



Shire of **Ngaanyatjaraku**
ON A JOURNEY

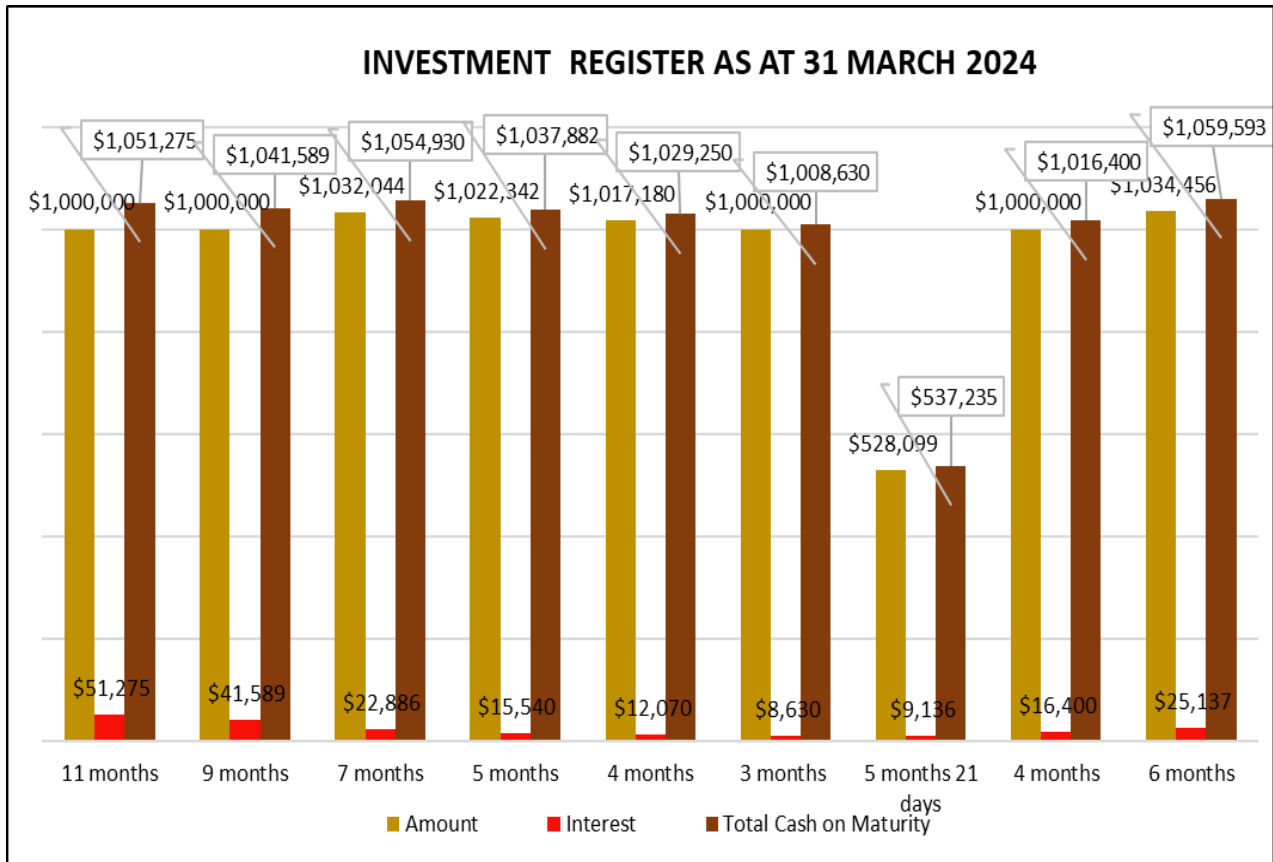
ATTACHMENTS

Ordinary Council Meeting
24 April 2024

Attachments

Attachment 10.1 - Investment Register March 2024	2
Attachment 11.1 – Operations Report March/April 2024	3
Attachment 11.2 - Environmental Health and Building Services Action Report.....	6
Attachment 12.1 - Payment Listing March 2024	7
Attachment 12.2a – Schedule of Payments Made by Employees via Purchasing Cards – 29 January 2024 to 27 February 2024.....	9
Attachment 12.2b - Payment Listing March 2024.....	10
Attachment 12.2b - Schedule of Payments Made by Employees via Purchasing Cards – 28 February 2024 to 27 March 2024	11
Attachment 12.3 - Monthly Financial Report March 2024	12

Attachment 10.1 - Investment Register March 2024



SHIRE OF NGAANYATJARRAKU CASH POSITION AS AT 31 MARCH 2024										
INVESTMENTS										
Amount	AC	Type	Term	Credit Rating SA	Institution	Interest Rate	Maturity Date	Interest	Total Cash on Maturity	
\$ 1,000,000.00	032108-409621	Reserve	11 months	AA-	Westpac Bank	5.57%	21-Jun-24	\$ 51,274.52	\$ 1,051,274.52	
\$ 1,000,000.00	032108-409656	Reserve	9 months	AA-	Westpac Bank	5.52%	21-Apr-24	\$41,589.04	\$ 1,041,589.04	
\$ 1,032,043.84	032108-409672	Reserve	7 months	AA-	Westpac Bank	3.80%	21-Sep-24	\$ 22,885.93	\$ 1,054,929.77	
\$ 1,022,342.19	032108-409680	Reserve	5 months	AA-	Westpac Bank	3.65%	21-Jul-24	\$ 15,539.60	\$ 1,037,881.79	
\$ 1,017,180.27	032108-442173	Reserve	4 months	AA-	Westpac Bank	3.55%	07-Apr-24	\$ 12,069.61	\$ 1,029,249.88	
\$ 1,000,000.00	032108-442181	Reserve	3 months	AA-	Westpac Bank	3.50%	07-May-24	\$ 8,630.14	\$ 1,008,630.14	
\$ 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	CBA	Reserve	4 months	AA-	Commonwealth Bank	4.92%	24-May-24	\$ 16,400.00	\$ 1,016,400.00	
\$ 1,034,455.74	CBA	Reserve	6 months	AA-	Commonwealth Bank	4.86%	27-Mar-24	\$ 25,137.28	\$ 1,059,593.02	
\$ 8,634,120.84								\$ 202,662.23	\$ 8,836,783.07	
CASH AT BANK										
Account Name						Amount	Interest			
WESTPAC BUSINESS ONE ACCOUNT						\$1,029,742.53	0% interest			
WESTPAC BUSINESS PREMIUM CASH RESERVE ACCOUNT						\$598,757.29	2.95 % interest			
WESTPAC 31 DAY NOTICE ACCOUNT						\$831,578.82	4.6% - funds on hold and 2.35% on notice			
Total Cash at Bank						\$ 2,460,078.64				
TOTAL CASH & INVESTMENTS						\$ 11,094,199.48				

Attachment 11.1 – Operations Report March/April 2024

Status	Subject	Action Taken
Ongoing	Compliance	<p>Electrical testing and tagging of Shire supplied appliances:</p> <p>Completed</p> <ul style="list-style-type: none"> • Nil <p>Action: Operations Team to continue progressively testing Shire supplied electrical appliances in all Shire owned/managed properties.</p>
Ongoing	Fleet and Vehicle Management	<p>Vehicles Serviced Toyota Land Cruiser Rego: 1HFB 604. Vehicle tracker and UHF radio installed.</p> <p>Vehicles Repaired Toyota Prado Rego: 1HFB 600. Tyres replaced. Spare wheel carrier repaired.</p> <p>Toyota Prado Rego: 1HLA 156. Drive assist system faulty - Vehicle taken to Kalgoorlie for system repairs, vehicle tracker and UHF radio installation.</p> <p>Isuzu Rubbish Truck Rego: 1GDT 303. Repairs completed on faulty PTO/hydraulic system and brakes.</p> <p>New Fleet/Vehicles Rubbish Truck – suppliers contacted to discuss Shire’s requirements for replacement truck and custom motor body. Some quotes have been received and we are still awaiting more. Once all quotes are received, a review will be undertaken by the relevant stakeholders, and a recommendation made to the CEO.</p> <p>Other The following vehicles/plant have been identified for divestment through public auction via Pickles in Perth:</p> <ul style="list-style-type: none"> • Toyota Dyna II 6500 3-tonne tip truck 2002 • Ford PJ Ranger Super Cab Chassis XL 4x4 Manual Diesel Utility 2007 • Nissan Navara Dual Cab Utility (Manual Diesel) 2010 • Isuzu NQR450 Garbage Compactor truck 2014 • Trailer - ex Environmental Health • Trailer - dual axle tipping <p>Quote being obtained for transportation of vehicles/plant from Warburton to Pickles.</p> <p>Action: Fleet utilisation to be monitored to ensure all vehicles are serviced within manufacturers recommended service intervals. Ad-hoc repairs to be undertaken as necessary.</p>
Ongoing	Property Maintenance	<p>Warburton Playgroup</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. <p>152 Motel Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. <p>154 Motel Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. • Electrical repairs completed.

		<p>255A Motel Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. <p>255B Motel Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. <p>153 Cultural Centre Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. <p>158 Ninth Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. <p>367 Ninth Street, Warburton</p> <ul style="list-style-type: none"> • Gardening and yard maintenance. • Plumbing repairs. <p>97 Fifth Street, Warburton</p> <ul style="list-style-type: none"> • Plumbing repairs. • Secure property after burglary with intent. • Liaise with contractors regarding repair works following burglary. • Gardening and yard maintenance. <p>98 Fifth Street, Warburton</p> <ul style="list-style-type: none"> • Repairs to security cage. • Replace pad bolts on security cage. <p>Action: Operations Team to continue to undertake yard & building maintenance as required</p>
<p>Ongoing</p>	<p>Roads</p>	<p>Construction Works - Breakaway Earthmoving CAP Works Papulankutja Road Upgrade. 10mW x 200mm Compacted Gravel Pavement.</p> <ul style="list-style-type: none"> • SLK 73 - 77 Completed 14/4/2024 <p>Maintenance Works - Breakaway Earthmoving Great Central Road</p> <ul style="list-style-type: none"> • SLK 17 – 18 Flood damaged Repairs Completed 17-18/3/2024 • SLK 00 – 16 Maintenance grading Completed 30/3/2024 • SLK 18 – 56 Maintenance grading Completed 1/4/2024 • SLK 56 – 104 Maintenance grading Completed 9/4/2024 • SLK 143 – 227 Maintenance grading Completed 16/4/2024 • SLK 436 – 400 Reinstatement of running surface Completed 1-2/4/2024 • SLK 400 – 321 Reinstatement of running surface Completed 9/4/2024 <p>Irrunytju Road</p> <ul style="list-style-type: none"> • SLK 00 – 132 Reinstatement of running surface Completed 16/4/2024 <p>Tjukurla Community Access Road</p> <ul style="list-style-type: none"> • Full Preservation Completed (19 - 29/3/2024)
<p>Ongoing</p>	<p>Warburton Sport & Recreation</p>	<p>Activities undertaken during reporting period:</p> <ul style="list-style-type: none"> • Assisting in Shire Office • Assist NG Council Pool Manager with operation of Warburton swimming pool (includes assisting with BBQ's, supervision of patrons, mobilisation/demobilisation of gym equipment at pool etc).

		<ul style="list-style-type: none"> • Visits to Warakurna and Wanarn Communities – swimming with Wanarn youths, football, and basketball activities with Warakurna youths, liaison with NG health Staff regarding opportunities for positive change across communities. • Movie nights held at drop-in centre. • Discos held at drop-in centre. • Trips to sandhills. • Kunga movie night for girls. • Kunga painting and activity night for girls. • Friday Night Footy ‘boys night’ event held. • Working in collaboration with NG Health regarding development of football program for adults and youths in Warburton. The program will facilitate the creation of a ‘mentoring program’ between men and boys in the community. • Working in collaboration with ‘Creating Communities’ to deliver the school holiday program for the Warburton youths. The youth program supplied breakfast and lunch daily with activities run in the morning and evening as well as the pool being open in the afternoon. A high level of participation and engagement with youths was achieved through the delivery of the program. <p>While the school holiday program delivered many positive outcomes, disappointingly there will still numerous incidents throughout the community where youths committed unlawful acts and displayed antisocial behaviour. These incidents posed significant risk to members of the community, Shire staff and other stakeholders both physically and mentally.</p>
<p>Ongoing</p>	<p>Warburton Waste Management</p>	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <p>Damaged waste bins swapped out at multiple residential properties with ‘new’ recycled 44-gallon drum waste bins.</p> <p>Non-commercial waste collection scheduled every Wednesday.</p> <p>Action: Operations Team to continue waste collection and disposal</p>

Attachment 11.2 - Environmental Health and Building Services Action Report

Attachment 12.1 - Payment Listing March 2024

Payment Listing March 2024				
Chq/EFT	Date	Name	Description	Payment
EFT5306	01/03/2024	IRRUNYTIJU STORE	Diesel fuel for Shire Isuzu 1HMJ403	200.00
EFT5307	01/03/2024	LEONORA MOTOR INN	Accommodation in Leonora for CEO 23/02/2024	145.00
EFT5308	01/03/2024	MILY (WARBURTON) STORE	Cleaning products and household supplies for staff housing - Lot 158 Eight St	77.10
EFT5309	01/03/2024	Tecsec Security Solutions	Remote support labour 08/02/2024 to make changes to office security system	198.00
EFT5310	01/03/2024	TYREPOWER KALGOORLIE	Century battery for Shire Landcruiser 1HXJ715	230.00
EFT5311	01/03/2024	QUEST INNALOO	Accommodation in Perth for EO 18/02/2024 - 22/02/2024 while attending Licencing course	830.00
EFT5312	01/03/2024	Ingot Hotel	Accommodation in Perth for CEO 31/01/2024 - 02/02/2024	471.00
EFT5313	01/03/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	247,482.94
EFT5314	01/03/2024	HOSPITALITY KALGOORLIE	Accommodation in Kalgoorlie for EO 23/02/2024	270.00
EFT5315	01/03/2024	DKM WORKPLACE SOLUTIONS PTY LTD	Generalist HR/WHs support	1,474.00
EFT5316	01/03/2024	WESTERN AUSTRALIAN ELECTORAL COMMISSION	Returning officer and election expenses for 2023 Local Government Ordinary Election	5,585.36
EFT5317	01/03/2024	CHARTAIR PTY LTD	Flight for OM - Alice Springs to Warburton 13/02/2024	327.50
T616725C	31/08/2023	CHARTAIR PTY LTD	Credit for overpayment Inv T616725 29/08/2023 PO 51386	37.50
EFT5318	01/03/2024	GEOFFREY RAYMOND HANDY	Reimbursement for FAC and CSO relocation expenses	1,890.51
EFT5319	01/03/2024	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Pump out double septic tank Lot 152 Warburton - attended 03/11/23, 27/11/23, 12/02/24	4,103.70
EFT5320	01/03/2024	GOLDFIELDS OFF ROAD	Supply BC090 battery charger and maintainer for Shire Landcruiser 1HXJ715	99.00
EFT5321	08/03/2024	MCLEODS	Professional legal services for Roads User Agreement - BHP/Shire 05/02/2024 - 28/02/2024	8,307.20
EFT5322	08/03/2024	Focus Networks	IT Services	1,793.00
EFT5323	08/03/2024	AUSTRALIA POST	Postage costs for February 2024, PMB 87 annual renewal	195.93
EFT5324	08/03/2024	NGAANYATJARRA Services (ELEC a/c)	Electricity account for January - February 2024	6,904.55
EFT5325	08/03/2024	Ingot Hotel	Accommodation in Perth for OM 23/02/2024	173.00
EFT5326	08/03/2024	The Trustee for Integrated Human Resourcing Trust	HR Support February 2024	1,393.61
EFT5327	08/03/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	268,547.97
EFT5328	08/03/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	Accommodation in Alice Springs for BMO 26/02/2024	190.00
EFT5329	08/03/2024	MILLS OAKLEY LAWYERS	Employment advice 31/01/2024 - 16/02/2024	2,168.10
EFT5330	08/03/2024	QUEST SOUTH PERTH FORESHORE	Accommodation for CEO in Perth 21/02/2024 - 22/02/2024	423.00
EFT5331	08/03/2024	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payment 188687-188692	971.50
EFT5332	08/03/2024	CHARTAIR PTY LTD	Flight for BMO Alice Springs to Warburton 27/02/2024	365.00
EFT5333	08/03/2024	LAVERTON SUPPLIES MOTORS	Diesel for Shire Ford Ranger 1HTZ233 supplied 24/02/2024	114.23
EFT5334	18/03/2024	WARAKURNA ROADHOUSE	Diesel for Shire Prado 1HFB600, USB cable & AAA batteries	526.90
EFT5335	18/03/2024	WARRUNYINNA STORE	Diesel for Shire Prado 1HFB600	199.15
EFT5336	18/03/2024	Focus Networks	Monthly Saas agreement for March 2024	3,302.20
EFT5337	18/03/2024	Samantha Richardson	Reimbursement to AC for private travel as per TRP (up to \$1,500 pa - prev claim \$780.54)	552.81
EFT5338	18/03/2024	Vocus Pty Ltd	Shire internet payment 01/03/2024 - 31/03/2024	935.00
EFT5339	18/03/2024	WESTERN DESERT MECHANICAL	Mechanical service and repairs	2,764.96
EFT5340	18/03/2024	ACEAM PTY LTD	Asset management and valuations review meetings for the month of February 2024	3,630.00
EFT5341	18/03/2024	Susan Mcneish Toska	Reimbursement to EO for expenses in Perth for Licencing training	176.76
EFT5342	18/03/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	187,872.13
EFT5343	18/03/2024	DKM WORKPLACE SOLUTIONS PTY LTD	General HR/WHs support 21/02/2024 - 10/03/2024	858.00
EFT5344	18/03/2024	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Property maintenance and repairs	45,419.95
EFT5345	18/03/2024	CORE BUSINESS AUSTRALIA	Road Co-ordinator Professional Placement Claim 1 - February 2024	11,331.19
EFT5346	18/03/2024	MOORE AUSTRALIA (WA) Pty Ltd	Accounting services	12,760.00
EFT5347	18/03/2024	LAVERTON SUPPLIES MOTORS	Diesel for Shire Landcruiser 1HFB604 supplied 22/02/2024	212.30
EFT5348	18/03/2024	AUSTRALIAN TAXATION OFFICE	BAS return for February 2024	90,187.00
EFT5349	25/03/2024	NATS	Transport of personal items from Warburton to Tasmania for FAC & CSO as per deed of settlement	3,581.29
EFT5350	25/03/2024	Focus Networks	IT Services	49.50
EFT5351	25/03/2024	Ingot Hotel	Accommodation in Perth for OM 18/03/2024	157.00
EFT5352	25/03/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	196,446.58

Chq/EFT	Date	Name	Description	Payment
EFT5353	25/03/2024	CORE BUSINESS AUSTRALIA	NG WHS Advisory Support Services Claim 15 - February 2024	385.00
EFT5354	25/03/2024	GOLDFIELDS OFF ROAD	Supply and install UHF CB and antenna to Shire landcruiser 1HFB604	919.00
EFT5355	27/03/2024	DAMIAN MCLEAN	Councillor fees and allowances March 2024	2,135.00
EFT5356	27/03/2024	Julie Porter	Councillor fees and allowances March 2024	375.00
EFT5357	27/03/2024	JOYLENE FRAZER	Councillor fees and allowances March 2024	375.00
EFT5358	27/03/2024	DEBRA FRAZER	Councillor fees and allowances March 2024	750.00
DD2950.2	09/03/2024	Westpac Credit Card CEO	Westpac - CEO credit card topup by Bpay 08/02/2024	5,000.00
PAY	13/03/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	27,083.13
DD2955.1	13/03/2024	Aware Super	Superannuation contributions	1,973.70
DD2955.2	13/03/2024	MLC Superannuation	Superannuation contributions	342.14
DD2955.3	13/03/2024	HOST PLUS	Superannuation contributions	1,438.75
DD2955.4	13/03/2024	CBUS SUPERANNUATION	Superannuation contributions	693.88
PAY	27/03/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	26,975.14
DD2965.1	27/03/2024	Aware Super	Superannuation contributions	1,848.51
DD2965.2	27/03/2024	MLC Superannuation	Superannuation contributions	342.14
DD2965.3	27/03/2024	HOST PLUS	Superannuation contributions	1,431.35
DD2965.4	27/03/2024	CBUS SUPERANNUATION	Superannuation contributions	693.88
DD2967.1	04/03/2024	COMMONWEALTH BANK OF AUSTRALIA	CBA Merchant fee for February 2024	20.18
DD2967.2	04/03/2024	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges 15/02/2024 - 14/03/2024	469.00
DD2967.3	01/03/2024	WESTPAC BANK	Westpac direct debit of fees	60.76
DD2967.4	13/03/2024	Telstra Limited	Telstra landline account 17/02/2024 - 16/03/2024	906.85
DD2967.5	19/03/2024	Telstra Limited	Telstra mobile account 17/01/2024 - 16/02/2024	430.02
DD2967.6	25/03/2024	Navman Wireless Australia Pty Ltd	Satellite tracker and SatComm service fees 05/02/2024 - 04/03/2024	385.77
TOTALS				1,190,965.62

Attachment 12.2a – Schedule of Payments Made by Employees via Purchasing Cards – 29 January 2024 to 27 February 2024

Shire of Ngaanyatjarraku
Payments by Employees via Purchasing Cards
29 January 2024 - 27 February 2024
Credit Cards

Date	Description	Value	Card Id
29-Jan-24	Starlink	\$139.00	FAC130324-1
12-Feb-24	Taxi	\$135.00	OC130324-1
12-Feb-24	Taxi	\$53.55	OC130324-2
13-Feb-24	Taxi	\$52.50	OC130324-3
23-Feb-24	Taxi	\$38.91	OC130324-4
23-Feb-24	Fuel	\$109.10	OC130324-5
23-Feb-24	Fuel	\$113.44	OC130324-6
24-Feb-24	Taxi	\$131.25	OC130324-7
27-Feb-24	Westpac - card fee	\$10.00	OC130324-8
30-Jan-24	Qantas	\$529.83	CEO130324-1
31-Jan-24	Qantas	\$1,239.00	CEO130324-2
1-Feb-24	Taxi	\$28.77	CEO130324-3
2-Feb-24	Taxi	\$42.32	CEO130324-4
2-Feb-24	Uber	\$28.99	CEO130324-5
2-Feb-24	Uber	\$22.60	CEO130324-6
2-Feb-24	Taxi	\$19.53	CEO130324-7
5-Feb-24	Uber	\$15.50	CEO130324-8
5-Feb-24	Taxi	\$15.12	CEO130324-9
6-Feb-24	Qantas	\$381.90	CEO130324-10
6-Feb-24	Qantas	\$274.00	CEO130324-11
6-Feb-24	Qantas	\$344.56	CEO130324-12
6-Feb-24	Qantas	\$344.56	CEO130324-13
6-Feb-24	Qantas	\$536.30	CEO130324-14
7-Feb-24	Qantas	\$588.86	CEO130324-15
7-Feb-24	Qantas	\$1,745.78	CEO130324-16
9-Feb-24	Uber	\$22.21	CEO130324-17
9-Feb-24	Uber	\$21.42	CEO130324-18
9-Feb-24	Uber	\$36.56	CEO130324-19
9-Feb-24	Taxi	\$19.53	CEO130324-20
12-Feb-24	Uber	\$38.04	CEO130324-21
12-Feb-24	Shire vehicle service	\$395.00	CEO130324-22
12-Feb-24	Taxi	\$13.86	CEO130324-23
12-Feb-24	Taxi	\$23.10	CEO130324-24
12-Feb-24	Qantas	\$527.10	CEO130324-25
15-Feb-24	Business name registration	\$99.00	CEO130324-26
15-Feb-24	Qantas	\$206.00	CEO130324-27
16-Feb-24	Qantas	\$1,252.70	CEO130324-28
16-Feb-24	Qantas	\$99.00	CEO130324-29
19-Feb-24	Qantas	\$483.21	CEO130324-30
19-Feb-24	Qantas	\$491.80	CEO130324-31
19-Feb-24	Qantas	\$622.01	CEO130324-32
19-Feb-24	Qantas	\$527.10	CEO130324-33

Date	Description	Value	Card Id
21-Feb-24	Qantas	\$527.10	CEO130324-34
21-Feb-24	Virgin	\$724.08	CEO130324-35
21-Feb-24	Virgin	\$351.41	CEO130324-36
21-Feb-24	Virgin	\$351.41	CEO130324-37
22-Feb-24	Uber	\$30.03	CEO130324-38
23-Feb-24	Uber	\$23.97	CEO130324-39
23-Feb-24	Qantas refund	-\$341.46	CEO130324-40
23-Feb-24	Qantas refund	-\$3.10	CEO130324-41
23-Feb-24	Qantas refund	-\$3.10	CEO130324-42
23-Feb-24	Qantas refund	-\$487.40	CEO130324-43
23-Feb-24	Qantas refund	-\$4.40	CEO130324-44
23-Feb-24	Parking	\$1.86	CEO130324-45
26-Feb-24	Uber	\$43.90	CEO130324-46
26-Feb-24	Uber	\$43.52	CEO130324-47
26-Feb-24	Qantas refund	-\$341.46	CEO130324-48
27-Feb-24	Westpac - card fee	\$10.00	CEO130324-49
	Total	\$12,744.37	

Attachment 12.3 - Monthly Financial Report March 2024

SHIRE OF NGAANYATJARRAKU
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 March 2024

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

TABLE OF CONTENTS

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

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

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	468,583	468,583	454,805	(13,778)	(2.94%)	
Rates excluding general rates	1,262	1,262	1,263	1	0.08%	
Grants, subsidies and contributions	1,174,642	906,587	2,351,367	1,444,780	159.36%	▲
Fees and charges	597,218	459,424	599,082	139,658	30.40%	▲
Interest revenue	370,250	105,174	251,087	145,913	138.73%	▲
Other revenue	209,770	22,433	97,595	75,162	335.05%	▲
Profit on asset disposals	42,373	0	0	0	0.00%	
	2,864,098	1,963,463	3,755,199	1,791,736	91.25%	
Expenditure from operating activities						
Employee costs	(2,504,945)	(1,907,726)	(1,575,484)	332,242	17.42%	▲
Materials and contracts	(2,505,059)	(1,876,978)	(1,887,198)	(10,220)	(0.54%)	
Utility charges	(34,100)	(22,506)	(19,780)	2,726	12.11%	▲
Depreciation	(2,183,055)	(1,637,289)	0	1,637,289	100.00%	▲
Insurance	(141,605)	(141,604)	(98,448)	43,156	30.48%	▲
Other expenditure	(118,572)	(91,835)	(45,702)	46,133	50.23%	▲
	(7,487,336)	(5,677,938)	(3,626,612)	2,051,326	36.13%	
Non-cash amounts excluded from operating activities	2(b) 2,140,682	1,637,289	0	(1,637,289)	(100.00%)	▼
Amount attributable to operating activities	(2,482,556)	(2,077,186)	128,587	2,205,773	106.19%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,585,181	2,792,902	1,775,686	(1,017,216)	(36.42%)	▼
Proceeds from disposal of assets	125,000	0	0	0	0.00%	
	3,710,181	2,792,902	1,775,686	(1,017,216)	(36.42%)	
Outflows from investing activities						
Payments for property, plant and equipment	(533,451)	(337,491)	(103,193)	234,298	69.42%	▲
Payments for construction of infrastructure	(6,352,126)	(4,764,078)	(5,288,345)	(524,267)	(11.00%)	▼
	(6,885,577)	(5,101,569)	(5,391,538)	(289,969)	(5.68%)	
Amount attributable to investing activities	(3,175,396)	(2,308,667)	(3,615,852)	(1,307,185)	(56.62%)	
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfer to reserves	(411,335)	0	(157,800)	(157,800)	0.00%	▼
	(411,335)	0	(157,800)	(157,800)	0.00%	
Amount attributable to financing activities	(411,335)	0	(157,800)	(157,800)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 6,069,287	6,069,287	6,069,287	0	0.00%	
Amount attributable to operating activities	(2,482,556)	(2,077,186)	128,587	2,205,773	106.19%	▲
Amount attributable to investing activities	(3,175,396)	(2,308,667)	(3,615,852)	(1,307,185)	(56.62%)	▼
Amount attributable to financing activities	(411,335)	0	(157,800)	(157,800)	0.00%	▼
Surplus or deficit after imposition of general rates	2(a) 0	1,683,434	2,424,222	740,788	44.00%	▲

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 MARCH 2024**

	Actual 30 June 2023	Actual as at 31 March 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	14,963,103	11,090,839
Trade and other receivables	48,941	188,306
Inventories	25,107	25,107
TOTAL CURRENT ASSETS	15,037,151	11,304,252
NON-CURRENT ASSETS		
Other financial assets	40,745	40,745
Property, plant and equipment	12,988,341	13,091,534
Infrastructure	175,873,123	181,161,468
TOTAL NON-CURRENT ASSETS	188,902,209	194,293,747
TOTAL ASSETS	203,939,360	205,597,999
CURRENT LIABILITIES		
Trade and other payables	391,825	577,731
Other liabilities	496,792	65,252
Employee related provisions	288,678	288,678
TOTAL CURRENT LIABILITIES	1,177,295	931,661
NON-CURRENT LIABILITIES		
Employee related provisions	647	647
TOTAL NON-CURRENT LIABILITIES	647	647
TOTAL LIABILITIES	1,177,942	932,308
NET ASSETS	202,761,418	204,665,691
EQUITY		
Retained surplus	73,691,775	75,438,248
Reserve accounts	8,079,247	8,237,047
Revaluation surplus	120,990,396	120,990,396
TOTAL EQUITY	202,761,418	204,665,691

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 MARCH 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 POLICIES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 April 2024

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Amended Budget Opening	Actual as at	Actual as at
		1 July 2023	30 June 2023	31 March 2024
(a) Net current assets used in the Statement of Financial Activity	Note	\$	\$	\$
Current assets				
Cash and cash equivalents		14,965,648	14,963,103	11,090,839
Trade and other receivables		91,963	48,941	188,306
Inventories		46,299	25,107	25,107
		15,103,910	15,037,151	11,304,252
Less: current liabilities				
Trade and other payables		(252,816)	(391,825)	(577,731)
Other liabilities		(470,651)	(496,792)	(65,252)
Employee related provisions		(266,618)	(288,678)	(288,678)
Other provisions		(5,583)	0	0
		(995,668)	(1,177,295)	(931,661)
Net current assets		14,108,242	13,859,856	10,372,591
Less: Total adjustments to net current assets	2(c)	(7,790,569)	(7,790,569)	(7,948,369)
Closing funding surplus / (deficit)		6,317,673	6,069,287	2,424,222

(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*.

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2024	30 June 2024	30 June 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(42,373)	0	0
Add: Depreciation	2,183,055	1,637,289	0
Total non-cash amounts excluded from operating activities	2,140,682	1,637,289	0

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Amended Budget Opening	Actual as at	Actual as at
		1 July 2023	30 June 2023	31 March 2024
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts		(8,079,247)	(8,079,247)	(8,237,047)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of employee benefit provisions held in reserve		288,678	288,678	288,678
Total adjustments to net current assets	2(a)	(7,790,569)	(7,790,569)	(7,948,369)

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 MARCH 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. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions Higher YTD revenue for roads grants than forecast.	1,444,780	159.36%	▲
Fees and charges 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.	139,658	30.40%	▲
Interest revenue Timing of interest received to date higher than YTD budget estimate.	145,913	138.73%	▲
Other revenue Proceeds from sale of asset recognised as other income. Screendoor reimbursement for Lot 255. Interim payment received for Lot 98 Warburton. Timing of income from DFES contribution not yet received.	75,162	335.05%	▲
Expenditure from operating activities			
Employee costs Employee costs less than forecast in YTD budget estimates due to employee vacancies.	332,242	17.42%	▲
Utility charges Timing of utilities allocations.	2,726	12.11%	▲
Depreciation Once the Annual Financial Report for 2023 is finalised the asset depreciation will be processed.	1,637,289	100.00%	▲
Insurance LGIS refund for 22/23 property and vehicle premiums.	43,156	30.48%	▲
Other expenditure Yet to disburse building remittance for levies collected. Attendance fees for committee and other meetings not yet processed.	46,133	50.23%	▲
Non-cash amounts excluded from operating activities Once the Annual Financial Report for 2023 is finalised the asset depreciation will be processed.	(1,637,289)	(100.00%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions YTD Budget apportioned 9/12th of Annual Budget. Stimulus funding not yet received. One third of the MRWA GCR funding received.	(1,017,216)	(36.42%)	▼
Outflows from investing activities			
Payments for property, plant and equipment YTD Budget apportioned 9/12th of Annual Budget Capital purchases for the computers, sport and recreation items, housing and N-Com Elektronika FM Radio Transmitter - Warburton and Blackstone not reflected in the accounts.	234,298	69.42%	▲
Payments for construction of infrastructure YTD Budget apportioned 9/12th of Annual Budget Papulankutja Road (Warburton - Blackstone Road) - YTD actual is higher than YTD budget. Great Central Road - no expenditure to date.	(524,267)	(11.00%)	▼
Outflows from financing activities			
Transfer to reserves Timing of interest received to date higher than YTD budget estimate.	(157,800)	0.00%	▼
Surplus or deficit after imposition of general rates Due to variances described above	740,788	44.00%	▲

SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Key Information	2
2	Key Information - Graphical	3
3	Cash and Financial Assets	4
4	Reserve Accounts	5
5	Capital Acquisitions	6
6	Disposal of Assets	8
7	Receivables	9
8	Other Current Assets	10
9	Payables	11
10	Rate Revenue	12
11	Other Current Liabilities	13
12	Grants and contributions	14
13	Capital grants and contributions	15
14	Budget Amendments	16

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$6.07 M	\$6.07 M	\$6.07 M	\$0.00 M
Closing	\$0.00 M	\$1.68 M	\$2.42 M	\$0.74 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.85 M	25.7%
Restricted Cash	\$8.24 M	74.3%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	\$0.54 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	% Collected
Rates Receivable	\$0.17 M
Rates Receivable	95.6%
Trade Receivable	\$0.17 M
Trade Receivable	100.0%
Over 30 Days	100.0%
Over 90 Days	0.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.48 M)	(\$2.08 M)	\$0.13 M	\$2.21 M

Refer to Statement of Financial Activity

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

Refer to 10 - Rate Revenue

Grants and Contributions		
	% Variance	
YTD Actual	\$2.35 M	159.4%
YTD Budget	\$0.91 M	159.4%

Refer to 12 - Grants and Contributions

Fees and Charges		
	% Variance	
YTD Actual	\$0.60 M	30.4%
YTD Budget	\$0.46 M	30.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.18 M)	(\$2.31 M)	(\$3.62 M)	(\$1.31 M)

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

Asset Acquisition		
	% Spent	
YTD Actual	\$5.29 M	(16.7%)
Amended Budget	\$6.35 M	(16.7%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	% Received	
YTD Actual	\$1.78 M	(50.5%)
Amended Budget	\$3.59 M	(50.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.41 M)	\$0.00 M	(\$0.16 M)	(\$0.16 M)

Refer to Statement of Financial Activity

Reserves	
Reserves balance	\$8.24 M
Interest earned	\$0.00 M

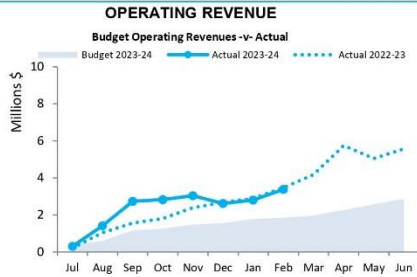
Refer to 4 - Cash Reserves

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

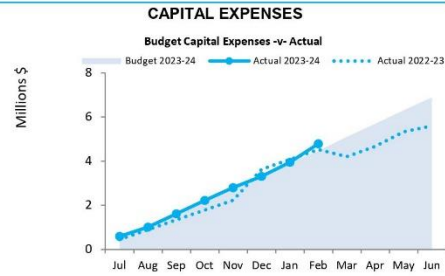
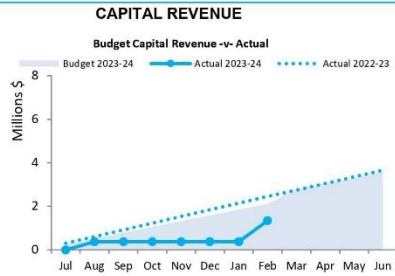
SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

2 KEY INFORMATION - GRAPHICAL

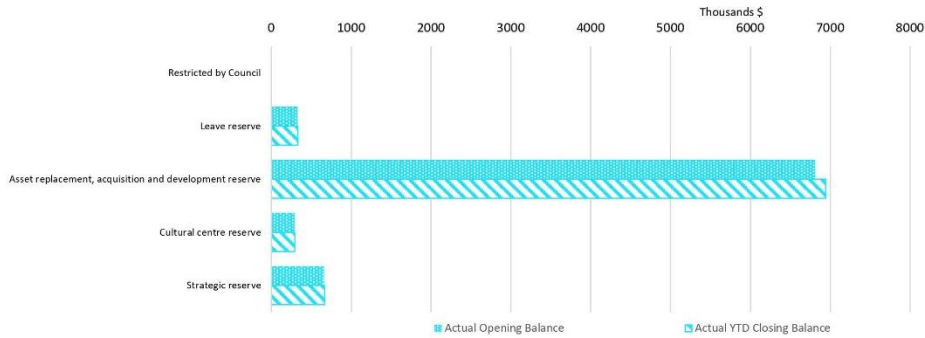
OPERATING ACTIVITIES



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 MARCH 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	1,026,327	0	1,026,327	Westpac	Variable	Nil
Municipal notice account	Cash and cash equivalents	831,579	0	831,579	Westpac	Nil	Nil
Municipal premium business	Cash and cash equivalents	598,757	0	598,757	Westpac	3.15%	Nil
Reserve - Term Deposit 004	Financial assets at amortised cost	397,074	131,025	528,099	Westpac	3.65%	Jun-24
Reserve - Term Deposit 621	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.57%	Jun-24
Reserve - Term Deposit 656	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	5.52%	Apr-24
Reserve - Term Deposit 672	Financial assets at amortised cost	0	1,032,044	1,032,044	Westpac	5.44%	Sep-24
Reserve - Term Deposit 680	Financial assets at amortised cost	0	1,022,342	1,022,342	Westpac	3.65%	Jul-24
Reserve - Term Deposit 173	Financial assets at amortised cost	0	1,017,180	1,017,180	Westpac	3.55%	Apr-24
Reserve - Term Deposit 181	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	3.50%	May-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	1,034,456	1,034,456	CBA	4.86%	Sep-24
Total		2,853,792	8,237,047	11,090,839			
Comprising							
Cash and cash equivalents		2,456,718	0	2,456,718			
Financial assets at amortised cost		397,074	8,237,047	8,634,121			
		2,853,792	8,237,047	11,090,839			

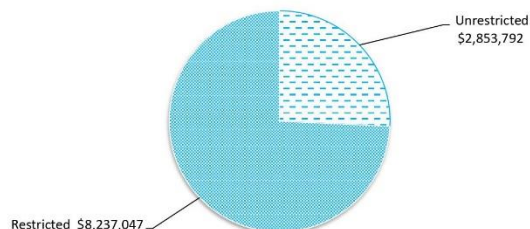
KEY INFORMATION

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 MARCH 2024

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual YTD
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council								
Leave reserve	324,523	9,239	0	333,762	324,523	6,408	0	330,931
Asset replacement, acquisition and development reserve	6,808,565	375,161	0	7,183,726	6,808,565	134,440	0	6,943,005
Cultural centre reserve	289,480	8,241	0	297,721	289,480	5,716	0	295,196
Strategic reserve	656,679	18,694	0	675,373	656,679	11,236	0	667,915
	8,079,247	411,335	0	8,490,582	8,079,247	157,800	0	8,237,047

**SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Land & Buildings	180,000	135,000	0	(135,000)
Furniture & Equipment	15,000	11,250	0	(11,250)
Plant & Equipment	338,451	191,241	103,193	(88,048)
Acquisition of property, plant and equipment	533,451	337,491	103,193	(234,298)
Infrastructure - Roads	6,352,126	4,764,078	5,288,345	524,267
Acquisition of infrastructure	6,352,126	4,764,078	5,288,345	524,267
Total capital acquisitions	6,885,577	5,101,569	5,391,538	289,969
Capital Acquisitions Funded By:				
Capital grants and contributions	3,585,181	2,792,902	1,775,686	(1,017,216)
Other (disposals & C/Fwd)	125,000	0	0	0
Contribution - operations	3,175,396	2,308,667	3,615,852	1,307,185
Capital funding total	6,885,577	5,101,569	5,391,538	289,969

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.

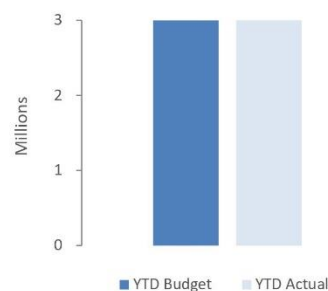
Initial recognition and measurement for assets held at cost

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 recognised 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

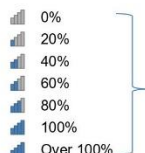


SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total
Level of completion indicators



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

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

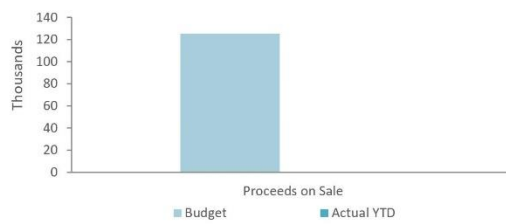
Account Description		Current	Amended	Year to Date	Year to Date	Variance
		Budget	Year to Date	Budget	Actual	(Under)/Over
Capital Expenditure						
Land & Buildings						
092500	Housing CapEx	180,000	135,000	0	0	(135,000)
Land & Buildings Total		180,000	135,000	0	0	(135,000)
Furniture & Equipment						
042562	Furniture & Equipment - Computer	15,000	11,250	0	0	(11,250)
Furniture & Equipment Total		15,000	11,250	0	0	(11,250)
042565	Plant & Equipment	160,000	119,997	103,193	103,193	(16,804)
113420	Plant & Equipment - Sport & Rec	95,000	71,244	0	0	(71,244)
114800	N-Com Elektronika FM Radio Transmitter - Warburton and Blackstone	83,451	0	0	0	0
Plant & Equipment Total		338,451	191,241	103,193	103,193	(88,048)
Infrastructure - Roads						
121003	Papulankutja Road (Warburton - Blackstone Road)	5,287,874	3,965,895	5,288,345	5,288,345	1,322,449
121400	Great Central Road - Capex	1,064,252	798,183	0	0	(798,183)
Infrastructure - Roads Total		6,352,126	4,764,078	5,288,345	5,288,345	524,266
Grand Total		6,885,577	5,101,569	5,391,538	5,391,538	289,969

**SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

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



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

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable

	30 June 2023	31 Mar 2024
	\$	\$
Opening arrears previous years	15,588	0
Levied this year	406,777	456,068
Less - collections to date	(422,365)	(435,981)
Net rates collectable	0	20,087
% Collected	100.0%	95.6%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	0	76,096	0	0	76,096
Percentage	0.0%	0.0%	100.0%	0.0%	0.0%	
Balance per trial balance						
Trade receivables						76,096
GST receivable						89,419
Receivables for employee related provisions						2,704
Total receivables general outstanding						168,219

Amounts shown above include GST (where applicable)

KEY INFORMATION

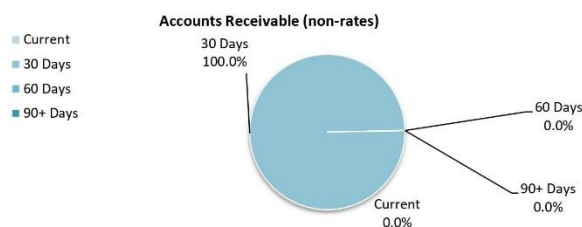
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



**SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 March 2024
	\$	\$	\$	\$
Inventory				
Stock on hand	25,107	0	0	25,107
Other assets				
Prepayments	0	5,000	(5,000)	0
Total other current assets	25,107	5,000	(5,000)	25,107

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

OPERATING ACTIVITIES

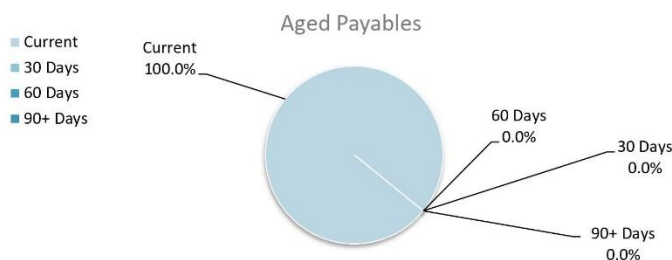
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	542,364	0	0	0	542,364
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						542,364
ATO liabilities						277
Payroll creditors						30,730
Transport licensing						1,533
Prepaid Rates						2,827
Total payables general outstanding						577,731

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



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

OPERATING ACTIVITIES

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 \$
Unimproved value									
Unimproved valuations	0.2200	32	2,129,925	468,583	0	468,583	468,583	(13,778)	454,805
General rates		32	2,129,925	468,583	0	468,583	468,583	(13,778)	454,805
Minimum payment									
Unimproved value									
Unimproved valuations	252.50	5	5,113	1,262	0	1,262	1,263	0	1,263
Sub-total		5	5,113	1,262	0	1,262	1,263	0	1,263
Total rates						469,845			456,068

**SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

OPERATING ACTIVITIES

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 March 2024 \$
Other liabilities						
Contract liabilities		496,792	0	1,299,001	(1,730,541)	65,252
Total other liabilities		496,792	0	1,299,001	(1,730,541)	65,252
Employee Related Provisions						
Provision for annual leave		173,370	0	0	0	173,370
Provision for long service leave		115,308	0	0	0	115,308
Total Provisions		288,678	0	0	0	288,678
Total other current liabilities		785,470	0	1,299,001	(1,730,541)	353,930

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.

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

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2024	Current Liability 31 Mar 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	
Grants and subsidies								
General Grants (Untied)	0	0	0	0	0	162,544	121,908	121,908
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	1,299,001	(1,730,541)	65,252	65,252	147,668	110,745	1,730,541
MRWA Grant - GCR Maintenance	0	0	0	0	0	500,000	374,994	200,000
Fed, Roads Grant (untied)	0	0	0	0	0	41,960	31,470	31,448
	496,792	1,299,001	(1,730,541)	65,252	65,252	1,169,642	901,587	2,346,367
Contributions								
Contributions	0	0	0	0	0	5,000	5,000	5,000
	0	0	0	0	0	5,000	5,000	5,000
TOTALS	496,792	1,299,001	(1,730,541)	65,252	65,252	1,174,642	906,587	2,351,367

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

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2024	Current Liability 31 Mar 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies								
Grants - MRWA GCR income for CapEx	0	0	0	0	0	1,000,000	749,997	400,000
Grants - Stimulus Funding	0	0	0	0	0	452,936	339,696	428,520
Grant - Special Projects	0	0	0	0	0	1,716,126	1,287,090	947,166
Grant-Roads to Recovery	0	0	0	0	0	416,119	416,119	0
	0	0	0	0	0	3,585,181	2,792,902	1,775,686

**SHIRE OF NGAANYATJARRAKU
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

14 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$
Budget adoption					0
Opening surplus (deficit)	OCM 20/03/2024 Item 10.3	Opening surplus(deficit)	40,292		40,292
Grants, subsidies and contributions	OCM 20/03/2024 Item 10.3	Operating revenue		(30,496)	9,796
Fees and charges	OCM 20/03/2024 Item 10.3	Operating revenue	11,700		21,496
Other revenue	OCM 20/03/2024 Item 10.3	Operating revenue	197,000		218,496
Employee costs	OCM 20/03/2024 Item 10.3	Operating expenses	165,705		384,201
Materials and contracts	OCM 20/03/2024 Item 10.3	Operating expenses		(190,750)	193,451
Purchase of land and buildings	OCM 20/03/2024 Item 10.3	Capital expenses		(180,000)	13,451
Purchase of plant and equipment	OCM 20/03/2024 Item 10.3	Capital expenses		(13,451)	0
			414,697	(414,697)	0