



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

## **ORDINARY MEETING OF COUNCIL**

### **ATTACHMENTS**

**28 February 2024  
1.00pm**

**Samantha Richardson**

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**From:** David - Outback Internet <david@outbackinternet.com.au>  
**Sent:** Tuesday, 9 January 2024 11:18 AM  
**To:** David Mosel  
**Cc:** Geoff Handy  
**Subject:** Outback Internet Digital TV and FM Radio Upgrades Warburton

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Hi David,

Here is a breakdown of what works Outback Internet has been engaged to do and proposed additional works required to bring the whole system up to todays standards.

Already engaged to do under PO# 51547:

Supply Install and Commission New Digital TV Transmission System \$42599  
Supply Install and Commission New FM Radio Antenna and cabling \$14300

Total: \$56859

During the process of being engaged to do the above works it was identified that half of the existing FM radio transmitters and decoders have failed. After working with multiple suppliers to get prices I submitted an additional quote in late December 23 to replace all 6, FM Transmitters and Decoders totalling \$26592.45

If you choose to go ahead with the additional works to supply and install 6x FM transmitters and decoders it will bring the total works to \$83,451.45

With the additional works the price quoted is subject to the works being completed at the same time as the initial works as no allocation for travel or accommodation has been made and it is therefore in the shires best interest to go ahead with the additional works now as part of the overall project.

If you have any questions feel free to contact me.

Cheers Dave.

**David Delsar**

0408834486

Manager Outback Internet.


Connecting Remote Australia.



## Operations Report – January/February 2024

Status	Subject	Action Taken
Ongoing	Compliance	<p>Electrical testing and tagging of Shire supplied appliances: <b>Completed</b></p> <ul style="list-style-type: none"> <li>Warburton Drop-in centre</li> </ul> <p><b>Action: Operations Team to continue progressively testing Shire supplied electrical appliances in all Shire owned/managed properties.</b></p>
Ongoing	Fleet and Vehicle Management	<p><b>Vehicles Serviced</b> Toyota Land Cruiser Rego: 1HRU 759</p> <p><b>Vehicles Repaired</b> Isuzu Rubbish Truck Rego: 1GDT 303 – bin lifter repairs</p> <p><b>New Fleet/Vehicles</b> Nil</p> <p><b>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.</b></p>
Ongoing	Property Maintenance	<p>Warburton Playgroup</p> <ul style="list-style-type: none"> <li>Works on irrigation pump system.</li> <li>Gardening and yard maintenance.</li> </ul> <p>152 Motel Street, Warburton</p> <ul style="list-style-type: none"> <li>Gardening and yard maintenance.</li> </ul> <p>154 Motel Street, Warburton</p> <ul style="list-style-type: none"> <li>Gardening and yard maintenance.</li> </ul> <p>153 Cultural Centre Street, Warburton</p> <ul style="list-style-type: none"> <li>Gardening and yard maintenance.</li> </ul> <p>158 Ninth Street, Warburton</p> <ul style="list-style-type: none"> <li>Internal cleaning.</li> <li>General property maintenance.</li> <li>Yard maintenance.</li> </ul> <p>367 Ninth Street, Warburton</p> <ul style="list-style-type: none"> <li>Install new clothesline.</li> </ul> <p><b>Action: Operations Team to continue to undertake yard &amp; building maintenance as required</b></p>
Ongoing	Roads	<p><b>Construction Works</b></p> <p><b>Exact Contracting</b> Papulankutja Road Upgrade – January &amp; February 2024 10m Wide x 200mm Compacted gravel pavement</p> <ul style="list-style-type: none"> <li>SLK 67 – 68 (Completed 21/01/2024)</li> <li>SLK 68 – 69 Completed 29/01/2024)</li> <li>SLK 69 – 70 (Completed 09/02/2024)</li> </ul> <p><b>Maintenance Works</b></p> <p><b>Exact Contracting</b> Pavement Preservation – WA/NT Boundary working Westbound.</p> <ul style="list-style-type: none"> <li>SLK 436 – 408 Orange Creek (Completed 06/02/2024)</li> <li>SLK &gt;384 Orange Creek (Completed 08/02/2024)</li> <li>SLK &gt;302 Orange Creek (Completed 16/02/2024)</li> </ul> <p>Shire of Ng / Laverton Shire Boundary – Working Eastbound</p>

	<ul style="list-style-type: none"> <li>• SLK 00 – 67 (Completed 09 /02/2024)</li> <li>• SLK &gt;167 (Completed 16/02/2024)</li> </ul> <p><b>Breakaway Earthmoving</b></p> <p>Great Central Road</p> <ul style="list-style-type: none"> <li>• SLK 436 - 389 (Completed 16/01/2024)</li> <li>• SLK &gt;327.00 (Completed 23/01/2024)</li> <li>• SLK &gt;252 (Completed 30/01/2024)</li> <li>• SLK &gt;230 (Completed 02/02/2024)</li> <li>• SLK 389 Mobilise to start working westbound from WA/NT Boundary (11-13/01/2024)</li> </ul> <p>Mantamaru Road</p> <ul style="list-style-type: none"> <li>• SLK 52 - 22 Clearing drains and batters (Completed 06/02/2024)</li> <li>• SLK 05.43 – 52.00 Pavement preservation - Tasked by new additional crew (Completed 11/02/2024)</li> </ul> <p>Jameson Community Access Roads (JCAR)</p> <ul style="list-style-type: none"> <li>• Tasked by new additional crew (Completed 12/02/2024)</li> <li>•</li> </ul> <p>Papulankutja Road</p> <ul style="list-style-type: none"> <li>• SLK 31 – 01.3 Completed 09/01/2024</li> </ul> <p>Warburton Community Access Roads</p> <ul style="list-style-type: none"> <li>• Completed 10/01/2024</li> </ul> <p>Blackstone Community Access Roads</p> <ul style="list-style-type: none"> <li>• Completed 14/02/2024</li> <li>• SLK 138 – 247 (Completed 15/02/2024)</li> </ul>
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<b>Ongoing</b>	<p><b>Warburton Sport &amp; Recreation</b></p> <p><b>Activities undertaken during reporting period:</b></p> <p><b>Youth Summer Holiday Program</b></p> <p>The Shire of Ngaanyatjarraku’s Sport and Recreation Team in conjunction with the Western Australian Police (WAPOL) Cadet Deployment Program successfully delivered a Youth Summer Holiday Program to the community in Warburton during the summer school break.</p> <p>The program provided structured nutrition, sport and recreation activities for youth in line with the Shire of Ngaanyatjarraku’s Sport and Recreation Plan strategic objectives. The plan aims to increase positive community engagement, encourage physical participation, promote mental wellbeing, and provide opportunities for community youth while improving social outcomes. The successful delivery of this program has been assisted by a \$5000.00 plus GST contribution from the Goldfields-Esperance Development Commission (GEDC) in support of the Youth Summer Holiday Program for the purchase of nutrition and hydration supplies.</p> 
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Specific benefits of the program for local youth included:

- Improved social interaction with peers, WAPOL staff and community members
- Providing a routine of attendance aligned with the school term
- Encouraging healthy eating through delivery of nutritious meals for breakfast, lunch, and dinner
- Promoting physical participation with sports such as softball, football, soccer, basketball, jumping castle
- Discos and movie nights to encourage positive social interaction
- Participation in craft and art activities to encourage connection to culture



- Assist NG Council swimming pool manager (and relieving manager) at Warburton swimming pool (included assisting with cooking BBQ's for community-based functions, supervision of patrons etc).
- Sport and Recreation Officer – Bronze Medallion attainment.
- Introduction and liaison with the new Principal of the Ngaanyatjarra Lands School, Warburton Campus.
- Visits to Jameson, Warakurna and Wanarn Communities – Introduction and liaison with community members and school staff.
- Assist with delivery of swimming classes for youths in Warakurna and Wanarn Communities.

		<p>Submission of Grant Funding Application through the Australian Sports Commission – funding for establishment of BMX program for Warburton Community.</p> <p>Assist Warburton Campus School on those days when school staff unavailable.</p> <p>‘Participation in Sport Strategy’ application accepted. Pre-conference material has been completed. This conference may provide an opportunity to discover other strategies to assist in overcoming barriers to ensure successful program delivery within the Shire.</p> <p>Discussions held with DCP representatives regarding the possibility of running a ‘boys night’ at the Warburton Men’s Shed to facilitate engagement between youths and community elders/adults.</p> <p>Through the existing relationship of the Shire’s Sport and Recreation Officer (Mick Hardy) and Specsavers Marion in South Australia, Specsavers have kindly donated multiple pairs of prescription reading glasses which have now been delivered to NG Health in Warburton. Doctor Jo will facilitate distribution across the Shire to those indigenous staff who require reading glasses. An additional 30 pairs of glasses are will also be arriving and will be distributed to the other communities across the Shire. This donation is greatly appreciated and will provide benefit to may within the community.</p>
<b>Ongoing</b>	<b>Warburton Waste Management</b>	<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>Cleanup and removal of larger rubbish, and piles of debris from road verges at selected residential properties. Works undertaken through collaborative partnership with Ngaanyatjarra Council MSO. Ng Council Backhoe and tip truck used to expedite works.</p> <p><b>Action: Operations Team to continue waste collection and disposal</b></p>

Payment Listing December (2023-2024)					
Chq/EFT	Date	Name	Description	Amount	Payment
EFT5189	01/12/2023	Vocus Pty Ltd	Overdue amount owing on the Shire's Vocus account		195.00
SEPT2022	30/11/2023	Vocus Pty Ltd	Overdue amount owing on the Shire's Vocus account	195.00	
EFT5190	01/12/2023	WESTERN DESERT MECHANICAL	40k Km Service on Shire Landcruiser 1HFB604		1,654.13
INV-0149	24/11/2023	WESTERN DESERT MECHANICAL	40k km Service on Shire Landcruiser 1HFB604	1,654.13	
EFT5191	01/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		165,575.75
2539	30/11/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	125,781.91	
2540	30/11/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Kanpa Access Road	27,013.34	
2541	30/11/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjirrkarli Road	12,780.50	
EFT5192	01/12/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for O/C and S&R Officer in Alice Springs		380.00
2784	20/11/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for O/C ASP 20/11/2023 - Warburton trip	190.00	
2837	22/11/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation S&R Officer 22/11/2023	190.00	
EFT5193	01/12/2023	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	Dot Agency payments 188670 - 188677		2,848.95
188670-188677	30/11/2023	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	Dot Agency payments 188670 - 188677	2,848.95	
EFT5194	06/12/2023	ASK Waste Management Consultancy Services	Consultancy works September 2023.		852.50
INV-0085	01/12/2023	ASK Waste Management Consultancy Services	Consultancy works September 2023.	852.50	
EFT5195	06/12/2023	Focus Networks	Agreement for MPS devices November 2023		2,036.10
MPSD-13641	04/12/2023	Focus Networks	Agreement for MPS devices November 2023	2,036.10	
EFT5196	06/12/2023	Market Creations Agency	PR and Marketing services November 2023		2,037.75
IS54-35	01/12/2023	Market Creations Agency	PR and Marketing services November 2023	2,037.75	
EFT5197	06/12/2023	The Trustee for Integrated Human Resourcing Trust	HR support for November 2023, S&R Officer Police Check		1,650.88
INV-2271	06/12/2023	The Trustee for Integrated Human Resourcing Trust	HR support for November 2023, S&R Officer Police Check	1,650.88	
EFT5198	06/12/2023	Adroit Information Management	Records Management review - 2nd instalment of 50 hours		7,150.00
AVRM 0078 - 2023	04/12/2023	Adroit Information Management	Records Management review - 2nd instalment of 50 hours - Program 2	7,150.00	
EFT5199	06/12/2023	CARDILE INTERNATIONAL FIREWORKS PTY LTD	Shire contribution to the Desert Dust Up fireworks		11,000.00
2945	18/09/2023	CARDILE INTERNATIONAL FIREWORKS PTY LTD	Shire contribution to the Desert Dust Up fireworks	11,000.00	
EFT5200	06/12/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for BMO ASP 19/10/23 - Warburton trip		190.00
2145	19/10/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for BMO ASP 19/10/23 - Warburton trip	190.00	
EFT5201	06/12/2023	STAPLES AUSTRALIA (WINC)	WINC order for November 2023 - Shire office		541.33
9043911772	14/11/2023	STAPLES AUSTRALIA (WINC)	WINC order for November 2023 - Shire office	541.33	
EFT5202	06/12/2023	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of the Statement of Financial Activity and report to CEO for October 2023		2,530.00
433307	30/11/2023	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of the Statement of Financial Activity and report to CEO for October 2023	2,530.00	
EFT5203	08/12/2023	NATS	Supply of goods and delivery to Warburton		5,006.41
P56594SN	01/12/2023	NATS	Makita reciprocating saw kit & freight to Warburton	785.75	
P56607SN	01/12/2023	NATS	48 x AAA and 48 x AA batteries delivered to Warburton	80.36	
P56610SN	01/12/2023	NATS	Supplies per attached list from Bunnings	1,021.60	
P56629SN	01/12/2023	NATS	Supplies for staff housing maintenance, freight from Bunnings to Warburton	713.20	
P56641SN	01/12/2023	NATS	Supplies for staff housing maintenance (from Bunnings to Warburton please)	354.73	
P56654SN	01/12/2023	NATS	3 bundles x 45 Waratah Fence Dropper 1070mm Steel Galvanised, delivery to Warburton	625.17	
P56658SN	01/12/2023	NATS	12 x 240 Litre wheelie bins, delivered to Warburton	1,425.60	
EFT5204	08/12/2023	Focus Networks	Replacement computers, monitors and keyboards for Shire office - 2nd and final instalment		4,740.33
INV-10306GB	06/12/2023	Focus Networks	Computer replacements as part of the replacement program.	4,740.33	
EFT5205	08/12/2023	Ingot Hotel	Accommodation for BMO 03/12/2023 in Perth		150.00
37380	03/12/2023	Ingot Hotel	Accommodation for BMO 03/12/2023 in Perth	150.00	
EFT5206	08/12/2023	ACEAM PTY LTD	Asset management and valuations review meetings for November 2023		5,142.50
NSC004.1	06/11/2023	ACEAM PTY LTD	Asset management and valuations review meetings for November 2023	5,142.50	
EFT5207	08/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		193,413.75
2543	06/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	146,648.73	
2545	06/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Tjirrkarli Access Road	37,179.64	
2546	06/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	6,390.25	
2544	06/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of a grader for the formation and improvement of the Mantamaru Road	3,195.13	
EFT5208	08/12/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for O/C ASP 1/12/23 - Warburton trip		190.00
3062	01/12/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for O/C ASP 1/12/23 - Warburton trip	190.00	
EFT5209	15/12/2023	MCLEODS	Legal advice		3,764.20
132842	30/11/2023	MCLEODS	Employment advice	2,271.50	
132843	30/11/2023	MCLEODS	Proposed road user agreement with Oz Minerals	1,492.70	
EFT5210	15/12/2023	Focus Networks	IT Services		3,228.38
SAAS-13668	06/12/2023	Focus Networks	Agreement for monthly SaaS (Software as a Service) December 2023	2,854.38	

INV-10341G	12/12/2023	Focus Networks	Manually uninstall IE11 as per quotation QU-7164G	374.00	
EFT5211	15/12/2023	Ingot Hotel	Accommodation for CEO Perth meetings 7 - 9/12/23		300.00
37681	07/12/2023	Ingot Hotel	Accommodation for CEO Perth meetings 7 - 9/12/23	300.00	
EFT5212	15/12/2023	WESTERN DESERT MECHANICAL	Supply and install 175amp Aderson Plug and upgrade wiring to auxiliary power pac on 1TXY247		1,320.83
INV-0151	02/12/2023	WESTERN DESERT MECHANICAL	Supply and install 175amp Aderson Plug and upgrade wiring to auxiliary power pac on 1TXY247	1,320.83	
EFT5213	15/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		211,510.60
2547	12/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	170,235.52	
2548	12/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	41,275.08	
EFT5214	15/12/2023	CHARTAIR PTY LTD	Flights for O/C and S&R Officer November - December 2023		1,095.00
T617243	30/11/2023	CHARTAIR PTY LTD	Return flights for O/C ASP to Warburton 21/11/2023, Warburton to ASP 01/12/2023. Flight for S&R Officer ASP to Warburton 23/11/23	1,095.00	
EFT5215	15/12/2023	CORE BUSINESS AUSTRALIA	NG WHS advisory support services		7,943.32
INV-1422	31/10/2023	CORE BUSINESS AUSTRALIA	NG WHS advisory support services - Claim 11 October 2023	5,088.60	
INV-1423	30/11/2023	CORE BUSINESS AUSTRALIA	NG WHS advisory support services - Claim 11 November 2023	2,854.72	
EFT5216	15/12/2023	LAVERTON SUPPLIES MOTORS	Parking for Shire vehicles November 2023		600.00
INV-3152	11/12/2023	LAVERTON SUPPLIES MOTORS	Vehicle storage for Shire Landcruiser 1HED881 November 2023, Vehicle storage for Shire Prado 1HLA156 November 2023	600.00	
EFT5217	15/12/2023	Department of Mines, Industry Regulation and Safety	Building services levy remittance for November 2023		268.75
NOVEMBER 2023	30/11/2023	Department of Mines, Industry Regulation and Safety	Building services levy remittance for November 2023	268.75	
EFT5218	20/12/2023	DAMIAN MCLEAN	OCM fee Dec23 & 2nd quarter President allowance 23/24		2,010.00
DM201223	20/12/2023	DAMIAN MCLEAN	OCM fee for 20 December 2023	510.00	
DM201223	20/12/2023	DAMIAN MCLEAN	2nd quarter President allowance for 2023/24	1,500.00	
EFT5219	20/12/2023	Julie Porter	OCM fees for 20 December 2023		250.00
JP201223	20/12/2023	Julie Porter	OCM fees for 20 December 2023	250.00	
EFT5220	20/12/2023	JOYLENE FRAZER	OCM fees for 20 December 2023		250.00
JF201223	20/12/2023	JOYLENE FRAZER	OCM fees for 20 December 2023	250.00	
EFT5221	20/12/2023	DEBRA FRAZER	OCM fee Dec23 & 2nd quarter Deputy President allowance 2023/24		500.00
DF201223	20/12/2023	DEBRA FRAZER	OCM fee for 20 December 2023	250.00	
DF201223	20/12/2023	DEBRA FRAZER	2nd quarter deputy president allowance for 2023/24	250.00	
EFT5222	21/12/2023	LEONORA MOTOR INN	Accommodation for CEO Leonora 18/12/23		145.00
30652	18/12/2023	LEONORA MOTOR INN	Accommodation for CEO Leonora 18/12/23 - Meeting at Leonora on the way to Warburton for OCM	145.00	
EFT5223	21/12/2023	NATS	Supply of goods and delivery to Warburton		6,797.64
P56983SN	15/12/2023	NATS	6 x Cooper Tires Discoverer AT3 LT 265 70/R17 inc freight to Warburton	2,665.67	
P56985SN	15/12/2023	NATS	100 x Duraflex Guide Posts (4.0mm) R/W 10K + freight	2,195.60	
P56959SN	15/12/2023	NATS	3 x 45 Waratah fence droppers 1070mm galvanised steel to Warburton	616.37	
P57085SN	19/12/2023	NATS	20 x 200 litre drums (for bins) delivered to Warburton	1,320.00	
EFT5224	21/12/2023	MILY (WARBURTON) STORE	Supplies for school holiday meal program		249.30
02-044310	13/12/2023	MILY (WARBURTON) STORE	Supplies for Youth Team - breakfast and lunch program	249.30	
EFT5225	21/12/2023	Focus Networks	Setup of email signature using Signatures for Office 365		1,102.20
INV-10363G	19/12/2023	Focus Networks	Network project - setup of email signature for all staff, Month by month subscription to Signatures for Office 365, License activation fee	1,102.20	
EFT5226	21/12/2023	Ingot Hotel	Accommodation for BMO Perth 15/12/23 - Warburton trip		300.00
38039	15/12/2023	Ingot Hotel	Accommodation Only (No other charges) - Marsel Toska - Check In: 15/12/2023 - Check Out: 16/12/2023. Confirmation# 336375439	150.00	
38084	17/12/2023	Ingot Hotel	Accommodation Only (No other charges) - David Mosel - Check In: 17/12/2023 - Check Out: 18/12/2023. Confirmation# 336376442	150.00	
EFT5227	21/12/2023	Premium Publishers	2024 AGO planner - Shire participation fee		2,024.00
0005296	19/12/2023	Premium Publishers	2024 AGO Holiday Planner - half page	2,024.00	
EFT5228	21/12/2023	WESTERN DESERT MECHANICAL	Repairs to Shire rubbish truck 1GDT303		7,832.57
INV-0069	17/12/2023	WESTERN DESERT MECHANICAL	Repairs to Shire rubbish truck 1GDT303 per quote # inv-0069	5,896.57	
INV-0154	20/12/2023	WESTERN DESERT MECHANICAL	Supply and fit 2 tyres to the Shire rubbish truck	1,936.00	
EFT5229	21/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		205,311.13
2551	20/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	153,422.46	
2549	20/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	38,916.50	
2550	20/12/2023	BREAKAWAY C-/ KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road	12,972.17	
EFT5230	21/12/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for O/M ASP 18/12/23 - Warburton trip		190.00
3334	18/12/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for O/M ASP 18/12/23 - Warburton trip	190.00	
DD2869.1	01/12/2023	WESTPAC BANK	Westpac bank fees direct debited		85.50
BF011223	01/12/2023	WESTPAC BANK	Activity fee for November 2023	82.50	
TF011223	01/12/2023	WESTPAC BANK	Transaction fee for November 2023	3.00	
DD2870.1	04/12/2023	COMMONWEALTH BANK OF AUSTRALIA	CBA Eftpos Merchant fee November 2023		435.67
MF041223	04/12/2023	COMMONWEALTH BANK OF AUSTRALIA	CBA Eftpos Merchant fee November 2023	435.67	
PAY	06/12/2023	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	33,999.11	33,999.11



DD2874.1	06/12/2023	Aware Super	Payroll deductions		2,576.54
SUPER	06/12/2023	Aware Super	Superannuation contributions	2,463.52	
DEDUCTION	06/12/2023	Aware Super	Superannuation contributions	113.02	
DD2874.2	06/12/2023	MLC Superannuation	Superannuation contributions		342.14
SUPER	06/12/2023	MLC Superannuation	Superannuation contributions	342.14	
DD2874.3	06/12/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		526.49
SUPER	06/12/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	526.49	
DD2874.4	06/12/2023	HOST PLUS	Superannuation contributions		1,369.63
SUPER	06/12/2023	HOST PLUS	Superannuation contributions	1,219.63	
DEDUCTION	06/12/2023	HOST PLUS	Superannuation contributions	150.00	
DD2874.5	06/12/2023	CBUS SUPERANNUATION	Superannuation contributions		658.77
SUPER	06/12/2023	CBUS SUPERANNUATION	Superannuation contributions	658.77	
DD2876.1	04/12/2023	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges for November 2023		469.00
3720096	15/11/2023	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges for November 2023	469.00	
DD2880.1	18/12/2023	Telstra Limited	Mobile phone account for November 2023		507.55
990000044585	18/11/2023	Telstra Limited	Mobile phone account for November 2023	507.55	
DD2880.2	12/12/2023	Telstra Limited	Telstra Landline account November 2023		907.64
K146616931-6	27/11/2023	Telstra Limited	Telstra Landline account November 2023	907.64	
DD2884.1	13/12/2023	CEO Westpac Credit Card (3360)	Westpac Credit Card direct debit payment - CEO card		1,755.94
CEO131223	27/10/2023	CEO Westpac Credit Card (3360)	Uber - Uber fare for CEO Adelaide airport to home 27/10/23 - Warburton trip	31.16	
CEO131223	30/10/2023	CEO Westpac Credit Card (3360)	Cheap Fair Deal - Reported fraudulent transaction on CEO card	311.73	
CEO131223	13/11/2023	CEO Westpac Credit Card (3360)	Qantas - Flights for O/C Adelaide to ASP return 20/11 - 2/12/23 - Warburton trip	1,027.84	
CEO131223	15/11/2023	CEO Westpac Credit Card (3360)	Qantas - Flight for S&R Officer Adelaide to ASP 22/11/23 - initial Warburton trip	375.21	
CEO131223	27/11/2023	CEO Westpac Credit Card (3360)	Westpac - Credit card fee	10.00	
DD2884.2	13/12/2023	OC Westpac Mastercard	Westpac Credit Card direct debit payment - O/C card		409.89
OC131223	21/11/2023	OC Westpac Mastercard	Cabfare - Taxi fare for O/C ASP motel to airport 21/11/23 - Warburton trip	52.19	
OC131223	27/11/2023	OC Westpac Mastercard	Westpac - Credit card fee	10.00	
OC131223	04/11/2023	OC Westpac Mastercard	Cabcharge - Taxi fare O/C home to Adelaide Airport 4/11/23 - Warburton trip	51.56	
OC131223	04/11/2023	OC Westpac Mastercard	Cabcharge - Taxi fare for O/C Adelaide Airport to home 4/11/23 - Warburton trip	139.68	
OC131223	20/11/2023	OC Westpac Mastercard	Cabcharge - Taxi fare for O/C home to Adelaide Airport 20/11/23 - Warburton trip	104.70	
OC131223	20/11/2023	OC Westpac Mastercard	Cabfare - Taxi fare for O/C ASP airport to motel 20/11/23 - Warburton trip	51.76	
DD2884.3	13/12/2023	FAC Westpac Credit Card	Westpac Credit Card direct debit payment - FAC card		523.00
FAC131223	30/10/2023	FAC Westpac Credit Card	Starlink - CEO residence internet payment November 2023	139.00	
FAC131223	24/11/2023	FAC Westpac Credit Card	Starlink - Shire office internet charge 17/11 - 16/12/23	374.00	
FAC131223	27/11/2023	FAC Westpac Credit Card	Westpac - Credit card fee	10.00	
PAY	20/12/2023	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	36,097.80	36,097.80
DD2887.1	20/12/2023	Aware Super	Superannuation contributions		2,859.99
SUPER	20/12/2023	Aware Super	Superannuation contributions	2,746.97	
DEDUCTION	20/12/2023	Aware Super	Superannuation contributions	113.02	
DD2887.2	20/12/2023	MLC Superannuation	Superannuation contributions		342.14
SUPER	20/12/2023	MLC Superannuation	Superannuation contributions	342.14	
DD2887.3	20/12/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		513.49
SUPER	20/12/2023	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	513.49	
DD2887.4	20/12/2023	HOST PLUS	Superannuation contributions		1,344.95
SUPER	20/12/2023	HOST PLUS	Superannuation contributions	1,194.95	
DEDUCTION	20/12/2023	HOST PLUS	Superannuation contributions	150.00	
DD2887.5	20/12/2023	CBUS SUPERANNUATION	Superannuation contributions		693.88
SUPER	20/12/2023	CBUS SUPERANNUATION	Superannuation contributions	693.88	
DD2893.1	27/12/2023	Navman Wireless Australia Pty Ltd	Satellite tracker fee for 5/11 - 4/12/23		128.59
92932399	05/11/2023	Navman Wireless Australia Pty Ltd	Satellite tracker fee for 5/11 - 4/12/23	128.59	
<b>TOTALS</b>				<b>950,826.01</b>	<b>950,826.01</b>

Payment Listing January 2024					
Chq/EFT	Date	Name	Description	Amount	Payment
EFT5231	09/01/2024	NATS	Supply of goods and freight to Warburton		667.70
P57249SN	02/01/2024	NATS	20 rolls of pink flagging tape for road side marking	315.70	
P57313SN	05/01/2024	NATS	Items per attached list from Bunnings + Reece for staff housing maintenance	352.00	
EFT5232	09/01/2024	WARBURTON ROADHOUSE	Warburton Roadhouse account payment November 2023		8,818.68
NOVEMBER 2023	01/11/2023	WARBURTON ROADHOUSE	Supplies for Shire meeting room, Diesel for Shire rubbish truck 1GDT303, Diesel for Shire Ranger 1HTZ233, Diesel for Shire FAC Prado 1HFB600, Diesel for Shire Landcruiser 1HFB604	4,447.70	
DECEMBER 2023	01/12/2023	WARBURTON ROADHOUSE	Supplies for Shire meeting room, Diesel for Shire rubbish truck 1GDT303, Diesel for Shire Isuzu 1HMJ403, Diesel for Shire Prado 1HLA156, Diesel for Shire FAC Prado 1HFB600, Diesel for Shire Troop Carrier 1GJT224, Diesel for Shire Landcruiser 1HFB604, Tyre plugs for Shire Landcruiser 1HFB604, Diesel for Shire Ranger 1HTZ233	4,370.98	
EFT5233	09/01/2024	MCLEODS	Legal advice on various matters		2,885.85
132180	29/09/2023	MCLEODS	Creation of 3 master lease documents for all Shire properties with NCAC.	419.65	
133303	19/12/2023	MCLEODS	Proposed road user agreement with Oz Minerals	129.80	
133302	19/12/2023	MCLEODS	Advice on Employment contracts and other employment related matters.	2,336.40	
EFT5234	09/01/2024	Focus Networks	IT Services		4,913.21
MPSD-13701	02/01/2024	Focus Networks	Agreement monthly MPS Devices for December 2023	1,954.70	
SAAS-13726	04/01/2024	Focus Networks	Agreement monthly SaaS for January 2024	2,958.51	
EFT5235	09/01/2024	AUSTRALIA POST	Postage costs for December 2023		356.25
1012948947	03/01/2024	AUSTRALIA POST	Postage costs for December 2023, Box of 50 labels for registered post tracking	356.25	
EFT5236	09/01/2024	Market Creations Agency	Marketing contract hours		9,689.30
IS54-36	30/11/2023	Market Creations Agency	Balance of Marketing contract hours as per PO 50696	3,611.25	
IS54-37	30/11/2023	Market Creations Agency	Balance of Marketing contract hours as per PO 51383	1,001.55	
IS54-38	30/11/2023	Market Creations Agency	Balance of Marketing contract hours as per PO 51534	5,076.50	
EFT5237	09/01/2024	NGAANYATJARRA Services (ELEC a/c)	Electricity account for November - December 2023		3,687.24
202401/22359	03/01/2024	NGAANYATJARRA Services (ELEC a/c)	Electricity account for November - December 2023	3,687.24	
EFT5238	09/01/2024	Ingot Hotel	Accommodation for CEO Perth 22/12/2023 - Warburton trip		150.00
38352	22/12/2023	Ingot Hotel	Accommodation for CEO Perth 22/12/2023 - Warburton trip	150.00	
EFT5239	09/01/2024	Vocus Pty Ltd	Shire internet charge for December 2023 & January 2024		1,870.00
P1088291	01/12/2023	Vocus Pty Ltd	Shire internet charge for December 2023	935.00	
P1100271	01/01/2024	Vocus Pty Ltd	Shire internet charge for January 2024	935.00	
EFT5240	09/01/2024	The Trustee for Integrated Human Resourcing Trust	General HR support December 2023		1,057.32
INV-2304	03/01/2024	The Trustee for Integrated Human Resourcing Trust	General HR support December 2023	1,057.32	
EFT5241	09/01/2024	Adroit Information Management	Record management review - mentoring support January 2024		1,320.00
AVRM 0083-2324	04/01/2024	Adroit Information Management	Record management review - mentoring support January 2024	1,320.00	
EFT5242	09/01/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		17,970.80
2555	08/01/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	17,970.80	
EFT5243	09/01/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation in Alice Springs		380.00
3387	23/12/2023	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for OC ASP 22/12/2023 - Warburton trip	190.00	
3476	02/01/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for BMO 01/01/2024	190.00	
EFT5244	09/01/2024	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 188678 - 188682		903.60
188678-188682	03/01/2024	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 188678 - 188682	903.60	
EFT5245	09/01/2024	CHARTAIR PTY LTD	Flights for OC ASP to Warburton return 19 - 22/12/23		730.00
T617309	21/12/2023	CHARTAIR PTY LTD	Flights for OC ASP to Warburton return 19 - 22/12/23	730.00	
EFT5246	09/01/2024	CORE BUSINESS AUSTRALIA	WHS advisory support services claim 13 December 2023		2,095.94
INV-1428	31/12/2023	CORE BUSINESS AUSTRALIA	WHS advisory support services claim 13 December 2023	2,095.94	
EFT5247	09/01/2024	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of statement of financial activity and report to CEO 30 November 2023		2,530.00
433636	22/12/2023	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of statement of financial activity and report to CEO 30 November 2023	2,530.00	
EFT5248	12/01/2024	Stephen Latham	Reimbursement for OC for WWCC application		87.00
SL271223	27/12/2023	Stephen Latham	Reimbursement for OC for WWCC application	87.00	
EFT5249	12/01/2024	Susan Mcneish Toska	Reimbursement for EA		77.04
ST021123	02/11/2023	Susan Mcneish Toska	Private travel claim to pickup laptop from F/M (55.4km round trip), Postage to return F/M laptop to Focus Networks for re-purpose	77.04	
EFT5250	12/01/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment		156,685.37

Chq/EFT	Date	Name	Description	Amount	Payment
2556	10/01/2024	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	130,741.03	
2557	10/01/2024	BREAKAWAY C- / KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road	25,944.34	
EFT5251	12/01/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for S&R Officer in ASP 5/1/24		190.00
3514	05/01/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for S&R Officer in ASP 5/1/24	190.00	
EFT5252	12/01/2024	MICHELLE BLACKHURST CONSULTANCY	Development and design of Annual Report 2022/2023		2,871.00
02/24	08/01/2024	MICHELLE BLACKHURST CONSULTANCY	Development and design of Annual Report 2022/2023, Development of Annual Service Delivery Plan on Smartsheet	2,871.00	
EFT5253	12/01/2024	Ruell Leslie McKay	Reimbursement for casual S&R officer		328.59
RM201223	20/12/2023	Ruell Leslie McKay	Working with children card application fee, Pre-employment medical, Pre-employment national police check for casual S&R officer	328.59	
EFT5254	12/01/2024	LAVERTON SUPPLIES MOTORS	Diesel for Shire Prado 1HLA156		148.20
INV-3173	15/12/2023	LAVERTON SUPPLIES MOTORS	Diesel for Shire Prado 1HLA156	148.20	
EFT5255	12/01/2024	Kerry Fisher	Reimbursement to previous CFO for return of Shire property via Australia Post		24.34
KF201223	20/12/2023	Kerry Fisher	Reimbursement to previous CFO for return of Shire property via Australia Post	24.34	
EFT5256	19/01/2024	WARAKURNA ROADHOUSE	Diesel fuel for Shire Isuzu 1HMJ403		161.89
02-213520	16/01/2024	WARAKURNA ROADHOUSE	Diesel fuel for Shire Isuzu 1HMJ403	161.89	
EFT5257	19/01/2024	Ingot Hotel	Accommodation for O/M Perth 14/1/24 - Warburton trip		157.00
39345	14/01/2024	Ingot Hotel	Accommodation for O/M Perth 14/1/24 - Warburton trip	157.00	
EFT5258	19/01/2024	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment		247,049.20
2560	17/01/2024	BREAKAWAY C- / KEY FACTORS	Hire of graders for the formation and improvement of Warburton Community unsealed roads	4,717.15	
2561	17/01/2024	BREAKAWAY C- / KEY FACTORS	Hire of graders for the formation and improvement of the Great Central Road	38,916.50	
2558	18/01/2024	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Papulankutja Road	201,646.62	
2559	18/01/2024	BREAKAWAY C- / KEY FACTORS	Hire of graders for the formation and improvement of the Papulankutja Road	1,768.93	
EFT5259	19/01/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for BMO ASP 12/1/24 - return from Warburton		190.00
3581	13/01/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation for BMO ASP 12/1/24 - return from Warburton	190.00	
EFT5260	19/01/2024	MILLS OAKLEY LAWYERS	General industrial relations and employment advice 31/10 - 5/12/23		4,323.00
626194	20/12/2023	MILLS OAKLEY LAWYERS	General industrial relations and employment advice 31/10 - 5/12/23	4,323.00	
EFT5261	19/01/2024	LAVERTON SUPPLIES MOTORS	Storage for Shire vehicles December 2023		470.00
INV-3194	15/01/2024	LAVERTON SUPPLIES MOTORS	Vehicle storage for Shire Landcruiser 1HED881 December 2023, Vehicle storage for Shire Prado 1HLA156 December 2023 ( 1 - 3 + 15 - 17 and 22 - 31)	470.00	
PAY	03/01/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	32,552.40	32,552.40
DD2890.1	03/01/2024	Aware Super	Superannuation contributions		2,646.79
SUPER	03/01/2024	Aware Super	Superannuation contributions	2,533.77	
DEDUCTION	03/01/2024	Aware Super	Superannuation contributions	113.02	
DD2890.2	03/01/2024	MLC Superannuation	Superannuation contributions		342.14
SUPER	03/01/2024	MLC Superannuation	Superannuation contributions	342.14	
DD2890.3	03/01/2024	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		273.00
SUPER	03/01/2024	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	273.00	
DD2890.4	03/01/2024	HOST PLUS	Superannuation contributions		1,142.53
SUPER	03/01/2024	HOST PLUS	Superannuation contributions	992.53	
DEDUCTION	03/01/2024	HOST PLUS	Superannuation contributions	150.00	
DD2890.5	03/01/2024	CBUS SUPERANNUATION	Superannuation contributions		693.88
SUPER	03/01/2024	CBUS SUPERANNUATION	Superannuation contributions	693.88	
DD2895.1	02/01/2024	WESTPAC BANK	Westpac fees December 2023		63.57
AF020124	02/01/2024	WESTPAC BANK	Activity fee for December 2023	62.37	
MF020124	02/01/2024	WESTPAC BANK	Westpac Merchant fee for December 2023	1.20	
DD2896.1	03/01/2024	COMMONWEALTH BANK OF AUSTRALIA	CBA Eftpos merchant fee December 2023		28.68
MF030124	03/01/2024	COMMONWEALTH BANK OF AUSTRALIA	CBA Eftpos merchant fee December 2023	28.68	
DD2896.2	03/01/2024	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges December 2023		469.00
3738968	15/12/2023	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges December 2023	469.00	
PAY	17/01/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	34,360.46	34,360.46
DD2910.1	17/01/2024	Aware Super	Superannuation contributions		2,690.36
SUPER	17/01/2024	Aware Super	Superannuation contributions	2,577.34	
DEDUCTION	17/01/2024	Aware Super	Superannuation contributions	113.02	
DD2910.2	17/01/2024	MLC Superannuation	Superannuation contributions		342.14
SUPER	17/01/2024	MLC Superannuation	Superannuation contributions	342.14	
DD2910.3	17/01/2024	HOST PLUS	Superannuation contributions		1,300.52
SUPER	17/01/2024	HOST PLUS	Superannuation contributions	1,150.52	
DEDUCTION	17/01/2024	HOST PLUS	Superannuation contributions	150.00	

Chq/EFT	Date	Name	Description	Amount	Payment
DD2910.4	17/01/2024	CBUS SUPERANNUATION	Superannuation contributions		693.88
SUPER	17/01/2024	CBUS SUPERANNUATION	Superannuation contributions	693.88	
DD2910.5	17/01/2024	Slate Super	Superannuation contributions		257.92
SUPER	17/01/2024	Slate Super	Superannuation contributions	257.92	
DD2912.1	11/01/2024	Telstra Limited	Telstra landline account for December 2023		906.97
K826 110 321-8	27/12/2023	Telstra Limited	Telstra landline account for December 2023	906.97	
DD2912.2	17/01/2024	Telstra Limited	Telstra mobile account for December 2023		518.00
990000046526	18/12/2023	Telstra Limited	Telstra mobile account for December 2023	518.00	
DD2915.1	12/01/2024	FAC Westpac Credit Card	Westpac - FAC Credit card direct debit payment		634.90
FAC120124	30/11/2023	FAC Westpac Credit Card	Starlink - CEO residence internet for 22/11 - 21/12/2023	139.00	
FAC120124	01/12/2023	FAC Westpac Credit Card	DoT - Registration for Shire trailer 1TYX247	24.90	
FAC120124	08/12/2023	FAC Westpac Credit Card	Dept of Communities - WWCC card application fee S&R Officer	87.00	
FAC120124	24/12/2023	FAC Westpac Credit Card	Starlink - Shire office internet payment 17/12/23 - 16/1/24	374.00	
FAC120124	27/12/2023	FAC Westpac Credit Card	Westpac - Credit card fee	10.00	
DD2915.2	12/01/2024	OC Westpac Mastercard	Westpac - OC Credit card direct debit payment		970.15
OC120124	18/12/2023	OC Westpac Mastercard	Cabcharge - Taxi fare for OC ASP airport to motel 18/12/23 - Warburton trip	51.55	
OC120123	19/12/2023	OC Westpac Mastercard	Giraffe Payments - Taxi fare for OC ASP motel to airport 19/12/23 - Warburton trip	50.00	
OC120124	22/12/2023	OC Westpac Mastercard	Virgin Australia - Flight for BMO Adelaide to ASP 1/1/24 - Warburton trip	278.49	
OC120124	22/12/2023	OC Westpac Mastercard	GM Cabs - Taxi fare for OC ASP airport to Motel 22/12/23 - return from Warburton	54.60	
OC120124	23/12/2023	OC Westpac Mastercard	Cabfare - Taxi fare for OC ASP motel to airport 23/12/23 - return from Warburton	52.50	
OC120124	23/12/2023	OC Westpac Mastercard	Cabcharge - taxi fare for OC Adelaide airport to home 23/12/23 - return from Warburton	130.30	
OC120124	27/12/2023	OC Westpac Mastercard	Westpac - credit card fee	10.00	
OC120124	01/12/2023	OC Westpac Mastercard	Cabcharge - Taxi fare for OC ASP airport to Motel 1/12/23 - return trip from Warburton	52.71	
OC120124	02/12/2023	OC Westpac Mastercard	Cabcharge - Taxi fare for OC Adelaide airport to home 2/12/23 - return from Warburton	135.00	
OC120124	02/12/2023	OC Westpac Mastercard	Alice Silver Passenger Services - Fare for OC ASP motel to airport - return trip from Warburton	20.00	
OC120124	18/12/2023	OC Westpac Mastercard	Cabcharge - Taxi fare for OC home to Adelaide airport 18/12/23 - Warburton trip	135.00	
DD2915.3	12/01/2024	CEO Westpac Credit Card	Westpac - CEO credit card direct debit payment		7,540.91
CEO120124	27/11/2023	CEO Westpac Credit Card	Skippers Aviation - Flights for CEO Perth to Laverton return 18 - 22/12/23 - Warburton trip	842.44	
CEO120124	27/11/2023	CEO Westpac Credit Card	Skippers Aviation - Flights for BMO Perth to Laverton return 4 - 15/12/23 - Warburton trip	1,017.02	
CEO120124	27/11/2023	CEO Westpac Credit Card	Qantas - Flights for BMO Adelaide to Perth return 3 - 16/12/23 - Warburton trip	1,011.07	
CEO120124	27/11/2023	CEO Westpac Credit Card	Qantas - Flights for CEO Adelaide to Perth return 17 - 23/12/23 - Warburton trip	1,288.57	
CEO120124	27/11/2023	CEO Westpac Credit Card	Qantas - Flights for OC Adelaide to ASP return 18 - 23/12/23 - Warburton trip	957.59	
CEO120124	27/11/2023	CEO Westpac Credit Card	Qantas - Emission offset on CEO flights 17 - 23/12/23	5.42	
CEO120124	03/12/2023	CEO Westpac Credit Card	Telstra - Phone cover for S&R officer Shire issued phone	110.00	
CEO120124	03/12/2023	CEO Westpac Credit Card	Telstra - Phone charger for S&R officer Shire issued phone	29.00	
CEO120124	04/12/2023	CEO Westpac Credit Card	Qantas - Flights for CEO Adelaide to Perth return 7 - 9/12/23 - meetings in Perth	1,937.13	
CEO120124	07/12/2023	CEO Westpac Credit Card	Cabcharge - Taxi fare for CEO Perth airport to Motel 7/12/23 - meetings in Perth	62.27	
CEO120124	07/12/2023	CEO Westpac Credit Card	Uber - Fare for CEO home to Adelaide airport 7/12/23 - meetings in Perth	33.64	
CEO120124	08/12/2023	CEO Westpac Credit Card	Uber - fare for CEO in Perth - Ng Council office to Motel 7/12/23	39.66	
CEO120124	08/12/2023	CEO Westpac Credit Card	Uber - Fare for CEO Perth Motel to NG Council EOY gathering	19.68	
CEO120124	09/12/2023	CEO Westpac Credit Card	Uber - Fare for CEO Burswood to Perth Motel - 8/12/23	17.16	
CEO120124	14/12/2023	CEO Westpac Credit Card	Cheap Fair Deal - Refund of reported fraudulent transaction from 30/10/2023		300.30
CEO120124	17/12/2023	CEO Westpac Credit Card	Cabfare - Taxi fare for CEO Perth airport to Motel 17/12/23 - Warburton trip	22.58	
CEO120124	19/12/2023	CEO Westpac Credit Card	Liberty Service Station Leonora - Diesel for Shire Prado 1HLA156	35.80	
CEO120124	19/12/2023	CEO Westpac Credit Card	Tjukayirla Roadhouse - Diesel for Shire Prado 1HLA156	174.00	
CEO120124	22/12/2023	CEO Westpac Credit Card	BP Laverton - Diesel for Shire Prado 1HLA156	142.77	
CEO120124	22/12/2023	CEO Westpac Credit Card	Liberty Service Station Leonora - Diesel for Shire Prado 1HLA156	40.47	
CEO120124	23/12/2023	CEO Westpac Credit Card	Independent Taxis - taxi fare for CEO Adelaide airport to home 23/12/23	44.94	
CEO120124	27/12/2023	CEO Westpac Credit Card	Westpac - credit card fee	10.00	

Chq/EFT	Date	Name	Description	Amount	Payment
DD2923.1	25/01/2024	Navman Wireless Australia Pty Ltd	Connection & tracker fees Shire Ford Ranger 1HTZ233 and Shire Landcruiser 1HFB604		260.48
92952636	05/12/2023	Navman Wireless Australia Pty Ltd	Satellite tracker fee for 05/12/23 - 04/01/24, Satcomm Service fee 05/12/23 - 04/01/24	128.59	
92962100	01/12/2023	Navman Wireless Australia Pty Ltd	Connection fee for tracking device in Shire Ford Ranger 1HTZ233 and Shire Landcruiser 1HFB604	131.89	
<b>TOTALS</b>				<b>561,777.50</b>	<b>561,777.50</b>

## SHIRE OF NGAANYATJARRAKU

## CASH POSITION AS AT 31 DECEMBER 2023

INVESTMENTS									
Amount	AC	Type	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash on Maturity
\$ 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	032108-442181	Reserve	3 months	AA-	Westpac Bank	3.50%	07-Feb-24	\$ 8,821.92	\$ 1,008,821.92
\$ 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
\$ 1,017,180.27	032108-442173	Reserve	4 months	AA-	Westpac Bank	3.55%	07-Apr-24	\$ 12,069.61	\$ 1,029,249.88
\$ 1,000,000.00	032108-409656	Reserve	9 months	AA-	Westpac Bank	5.52%	21-Apr-24	\$ 41,589.04	\$ 1,041,589.04
\$ 528,098.80	035102-810004	Mixed	5 months 21 days	AA-	Westpac Bank	3.65%	09-Jun-24	\$ 9,136.11	\$ 537,234.91
\$ 1,000,000.00	032108-409621	Reserve	11 months	AA-	Westpac Bank	5.57%	21-Jun-24	\$ 51,274.52	\$ 1,051,274.52
\$ 1,022,342.19	032108-409680	Reserve	5 months	AA-	Westpac Bank	3.65%	21-Jul-24	\$ 15,539.60	\$ 1,037,881.79
\$ 8,567,621.26								\$ 230,182.59	\$ 8,797,803.85

CASH AT BANK		
Account Name	Amount	Interest
WESTPAC BUSINESS ONE ACCOUNT	\$ 49,408.97	0% interest
WESTPAC BUSINESS PREMIUM CASH RESERVE ACCOUNT	\$ 2,337,298.05	2.95 % interest
WESTPAC 31 DAY NOTICE ACCOUNT	\$ 822,217.65	4.6% - funds on hold and 2.35% on notice
<b>Total Cash at Bank</b>	<b>\$ 3,208,924.67</b>	

<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>\$ 11,776,545.93</b>
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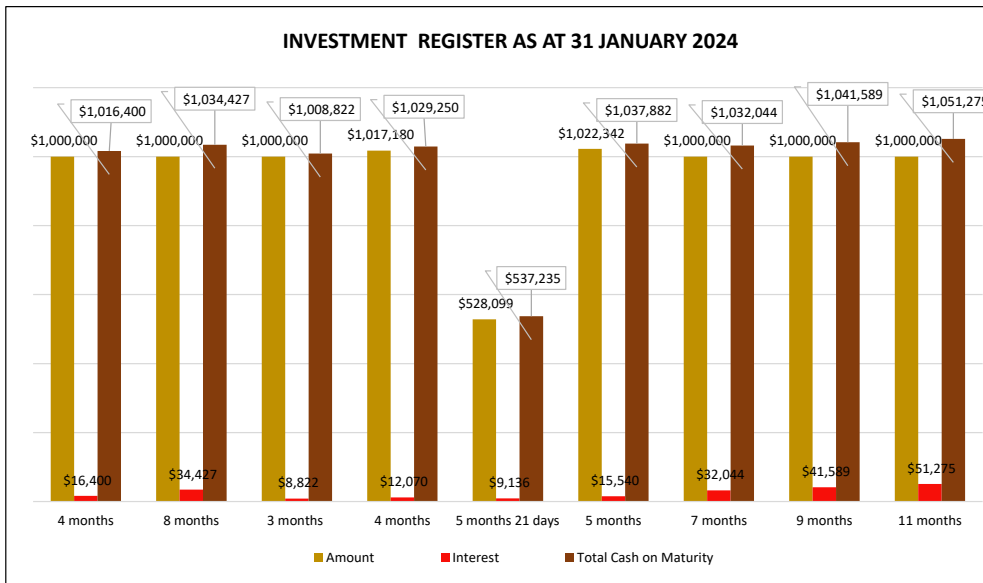


**SHIRE OF NGAANYATJARRAKU**  
**CASH POSITION AS AT 31 JANUARY 2024**

INVESTMENTS									
Amount	AC	Type	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash on Maturity
\$ 1,000,000.00	CBA	Reserve	4 months	AA-	Commonwealth Bank	4.92%	24-May-24	\$ 16,400.00	\$ 1,016,400.00
\$ 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	032108-442181	Reserve	3 months	AA-	Westpac Bank	3.50%	07-Feb-24	\$ 8,821.92	\$ 1,008,821.92
\$ 1,017,180.27	032108-442173	Reserve	4 months	AA-	Westpac Bank	3.55%	07-Apr-24	\$ 12,069.61	\$ 1,029,249.88
\$ 528,098.80	035102-810004	Mixed	5 months 21 days	AA-	Westpac Bank	3.65%	09-Jun-24	\$ 9,136.11	\$ 537,234.91
\$ 1,022,342.19	032108-409680	Reserve	5 months	AA-	Westpac Bank	3.65%	21-Jul-24	\$ 15,539.60	\$ 1,037,881.79
\$ 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	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
<b>\$ 8,567,621.26</b>								<b>\$ 221,302.04</b>	<b>\$ 8,788,923.30</b>

CASH AT BANK		
Account Name	Amount	Interest
WESTPAC BUSINESS ONE ACCOUNT	\$47,885.48	0% interest
WESTPAC BUSINESS PREMIUM CASH RESERVE ACCOUNT	\$1,856,912.65	2.95 % interest
WESTPAC 31 DAY NOTICE ACCOUNT	\$825,637.17	4.6% - funds on hold and 2.35% on notice
<b>Total Cash at Bank</b>	<b>\$ 2,730,435.30</b>	

**TOTAL CASH & INVESTMENTS \$ 11,298,056.56**



**SHIRE OF NGAANYATJARRAKU**  
**MONTHLY FINANCIAL REPORT**  
(Containing the required statement of financial activity and statement of financial position)  
**For the period ended 31 December 2023**

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

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

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	468,583	468,583	<b>454,805</b>	(13,778)	(2.94%)	
Rates excluding general rates	1,262	1,262	<b>1,263</b>	1	0.08%	
Grants, subsidies and contributions	1,205,138	706,296	<b>1,478,680</b>	772,384	109.36%	▲
Fees and charges	585,518	308,856	<b>298,905</b>	(9,951)	(3.22%)	
Interest revenue	370,250	70,116	<b>132,704</b>	62,588	89.26%	▲
Other revenue	12,770	6,620	<b>81,600</b>	74,980	1132.63%	▲
Profit on asset disposals	42,373	0	<b>0</b>	0	0.00%	
	<b>2,685,894</b>	<b>1,561,733</b>	<b>2,447,957</b>	886,224	56.75%	
<b>Expenditure from operating activities</b>						
Employee costs	(2,670,650)	(1,414,913)	<b>(1,115,169)</b>	299,744	21.18%	▲
Materials and contracts	(2,314,309)	(1,215,766)	<b>(1,276,646)</b>	(60,880)	(5.01%)	▼
Utility charges	(34,100)	(16,709)	<b>(11,087)</b>	5,622	33.65%	▲
Depreciation	(2,183,055)	(1,091,526)	<b>0</b>	1,091,526	100.00%	▲
Insurance	(141,605)	(141,604)	<b>(98,448)</b>	43,156	30.48%	▲
Other expenditure	(118,572)	(72,230)	<b>(22,775)</b>	49,455	68.47%	▲
	<b>(7,462,291)</b>	<b>(3,952,748)</b>	<b>(2,524,125)</b>	1,428,623	36.14%	
Non-cash amounts excluded from operating activities	2(b) 2,140,682	1,091,526	<b>0</b>	(1,091,526)	(100.00%)	▼
<b>Amount attributable to operating activities</b>	<b>(2,635,715)</b>	<b>(1,299,489)</b>	<b>(76,168)</b>	1,223,321	94.14%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	3,585,181	1,584,522	<b>376,466</b>	(1,208,056)	(76.24%)	▼
Proceeds from disposal of assets	125,000	0	<b>0</b>	0	0.00%	
	<b>3,710,181</b>	<b>1,584,522</b>	<b>376,466</b>	(1,208,056)	(76.24%)	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(270,000)	(134,994)	<b>(103,193)</b>	31,801	23.56%	▲
Payments for construction of infrastructure	(6,422,126)	(3,211,050)	<b>(3,201,092)</b>	9,958	0.31%	
	<b>(6,692,126)</b>	<b>(3,346,044)</b>	<b>(3,304,285)</b>	41,759	1.25%	
<b>Amount attributable to investing activities</b>	<b>(2,981,945)</b>	<b>(1,761,522)</b>	<b>(2,927,819)</b>	(1,166,297)	(66.21%)	
<b>FINANCING ACTIVITIES</b>						
<b>Outflows from financing activities</b>						
Transfer to reserves	(411,335)	0	<b>(57,292)</b>	(57,292)	0.00%	▼
	<b>(411,335)</b>	<b>0</b>	<b>(57,292)</b>	(57,292)	0.00%	
<b>Amount attributable to financing activities</b>	<b>(411,335)</b>	<b>0</b>	<b>(57,292)</b>	(57,292)	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 6,028,995	6,028,995	<b>6,069,287</b>	40,292	0.67%	▲
Amount attributable to operating activities	(2,635,715)	(1,299,489)	<b>(76,168)</b>	1,223,321	94.14%	▲
Amount attributable to investing activities	(2,981,945)	(1,761,522)	<b>(2,927,819)</b>	(1,166,297)	(66.21%)	▼
Amount attributable to financing activities	(411,335)	0	<b>(57,292)</b>	(57,292)	0.00%	▼
<b>Surplus or deficit after imposition of general rates</b>	2(a) <b>0</b>	<b>2,967,984</b>	<b>3,008,008</b>	40,024	1.35%	▲

**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 DECEMBER 2023**

	Actual 30 June 2023	Actual as at 31 December 2023
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	14,963,103	11,777,706
Trade and other receivables	48,941	112,199
Inventories	25,107	25,107
<b>TOTAL CURRENT ASSETS</b>	<b>15,037,151</b>	<b>11,915,012</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	40,745	40,745
Property, plant and equipment	12,988,341	13,091,534
Infrastructure	175,873,123	179,074,215
<b>TOTAL NON-CURRENT ASSETS</b>	<b>188,902,209</b>	<b>192,206,494</b>
<b>TOTAL ASSETS</b>	<b>203,939,360</b>	<b>204,121,506</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	391,825	213,312
Other liabilities	496,792	557,153
Employee related provisions	288,678	288,678
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,177,295</b>	<b>1,059,143</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	647	647
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>647</b>	<b>647</b>
<b>TOTAL LIABILITIES</b>	<b>1,177,942</b>	<b>1,059,790</b>
<b>NET ASSETS</b>	<b>202,761,418</b>	<b>203,061,716</b>
<b>EQUITY</b>		
Retained surplus	73,691,775	73,934,781
Reserve accounts	8,079,247	8,136,539
Revaluation surplus	120,990,396	120,990,396
<b>TOTAL EQUITY</b>	<b>202,761,418</b>	<b>203,061,716</b>

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 DECEMBER 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.

No monies held in the Trust Fund.

**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
- estimated fair value of provisions

**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 14 February 2024

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

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Adopted Budget Opening	Actual as at	Actual as at
	Note	1 July 2023	30 June 2023	31 December 2023
		\$	\$	\$
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>				
Cash and cash equivalents		14,965,648	14,963,103	11,777,706
Trade and other receivables		91,963	48,941	112,199
Inventories		46,299	25,107	25,107
		15,103,910	15,037,151	11,915,012
<b>Less: current liabilities</b>				
Trade and other payables		(252,816)	(391,825)	(213,312)
Other liabilities		(470,651)	(496,792)	(557,153)
Employee related provisions		(266,618)	(288,678)	(288,678)
Other provisions		(5,583)	0	0
		(995,668)	(1,177,295)	(1,059,143)
<b>Net current assets</b>		<b>14,108,242</b>	<b>13,859,856</b>	<b>10,855,869</b>
<b>Less: Total adjustments to net current assets</b>	2(c)	(8,079,247)	(7,790,569)	(7,847,861)
<b>Closing funding surplus / (deficit)</b>		<b>6,028,995</b>	<b>6,069,287</b>	<b>3,008,008</b>

**(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	YTD Budget Estimates	YTD Actual
	30 June 2024	(a)	(b)
	\$	\$	\$
<b>Non-cash amounts excluded from operating activities</b>			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(42,373)	0	0
Add: Depreciation	2,183,055	1,091,526	0
<b>Total non-cash amounts excluded from operating activities</b>	<b>2,140,682</b>	<b>1,091,526</b>	<b>0</b>

**(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	Actual as at	Actual as at
	1 July 2023	30 June 2023	31 December 2023
	\$	\$	\$
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(8,079,247)	(8,079,247)	(8,136,539)
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
<b>Total adjustments to net current assets</b>	<b>(8,079,247)</b>	<b>(7,790,569)</b>	<b>(7,847,861)</b>

**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 DECEMBER 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. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	772,384	109.36%	▲
Financial Assistance Grants received, not included in adopted budget estimates. Higher YTD revenue for roads grants than forecast.			
<b>Interest revenue</b>	62,588	89.26%	▲
Interest receipted higher than budgeted.			
<b>Other revenue</b>	74,980	1132.63%	▲
Proceeds from sale of asset recognised as other income.			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	299,744	21.18%	▲
YTD Budget apportioned 6/12th of Annual Budget. Less employee costs than forecast in YTD budget estimates.			
<b>Materials and contracts</b>	(60,880)	(5.01%)	▼
Timing of road maintenance. YTD Budget apportioned 6/12th of Annual Budget.			
<b>Utility charges</b>	5,622	33.65%	▲
Lower gallery maintenance and staff housing operations.			
<b>Depreciation</b>	1,091,526	100.00%	▲
Depreciation not processed			
<b>Insurance</b>	43,156	30.48%	▲
LGIS refund for 22/23 property and vehicle premiums.			
<b>Other expenditure</b>	49,455	68.47%	▲
Attendance fees for committee and other meetings.			
<b>Non-cash amounts excluded from operating activities</b>	(1,091,526)	(100.00%)	▼
Depreciation not processed			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(1,208,056)	(76.24%)	▼
YTD Budget apportioned 6/12th of Annual Budget. Roads funding not received.			
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	31,801	23.56%	▲
YTD Budget apportioned 6/12th of Annual Budget			
<b>Outflows from financing activities</b>			
<b>Transfer to reserves</b>	(57,292)	0.00%	▼
<b>Surplus or deficit at the start of the financial year</b>			
	40,292	0.67%	▲
Refer to Note 2(a)			
<b>Surplus or deficit after imposition of general rates</b>			
	40,024	1.35%	▲
Due to variances described above			

**SHIRE OF NGAANYATJARRAKU**  
**SUPPLEMENTARY INFORMATION**

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SHIRE OF NGAANYATJARRAKU  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 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	\$6.07 M	\$0.04 M
Closing	\$0.00 M	\$2.97 M	\$3.01 M	\$0.04 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$11.78 M	% of total
Unrestricted Cash	\$3.64 M	30.9%
Restricted Cash	\$8.14 M	69.1%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.21 M
	% Outstanding
Trade Payables	\$0.05 M
0 to 30 Days	63.5%
Over 30 Days	36.5%
Over 90 Days	0.8%

Refer to 9 - Payables

Receivables		
	\$0.09 M	% Collected
Rates Receivable	\$0.03 M	94.4%
Trade Receivable	\$0.09 M	% Outstanding
Over 30 Days		100.0%
Over 90 Days		0.6%

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)	(\$1.30 M)	(\$0.08 M)	\$1.22 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$0.46 M	% Variance
YTD Budget	\$0.47 M	(2.9%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$1.48 M	% Variance
YTD Budget	\$0.71 M	109.4%

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.30 M	% Variance
YTD Budget	\$0.31 M	(3.2%)

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)	(\$1.76 M)	(\$2.93 M)	(\$1.17 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.13 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$3.20 M	% Spent
Adopted Budget	\$6.42 M	(50.2%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.38 M	% Received
Adopted Budget	\$3.59 M	(89.5%)

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	(\$0.06 M)	(\$0.06 M)

Refer to Statement of Financial Activity

Reserves	
Reserves balance	\$8.14 M
Interest earned	\$0.06 M

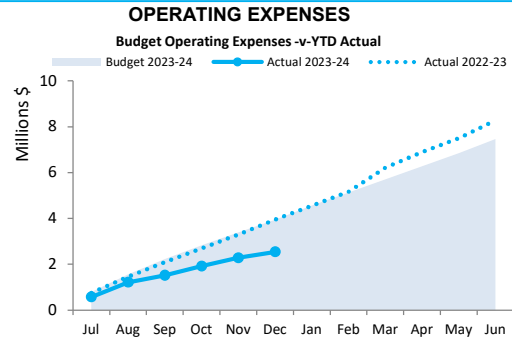
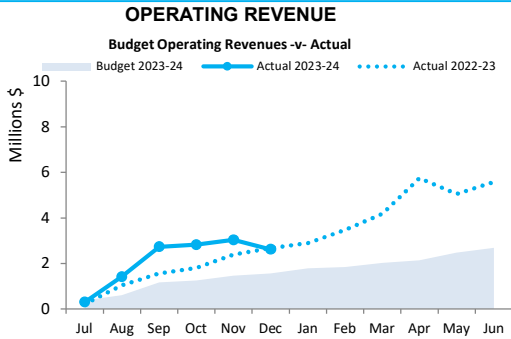
Refer to 4 - Cash Reserves

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

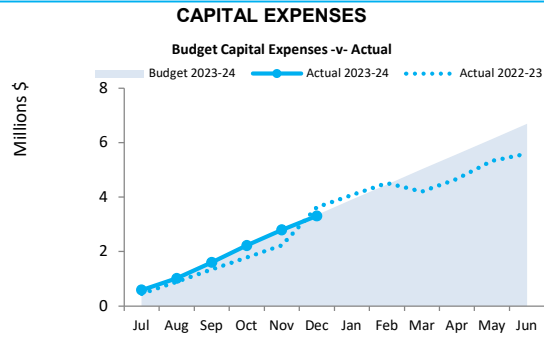
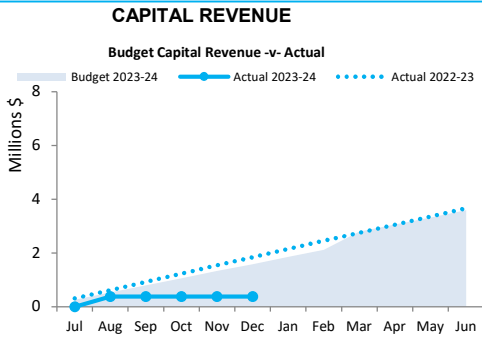
**SHIRE OF NGAANYATJARRAKU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2 KEY INFORMATION - GRAPHICAL**

**OPERATING ACTIVITIES**

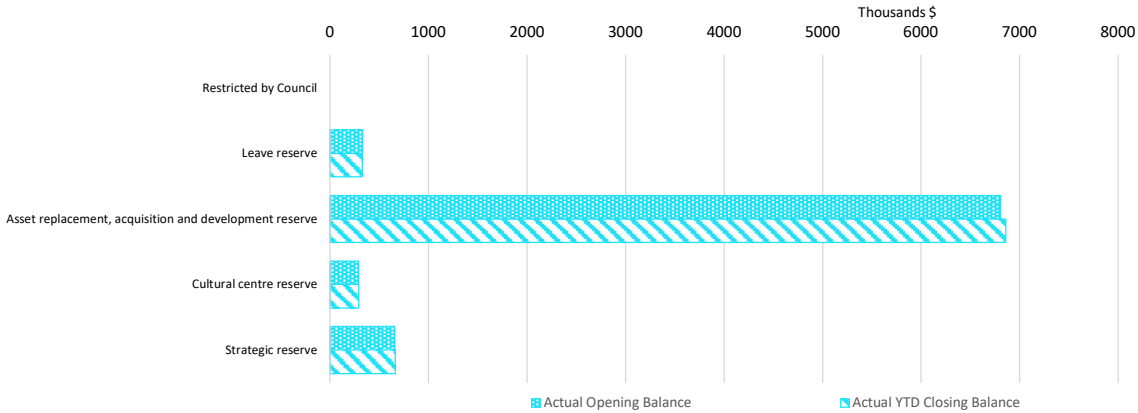


**INVESTING ACTIVITIES**

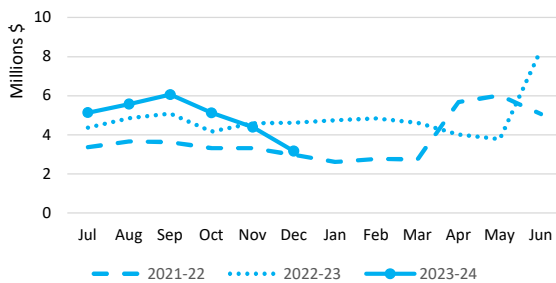


**FINANCING ACTIVITIES**

**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 DECEMBER 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	515,142	0	515,142	Westpac	Variable	Nil
Municipal notice account	Cash and cash equivalents	822,218	0	822,218	Westpac	Nil	Nil
Municipal premium business	Cash and cash equivalents	1,856,913	0	1,856,913	Westpac	3.15%	Nil
Municipal - Term Deposit	Financial assets at amortised cost	446,839	81,260	528,099	Westpac	3.65%	Jun-24
Cash at bank - Reserve	Cash and cash equivalents	0	15,757	15,757	Westpac	Variable	Nil
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	1,022,342	1,022,342	Westpac	3.65%	Jul-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,017,180	1,017,180	Westpac	3.55%	Apr-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	3.50%	Feb-24
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
<b>Total</b>		<b>3,641,167</b>	<b>8,136,539</b>	<b>11,777,706</b>			
<b>Comprising</b>							
Cash and cash equivalents		3,194,328	15,757	3,210,085			
Financial assets at amortised cost		446,839	8,120,782	8,567,621			
		<b>3,641,167</b>	<b>8,136,539</b>	<b>11,777,706</b>			

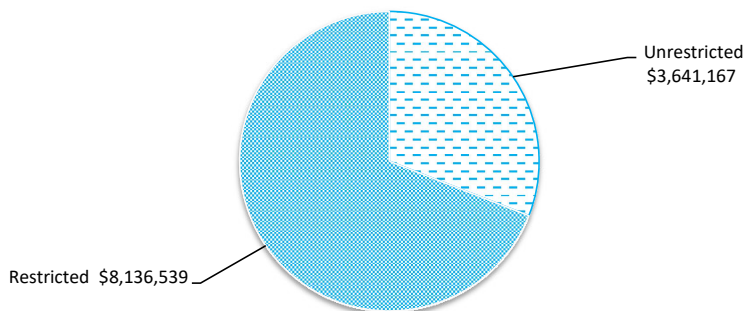
**KEY INFORMATION**

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 DECEMBER 2023**

**4 RESERVE ACCOUNTS**

Reserve name	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Transfers	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Leave reserve	324,523	0	0	324,523	324,523	2,370	0	0	326,893
Asset replacement, acquisition and development reserve	6,808,565	411,335	0	7,219,900	6,808,565	49,722	0	0	6,858,287
Cultural centre reserve	289,480	0	0	289,480	289,480	2,114	0	0	291,594
Strategic reserve	656,679	0	0	656,679	656,679	3,086	0	0	659,765
	<b>8,079,247</b>	<b>411,335</b>	<b>0</b>	<b>8,490,582</b>	<b>8,079,247</b>	<b>57,292</b>	<b>0</b>	<b>0</b>	<b>8,136,539</b>

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Furniture & Equipment	15,000	7,500	0	(7,500)
Plant & Equipment	255,000	127,494	103,193	(24,301)
<b>Acquisition of property, plant and equipment</b>	<b>270,000</b>	<b>134,994</b>	<b>103,193</b>	<b>(31,801)</b>
Infrastructure - Roads	6,352,126	3,176,052	3,200,876	24,824
Infrastructure - Other	70,000	34,998	216	(34,782)
<b>Acquisition of infrastructure</b>	<b>6,422,126</b>	<b>3,211,050</b>	<b>3,201,092</b>	<b>(9,958)</b>
<b>Total capital acquisitions</b>	<b>6,692,126</b>	<b>3,346,044</b>	<b>3,304,285</b>	<b>(41,759)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	3,585,181	1,584,522	376,466	(1,208,056)
Other (disposals & C/Fwd)	125,000	0	0	0
Contribution - operations	2,981,945	1,761,522	2,927,819	1,166,297
<b>Capital funding total</b>	<b>6,692,126</b>	<b>3,346,044</b>	<b>3,304,285</b>	<b>(41,759)</b>

**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.

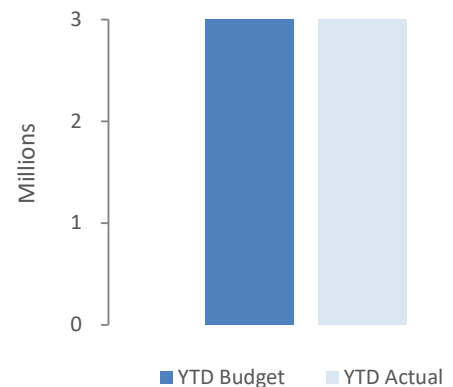
**Initial recognition and measurement for assets held at cost**

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.

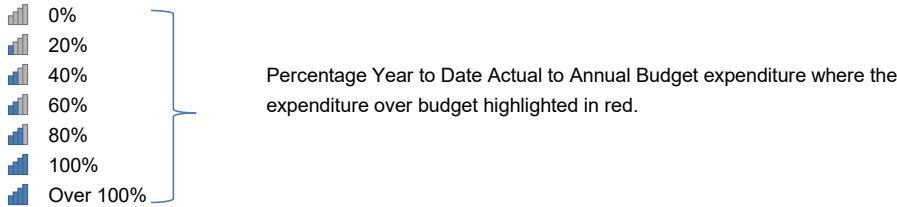
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators

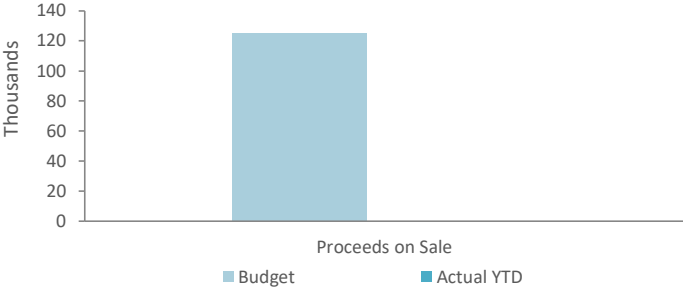


Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted		Year to Date Actual	Variance (Under)/Over
		Current Budget	Year to Date Budget		
<b>Capital Expenditure</b>					
<b>Furniture &amp; Equipment</b>					
042562	Furniture & Equipment - Computer	15,000	7,500	0	(7,500)
<b>Furniture &amp; Equipment Total</b>		<b>15,000</b>	<b>7,500</b>	<b>0</b>	<b>(7,500)</b>
<b>Plant &amp; Equipment</b>					
042565	Plant & Equipment	160,000	79,998	103,193	23,195
113420	Plant & Equipment - Sport & Rec	95,000	47,496	0	(47,496)
<b>Plant &amp; Equipment Total</b>		<b>255,000</b>	<b>127,494</b>	<b>103,193</b>	<b>(24,301)</b>
<b>Infrastructure - Roads</b>					
121003	Papulankutja Road (Warburton - Blackstone Road)	5,287,874	2,643,930	3,200,876	556,947
121400	Great Central Road - Capex	1,064,252	532,122	0	(532,122)
<b>Infrastructure - Roads Total</b>		<b>6,352,126</b>	<b>3,176,052</b>	<b>3,200,876</b>	<b>24,825</b>
<b>Infrastructure - Other</b>					
114800	N-Com Elettronika FM Radio Transmitter - Warburton and Blackstone	70,000	34,998	0	(34,998)
121200	Storage Compound (Other Infrastructure - new)	0	0	216	216
<b>Infrastructure - Other Total</b>		<b>70,000</b>	<b>34,998</b>	<b>216</b>	<b>(34,782)</b>
<b>Grand Total</b>		<b>6,692,126</b>	<b>3,346,044</b>	<b>3,304,285</b>	<b>(41,758)</b>

6 DISPOSAL OF ASSETS

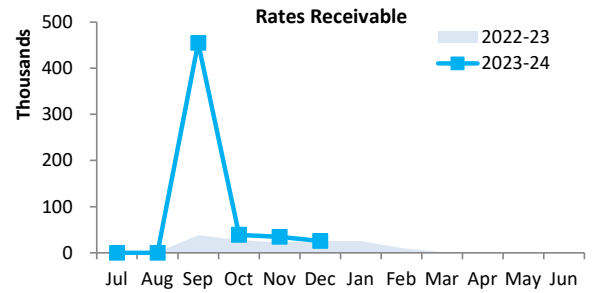
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	Plant and equipment	82,627	125,000	42,373	0	0	0	0	0
		<b>82,627</b>	<b>125,000</b>	<b>42,373</b>	<b>0</b>	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



7 RECEIVABLES

Rates receivable

	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	15,588	0
Levied this year	406,777	456,068
Less - collections to date	(422,365)	(430,319)
<b>Net rates collectable</b>	<b>0</b>	<b>25,749</b>
% Collected	100.0%	94.4%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	0	43,940	0	245	44,185
Percentage	0.0%	0.0%	99.4%	0.0%	0.6%	
<b>Balance per trial balance</b>						
Trade receivables						44,185
Other receivables						1,264
GST receivable						38,297
Receivables for employee related provisions						2,704
<b>Total receivables general outstanding</b>						<b>86,450</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

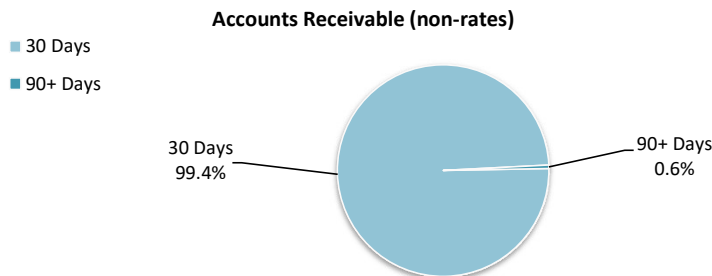
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

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

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.

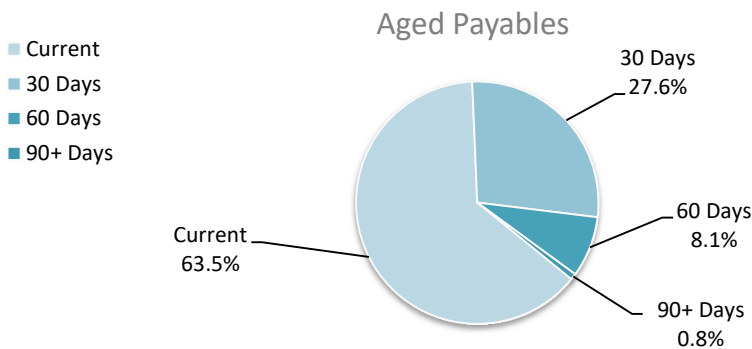
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	34,680	15,072	4,448	420	54,620
Percentage	0.0%	63.5%	27.6%	8.1%	0.8%	
<b>Balance per trial balance</b>						
Sundry creditors						54,620
Other payables						161,079
Payroll creditors						(2,387)
<b>Total payables general outstanding</b>						<b>213,312</b>

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.





10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget Interim Rate Revenue \$	Total Revenue \$	Rate Revenue \$	YTD Actual Interim Rate Revenue \$	Total Revenue \$
<b>Unimproved value</b>									
Unimproved valuations	0.2200	32	2,129,925	468,583	0	468,583	468,583	(13,778)	454,805
<b>General rates</b>		<b>32</b>	<b>2,129,925</b>	<b>468,583</b>	<b>0</b>	<b>468,583</b>	<b>468,583</b>	<b>(13,778)</b>	<b>454,805</b>
<b>Minimum payment</b>									
<b>Unimproved value</b>									
Unimproved valuations	252.50	5	5,113	1,262	0	1,262	1,263	0	1,263
<b>Sub-total</b>		<b>5</b>	<b>5,113</b>	<b>1,262</b>	<b>0</b>	<b>1,262</b>	<b>1,263</b>	<b>0</b>	<b>1,263</b>
<b>Total rates</b>						<b>469,845</b>			<b>456,068</b>

## 11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 December 2023 \$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		496,792	0	922,487	(862,126)	557,153
<b>Total other liabilities</b>		496,792	0	922,487	(862,126)	557,153
<b>Employee Related Provisions</b>						
Provision for annual leave		173,370	0	0	0	173,370
Provision for long service leave		115,308	0	0	0	115,308
<b>Total Provisions</b>		288,678	0	0	0	288,678
<b>Total other current liabilities</b>		<b>785,470</b>	<b>0</b>	<b>922,487</b>	<b>(862,126)</b>	<b>845,831</b>

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	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2023		(As revenue)	31 Dec 2023	31 Dec 2023	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
General Grants (Untied)	0	0	0	0	0	0	0	81,272
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)	496,792	922,487	(862,126)	557,153	557,153	387,668	193,830	1,113,973
MRWA Grant - GCR Maintenance	0	0	0	0	0	500,000	249,996	0
Fed, Roads Grant (untied)	0	0	0	0	0	0	0	20,965
	<b>496,792</b>	<b>922,487</b>	<b>(862,126)</b>	<b>557,153</b>	<b>557,153</b>	<b>1,205,138</b>	<b>706,296</b>	<b>1,478,680</b>

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2023	Liability	Liability	31 Dec 2023	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Grants - MRWA GCR income for CapEx	0	0	0	0	0	1,000,000	499,998	0
Grants - Stimulus Funding	0	0	0	0	0	452,936	226,464	0
Grant - Special Projects	0	0	0	0	0	1,716,126	858,060	376,466
Grant-Roads to Recovery	0	0	0	0	0	416,119	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,585,181</b>	<b>1,584,522</b>	<b>376,466</b>

# SHIRE OF NGAANYATJARRAKU

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 January 2024

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

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**SHIRE OF NGAANYATJARRAKU**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	468,583	468,583	<b>454,805</b>	(13,778)	(2.94%)	
Rates excluding general rates	1,262	1,262	<b>1,263</b>	1	0.08%	
Grants, subsidies and contributions	1,205,138	780,267	<b>1,625,181</b>	844,914	108.29%	▲
Fees and charges	585,518	314,052	<b>474,000</b>	159,948	50.93%	▲
Interest revenue	370,250	81,802	<b>169,992</b>	88,190	107.81%	▲
Other revenue	12,770	7,640	<b>82,057</b>	74,417	974.04%	▲
Profit on asset disposals	42,373	0	<b>0</b>	0	0.00%	
	<b>2,685,894</b>	<b>1,653,606</b>	<b>2,807,298</b>	1,153,692	69.77%	
<b>Expenditure from operating activities</b>						
Employee costs	(2,670,650)	(1,695,549)	<b>(1,224,678)</b>	470,871	27.77%	▲
Materials and contracts	(2,314,309)	(1,393,591)	<b>(1,385,831)</b>	7,760	0.56%	
Utility charges	(34,100)	(16,709)	<b>(11,087)</b>	5,622	33.65%	▲
Depreciation	(2,183,055)	(1,273,447)	<b>0</b>	1,273,447	100.00%	▲
Insurance	(141,605)	(141,604)	<b>(98,448)</b>	43,156	30.48%	▲
Other expenditure	(118,572)	(76,925)	<b>(41,057)</b>	35,868	46.63%	▲
	<b>(7,462,291)</b>	<b>(4,597,825)</b>	<b>(2,761,101)</b>	1,836,724	39.95%	
Non-cash amounts excluded from operating activities	2(b) 2,140,682	1,273,447	<b>0</b>	(1,273,447)	(100.00%)	▼
<b>Amount attributable to operating activities</b>	<b>(2,635,715)</b>	<b>(1,670,772)</b>	<b>46,197</b>	1,716,969	102.77%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	3,585,181	1,848,609	<b>376,466</b>	(1,472,143)	(79.64%)	▼
Proceeds from disposal of assets	125,000	0	<b>0</b>	0	0.00%	
	<b>3,710,181</b>	<b>1,848,609</b>	<b>376,466</b>	(1,472,143)	(79.64%)	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(270,000)	(157,493)	<b>(103,193)</b>	54,300	34.48%	▲
Payments for construction of infrastructure	(6,422,126)	(3,746,225)	<b>(3,844,762)</b>	(98,537)	(2.63%)	▼
	<b>(6,692,126)</b>	<b>(3,903,718)</b>	<b>(3,947,955)</b>	(44,237)	(1.13%)	
<b>Amount attributable to investing activities</b>	<b>(2,981,945)</b>	<b>(2,055,109)</b>	<b>(3,571,489)</b>	(1,516,380)	(73.79%)	
<b>FINANCING ACTIVITIES</b>						
<b>Outflows from financing activities</b>						
Transfer to reserves	(411,335)	0	<b>(85,547)</b>	(85,547)	0.00%	▼
	<b>(411,335)</b>	<b>0</b>	<b>(85,547)</b>	(85,547)	0.00%	
<b>Amount attributable to financing activities</b>	<b>(411,335)</b>	<b>0</b>	<b>(85,547)</b>	(85,547)	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 6,028,995	6,028,995	<b>6,069,287</b>	40,292	0.67%	▲
Amount attributable to operating activities	(2,635,715)	(1,670,772)	<b>46,197</b>	1,716,969	102.77%	▲
Amount attributable to investing activities	(2,981,945)	(2,055,109)	<b>(3,571,489)</b>	(1,516,380)	(73.79%)	▼
Amount attributable to financing activities	(411,335)	0	<b>(85,547)</b>	(85,547)	0.00%	▼
<b>Surplus or deficit after imposition of general rates</b>	2(a) <b>0</b>	<b>2,303,114</b>	<b>2,458,448</b>	155,334	6.74%	▲

**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 JANUARY 2024**

	Actual 30 June 2023	Actual as at 31 January 2024
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	14,963,103	11,298,503
Trade and other receivables	48,941	123,135
Inventories	25,107	25,107
<b>TOTAL CURRENT ASSETS</b>	<b>15,037,151</b>	<b>11,446,745</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	40,745	40,745
Property, plant and equipment	12,988,341	13,091,534
Infrastructure	175,873,123	179,717,885
<b>TOTAL NON-CURRENT ASSETS</b>	<b>188,902,209</b>	<b>192,850,164</b>
<b>TOTAL ASSETS</b>	<b>203,939,360</b>	<b>204,296,909</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	391,825	407,851
Other liabilities	496,792	415,652
Employee related provisions	288,678	288,678
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,177,295</b>	<b>1,112,181</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	647	647
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>647</b>	<b>647</b>
<b>TOTAL LIABILITIES</b>	<b>1,177,942</b>	<b>1,112,828</b>
<b>NET ASSETS</b>	<b>202,761,418</b>	<b>203,184,081</b>
<b>EQUITY</b>		
Retained surplus	73,691,775	74,028,891
Reserve accounts	8,079,247	8,164,794
Revaluation surplus	120,990,396	120,990,396
<b>TOTAL EQUITY</b>	<b>202,761,418</b>	<b>203,184,081</b>

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 JANUARY 2024**

**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.

No monies held in the Trust Fund.

**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
- estimated fair value of provisions

**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 20 February 2024



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

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

	<b>Adopted Budget Opening</b>	<b>Actual as at</b>	<b>Actual as at</b>
<b>Note</b>	<b>1 July 2023</b>	<b>30 June 2023</b>	<b>31 January 2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Current assets</b>			
Cash and cash equivalents	14,965,648	14,963,103	11,298,503
Trade and other receivables	91,963	48,941	123,135
Inventories	46,299	25,107	25,107
	<b>15,103,910</b>	<b>15,037,151</b>	<b>11,446,745</b>
<b>Less: current liabilities</b>			
Trade and other payables	(252,816)	(391,825)	(407,851)
Other liabilities	(470,651)	(496,792)	(415,652)
Employee related provisions	(266,618)	(288,678)	(288,678)
Other provisions	(5,583)	0	0
	<b>(995,668)</b>	<b>(1,177,295)</b>	<b>(1,112,181)</b>
<b>Net current assets</b>	<b>14,108,242</b>	<b>13,859,856</b>	<b>10,334,564</b>
<b>Less: Total adjustments to net current assets</b>	2(c) (8,079,247)	(7,790,569)	(7,876,116)
<b>Closing funding surplus / (deficit)</b>	<b>6,028,995</b>	<b>6,069,287</b>	<b>2,458,448</b>

**(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*.

	<b>Adopted Budget Estimates</b>	<b>YTD Budget Estimates</b>	<b>YTD Actual</b>
	<b>30 June 2023</b>	<b>(a)</b>	<b>(b)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Non-cash amounts excluded from operating activities</b>			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(42,373)	0	0
Add: Depreciation	2,183,055	1,273,447	0
<b>Total non-cash amounts excluded from operating activities</b>	<b>2,140,682</b>	<b>1,273,447</b>	<b>0</b>

**(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.

	<b>Adopted Budget Opening</b>	<b>Actual as at</b>	<b>Actual as ar</b>
	<b>1 July 2023</b>	<b>30 June 2023</b>	<b>31 January 2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(8,079,247)	(8,079,247)	(8,164,794)
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
<b>Total adjustments to net current assets</b>	2(a) <b>(8,079,247)</b>	<b>(7,790,569)</b>	<b>(7,876,116)</b>

**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 JANUARY 2024**

**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. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	844,914	108.29%	▲
Financial Assistance Grants received, not included in adopted budget estimates. Higher YTD revenue for roads grants than forecast. MRWA GCR maintenance grant not yet received.			
<b>Fees and charges</b>	159,948	50.93%	▲
Building services levy liability recognised as revenue in fees and charges. Rental income higher than budgeted. Rental Income - Warburton Community Resource Centre YTD actual is lower than budgeted.			
<b>Interest revenue</b>	88,190	107.81%	▲
Timing of interest receipted higher than budgeted.			
<b>Other revenue</b>	74,417	974.04%	▲
Proceeds from sale of asset recognised as other income.			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	470,871	27.77%	▲
YTD Budget apportioned 7/12th of Annual Budget. Less employee costs than forecast in YTD budget estimates. Employee vacancies.			
<b>Utility charges</b>	5,622	33.65%	▲
Lower gallery maintenance and staff housing operations.			
<b>Depreciation</b>	1,273,447	100.00%	▲
Depreciation not processed			
<b>Insurance</b>	43,156	30.48%	▲
LGIS refund for 22/23 property and vehicle premiums.			
<b>Other expenditure</b>	35,868	46.63%	▲
Yet to disburse building remittance for levies collected. Attendance fees for committee and other meetings.			
<b>Non-cash amounts excluded from operating activities</b>	(1,273,447)	(100.00%)	▼
Depreciation not processed			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(1,472,143)	(79.64%)	▼
YTD Budget apportioned 7/12th of Annual Budget. Roads funding not received.			
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	54,300	34.48%	▲
YTD Budget apportioned 7/12th of Annual Budget			
<b>Payments for construction of infrastructure</b>	(98,537)	(2.63%)	▼
YTD Budget apportioned 7/12th of Annual Budget			
<b>Outflows from financing activities</b>			
<b>Transfer to reserves</b>	(85,547)	0.00%	▼
Timing of interest receipted.			
<b>Surplus or deficit at the start of the financial year</b>	40,292	0.67%	▲
Refer to Note 2(a)			
<b>Surplus or deficit after imposition of general rates</b>	155,334	6.74%	▲
Due to variances described above			

**SHIRE OF NGAANYATJARRAKU**  
**SUPPLEMENTARY INFORMATION**

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SHIRE OF NGAANYATJARRAKU  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2024

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	\$6.07 M	\$0.04 M
Closing	\$0.00 M	\$2.30 M	\$2.46 M	\$0.16 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.13 M	27.7%
Restricted Cash	\$8.16 M	72.3%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	
0 to 30 Days	99.8%
Over 30 Days	0.2%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.02 M	95.0%
Trade Receivable	\$0.10 M	
Over 30 Days		100.0%
Over 90 Days		0.0%

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)	(\$1.67 M)	\$0.05 M	\$1.72 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$0.46 M	
YTD Budget	\$0.47 M	(2.9%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.63 M	
YTD Budget	\$0.78 M	108.3%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.47 M	
YTD Budget	\$0.31 M	50.9%

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)	(\$2.06 M)	(\$3.57 M)	(\$1.52 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Adopted Budget	\$0.13 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$3.84 M	
Adopted Budget	\$6.42 M	(40.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.38 M	
Adopted Budget	\$3.59 M	(89.5%)

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	(\$0.09 M)	(\$0.09 M)

Refer to Statement of Financial Activity

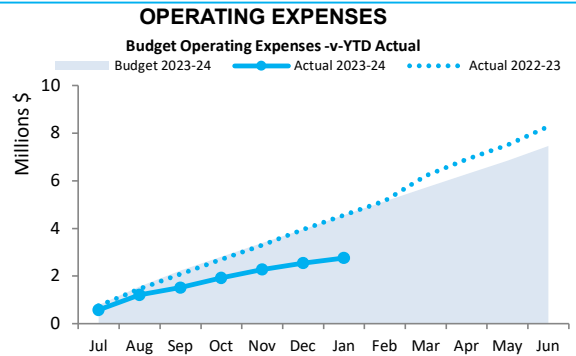
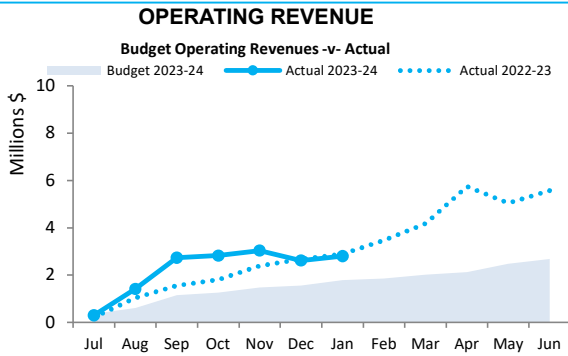
Reserves	
Reserves balance	\$8.16 M
Interest earned	\$0.09 M

Refer to 4 - Cash Reserves

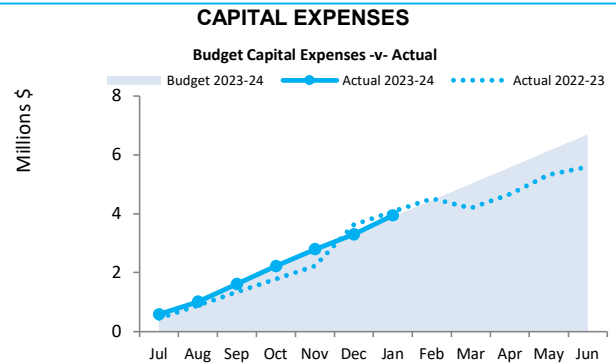
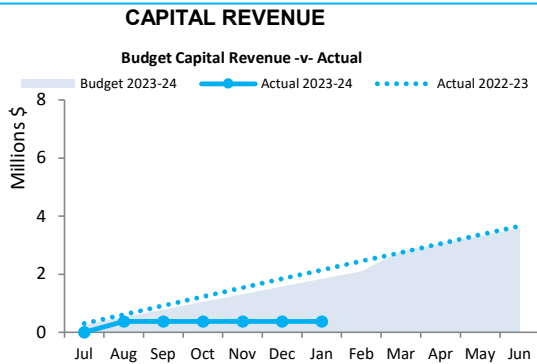
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**2 KEY INFORMATION - GRAPHICAL**

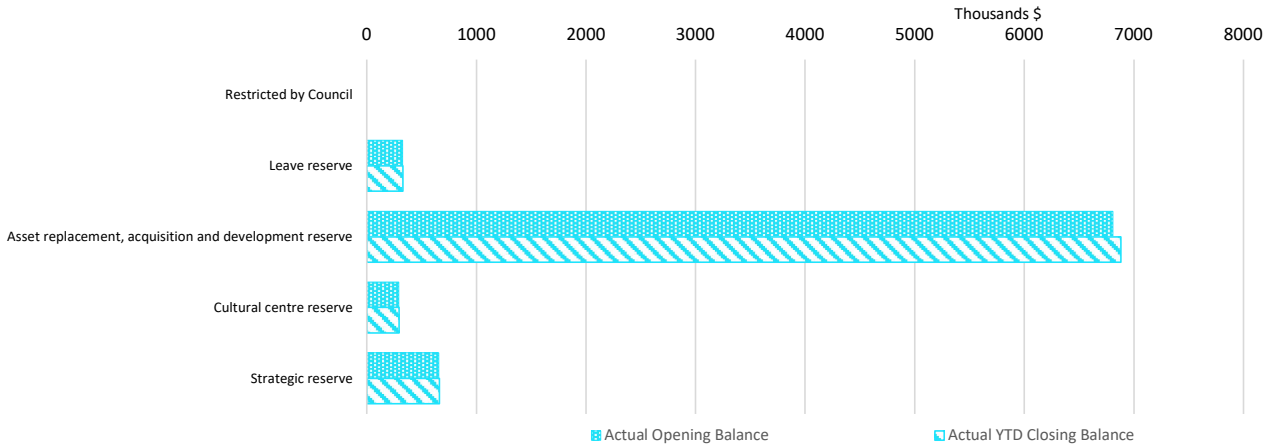
**OPERATING ACTIVITIES**



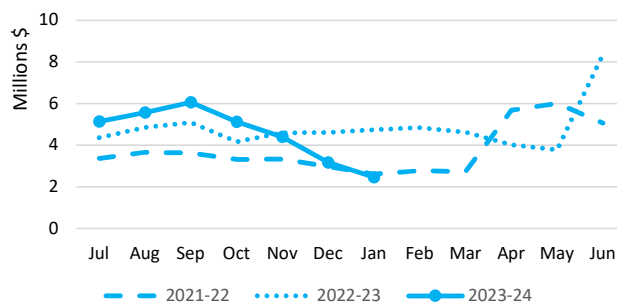
**INVESTING ACTIVITIES**



**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 JANUARY 2024**

**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	4,266	44,011	48,277	Westpac	Variable	Nil
Municipal notice account	Cash and cash equivalents	825,637	0	825,637	Westpac	Nil	Nil
Municipal premium business	Cash and cash equivalents	1,856,913	0	1,856,913	Westpac	3.15%	Nil
Reserve - Term Deposit	Financial assets at amortised cost	446,838	81,261	528,099	Westpac	Variable	Nil
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	1,022,342	1,022,342	Westpac	3.65%	Jul-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,017,180	1,017,180	Westpac	3.55%	Apr-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	3.50%	Feb-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	4.92%	May-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	5.07%	Mar-24
<b>Total</b>		<b>3,133,709</b>	<b>8,164,794</b>	<b>11,298,503</b>			
<b>Comprising</b>							
Cash and cash equivalents		2,686,871	44,011	2,730,882			
Financial assets at amortised cost		446,838	8,120,783	8,567,621			
		<b>3,133,709</b>	<b>8,164,794</b>	<b>11,298,503</b>			

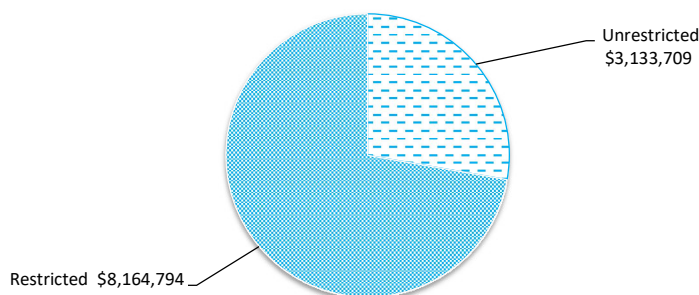
**KEY INFORMATION**

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 JANUARY 2024**

**4 RESERVE ACCOUNTS**

<b>Reserve name</b>	<b>Budget Opening Balance</b>	<b>Budget Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual Opening Balance</b>	<b>Actual Interest Earned</b>	<b>Actual Transfers In (+)</b>	<b>Actual Transfers Out (-)</b>	<b>Actual YTD Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Restricted by Council</b>									
Leave reserve	324,523	9,239	0	333,762	324,523	3,505	0	0	328,028
Asset replacement, acquisition and development reserve	6,808,565	375,161	0	7,183,726	6,808,565	73,538	0	0	6,882,103
Cultural centre reserve	289,480	8,241	0	297,721	289,480	3,127	0	0	292,607
Strategic reserve	656,679	18,694	0	675,373	656,679	5,377	0	0	662,056
	<b>8,079,247</b>	<b>411,335</b>	<b>0</b>	<b>8,490,582</b>	<b>8,079,247</b>	<b>85,547</b>	<b>0</b>	<b>0</b>	<b>8,164,794</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Furniture & Equipment	15,000	8,750	0	(8,750)
Plant & Equipment	255,000	148,743	103,193	(45,550)
<b>Acquisition of property, plant and equipment</b>	<b>270,000</b>	<b>157,493</b>	<b>103,193</b>	<b>(54,300)</b>
Infrastructure - Roads	6,352,126	3,705,394	3,844,546	139,152
Infrastructure - Other	70,000	40,831	216	(40,615)
<b>Acquisition of infrastructure</b>	<b>6,422,126</b>	<b>3,746,225</b>	<b>3,844,762</b>	<b>98,537</b>
<b>Total capital acquisitions</b>	<b>6,692,126</b>	<b>3,903,718</b>	<b>3,947,955</b>	<b>44,237</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	3,585,181	1,848,609	376,466	(1,472,143)
Other (disposals & C/Fwd)	125,000	0	0	0
Contribution - operations	2,981,945	2,055,109	3,571,489	1,516,380
<b>Capital funding total</b>	<b>6,692,126</b>	<b>3,903,718</b>	<b>3,947,955</b>	<b>44,237</b>

### 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.

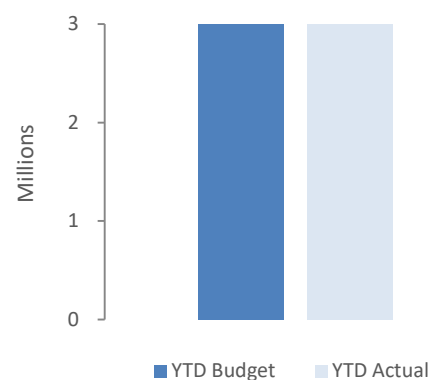
#### Initial recognition and measurement for assets held at cost

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

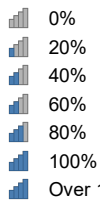




5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



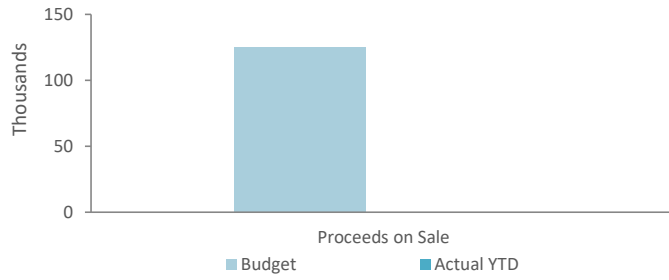
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description		Adopted		Year to Date Actual	Variance (Under)/Over
		Current Budget	Year to Date Budget		
<b>Capital Expenditure</b>					
<b>Furniture &amp; Equipment</b>					
042562	Furniture & Equipment - Computer	15,000	8,750	0	(8,750)
<b>Furniture &amp; Equipment Total</b>		<b>15,000</b>	<b>8,750</b>	<b>0</b>	<b>(8,750)</b>
<b>Plant &amp; Equipment</b>					
042565	Plant & Equipment	160,000	93,331	103,193	9,862
113420	Plant & Equipment - Sport & Rec	95,000	55,412	0	(55,412)
<b>Plant &amp; Equipment Total</b>		<b>255,000</b>	<b>148,743</b>	<b>103,193</b>	<b>(45,550)</b>
<b>Infrastructure - Roads</b>					
121003	Papulankutja Road (Warburton - Blackstone Road)	5,287,874	3,084,585	3,844,546	759,961
121400	Great Central Road - Capex	1,064,252	620,809	0	(620,809)
<b>Infrastructure - Roads Total</b>		<b>6,352,126</b>	<b>3,705,394</b>	<b>3,844,546</b>	<b>139,152</b>
<b>Infrastructure - Other</b>					
114800	N-Com Elettronika FM Radio Transmitter - Warburton and Blackstone	70,000	40,831	0	(40,831)
121200	Storage Compound (Other Infrastructure - new)	0	0	216	216
<b>Infrastructure - Other Total</b>		<b>70,000</b>	<b>40,831</b>	<b>216</b>	<b>(40,615)</b>
<b>Grand Total</b>		<b>6,692,126</b>	<b>3,903,718</b>	<b>3,947,955</b>	<b>44,237</b>

6 DISPOSAL OF ASSETS

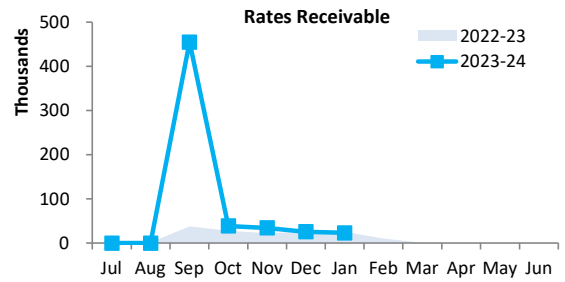
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	Plant and equipment	82,627	125,000	42,373	0	0	0	0	0
		<b>82,627</b>	<b>125,000</b>	<b>42,373</b>	<b>0</b>	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



7 RECEIVABLES

Rates receivable

	30 June 2023	31 Jan 2024
	\$	\$
Opening arrears previous years	15,588	0
Levied this year	406,777	456,068
Less - collections to date	(422,365)	(433,146)
<b>Net rates collectable</b>	<b>0</b>	<b>22,922</b>
% Collected	100.0%	95.0%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	0	0	43,940	0	43,940
Percentage	0.0%	0.0%	0.0%	100.0%	0.0%	
<b>Balance per trial balance</b>						
Trade receivables						43,940
Other receivables						2,387
GST receivable						51,182
Receivables for employee related provisions						2,704
<b>Total receivables general outstanding</b>						<b>100,213</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

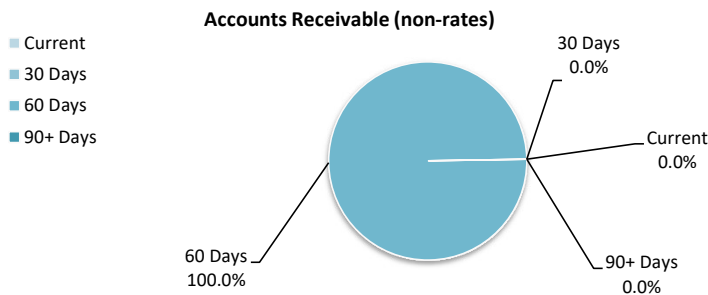
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 January 2024
	\$	\$	\$	\$
<b>Inventory</b>				
Stock on hand	25,107	0	0	25,107
<b>Total other current assets</b>	<b>25,107</b>	<b>0</b>	<b>0</b>	<b>25,107</b>

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.

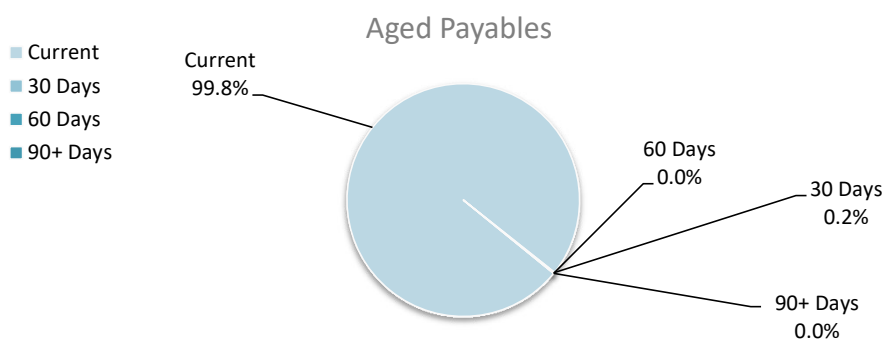
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	407,168	683	0	0	407,851
Percentage	0.0%	99.8%	0.2%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors						407,851
<b>Total payables general outstanding</b>						<b>407,851</b>

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.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
<b>Unimproved value</b>									
Unimproved valuations	0.2200	32	2,129,925	468,583	0	468,583	468,583	(13,778)	454,805
<b>General rates</b>		<b>32</b>	<b>2,129,925</b>	<b>468,583</b>	<b>0</b>	<b>468,583</b>	<b>468,583</b>	<b>(13,778)</b>	<b>454,805</b>
<b>Minimum payment</b>									
<b>Unimproved value</b>									
Unimproved valuations	252.50	5	5,113	1,262	0	1,262	1,263	0	1,263
<b>Sub-total</b>		<b>5</b>	<b>5,113</b>	<b>1,262</b>	<b>0</b>	<b>1,262</b>	<b>1,263</b>	<b>0</b>	<b>1,263</b>
<b>Total rates</b>						<b>469,845</b>			<b>456,068</b>

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 January 2024 \$
<b>Other liabilities</b>						
Contract liabilities		496,792	0	1,174,334	(1,255,474)	415,652
<b>Total other liabilities</b>		496,792	0	1,174,334	(1,255,474)	415,652
<b>Employee Related Provisions</b>						
Provision for annual leave		173,370	0	0	0	173,370
Provision for long service leave		115,308	0	0	0	115,308
<b>Total Provisions</b>		288,678	0	0	0	288,678
<b>Total other current liabilities</b>		<b>785,470</b>	<b>0</b>	<b>1,174,334</b>	<b>(1,255,474)</b>	<b>704,330</b>

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**

Provision is made for the Shire's obligations 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	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2023	Liability	Liability	31 Jan 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
General Grants (Untied)	0	0	0	0	0	0	0	81,272
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)	496,792	1,174,334	(1,255,474)	415,652	415,652	387,668	226,135	1,255,474
MRWA Grant - GCR Maintenance	0	0	0	0	0	500,000	291,662	0
Fed, Roads Grant (untied)	0	0	0	0	0	0	0	20,965
	<b>496,792</b>	<b>1,174,334</b>	<b>(1,255,474)</b>	<b>415,652</b>	<b>415,652</b>	<b>1,205,138</b>	<b>780,267</b>	<b>1,620,181</b>
<b>Contributions</b>								
Contributions	0	0	0	0	0	0	0	5,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>TOTALS</b>	<b>496,792</b>	<b>1,174,334</b>	<b>(1,255,474)</b>	<b>415,652</b>	<b>415,652</b>	<b>1,205,138</b>	<b>780,267</b>	<b>1,625,181</b>



13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2023	Liability	Liability	31 Jan 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Grants - MRWA GCR income for CapEx	0	0	0	0	0	1,000,000	583,331	0
Grants - Stimulus Funding	0	0	0	0	0	452,936	264,208	0
Grant - Special Projects	0	0	0	0	0	1,716,126	1,001,070	376,466
Grant-Roads to Recovery	0	0	0	0	0	416,119	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,585,181</b>	<b>1,848,609</b>	<b>376,466</b>