190696	22/05/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HED882	\$ 220.58	
01-273497	20/06/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HRU759	\$ 125.02	
02-193791	04/07/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HRU759	\$ 130.59	
EFT4985	09/08/2023	MILY (WARBURTON) STORE	Supplies for Shire meeting room and Kungka program		\$ 130.49
01-068550	28/07/2023	MILY (WARBURTON) STORE	Supplies for Kungka program	\$ 50.49	
01-068689	31/07/2023	MILY (WARBURTON) STORE	Supplies for Shire Meeting Room	\$ 80.00	
EFT4986	09/08/2023	MCLEODS	Advice on Employment contracts and other employment related matters.		\$ 1,882.10
130831	28/07/2023	MCLEODS	Advice on Employment contracts and other employment related matters.	\$ 1,882.10	
EFT4987	09/08/2023	Focus Networks	New Notebook PC for FM and Monthly MPS devices		\$ 6,494.40
INV-10163G	01/08/2023	Focus Networks	New Notebook PC for FM	\$ 4,376.90	
MPSD-13406	02/08/2023	Focus Networks	Agreement Monthly MPS devices July 2023	\$ 2,117.50	
EFT4988	09/08/2023	Ingot Hotel	Accommodation in Perth		\$ 750.00
29398	30/06/2023	Ingot Hotel	Accommodation for GMO in Perth June 30 2023	\$ 150.00	
30834	28/07/2023	Ingot Hotel	Accommodation for CEO Perth 28 July 2023	\$ 150.00	
30835	28/07/2023	Ingot Hotel	Accommodation for F/M Perth 28 July 2023	\$ 150.00	
30911	29/07/2023	Ingot Hotel	Accommodation for O/M Perth 29 - 31 July 2023	\$ 300.00	
EFT4989	09/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		\$ 198,099.25
2460	02/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	\$ 146,977.24	
2458	02/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjukurla Access Road	\$ 12,780.50	
2459	02/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Irruntju Road	\$ 31,951.26	
2461	02/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of Warburton Community unsealed roads	\$ 6,390.25	
EFT4990	09/08/2023	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payment 188649 - 188656		\$ 6,505.30
188649-188656	01/08/2023	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payment 188649 - 188656	\$ 6,505.30	
EFT4991	09/08/2023	BUNNINGS GROUP LTD	Supplies as required		\$ 988.17
2052/1345122	30/07/2023	BUNNINGS GROUP LTD	Supplies as required	\$ 988.17	
EFT4992	09/08/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repairs and maintenance		\$ 11,288.56
33857	03/08/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Replace smoke alarm Lot 95 Jameson	\$ 306.01	
33860	03/08/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	New stove at Lot 95 Jameson - per NRM quote # 2449	\$ 2,002.72	
33875	03/08/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repairs at Lot 95 Jameson after break in.	\$ 2,923.79	
33881	03/08/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Replace screen door at Lot 255 (front unit)	\$ 6,056.04	
EFT4993	09/08/2023	MOORE AUSTRALIA (WA) Pty Ltd	Accounting services		\$ 3,575.00
431295	31/07/2023	MOORE AUSTRALIA (WA) Pty Ltd	Assistance with employee payments	\$ 1,045.00	
431379	31/07/2023	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of the statement of financial activity and CEO report for June 2023	\$ 2,530.00	
EFT4994	09/08/2023	Australian Local Government Job Directory	Advertisement for Works Manager position		\$ 550.00
23301045A	03/08/2023	Australian Local Government Job Directory	Advertisement for Works Manager position	\$ 550.00	
EFT4995	10/08/2023	Busselton Toyota	Toyota Landcruiser 300 series 1HXJ715 and accessories		\$ 99,119.81
RI11100165	09/08/2023	Busselton Toyota	Purchase of Toyota Landcruiser 300 series 1HXJ715	\$ 98,172.51	
RI11100166	09/08/2023	Busselton Toyota	Towing kit for Landcruiser 1HXJ715, Registration costs for Landcruiser 1HXJ715, Registration costs for Landcruiser 1HXJ715	\$ 947.30	
EFT4996	15/08/2023	NATS	Supply of goods and freight services		\$ 3,070.16
P53489SN	07/07/2023	NATS	TK-8369 toners as per quotation plus freight to Warburton.	\$ 490.52	
P541755SN	11/08/2023	NATS	Lockwood 303 deadlatch, Freight to Warburton	\$ 728.73	
P54192SN	11/08/2023	NATS	Coffee machine for Shire meeting room	\$ 824.37	
P54196SN	11/08/2023	NATS	WESTINGHOUSE 8KG TOP LOAD WASHER - WHITE	\$ 1,026.54	
EFT4997	15/08/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HED882		\$ 148.62
01-277484	01/08/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HED882	\$ 148.62	
EFT4998	15/08/2023	WARBURTON ROADHOUSE	Warburton Roadhouse account payment July 2023		\$ 5,851.32
JULY2023	01/07/2023	WARBURTON ROADHOUSE	Accommodation for CEO 26 - 30 June 2023, Diesel for Shire Landcruiser 1HFB604 (ex 1HRU759), Rubbish truck 1GDT303, Prado 1HLA156, Isuzu 1HMJ403, Accommodation and meals for relief staff 1 - 5 May 2023, Supplies for Shire meeting room, Accommodation and meals for tourism consultant, Diesel and puncture repair kit for Shire Landcruiser 1HED882	\$ 5,851.32	
EFT4999	15/08/2023	MILY (WARBURTON) STORE	Supply of goods		\$ 285.28
01-069026	01/08/2023	MILY (WARBURTON) STORE	Padlock for Lot 255 (Front Unit)	\$ 40.00	
02-034053	05/08/2023	MILY (WARBURTON) STORE	Youth services barbeque in conjunction with Indigenous Outreach Program	\$ 197.59	
01-070457	10/08/2023	MILY (WARBURTON) STORE	Fruit for Sandhill trip	\$ 47.69	
EFT5000	15/08/2023	Focus Networks	New computer and postage for E/O		\$ 2,779.70
INV-10228G	03/08/2023	Focus Networks	Postage costs associated with E/O Pc.,	\$ 209.00	

INV-10215G	09/08/2023	Focus Networks	New computer for E/O	\$ 2,570.70	
EFT5001	15/08/2023	The Fulcrum Agency	Grant Funding Support		\$ 1,375.00
C21015-007	10/08/2023	The Fulcrum Agency	Grant Funding Support	\$ 1,375.00	
EFT5002	15/08/2023	Market Creations Agency	PR and media services July 2023		\$ 858.00
IS54-30	31/07/2023	Market Creations Agency	PR and media services July 2023	\$ 858.00	
EFT5003	15/08/2023	Adroit Information Management	Record Management Review		\$ 7,150.00
AVRM 0072-2023	03/08/2023	Adroit Information Management	Record Management Review	\$ 7,150.00	
EFT5004	15/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		\$ 163,888.39
2465	09/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Wingellina Road	\$ 9,585.38	
2466	09/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road	\$ 6,390.25	
2467	09/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	\$ 25,561.01	
2468	09/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	\$ 93,172.07	
2469	09/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for maintenance of the Mantamaru Road	\$ 29,179.68	
EFT5005	15/08/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repairs and maintenance		\$ 529.61
33900	04/08/2023	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Replace florescent light with LED in the Warta Shop/Server room, Shire office Lot 153 Warburton	\$ 529.61	
EFT5006	18/08/2023	MILY (WARBURTON) STORE	Supplies for Youth program		\$ 18.50
01-071062	15/08/2023	MILY (WARBURTON) STORE	Supplies for Youth program	\$ 18.50	
EFT5007	18/08/2023	Focus Networks	Agreement for monthly SaaS for August 2023		\$ 2,809.06
SAAS-13428	03/08/2023	Focus Networks	Agreement for monthly SaaS for August 2023	\$ 2,809.06	
EFT5008	18/08/2023	LASSETERS - THE TRUSTEE FOR ALICE SPRINGS CASINO OPERATIONS TRUST	Accommodation for BMO ASP 14 August 2023		\$ 269.10
146380	14/08/2023	LASSETERS - THE TRUSTEE FOR ALICE SPRINGS CASINO OPERATIONS TRUST	Accommodation for BMO ASP 14 August 2023	\$ 269.10	
EFT5009	18/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		\$ 179,237.66
2473	16/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	\$ 12,780.50	
2474	16/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjirrkarli Road	\$ 31,951.26	
2475	16/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for the formation and improvement of the Mantamaru Road	\$ 121,725.40	
2476	16/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road	\$ 12,780.50	
EFT5010	28/08/2023	LANDGATE	Mining Tenement Schedule M2023/5 9/6/2023 - 6/7/2023		\$ 43.50
386872	21/08/2023	LANDGATE	Mining Tenement Schedule M2023/5 9/6/2023 - 6/7/2023	\$ 43.50	
EFT5011	28/08/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HED882		\$ 157.69
02-198542	22/08/2023	WARAKURNA ROADHOUSE	Diesel for Shire Landcruiser 1HED882	\$ 157.69	
EFT5012	28/08/2023	Focus Networks	Setup new password policy settings		\$ 935.00
INV-10141G	22/08/2023	Focus Networks	Setup new password policy settings based on ACSC best practices	\$ 935.00	
EFT5013	28/08/2023	LASSETERS - THE TRUSTEE FOR ALICE SPRINGS CASINO OPERATIONS TRUST	Accommodation in Alice Springs		\$ 630.00
146573	21/08/2023	LASSETERS - THE TRUSTEE FOR ALICE SPRINGS CASINO OPERATIONS TRUST	Accommodation for CEO ASP 21 August 2023	\$ 319.50	
146622	23/08/2023	LASSETERS - THE TRUSTEE FOR ALICE SPRINGS CASINO OPERATIONS TRUST	Accommodation for E/O 23 August 2023	\$ 310.50	
EFT5014	28/08/2023	COURTESY DRIVING SCHOOL	Driver training for M/O on 11 August 2023		\$ 1,282.00
INV-1907	11/08/2023	COURTESY DRIVING SCHOOL	Driver training for M/O on 11 August 2024	\$ 1,282.00	
EFT5015	28/08/2023	ACEAM PTY LTD	Review of Shire's asset register		\$ 6,039.00
NSC001.1	15/08/2023	ACEAM PTY LTD	Review of Shire's asset register and preparation of an action plan with proposed steps to good practice & compliance.	\$ 6,039.00	
EFT5016	28/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		\$ 145,842.42
2480	24/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road	\$ 4,066.52	
2481	24/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of Warburton unsealed roads	\$ 8,713.98	
2482	24/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for the formation and improvement of Mantamaru Road	\$ 33,776.47	
2483	24/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for the formation and improvement of Great Central Road	\$ 3,687.48	
2484	24/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	\$ 76,427.22	
2478	24/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjirrkarli Road	\$ 12,780.50	
2479	24/08/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	\$ 6,390.25	
EFT5017	30/08/2023	DAMIAN MCLEAN	OCM fee for 30 August 2023 & adjust for July OCM		\$ 540.00
DM300823	30/08/2023	DAMIAN MCLEAN	OCM fee for 30 August 2023 & adjust for July OCM	\$ 540.00	
EFT5018	30/08/2023	Julie Porter	OCM fee for 30 August 2023 & adjust for July OCM		\$ 260.00
JP300823	30/08/2023	Julie Porter	OCM fee for 30 August 2023 & adjust for July OCM	\$ 260.00	
EFT5019	30/08/2023	PRESTON THOMAS	OCM fee for 30 August 2023 & adjust for July OCM		\$ 260.00
PT300823	30/08/2023	PRESTON THOMAS	OCM fee for 30 August 2023 & adjust for July OCM	\$ 260.00	
EFT5020	30/08/2023	JOYLENE FRAZER	OCM fee for 30 August 2023 & adjust for July OCM		\$ 260.00
JF300823	30/08/2023	JOYLENE FRAZER	OCM fee for 30 August 2023 & adjust for July OCM	\$ 260.00	
EFT5021	30/08/2023	DEBRA FRAZER	OCM fee for 30 August 2023 & adjust for July OCM		\$ 260.00
DF300823	30/08/2023	DEBRA FRAZER	OCM fee for 30 August 2023 & adjust for July OCM	\$ 260.00	
PAY	02/08/2023	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	\$ 35,860.29	\$ 35,860.29
DD2746.1	02/08/2023	Aware Super	Superannuation contributions		\$ 2,855.71

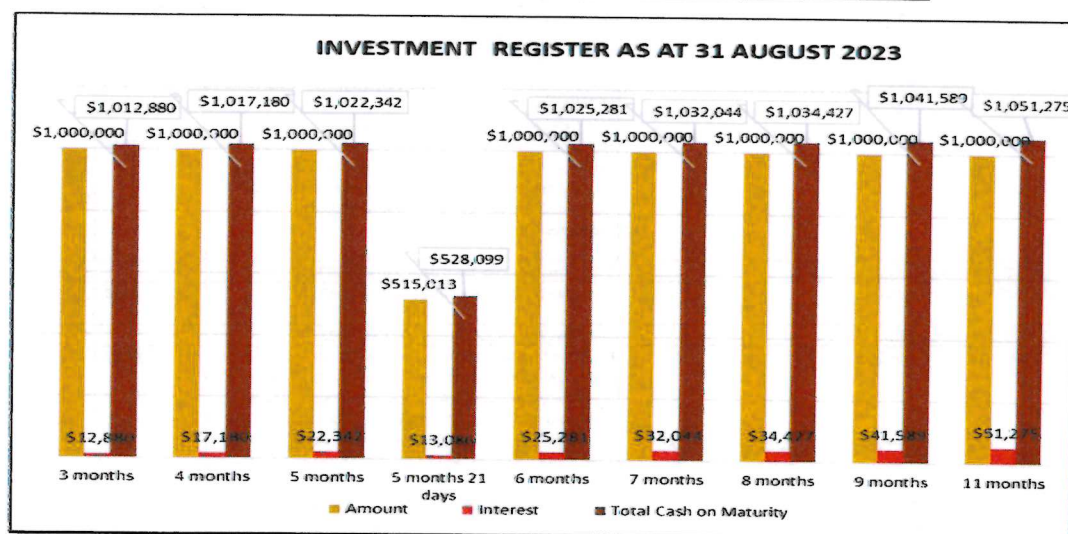
SUPER	02/08/2023	Aware Super	Superannuation contributions	\$ 2,746.93	
DEDUCTION	02/08/2023	Aware Super	Superannuation contributions	\$ 108.78	
DD2746.2	02/08/2023	MLC Superannuation	Superannuation contributions		\$ 329.52
SUPER	02/08/2023	MLC Superannuation	Superannuation contributions	\$ 329.52	
DD2746.3	02/08/2023	HOST PLUS	Superannuation contributions		\$ 989.21
SUPER	02/08/2023	HOST PLUS	Superannuation contributions	\$ 989.21	
DD2746.4	02/08/2023	CBUS SUPERANNUATION	Superannuation contributions		\$ 627.00
SUPER	02/08/2023	CBUS SUPERANNUATION	Superannuation contributions	\$ 627.00	
DD2746.5	02/08/2023	Brighter Super	Superannuation contributions		\$ 724.19
SUPER	02/08/2023	Brighter Super	Superannuation contributions	\$ 724.19	
DD2749.1	01/08/2023	WESTPAC BANK	Bank fee for July 2023		\$ 82.50
BF010823	01/08/2023	WESTPAC BANK	Bank fee for July 2023	\$ 82.50	
DD2749.2	01/08/2023	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker account payment July 2023		\$ 469.00
3638262	15/07/2023	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker account payment July 2023	\$ 469.00	
DD2750.1	03/08/2023	COMMONWEALTH BANK OF AUSTRALIA	CBA eftpos merchant fee July 2023		\$ 28.19
CBA030823	03/08/2023	COMMONWEALTH BANK OF AUSTRALIA	CBA eftpos merchant fee July 2023	\$ 28.19	
DD2755.1	14/08/2023	Telstra Limited	Telstra landline account payment July 2023		\$ 897.03
K954687021-7	27/07/2023	Telstra Limited	Telstra landline account payment July 2023	\$ 897.03	
DD2755.2	17/08/2023	Telstra Limited	Telstra mobile account payment July 2023		\$ 331.94
9900000036976	18/07/2023	Telstra Limited	Telstra mobile account payment July 2023	\$ 331.94	
PAY	16/08/2023	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	\$ 37,747.74	\$ 37,747.74
DD2759.1	16/08/2023	Aware Super	Superannuation contributions		\$ 2,376.06
SUPER	16/08/2023	Aware Super	Superannuation contributions	\$ 2,267.28	
DEDUCTION	16/08/2023	Aware Super	Superannuation contributions	\$ 108.78	
DD2759.2	16/08/2023	HOST PLUS	Superannuation contributions		\$ 1,264.40
SUPER	16/08/2023	HOST PLUS	Superannuation contributions	\$ 1,264.40	
DD2759.3	16/08/2023	MLC Superannuation	Superannuation contributions		\$ 329.52
SUPER	16/08/2023	MLC Superannuation	Superannuation contributions	\$ 329.52	
DD2759.4	16/08/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		\$ 428.99
SUPER	16/08/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	\$ 428.99	
DD2759.5	16/08/2023	CBUS SUPERANNUATION	Superannuation contributions		\$ 627.00
SUPER	16/08/2023	CBUS SUPERANNUATION	Superannuation contributions	\$ 627.00	
DD2759.6	16/08/2023	Brighter Super	Superannuation contributions		\$ 724.19
SUPER	16/08/2023	Brighter Super	Superannuation contributions	\$ 724.19	
DD2763.1	21/08/2023	GMO Westpac Credit Card	CEO Westpac Mastercard topup		\$ 5,000.00
GMO210823	21/08/2023	GMO Westpac Credit Card	CEO Westpac Mastercard topup	\$ 5,000.00	
DD2767.1	14/08/2023	CEO Westpac Credit Card	CEO Westpac Mastercard payment July 2023		\$ 479.69
CEO140823	14/08/2023	CEO Westpac Credit Card	Postage fees for CEO laptop to be sent to Focus Networks for file removal, Taxi fare for CEO Airport to home 4 July 2023, Taxi fare for CEO Perth airport to Ingot Hotel 30 June 2023, Accommodation for CEO Perth Ingot Hotel 30 June 2023, Subscription for CEO AHRI 2023/24	\$ 479.69	
DD2767.2	14/08/2023	DCEO Westpac Credit Card	DCEO Westpac Mastercard payment July 2023		\$ 104.98
DCEO140823	14/08/2023	DCEO Westpac Credit Card	Protective case for Shire mobile phone, Credit card fee	\$ 104.98	
DD2767.3	14/08/2023	GMO Westpac Credit Card	GMO Westpac Mastercard payment July 2023		\$ 3,228.27
GMO140823	14/08/2023	GMO Westpac Credit Card	Flights for CEO Adelaide to Perth return 23 - 29 July 2023, Flights for F/M Adelaide to Perth return 23 - 29 July 2023, Diesel for Shire Prado 1HLA156, Flights for BMO Adelaide to ASP return 17 - 28 July 2023, Flight for O/C Adelaide to Perth 29 July 2023, Taxi Fare perth airport to Ingot Hotel 23 July 2023, Diesel for Shire Landcruiser 1HLA156, Credit card fee	\$ 3,228.27	
DD2767.4	14/08/2023	OC Westpac Mastercard	OC Westpac Mastercard payment July 2023		\$ 545.83
OC140823	14/08/2023	OC Westpac Mastercard	Work top for O/C, Taxi fare for O/C ASP airport to Motel 3 July 2023, Taxi fare for O/C home to Adelaide airport 3 July 2023, Accommodation for O/C Coolgardie 13 July 2023, Parts for Shire plant trailer 1TZA980, Taxi fare for O/C Adelaide airport to home 14 July 2023, Credit card fee	\$ 545.83	
DD2767.5	14/08/2023	FAC Westpac Credit Card	FAC Westpac Mastercard payment July 2023		\$ 1,184.50
FAC140823	14/08/2023	FAC Westpac Credit Card	Internet charge for CEO residence July 2023, Plate change fee for Shire Landcruiser 1HRU759 to 1HFB604, Reversing camera for Shire Ford ranger 1HTZ233, Internet charge for Shire office July 2023, Transfer fee for Shire plant trailer 1HYX247, Credit card fee	\$ 1,184.50	
PAY	30/08/2023	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	\$ 45,433.25	\$ 45,433.25
DD2774.1	30/08/2023	Aware Super	Superannuation contributions		\$ 2,822.16
SUPER	30/08/2023	Aware Super	Superannuation contributions	\$ 2,713.38	
DEDUCTION	30/08/2023	Aware Super	Superannuation contributions	\$ 108.78	
DD2774.2	30/08/2023	HOST PLUS	Superannuation contributions		\$ 1,491.76
SUPER	30/08/2023	HOST PLUS	Superannuation contributions	\$ 1,341.76	
DEDUCTION	30/08/2023	HOST PLUS	Superannuation contributions	\$ 150.00	
DD2774.3	30/08/2023	MLC Superannuation	Superannuation contributions		\$ 329.52
SUPER	30/08/2023	MLC Superannuation	Superannuation contributions	\$ 329.52	
DD2774.4	30/08/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		\$ 1,098.48
SUPER	30/08/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	\$ 1,098.48	
DD2774.5	30/08/2023	CBUS SUPERANNUATION	Superannuation contributions		\$ 627.00
SUPER	30/08/2023	CBUS SUPERANNUATION	Superannuation contributions	\$ 627.00	
DD2774.6	30/08/2023	Brighter Super	Superannuation contributions		\$ 724.19
SUPER	30/08/2023	Brighter Super	Superannuation contributions	\$ 724.19	
TOTALS				\$ 1,010,135.71	\$ 1,010,135.71

SHIRE OF NGAANYATJARRAKU
CASH POSITION AS AT 31 AUGUST 2023

INVESTMENTS									
Amount	AC	Type	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash on Maturity
\$ 1,000,000.00	032108-442181	Reserve	3 months	AA-	Westpac Bank	5.11%	07-Nov-24	\$ 12,880.00	\$ 1,012,880.00
\$ 1,000,000.00	032108-442173	Reserve	4 months	AA-	Westpac Bank	5.14%	07-Dec-24	\$ 17,180.27	\$ 1,017,180.27
\$ 1,000,000.00	032108-409680	Reserve	5 months	AA-	Westpac Bank	5.33%	21-Dec-23	\$ 22,342.19	\$ 1,022,342.19
\$ 515,012.96	035102-810004	Mixed	5 months 21 days	AA-	Westpac Bank	5.33%	19-Dec-23	\$ 13,085.84	\$ 528,098.80
\$ 1,000,000.00	CBA	Reserve	6 months	AA-	Commonwealth Bank	5.07%	25-Jan-24	\$ 25,280.55	\$ 1,025,280.55
\$ 1,000,000.00	032108-409672	Reserve	7 months	AA-	Westpac Bank	5.44%	21-Feb-24	\$ 32,043.84	\$ 1,032,043.84
\$ 1,000,000.00	CBA	Reserve	8 months	AA-	Commonwealth Bank	5.15%	27-Mar-24	\$ 34,427.40	\$ 1,034,427.40
\$ 1,000,000.00	032108-409656	Reserve	9 months	AA-	Westpac Bank	5.52%	21-Apr-24	\$ 41,589.04	\$ 1,041,589.04
\$ 1,000,000.00	032108-409621	Reserve	11 months	AA-	Westpac Bank	5.57%	21-Jun-24	\$ 51,274.52	\$ 1,051,274.52
\$ 8,515,012.96								\$ 250,103.65	\$ 8,765,116.61

CASH AT BANK		
Account Name	Amount	Interest
WESTPAC BUSINESS ONE ACCOUNT	\$ 30,346.06	0% interest
WESTPAC BUSINESS PREMIUM CASH RESERVE ACCOUNT	\$ 4,643,235.68	3.15 % interest
WESTPAC 31 DAY NOTICE ACCOUNT	\$ 810,330.92	4.35% - funds on hold and 2.35% on notice
Total Cash at Bank	\$ 5,483,912.66	

TOTAL CASH & INVESTMENTS **\$ 13,998,925.62**



SHIRE OF NGAANYATJARRAKU
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 July 2023
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	468,583	0	0	0	0.00%	
Rates excluding general rates	1,262	0	0	0	0.00%	
Grants, subsidies and contributions	1,205,138	336,441	296,869	(39,572)	(11.76%)	▼
Fees and charges	585,518	5,466	1,499	(3,967)	(72.58%)	▼
Interest revenue	370,250	30,852	3,374	(27,478)	(89.06%)	▼
Other revenue	12,770	1,020	200	(820)	(80.39%)	▼
Profit on asset disposals	42,373	0	0	0	0.00%	
	2,685,894	373,779	301,942	(71,837)	(19.22%)	
Expenditure from operating activities						
Employee costs	(2,670,650)	(232,321)	(289,795)	(57,474)	(24.74%)	▼
Materials and contracts	(2,314,309)	(296,232)	(220,407)	75,825	25.60%	▲
Utility charges	(34,100)	0	0	0	0.00%	
Depreciation	(2,183,055)	(181,921)	0	181,921	100.00%	▲
Insurance	(141,605)	(68,802)	(61,715)	7,087	10.30%	▲
Other expenditure	(118,572)	(6,668)	(3,289)	3,379	50.67%	▲
	(7,462,291)	(785,944)	(575,206)	210,738	26.81%	
Non-cash amounts excluded from operating activities	2(b) 2,140,682	181,921	0	(181,921)	(100.00%)	▼
Amount attributable to operating activities	(2,635,715)	(230,244)	(273,264)	(43,020)	(18.68%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,585,181	264,087	0	(264,087)	(100.00%)	▼
Proceeds from disposal of assets	125,000	0	0	0	0.00%	
	3,710,181	264,087	0	(264,087)	(100.00%)	
Outflows from investing activities						
Payments for property, plant and equipment	(340,000)	(28,332)	(37,908)	(9,576)	(33.80%)	▼
Payments for construction of infrastructure	(6,352,126)	(529,342)	(548,451)	(19,109)	(3.61%)	
	(6,692,126)	(557,674)	(586,359)	(28,685)	(5.14%)	
Amount attributable to investing activities	(2,981,945)	(293,587)	(586,359)	(292,772)	(99.72%)	
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfer to reserves	(411,335)	0	0	0	0.00%	
	(411,335)	0	0	0	0.00%	
Amount attributable to financing activities	(411,335)	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	6,028,995	6,028,995	5,995,625	(33,370)	(0.55%)	▼
Amount attributable to operating activities	(2,635,715)	(230,244)	(273,264)	(43,020)	(18.68%)	▼
Amount attributable to investing activities	(2,981,945)	(293,587)	(586,359)	(292,772)	(99.72%)	▼
Amount attributable to financing activities	(411,335)	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	0	5,505,164	5,136,002	(369,162)	(6.71%)	▼

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2023

	Actual 30 June 2023	Actual as at 31 July 2023
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	14,963,103	13,887,183
Trade and other receivables	48,941	280,543
Inventories	25,107	25,107
TOTAL CURRENT ASSETS	15,037,151	14,192,833
NON-CURRENT ASSETS		
Other financial assets	40,745	40,745
Property, plant and equipment	12,980,675	13,018,583
Infrastructure	114,059,524	114,607,975
TOTAL NON-CURRENT ASSETS	127,080,944	127,667,303
TOTAL ASSETS	142,118,095	141,860,136
CURRENT LIABILITIES		
Trade and other payables	391,825	441,528
Other liabilities	570,454	536,056
Employee related provisions	288,678	288,678
TOTAL CURRENT LIABILITIES	1,250,957	1,266,262
NON-CURRENT LIABILITIES		
Employee related provisions	647	647
TOTAL NON-CURRENT LIABILITIES	647	647
TOTAL LIABILITIES	1,251,604	1,266,909
NET ASSETS	140,866,491	140,593,227
EQUITY		
Retained surplus	73,618,167	73,344,903
Reserve accounts	8,079,247	8,079,247
Revaluation surplus	59,169,077	59,169,077
TOTAL EQUITY	140,866,491	140,593,227

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

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Matters of non-compliance with Basis of Preparation

The following matters of non-compliance with the basis of preparation have not been corrected.

1. Depreciation is yet to be raised during the current financial year.
2. Balances as at 30 June 2023 have not been finalised and will be subject to change.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and 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 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 16 September 2023

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Adopted Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 31 July 2023
Current assets	\$	\$	\$
Cash and cash equivalents	14,965,648	14,963,103	13,887,183
Trade and other receivables	91,963	48,941	280,543
Inventories	46,299	25,107	25,107
	15,103,910	15,037,151	14,192,833
Less: current liabilities			
Trade and other payables	(252,816)	(391,825)	(441,528)
Other liabilities	(470,651)	(570,454)	(536,056)
Employee related provisions	(266,618)	(288,678)	(288,678)
Other provisions	(5,583)	0	0
	(995,668)	(1,250,957)	(1,266,262)
Net current assets	14,108,242	13,786,194	12,926,571
Less: Total adjustments to net current assets	2(c) (8,079,247)	(7,790,569)	(7,790,569)
Closing funding surplus / (deficit)	6,028,995	5,995,625	5,136,002

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Adopted Budget Estimates 30 June 2024	YTD Budget Estimates (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(42,373)	0	0
Add: Depreciation	2,183,055	181,921	0
Total non-cash amounts excluded from operating activities	2,140,682	181,921	0

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 31 July 2023
Adjustments to net current assets	\$	\$	\$
Less: Reserve accounts	(8,079,247)	(8,079,247)	(8,079,247)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of employee benefit provisions held in reserve	0	288,678	288,678
Total adjustments to net current assets	2(a) (8,079,247)	(7,790,569)	(7,790,569)

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2023-24 year is \$20,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(39,572)	(11.76%)	▼
Main Roads grant YTD Budget apportioned 1/12 of Annual Budget			
Fees and charges	(3,967)	(72.58%)	▼
Building Services Levy YTD Budget apportioned 1/12th of Annual Budget			
Interest revenue	(27,478)	(89.06%)	▼
YTD Budget apportioned 1/12th of Annual Budget			
Other revenue	(820)	(80.39%)	▼
YTD Budget apportioned 1/12th of Annual Budget			
Expenditure from operating activities			
Employee costs	(57,474)	(24.74%)	▼
YTD Budget apportioned 1/12th of Annual Budget			
Materials and contracts	75,825	25.60%	▲
Timing of road maintenance			
YTD Budget apportioned 1/12th of Annual Budget			
Depreciation	181,921	100.00%	▲
Depreciation not processed in July 2023			
Insurance	7,087	10.30%	▲
Variance to budget for insurance premiums			
Other expenditure	3,379	50.67%	▲
Building remittance YTD Budget apportioned 1/12th of Annual Budget			
Non-cash amounts excluded from operating activities	(181,921)	(100.00%)	▼
Depreciation not processed in July 2023			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(264,087)	(100.00%)	▼
YTD Budget apportioned 1/12th of Annual Budget			
Outflows from investing activities			
Payments for property, plant and equipment	(9,576)	(33.80%)	▼
Surplus or deficit at the start of the financial year	(33,370)	(0.55%)	▼
Refer to Note 2(a)			
Surplus or deficit after imposition of general rates	(369,162)	(6.71%)	▼
Due to variances described above			

Please refer to the compilation report

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	2
2	Key Information - Graphical	3
3	Cash and Financial Assets	4
4	Reserve Accounts	5
5	Capital Acquisitions	6
6	Disposal of Assets	8
7	Receivables	9
8	Other Current Assets	10
9	Payables	11
10	Rate Revenue	12
11	Other Current Liabilities	13
12	Grants and contributions	14
13	Capital grants and contributions	15

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

	Funding surplus / (deficit)			
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$6.03 M	\$6.03 M	\$6.00 M	(\$0.03 M)
Closing	\$0.00 M	\$5.51 M	\$5.14 M	(\$0.37 M)

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$13.89 M	% of total		\$0.44 M	% Outstanding		\$0.28 M	% Collected
Unrestricted Cash	\$5.81 M	41.8%	Trade Payables	\$0.24 M		Rates Receivable	\$0.00 M	0.0%
Restricted Cash	\$8.08 M	58.2%	0 to 30 Days		99.8%	Trade Receivable	\$0.28 M	% Outstanding
			Over 30 Days		0.2%	Over 30 Days		4.4%
			Over 90 Days		0.0%	Over 90 Days		0.0%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables			Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.64 M)	(\$0.23 M)	(\$0.27 M)	(\$0.04 M)

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$0.00 M	% Variance	YTD Actual	\$0.30 M	% Variance	YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.00 M	0.0%	YTD Budget	\$0.34 M	(11.8%)	YTD Budget	\$0.01 M	(72.6%)

Refer to 10 - Rate Revenue Refer to 12 - Grants and Contributions Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.98 M)	(\$0.29 M)	(\$0.59 M)	(\$0.29 M)

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.55 M	% Spent	YTD Actual	\$0.00 M	% Received
Adopted Budget	\$0.13 M	(100.0%)	Adopted Budget	\$6.35 M	(91.4%)	Adopted Budget	\$3.59 M	(100.0%)

Refer to 6 - Disposal of Assets Refer to 5 - Capital Acquisitions Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.41 M)	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Reserves	
Reserves balance	\$8.08 M
Interest earned	\$0.00 M

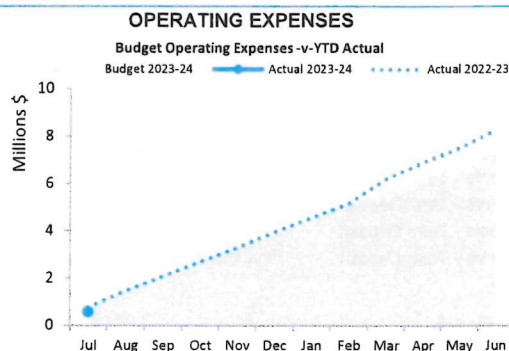
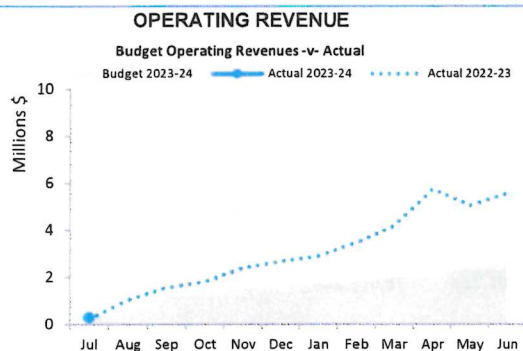
Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

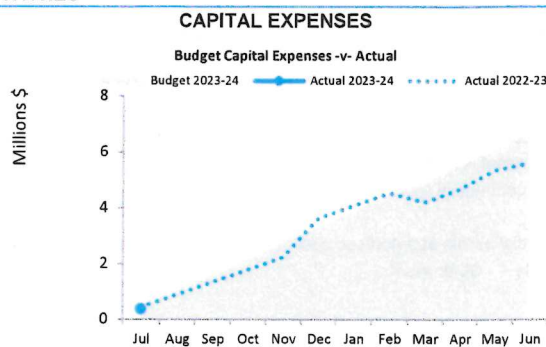
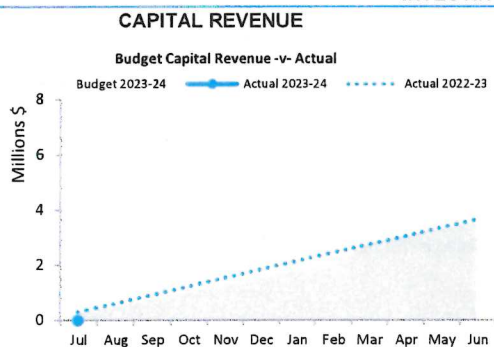
SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023

2 KEY INFORMATION - GRAPHICAL

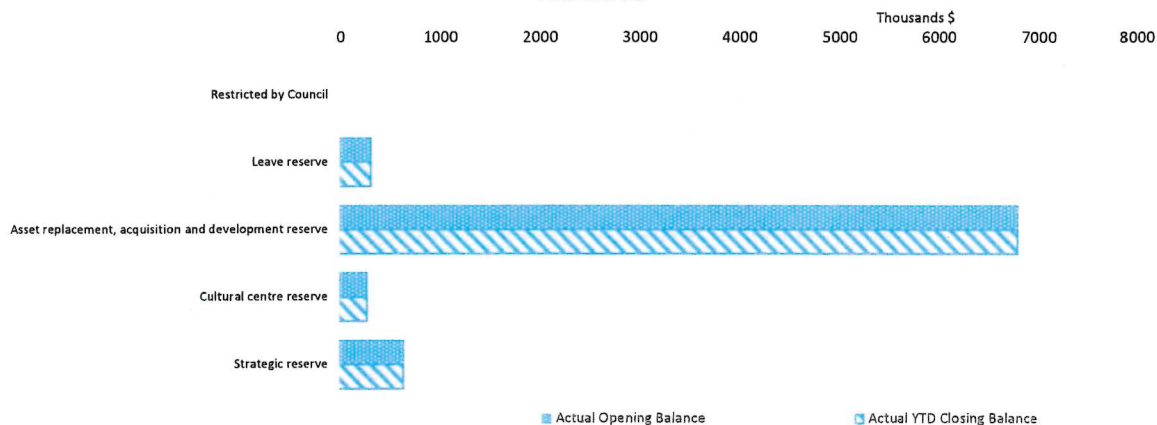
OPERATING ACTIVITIES



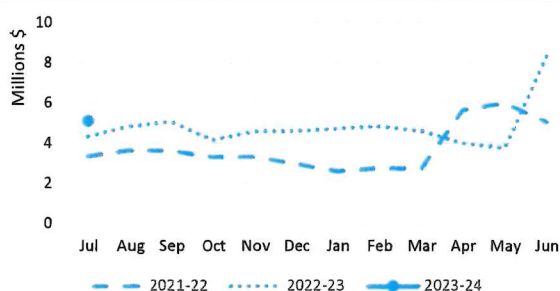
INVESTING ACTIVITIES



FINANCING ACTIVITIES
RESERVES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash on hand	Cash and cash equivalents	55	0	55	Cash on hand	Nil	Nil
Cash at bank - Municipal	Cash and cash equivalents	4,025,364	2,079,247	6,104,611	Westpac	Variable	Nil
Municipal notice account	Financial assets at amortised cost	1,267,504	0	1,267,504	Westpac	4.35%	Nil
Municipal - Term Deposit	Financial assets at amortised cost	515,013	0	515,013	Westpac	5.33%	Dec-23
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.57%	Jun-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.52%	Apr-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.44%	Feb-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.33%	Dec-23
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	5.07%	Jan-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	5.15%	Mar-24
Total		5,807,936	8,079,247	13,887,183			
Comprising							
Cash and cash equivalents		4,025,419	2,079,247	6,104,666			
Financial assets at amortised cost		1,782,517	6,000,000	7,782,517			
		5,807,936	8,079,247	13,887,183			

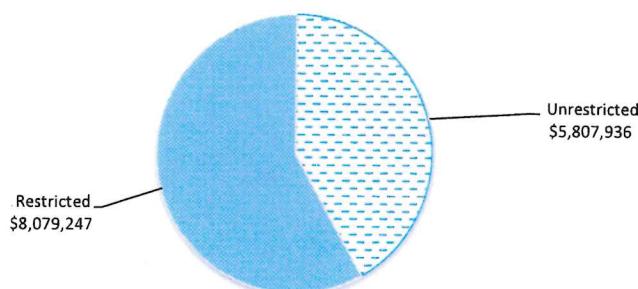
KEY INFORMATION

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

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	324,523	0	0	0	324,523	324,523	0	0	0	324,523
Asset replacement, acquisition and development reserve	6,808,565	0	411,335	0	7,219,900	6,808,565	0	0	0	6,808,565
Cultural centre reserve	289,480	0	0	0	289,480	289,480	0	0	0	289,480
Strategic reserve	656,679	0	0	0	656,679	656,679	0	0	0	656,679
	8,079,247	0	411,335	0	8,490,582	8,079,247	0	0	0	8,079,247

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Furniture & Equipment	15,000	1,250	0	(1,250)
Plant & Equipment	325,000	27,082	37,908	10,826
Acquisition of property, plant and equipment	340,000	28,332	37,908	9,576
Infrastructure - Roads	6,352,126	529,342	548,451	19,109
Acquisition of infrastructure	6,352,126	529,342	548,451	19,109
Total capital acquisitions	6,692,126	557,674	586,359	28,685
Capital Acquisitions Funded By:				
Capital grants and contributions	3,585,181	264,087	0	(264,087)
Other (disposals & C/Fwd)	125,000	0	0	0
Contribution - operations	2,981,945	293,587	586,359	292,772
Capital funding total	6,692,126	557,674	586,359	28,685

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

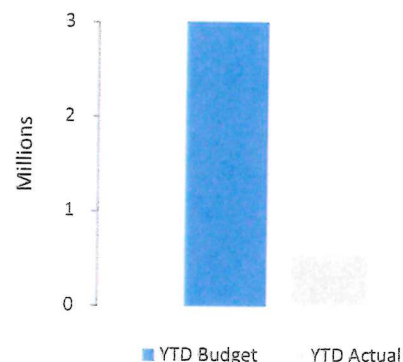
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

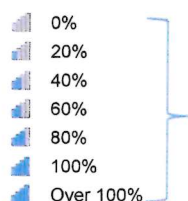
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total
Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Furniture & Equipment					
042562	Furniture & Equipment - Computer	15,000	1,250	0	(1,250)
Furniture & Equipment Total		15,000	1,250	0	(1,250)
Plant & Equipment					
042565	Plant & Equipment	160,000	13,333	0	(13,333)
113420	Plant & Equipment - Sport & Rec	95,000	7,916	0	(7,916)
114800	N-Com Elettronika FM Radio Transmitter - Warburton and Blackstone	70,000	5,833	0	(5,833)
121500	Plant & Equipment	0	0	20,600	20,600
123007	Plant & Equipment Purchases	0	0	17,308	17,308
Plant & Equipment Total		325,000	27,082	37,908	10,826
Infrastructure - Roads					
121003	Papulankutja Road (Warburton - Blackstone Road)	5,287,874	440,655	548,451	107,797
121400	Great Central Road - Capex	1,064,252	88,687	0	(88,687)
Infrastructure - Roads Total		6,352,126	529,342	548,451	19,110
Infrastructure - Recreation					
Infrastructure - Recreation Total		0	0	0	0
Infrastructure - Other					
Infrastructure - Other Total		0	0	0	0
Grand Total		6,692,126	557,674	586,359	28,686

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Plant and equipment	82,627	125,000	42,373	0	0	0	0	0
		82,627	125,000	42,373	0	0	0	0	0



7 RECEIVABLES

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	262,470	12,081	0	0	274,551
Percentage	0.0%	95.6%	4.4%	0.0%	0.0%	
Balance per trial balance						
Trade receivables						274,551
Other receivables						2,706
GST receivable						3,286
Total receivables general outstanding						280,543

Amounts shown above include GST (where applicable)

KEY INFORMATION

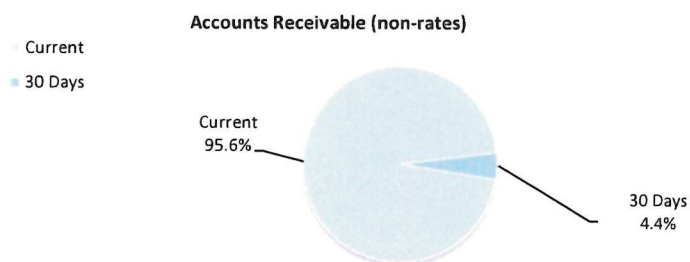
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 July 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on hand	25,107	0	0	25,107
Total other current assets	25,107	0	0	25,107

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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.

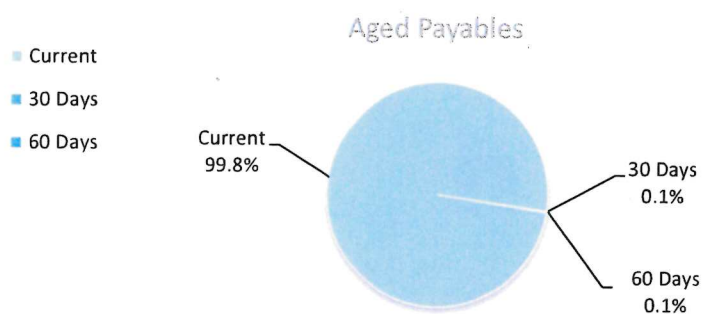
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	235,978	275	221	0	236,474
Percentage	0.0%	99.8%	0.1%	0.1%	0.0%	
Balance per trial balance						
Sundry creditors						236,474
Other payables						159,170
Accrued expenses						45,664
Payroll creditors						220
Total payables general outstanding						441,528

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue									
RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget		YTD Actual		Total	
				Rate Revenue	Interim Revenue	Rate Revenue	Interim Revenue	Rate Revenue	Interim Revenue
				\$	\$	\$	\$	\$	\$
Unimproved value									
Unimproved value	0.2200	32	2,129,925	468,583	0	0	0	0	0
General rates		32	2,129,925	468,583	0	0	0	0	0
Minimum payment									
Unimproved value									
Unimproved value	252.50	5	5,113	1,262	0	0	0	0	0
Sub-total		5	5,113	1,262	0	0	0	0	0
Total rates									
					469,845				0

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 July 2023 \$
Other current liabilities						
Other liabilities						
Contract liabilities		570,454	0	164,203	(198,601)	536,056
Total other liabilities		570,454	0	164,203	(198,601)	536,056
Employee Related Provisions						
Provision for annual leave		173,370	0	0	0	173,370
Provision for long service leave		115,308	0	0	0	115,308
Total Provisions		288,678	0	0	0	288,678
Total other current liabilities		859,132	0	164,203	(198,601)	824,734

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2023	Current Liability 31 Jul 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grant-Ministry Sport & Recreation	0	0	0	0	0	55,000	0	0
Grants - Direct	0	0	0	0	0	262,470	262,470	262,470
Govt Grant - RA, Ab Access (Operating)	570,454	164,203	(198,601)	536,056	536,056	387,668	32,305	34,399
MRWA Grant - GCR Maintenance	0	0	0	0	0	500,000	41,666	0
	570,454	164,203	(198,601)	536,056	536,056	1,205,138	336,441	296,869

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2023	Current Liability 31 Jul 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grants - MRWA GCR income for CapEx	0	0	0	0	0	1,000,000	83,333	0
Grants - Stimulus Funding	0	0	0	0	0	452,936	37,744	0
Grant - Special Projects	0	0	0	0	0	1,716,126	143,010	0
Grant-Roads to Recovery	0	0	0	0	0	416,119	0	0
	0	0	0	0	0	3,585,181	264,087	0

SHIRE OF NGAANYATJARRAKU

MONTHLY FINANCIAL REPORT

**(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 August 2023**

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

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	468,583	0	0	0	0.00%	
Rates excluding general rates	1,262	0	0	0	0.00%	
Grants, subsidies and contributions	1,205,138	410,412	1,399,217	988,805	240.93%	▲
Fees and charges	585,518	133,392	2,736	(130,656)	(97.95%)	▼
Interest revenue	370,250	61,704	14,390	(47,314)	(76.68%)	▼
Other revenue	12,770	2,040	447	(1,593)	(78.09%)	▼
Profit on asset disposals	42,373	0	0	0	0.00%	
	2,685,894	607,548	1,416,790	809,242	133.20%	
Expenditure from operating activities						
Employee costs	(2,670,650)	(554,510)	(479,913)	74,597	13.45%	▲
Materials and contracts	(2,314,309)	(487,331)	(664,627)	(177,296)	(36.38%)	▼
Utility charges	(34,100)	(5,456)	(1,839)	3,617	66.29%	▲
Depreciation	(2,183,055)	(363,842)	0	363,842	100.00%	▲
Insurance	(141,605)	(137,604)	(61,715)	75,889	55.15%	▲
Other expenditure	(118,572)	(12,873)	(4,865)	8,008	62.21%	▲
	(7,462,291)	(1,561,616)	(1,212,959)	348,657	22.33%	
Non-cash amounts excluded from operating activities	2(b) 2,140,682	363,842	0	(363,842)	(100.00%)	▼
Amount attributable to operating activities	(2,635,715)	(590,226)	203,831	794,057	134.53%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,585,181	528,174	376,466	(151,708)	(28.72%)	▼
Proceeds from disposal of assets	125,000	0	0	0	0.00%	
	3,710,181	528,174	376,466	(151,708)	(28.72%)	
Outflows from investing activities						
Payments for property, plant and equipment	(340,000)	(56,664)	(128,477)	(71,813)	(126.73%)	▼
Payments for construction of infrastructure	(6,352,126)	(1,058,684)	(881,959)	176,725	16.69%	▲
	(6,692,126)	(1,115,348)	(1,010,436)	104,912	9.41%	
Amount attributable to investing activities	(2,981,945)	(587,174)	(633,970)	(46,796)	(7.97%)	
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfer to reserves	(411,335)	0	0	0	0.00%	
	(411,335)	0	0	0	0.00%	
Amount attributable to financing activities	(411,335)	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	6,028,995	6,028,995	5,995,625	(33,370)	(0.55%)	▼
Amount attributable to operating activities	(2,635,715)	(590,226)	203,831	794,057	134.53%	▲
Amount attributable to investing activities	(2,981,945)	(587,174)	(633,970)	(46,796)	(7.97%)	▼
Amount attributable to financing activities	(411,335)	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	0	4,851,595	5,565,486	713,891	14.71%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2023

	Actual 30 June 2023	Actual as at 31 August 2023
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	14,963,103	13,946,586
Trade and other receivables	48,941	818,684
Inventories	25,107	25,107
TOTAL CURRENT ASSETS	15,037,151	14,790,377
NON-CURRENT ASSETS		
Other financial assets	40,745	40,745
Property, plant and equipment	12,980,675	13,109,151
Infrastructure	114,059,524	114,941,484
TOTAL NON-CURRENT ASSETS	127,080,944	128,091,380
TOTAL ASSETS	142,118,095	142,881,757
CURRENT LIABILITIES		
Trade and other payables	391,825	568,817
Other liabilities	570,454	576,827
Employee related provisions	288,678	288,678
TOTAL CURRENT LIABILITIES	1,250,957	1,434,322
NON-CURRENT LIABILITIES		
Employee related provisions	647	647
TOTAL NON-CURRENT LIABILITIES	647	647
TOTAL LIABILITIES	1,251,604	1,434,969
NET ASSETS	140,866,491	141,446,788
EQUITY		
Retained surplus	73,618,167	74,198,464
Reserve accounts	8,079,247	8,079,247
Revaluation surplus	59,169,077	59,169,077
TOTAL EQUITY	140,866,491	141,446,788

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

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6 4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Matters of non-compliance with Basis of Preparation

The following matters of non-compliance with the basis of preparation have not been corrected.

1. Depreciation is yet to be raised during the current financial year.
2. Balances as at 30 June 2023 have not been finalised and will be subject to change.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and 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 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 18 September 2023

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Adopted Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 31 August 2023
Current assets	\$	\$	\$
Cash and cash equivalents	14,965,648	14,963,103	13,946,586
Trade and other receivables	91,963	48,941	818,684
Inventories	46,299	25,107	25,107
	15,103,910	15,037,151	14,790,377
Less: current liabilities			
Trade and other payables	(252,816)	(391,825)	(568,817)
Other liabilities	(470,651)	(570,454)	(576,827)
Employee related provisions	(266,618)	(288,678)	(288,678)
Other provisions	(5,583)	0	0
	(995,668)	(1,250,957)	(1,434,322)
Net current assets	14,108,242	13,786,194	13,356,055
Less: Total adjustments to net current assets	2(c) (8,079,247)	(7,790,569)	(7,790,569)
Closing funding surplus / (deficit)	6,028,995	5,995,625	5,565,486

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Adopted Budget Estimates 30 June 2024	YTD Budget Estimates (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(42,373)	0	0
Add: Depreciation	2,183,055	363,842	0
Total non-cash amounts excluded from operating activities	2,140,682	363,842	0

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 31 August 2023
Adjustments to net current assets	\$	\$	\$
Less: Reserve accounts	(8,079,247)	(8,079,247)	(8,079,247)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of employee benefit provisions held in reserve	0	288,678	288,678
Total adjustments to net current assets	2(a) (8,079,247)	(7,790,569)	(7,790,569)

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF NGAANYATJARRAKU
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2023-24 year is \$20,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	988,805	240.93%	▲
Received Financial Assistance Grants			
Fees and charges	(130,656)	(97.95%)	▼
Rental revenue or Building services levy			
Interest revenue	(47,314)	(76.68%)	▼
YTD Budget apportioned 2/12th of Annual Budget			
Other revenue	(1,593)	(78.09%)	▼
YTD Budget apportioned 2/12th of Annual Budget			
Expenditure from operating activities			
Employee costs	74,597	13.45%	▲
YTD Budget apportioned 2/12th of Annual Budget			
Materials and contracts	(177,296)	(36.38%)	▼
Timing of road maintenance			
YTD Budget apportioned 2/12th of Annual Budget			
Utility charges	3,617	66.29%	▲
Depreciation	363,842	100.00%	▲
Depreciation not processed			
Insurance	75,889	55.15%	▲
Budget allocated in full with 1st instalment of premiums paid to date.			
Other expenditure	8,008	62.21%	▲
Building remittance for levies collected			
Non-cash amounts excluded from operating activities	(363,842)	(100.00%)	▼
Depreciation not processed			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(151,708)	(28.72%)	▼
YTD Budget apportioned 2/12th of Annual Budget			
Outflows from investing activities			
Payments for property, plant and equipment	(71,813)	(126.73%)	▼
YTD Budget apportioned 2/12th of Annual Budget			
Payments for construction of infrastructure	176,725	16.69%	▲
YTD Budget apportioned 2/12th of Annual Budget			
Surplus or deficit at the start of the financial year	(33,370)	(0.55%)	▼
Refer to Note 2(a)			
Surplus or deficit after imposition of general rates	713,891	14.71%	▲
Due to variances described above			

Please refer to the compilation report

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	2
2	Key Information - Graphical	3
3	Cash and Financial Assets	4
4	Reserve Accounts	5
5	Capital Acquisitions	6
6	Disposal of Assets	8
7	Receivables	9
8	Other Current Assets	10
9	Payables	11
10	Rate Revenue	12
11	Other Current Liabilities	13
12	Grants and contributions	14
13	Capital grants and contributions	15

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

	Funding surplus / (deficit)			
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$6.03 M	\$6.03 M	\$6.00 M	(\$0.03 M)
Closing	\$0.00 M	\$4.85 M	\$5.57 M	\$0.71 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$13.95 M	% of total		\$0.57 M	% Outstanding		\$0.82 M	% Collected
Unrestricted Cash	\$5.87 M	42.1%	Trade Payables	\$0.33 M		Rates Receivable	\$0.00 M	0.0%
Restricted Cash	\$8.08 M	57.9%	0 to 30 Days		75.1%	Trade Receivable	\$0.82 M	% Outstanding
			Over 30 Days		24.8%	Over 30 Days		0.0%
			Over 90 Days		0.8%	Over 90 Days		0.0%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables			Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities						
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)			
(\$2.64 M)	(\$0.59 M)	\$0.20 M	\$0.79 M			

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$0.00 M	% Variance	YTD Actual	\$1.40 M	% Variance	YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.00 M	0.0%	YTD Budget	\$0.41 M	240.9%	YTD Budget	\$0.13 M	(97.9%)

Refer to 10 - Rate Revenue Refer to 12 - Grants and Contributions Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities						
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)			
(\$2.98 M)	(\$0.59 M)	(\$0.63 M)	(\$0.05 M)			

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.88 M	% Spent	YTD Actual	\$0.38 M	% Received
Adopted Budget	\$0.13 M	(100.0%)	Adopted Budget	\$6.35 M	(86.1%)	Adopted Budget	\$3.59 M	(89.5%)

Refer to 6 - Disposal of Assets Refer to 5 - Capital Acquisitions Refer to 5 - Capital Acquisitions

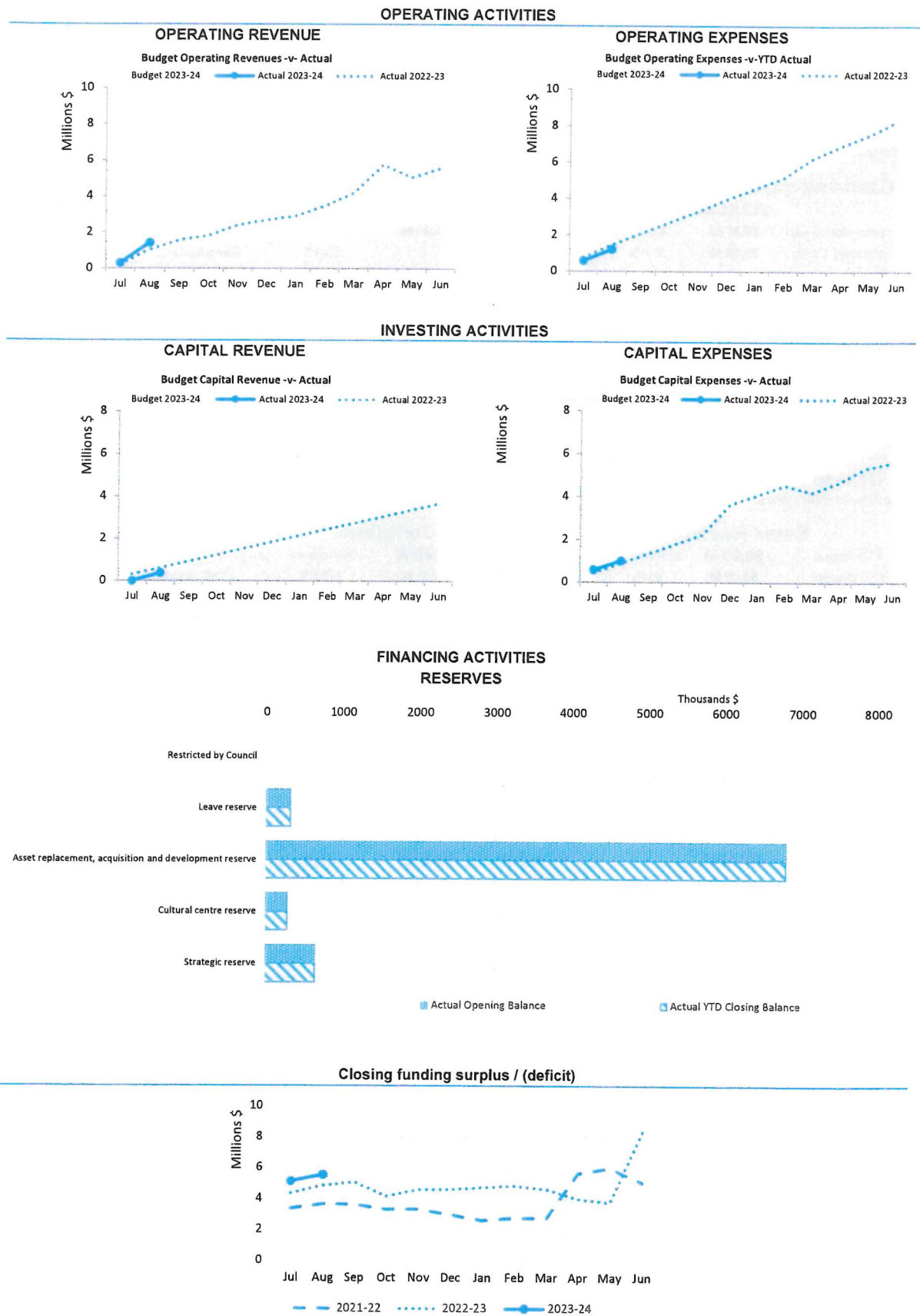
Key Financing Activities

Amount attributable to financing activities				Reserves	
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Reserves balance	\$8.08 M
(\$0.41 M)	\$0.00 M	\$0.00 M	\$0.00 M	Interest earned	\$0.00 M

Refer to Statement of Financial Activity Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash on hand	Cash and cash equivalents	55	0	55	Cash on hand	Nil	Nil
Cash at bank - Municipal	Cash and cash equivalents	709,035	79,247	788,282	Westpac	Variable	Nil
Municipal premium business	Financial assets at amortised cost	4,643,236	0	4,643,236	Westpac	3.15%	Nil
Municipal - Term Deposit	Financial assets at amortised cost	515,013	0	515,013	Westpac	5.33%	Dec-23
Reserve - Term Deposit	Cash and cash equivalents	0	1,000,000	1,000,000	Westpac	5.11%	Nov*24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.33%	Dec-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.57%	Jun-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.52%	Apr-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.44%	Feb-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.33%	Dec-23
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	5.07%	Jan-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	5.15%	Mar-24
Total		5,867,339	8,079,247	13,946,586			
Comprising							
Cash and cash equivalents		709,090	1,079,247	1,788,337			
Financial assets at amortised cost		5,158,249	7,000,000	12,158,249			
		5,867,339	8,079,247	13,946,586			

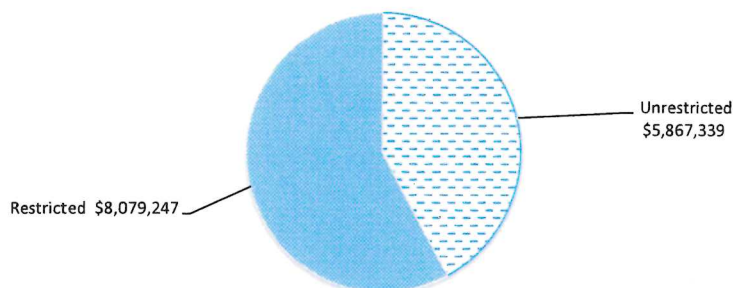
KEY INFORMATION

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

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council								
Leave reserve	324,523	0	0	324,523	324,523	0	0	324,523
Asset replacement, acquisition and development reserve	6,808,565	411,335	0	7,219,900	6,808,565	0	0	6,808,565
Cultural centre reserve	289,480	0	0	289,480	289,480	0	0	289,480
Strategic reserve	656,679	0	0	656,679	656,679	0	0	656,679
	8,079,247	411,335	0	8,490,582	8,079,247	0	0	8,079,247

5 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Furniture & Equipment	15,000	2,500	0	(2,500)
Plant & Equipment	325,000	54,164	128,477	74,313
Acquisition of property, plant and equipment	340,000	56,664	128,477	71,813
Infrastructure - Roads	6,352,126	1,058,684	881,959	(176,725)
Acquisition of infrastructure	6,352,126	1,058,684	881,959	(176,725)
Total capital acquisitions	6,692,126	1,115,348	1,010,436	(104,912)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,585,181	528,174	376,466	(151,708)
Other (disposals & C/Fwd)	125,000	0	0	0
Contribution - operations	2,981,945	587,174	633,970	46,796
Capital funding total	6,692,126	1,115,348	1,010,436	(104,912)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

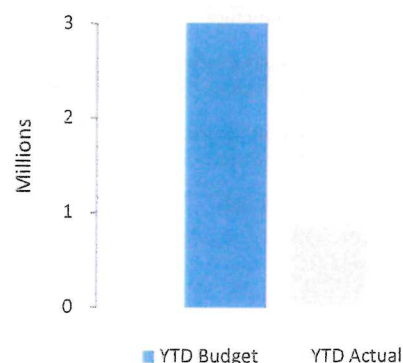
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

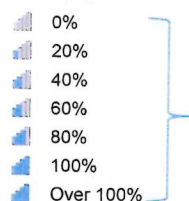
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



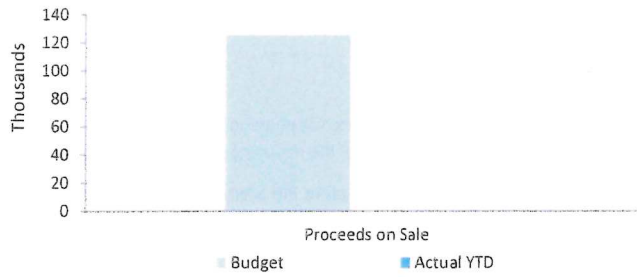
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Current Budget	Adopted Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Furniture & Equipment					
042562	Furniture & Equipment - Computer	15,000	2,500	0	(2,500)
Furniture & Equipment Total		15,000	2,500	0	(2,500)
Plant & Equipment					
042565	Plant & Equipment	160,000	26,666	90,569	63,903
113420	Plant & Equipment - Sport & Rec	95,000	15,832	0	(15,832)
114800	N-Com Elettronika FM Radio Transmitter - Warburton and Blackstone	70,000	11,666	0	(11,666)
121500	Plant & Equipment	0	0	20,600	20,600
123007	Plant & Equipment Purchases	0	0	17,308	17,308
Plant & Equipment Total		325,000	54,164	128,477	74,313
Infrastructure - Roads					
121003	Papulankutja Road (Warburton - Blackstone Road)	5,287,874	881,310	881,959	649
121400	Great Central Road - Capex	1,064,252	177,374	0	(177,374)
Infrastructure - Roads Total		6,352,126	1,058,684	881,959	(176,725)
Infrastructure - Recreation					
Infrastructure - Recreation Total		0	0	0	0
Infrastructure - Other					
Infrastructure - Other Total		0	0	0	0
Grand Total		6,692,126	1,115,348	1,010,436	(104,912)

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Plant and equipment	82,627	125,000	42,373	0	0	0	0	0
		82,627	125,000	42,373	0	0	0	0	0



7 RECEIVABLES

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	815,980	0	0	0	815,980
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Trade receivables						815,980
Other receivables						2,704
Total receivables general outstanding						818,684

Amounts shown above include GST (where applicable)

KEY INFORMATION

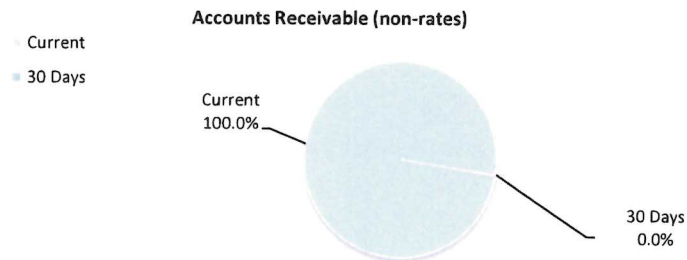
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 August 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on hand	25,107	0	0	25,107
Total other current assets	25,107	0	0	25,107

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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.

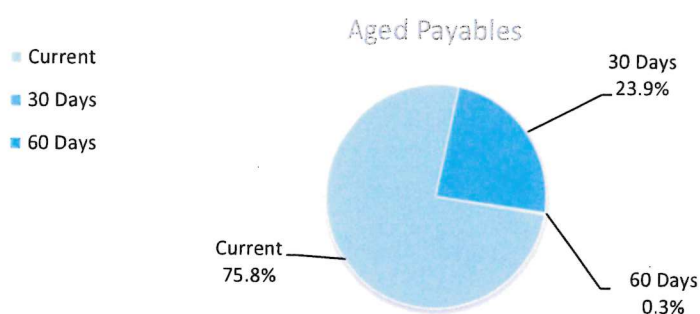
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	249,061	78,713	935	2,805	331,514
Percentage	0.0%	75.1%	23.7%	0.3%	0.8%	
Balance per trial balance						
Sundry creditors						331,514
ATO liabilities						15,051
Other payables						159,170
Accrued expenses						45,664
Payroll creditors						17,418
Total payables general outstanding						568,817

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



OPERATING ACTIVITIES

General rate revenue

112

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		570,454	0	365,334	(358,961)	576,827
Total other liabilities		570,454	0	365,334	(358,961)	576,827
Employee Related Provisions						
Provision for annual leave		173,370	0	0	0	173,370
Provision for long service leave		115,308	0	0	0	115,308
Total Provisions		288,678	0	0	0	288,678
Total other current liabilities		859,132	0	365,334	(358,961)	865,505

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

0

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2023	Current Liability 31 Aug 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General Grants (Untied)	0	0	0	0	0	0	0	606,672
Grant-Ministry Sport & Recreation	0	0	0	0	0	55,000	0	0
Grants - Direct	0	0	0	0	0	262,470	262,470	262,470
Govt Grant - RA, Ab Access (Operating)	570,454	365,334	(358,961)	576,827	576,827	387,668	64,610	358,961
MRWA Grant - GCR Maintenance	0	0	0	0	0	500,000	83,332	0
Fed, Roads Grant (untied)	0	0	0	0	0	0	0	171,114
	570,454	365,334	(358,961)	576,827	576,827	1,205,138	410,412	1,399,217

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2023	Current Liability 31 Aug 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Grants - MRWA GCR income for CapEx	0	0	0	0	0	1,000,000	166,666	0
Grants - Stimulus Funding	0	0	0	0	0	452,936	75,488	0
Grant - Special Projects	0	0	0	0	0	1,716,126	286,020	376,466
Grant-Roads to Recovery	0	0	0	0	0	416,119	0	0
	0	0	0	0	0	3,585,181	528,174	376,466