



Shire of **Ngaanyatjaraku**  
ON A JOURNEY

# ATTACHMENTS

Ordinary Council Meeting  
26 June 2024

## Attachments

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## Attachment 10.1 - Investment Register May 2024

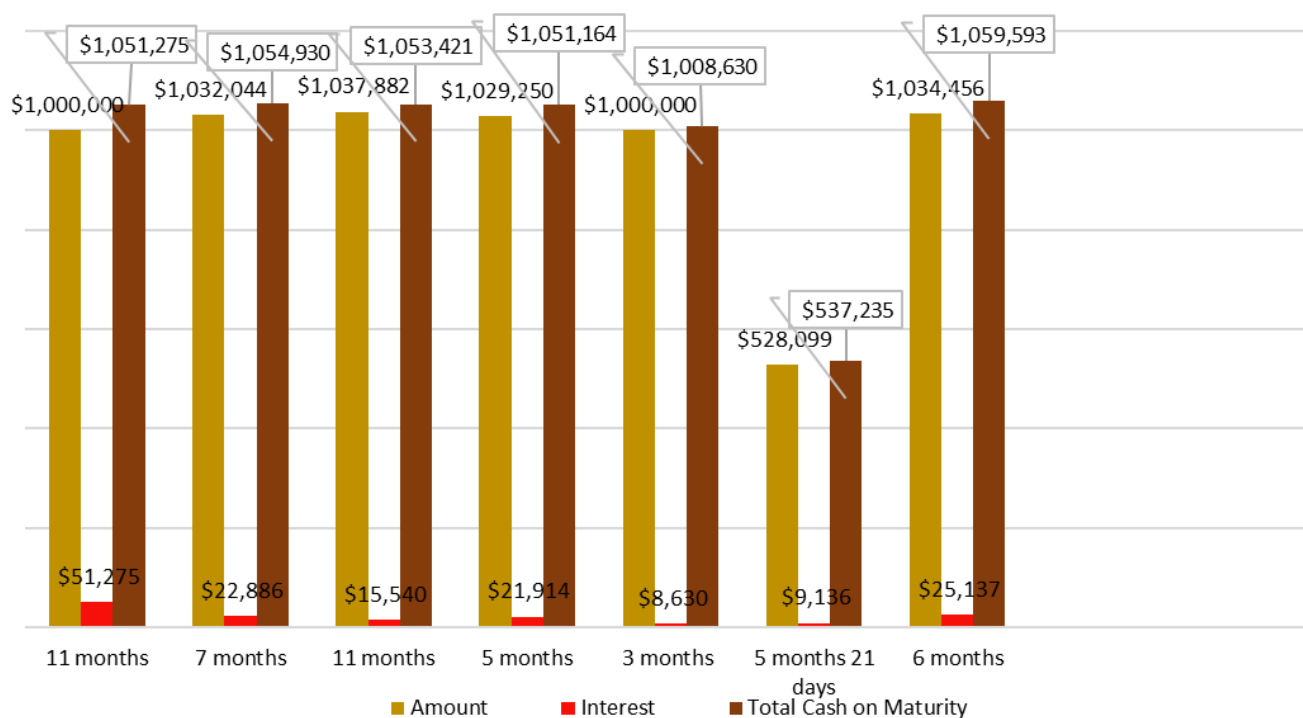
### SHIRE OF NGAANYATJARRAKU CASH POSITION AS AT 31 MAY 2024

INVESTMENTS									
Amount	AC	Type	Term	Credit Rating S&P	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
\$ 1,032,043.84	032108-409672	Reserve	7 months	AA-	Westpac Bank	3.80%	21-Sep-24	\$ 22,885.93	\$ 1,054,929.77
\$ 1,037,881.79	032108-409680	Reserve	11 months	AA-	Westpac Bank	3.65%	21-Oct-24	\$ 15,539.60	\$ 1,053,421.39
\$ 1,029,249.88	032108-442173	Reserve	5 months	AA-	Westpac Bank	5.11%	07-Sep-24	\$ 21,914.45	\$ 1,051,164.33
\$ 1,000,000.00	032108-442181	Reserve	3 months	AA-	Westpac Bank	3.50%	07-Aug-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
\$ 1,034,455.74	CBA	Reserve	6 months	AA-	Commonwealth Bank	4.86%	27-Sep-24	\$ 25,137.28	\$ 1,059,593.02
\$ 6,661,730.05								\$ 154,518.03	\$ 6,816,248.08

CASH AT BANK		
Account Name	Amount	Interest
WESTPAC BUSINESS ONE ACCOUNT	\$1,038,332.90	0% interest
WESTPAC BUSINESS PREMIUM CASH RESERVE ACCOUNT	\$1,010,332.32	2.95 % interest >\$999,999, 0.01% <\$999,999
WESTPAC 31 DAY NOTICE ACCOUNT	\$838,299.63	4.6% - funds on hold and 2.35% on notice
Total Cash at Bank	\$ 2,886,964.85	

<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>\$ 9,548,694.90</b>
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### INVESTMENT REGISTER AS AT 31 MAY 2024



Shire of Ngaanyatjaraku  
Payments by Employees via Purchasing Cards  
28 April 2024 - 27 May 2024  
Credit Cards

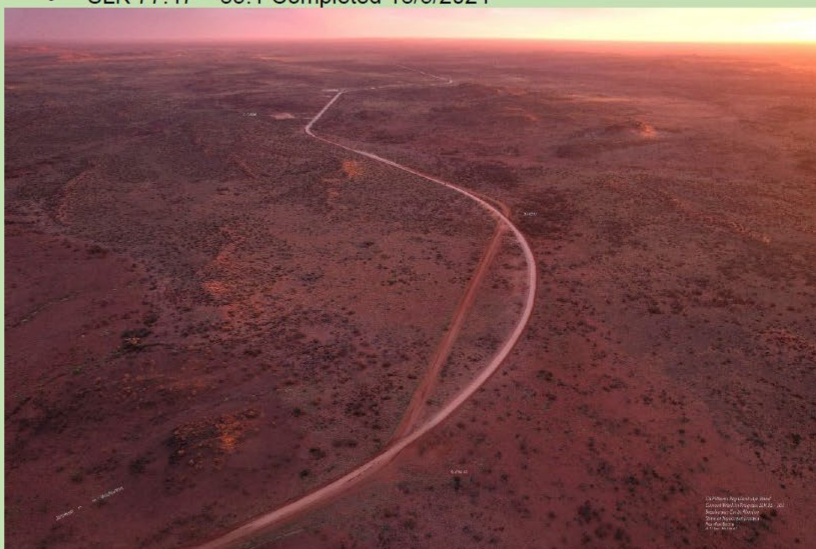

Summary Check	OM	\$381.98	
	CEO expenses	\$7,154.52	
	Credit card topups	<u>-\$10,000.00</u>	
		<u>-\$2,463.50</u>	(Card balances in credit)

## Attachment 11.1 – Operations Report May-June 2024

### Operations Report – May/June 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>Lot 117A Amy Giles Street, Blackstone</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 Prado Rego: 1HLA 156. Vehicle tracker and UHF radio installed.</p> <p><b>Vehicles Repaired</b> Toyota Prado Rego: 1HFB 600. Diff lock being repaired.</p> <p>Isuzu NQR450 Garbage Compactor truck 2014 - being assessed to determine what works are required to make operational.</p> <p>Isuzu Rubbish Truck Rego: 1GDT 303. Repairs completed on faulty PTO/hydraulic system and brakes.</p> <p><b>New Fleet/Vehicles</b> Rubbish Truck – suppliers contacted to discuss Shire's requirements for replacement truck and custom motor body. Quotes now received and review underway.</p> <p>Multiple trailer manufacturers have been contacted to discuss option for rubbish trailers.</p> <p><b>Other</b> The following vehicles/plant have been transported to Pickles in Perth for divestment through public auction:</p> <ul style="list-style-type: none"> <li>Toyota Dyna II 6500 3-tonne tip truck 2002</li> <li>Ford PJ Ranger Super Cab Chassis XL 4x4 Manual Diesel Utility 2007</li> <li>Nissan Navara Dual Cab Utility (Manual Diesel) 2010</li> <li>Trailer - ex Environmental Health</li> <li>Trailer - dual axle tipping</li> </ul> <p><b>Action: Fleet utilisation being 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>Gardening and yard maintenance.</li> </ul> <p>104B Fifth Street, Warburton</p> <ul style="list-style-type: none"> <li>Building and plumbing 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> <li>Internal painting.</li> </ul> <p>255A Motel Street, Warburton</p> <ul style="list-style-type: none"> <li>Gardening and yard maintenance.</li> </ul> <p>255B 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>367 Ninth Street, Warburton</p> <ul style="list-style-type: none"> <li>Gardening and yard maintenance.</li> </ul> <p>117A Amy Giles Street, Blackstone</p> <ul style="list-style-type: none"> <li>Painting and graffiti removal from interior of property.</li> </ul> <p>11A Sixth Street, Warakurna</p> <ul style="list-style-type: none"> <li>Replace faulty exhaust fan in toilet.</li> <li>Plumbing repairs to toilet.</li> </ul> <p>11B Sixth Street, Warakurna</p> <ul style="list-style-type: none"> <li>Plumbing repairs to toilet.</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 - Breakaway Earthmoving</b> CAP Works Papulankutja Road Upgrade. 10mW x 200mm Compacted Gravel Pavement.</p> <ul style="list-style-type: none"> <li>SLK 77.47 – 83.1 Completed 18/5/2024</li> </ul>  

		<p>Gravel Pit #25 at SLK 123.86 Papulankutja Road (Parntirpi) - Closed/Rehab - 16/6/2024</p> <p>Gravel Pit #27 at SLK 134.54 Papulankutja Road - Discontinue/Rehab in Progress -19/6/2024</p> <p><b>Maintenance Works - Breakaway Earthmoving</b></p> <p>Great Central Road</p> <ul style="list-style-type: none"> <li>• SLK 224 – 284 Pavement preservation Completed 23/4/2024</li> <li>• SLK 284 - 379 Pavement preservation Completed 30/4/2024</li> <li>• SLK 341 – 359 Pavement preservation Completed 4/5/2024</li> <li>• SLK 00 – 129 Pavement preservation Completed 7 – 14/5/2024</li> </ul> <p>Mantamaru Road</p> <ul style="list-style-type: none"> <li>• SLK 00 - 52 Pavement preservation Completed 22 – 25/5/2024</li> </ul> <p>Patjarr Access Road</p> <ul style="list-style-type: none"> <li>• SLK 179 -115 Clear overgrowth drains/batters Completed 28/5/2024</li> <li>• SLK 115 – 00 Full asset preservation Completed 12/6/2024</li> </ul> <p>Tjikkarli Access Road</p> <ul style="list-style-type: none"> <li>• Mobilise to commence maintenance works 18/6/2024</li> </ul>
Ongoing	Warburton Sport & Recreation	<p><b>Activities undertaken during reporting period:</b></p> <ul style="list-style-type: none"> <li>• No information available for reporting period.</li> </ul>
Ongoing	Warburton Waste Management	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <p>Damaged waste bins swapped out at multiple residential properties with 'new' recycled 44-gallon drum waste bins.</p> <p>Non-commercial waste collection scheduled every Saturday.</p> <p><b>Action: Operations Team to continue waste collection and disposal</b></p>

## Attachment 11.2 - Environmental Health and Building Services Action Report

### EHO's Report June 2024

Date	Subject	Action Taken
	<b>EHO Orientation</b>	<p>The planned inspection of food premises in all communities was unavoidably delayed but further inspections and contact with food handlers, managers and health service staff continued.</p> <p><b>Action – EHO to continue to establish effective working relationships with members of communities and relevant agencies.</b></p>
<b>Ongoing</b>	<b>General Food Premises</b>	<p>Inspection of most food premises has been delayed but suitable software has been acquired (at no cost) and the templates to record inspection notes, photographs and any improvements or repairs that might be required have been revised to best suit our needs.</p> <p>The EHO met (by teleconference) with Chris Richardson, the Food Safety Auditor who provides operational support to a number of the premises (HAAC and Aged Care) in the communities but unrelated to the shire's regulatory role. It is expected the exchange of information with the food safety auditor will assist in achieving the greatest efficiency possible.</p> <p>A schedule of future routine inspections is being developed in conjunction with the Food Premises Register.</p> <p><b>Action - EHO to:</b></p> <ul style="list-style-type: none"> <li>• continue assisting the operators of food premises to ensure they provide suitable training to staff as required.</li> <li>• Complete the development of a register of food premises</li> </ul>
<b>Ongoing</b>	<b>Kanpa Community - Water Quality</b>	<p>Drinking water source from the community bore sampled for chemical and biological parameters as Kanpa is not on NCAC's drinking water sampling program. However, frequency of sampling is to be checked as results are limited in frequency.</p> <p><b>Action: EHO to monitor drinking water safety in Kanpa.</b></p>
<b>Ongoing</b>	<b>Covid-19</b>	<p>Restrictions removed except for particular locations (e.g. hospitals, special care facilities etc).</p> <p><b>Action: EHO to continue to monitor Covid-19 requirements.</b></p>
<b>Ongoing</b>	<b>Community Water Sampling Results</b>	<p>Consultation with the ACWS Water Quality Team within the Water Corporation confirmed the results of their sampling programme were being provided, based on their misunderstanding that the municipal boundaries included all community water sources managed by the Ngaanyatjarra Council. As a result, some results were not being provided to the shire, while others needed to be sent to the Shire of Laverton or the Shire of East Pilbara.</p> <p>Corrections to the distribution system were confirmed and to reduce inefficiency and the potential for records to be misplaced, the results are now emailed to the shire on a monthly and/or quarterly basis.</p> <p>Where the water quality of any community scheme presents a potential health risk e.g. high Nitrate levels, the Water Corporation remains committed to providing free bottled water for all affected community members until the scheme is upgraded.</p> <p><b>General</b> Discussions continue with the Corporation's <b>ACWS Water Quality Team</b> about future water quality planning for all the communities within the Shire.</p>



		<p><b>Action: EHO will continue liaison with the responsible agencies and contractors.</b></p> <p><b>Action: The EHO will continue to monitor the quality and safety of the drinking water provided in the Shire.</b></p>
Ongoing	Mosquito-Borne Diseases (MBDs)	<p>The EHO continues the informal discussions with Health WA to remain informed of the potential options for preventative actions and assistance available in the event of future or more frequent heavy rainfall events.</p> <ul style="list-style-type: none"> <li><b>Action: The EHO to continue to monitor reported MBD incidents and Liaise with HDWA concerning any possible preventative actions.</b></li> </ul>
Ongoing	Approvals	<p>Last month the approval for a Demolition Permit at Lot 80 Fifth Street Warburton was approved and this month, advice has been provided to the builder to assist in the approval of replacement nurses' quarters.</p> <p>Applications for a Building Permit and Approval to instal a septic tank connected to the community scheme are expected shortly.</p>
Ongoing	Public Health Act Implementation	<p>The EHO attended a webinar hosted by the Health Department of WA, addressing the roll-out of its legislated changes to the Public Health Act.</p> <p>The Department has acknowledged the overlap between its reporting requirements and the existing strategic planning and reporting obligations imposed on the Shire by other legislation. Although not providing detailed advice, the department has indicated its openness to accept reports in a form consistent with the individual local government reporting format.</p> <p>When the required information and clarification is available, a briefing paper will be prepared to outline the specific matters the shire need's to address, potential solutions and a proposed timeline to achieve compliance.</p> <p><b>Action: EHO develop briefing paper and to continue monitoring the roll out of the legislation and any implications for the shire and its residents etc.</b></p>

## Attachment 12.1 - Payment Listing May 2024

Payment Listing May 2024				
Chq/EFT	Date	Name	Description	Payment
EFT5398	01/05/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	298,490.54
EFT5399	03/05/2024	LEONORA MOTOR INN	Accommodation for CEO in Laverton 22/04/2024	145.00
EFT5400	03/05/2024	MILY (WARBURTON) STORE	Supplies for Sport and Rec program and Shire meeting room	347.40
EFT5401	03/05/2024	Office of the Auditor General	Fee for the attest audit for the year ended 30 June 2023	26,499.00
EFT5402	03/05/2024	Focus Networks	IT Services - Trend configuration and OAG Management letter	1,149.50
EFT5403	03/05/2024	AUSTRALIA POST	Postage April 2024	85.65
EFT5404	03/05/2024	Market Creations Agency	Marketing support hours	4,125.00
EFT5405	03/05/2024	NGAANYATJARRA Services (ELEC a/c)	Electricity account for March - April 2024	5,498.30
EFT5406	03/05/2024	Ingot Hotel	Accommodation for CEO in Perth 21/04/2024	157.00
EFT5407	03/05/2024	WESTERN DESERT MECHANICAL	30,000 km service to Shire landcruiser 1HFB604, Supply and instal brake pads, rectify spare tyre rack issue on Shire Prado	2,773.98
EFT5408	03/05/2024	C.L BURSEY & T.R SARGENT (TERRY SARGENT AND ASSOCIATES)	Environmental Health external contractor 11/02/2024 - 30/04/2024	18,235.80
EFT5409	03/05/2024	CHARTAIR PTY LTD	Flights for staff between Warburton and Alice Springs and Warburton and Kalgoorlie 26/04/2024 - 30/04/2024	1,836.00
EFT5410	03/05/2024	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES	Lot 98 Warburton Renovation - Progress Claim 2 and 3	90,624.02
EFT5411	03/05/2024	OUTBACK HIGHWAY DEVELOPMENT COUNCIL INC.	Contribution to Outback Way Stakeholder Forum	33,000.00
EFT5412	03/05/2024	MOORE AUSTRALIA (WA) Pty Ltd	Various Accounting Services including Finance Oversight & Support 01/03/2024 - 30/04/2024; Compilation of statement of financial activity and report to CEO February and March 2024; Annual Compliance Audit Return 2023; Compilation of the 2023-2024 Annual Budget Review; Walga Tax payroll check.	47,221.16
EFT5413	03/05/2024	LAVERTON SUPPLIES MOTORS	Diesel for Shire landcruiser 1HFB604 - supplied 12/04/2024 &	309.83
EFT5414	03/05/2024	GOLDFIELDS OFF ROAD	Supply Narva 12/24V Amber LED Optimax Beacon - Magnetic Mount for Shire vehicles 1HLA156, 1HTZ233, 1HFB604 and 1HXJ715	869.44
EFT5415	03/05/2024	NGAANYATJARRA COUNCIL AC (NTU)	Heritage assessment for 2024 Mantamaru Road Upgrade and Heritage Survey for realignment of Warburton-Jameson Road	49,113.24
EFT5416	08/05/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	278,254.13
EFT5417	14/05/2024	NATS	Supply and delivery of tyres for Shire Ranger 1HTZ233 and Makita batteries for roadside foliage trimming equipment, delivery of Starlink equipment Perth to Warburton	2,049.23
EFT5418	14/05/2024	MILY (WARBURTON) STORE	Supplies for Shire Youth and Sports & Rec Programs and kettle for Lot 367 Warburton	207.34
EFT5419	14/05/2024	WESTERN DESERT MECHANICAL	Supply battery for Shire Isuzu D-Max 1HJM403, includes freight	505.00
EFT5420	14/05/2024	Susan Mcneish Toska	Reimbursement to EO for Uber and taxi's 07/04/2024 and 26/04/2024	97.93
EFT5421	14/05/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	295,497.80
EFT5422	14/05/2024	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty	Accommodation for OM in Kalgoorlie 29/04/2024	150.00
EFT5423	16/05/2024	Marsel Toska	Reimbursement to BMO for taxis 26/02/2024 - 15/03/2024	172.24
EFT5424	16/05/2024	MILLS OAKLEY LAWYERS	General Industrial Relations and Employment Law 09/04/2024 - 26/04/2024	4,510.00
EFT5425	16/05/2024	DKM WORKPLACE SOLUTIONS PTY LTD	CEO Performance Review and HR support 04/04/2024 - 07/05/2024	4,884.00
EFT5426	16/05/2024	STACEY DAVIE	Reimbursement to CSO for pre-employment expenses	163.40
EFT5427	21/05/2024	AUSTRALIAN TAXATION OFFICE	BAS return for April 2024	1,461.00
EFT5428	21/05/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	236,568.33
EFT5429	21/05/2024	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payment 188699-188700	515.55
EFT5430	29/05/2024	BREAKAWAY C-/ KEY FACTORS	Hire of plant and equipment	294,890.62
EFT5431	29/05/2024	DAMIAN MCLEAN	OCM fee for 29/05/2024	510.00
EFT5432	29/05/2024	Julie Porter	OCM fee for 29/05/2024	250.00
EFT5433	29/05/2024	JOYLENE FRAZER	OCM fee for 29/05/2024	250.00
EFT5434	29/05/2024	DEBRA FRAZER	OCM fee for 29/05/2024	250.00
EFT5435	30/05/2024	NATS	Supply and delivery of delineator posts& fence droppers for Papulankuta Road, equipment and materials for repairs and maintenance of Shire and Other housing	5,190.53
EFT5436	30/05/2024	WARAKURNA ROADHOUSE	Diesel for 1IAH964 for Works Officer (Vehicle borrowed from Shire President)	112.51
EFT5437	30/05/2024	MILY (WARBURTON) STORE	Supplies for various School Holiday Programs, Drop In Centre and Shire meeting room	1,146.42
EFT5438	30/05/2024	Focus Networks	IT Services - Monthly MPS devices for April, Monthly Saas agreement for May, Video Conferencing/Telephony Setup for Shire Office boardroom, Map out new file structure, Nessus scan and setup of Priveleged Groups/Roles	17,268.45
EFT5439	30/05/2024	Vocus Pty Ltd	Shire Office internet 01/05/2024 - 31/05/2024	935.00

EFT5440	30/05/2024	WESTERN DESERT MECHANICAL	Supply and fit replacement windows and 80,000km service to Shire Landcruiser 1GJT224, Shire Landcruiser 1HFB604, PTO switch relocated, faulty rear lights repaired and tyre changed on rubbish truck 1GDT303	4,415.04
EFT5441	30/05/2024	HOSPITALITY KALGOORLIE	Accommodation in Kalgoorlie for CEO and EO 02/03/2024	348.00
EFT5442	30/05/2024	CHARTAIR PTY LTD	Flight for CEO Warburton to Alice Springs 02/05/2024 and OM Warburton to Alice Springs 09/05/2024, Flight for BMO Alice Springs to Warburton 14/05/2024, Flight for S&RO Alice Springs to Warburton 16/05/2024	1,460.00
EFT5443	30/05/2024	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Plumbing repairs and hydrojet blockage to public toilets at Shire Office - Lot 153 Warburton, Urgent repairs to Shire Office after breakin, Inspection of Lot 97 Warburton to quote for repairs	4,344.78
EFT5444	30/05/2024	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES	Lot 98 Warburton Renovation - Progress Claim 4	45,312.01
PAY	08/05/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	33,206.95
DD2997.1	08/05/2024	Aware Super	Superannuation contributions	1,985.85
DD2997.2	08/05/2024	PANORAMA SUPER	Superannuation contributions	666.61
DD2997.3	08/05/2024	HOST PLUS	Superannuation contributions	1,283.24
DD2997.4	08/05/2024	CBUS SUPERANNUATION	Superannuation contributions	853.23
DD2997.5	08/05/2024	REST	Superannuation contributions	209.17
DD2997.6	08/05/2024	NETWEALTH SUPER ACCELERATOR PERSONAL	Superannuation contributions	217.92
PAY	22/05/2024	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	29,408.99
DD3007.1	22/05/2024	Aware Super	Superannuation contributions	1,651.57
DD3007.2	22/05/2024	PANORAMA SUPER	Superannuation contributions	455.47
DD3007.3	22/05/2024	HOST PLUS	Superannuation contributions	1,063.54
DD3007.4	22/05/2024	CBUS SUPERANNUATION	Superannuation contributions	726.40
DD3007.5	22/05/2024	REST	Superannuation contributions	214.82
DD3007.6	22/05/2024	NETWEALTH SUPER ACCELERATOR PERSONAL	Superannuation contributions	726.40
DD3012.1	01/05/2024	WESTPAC BANK	Westpac Transaction, Activity and Merchant fees for April 2024	50.16
DD3012.2	27/05/2024	Navman Wireless Australia Pty Ltd	Satellite tracker and SatComm service fees 05/04/2024 - 04/05/2024	583.61
DD3012.3	03/05/2024	COMMONWEALTH BANK OF AUSTRALIA	CBA Merchant fee for April 2024	17.28
DD3012.4	10/05/2024	WESTPAC BANK	Westpac - CEO credit card topup by direct transfer 10/05/2024	5,000.00
DD3012.5	10/05/2024	Telstra Limited	Telstra landline account 17/04/2024 - 16/05/2024	910.36
DD3012.6	15/05/2024	Telstra Limited	Telstra mobile account 17/03/2024 - 16/04/2024	430.02
DD3012.7	21/05/2024	WESTPAC BANK	Westpac - CEO credit card topup by direct transfer 10/05/2024	5,000.00
DD3019.1	13/05/2024	Westpac Credit Card OM	Westpac - credit card direct debit payment	382.27
DD3019.2	13/05/2024	Westpac Credit Card CEO	Westpac - credit card direct debit payment	7,087.20
<b>TOTALS</b>				<b>1,874,331.23</b>

## Attachment 12.2 - Monthly Financial Report April 2024

### SHIRE OF NGAANYATJARRAKU

#### MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 May 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 MAY 2024**

	Amended 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	462,219	(6,364)	(1.36%)	
Rates excluding general rates	1,262	1,262	1,263	1	0.08%	
Grants, subsidies and contributions	1,174,642	1,065,655	3,806,951	2,741,296	257.24%	▲
Fees and charges	597,218	592,546	714,754	122,208	20.62%	▲
Interest revenue	370,250	128,546	352,482	223,936	174.21%	▲
Other revenue	209,770	27,307	69,176	41,869	153.33%	▲
Profit on asset disposals	42,373	0	71,144	71,144	0.00%	▲
	<b>2,864,098</b>	<b>2,283,899</b>	<b>5,477,989</b>	<b>3,194,090</b>	<b>139.85%</b>	
<b>Expenditure from operating activities</b>						
Employee costs	(2,504,945)	(2,305,018)	(1,782,553)	522,465	22.67%	▲
Materials and contracts	(2,505,059)	(2,255,503)	(2,908,658)	(653,155)	(28.96%)	▼
Utility charges	(34,100)	(28,303)	(25,278)	3,025	10.69%	▲
Depreciation	(2,183,055)	(2,001,131)	(7,131,021)	(5,129,890)	(256.35%)	▼
Insurance	(141,605)	(141,604)	(98,448)	43,156	30.48%	▲
Other expenditure	(118,572)	(104,245)	(49,081)	55,164	52.92%	▲
	<b>(7,487,336)</b>	<b>(6,835,804)</b>	<b>(11,995,039)</b>	<b>(5,159,235)</b>	<b>(75.47%)</b>	
Non-cash amounts excluded from operating activities	2(b) 2,140,682	2,001,131	7,059,877	5,058,746	252.79%	▲
<b>Amount attributable to operating activities</b>	<b>(2,482,556)</b>	<b>(2,550,774)</b>	<b>542,827</b>	<b>3,093,601</b>	<b>121.28%</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	3,585,181	3,321,076	1,778,686	(1,542,390)	(46.44%)	▼
Proceeds from disposal of assets	125,000	125,000	135,354	10,354	8.28%	
	<b>3,710,181</b>	<b>3,446,076</b>	<b>1,914,040</b>	<b>(1,532,036)</b>	<b>(44.46%)</b>	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(533,451)	(495,940)	(154,435)	341,505	68.86%	▲
Payments for construction of infrastructure	(6,352,126)	(5,822,762)	(6,924,115)	(1,101,353)	(18.91%)	▼
	<b>(6,885,577)</b>	<b>(6,318,702)</b>	<b>(7,078,550)</b>	<b>(759,848)</b>	<b>(12.03%)</b>	
<b>Amount attributable to investing activities</b>	<b>(3,175,396)</b>	<b>(2,872,626)</b>	<b>(5,164,510)</b>	<b>(2,291,884)</b>	<b>(79.78%)</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Outflows from financing activities</b>						
Transfer to reserves	(411,335)	0	(214,432)	(214,432)	0.00%	▼
	<b>(411,335)</b>	<b>0</b>	<b>(214,432)</b>	<b>(214,432)</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>	<b>(411,335)</b>	<b>0</b>	<b>(214,432)</b>	<b>(214,432)</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 6,069,287	6,069,287	6,069,287	0	0.00%	
Amount attributable to operating activities	(2,482,556)	(2,550,774)	542,827	3,093,601	121.28%	▲
Amount attributable to investing activities	(3,175,396)	(2,872,626)	(5,164,510)	(2,291,884)	(79.78%)	▼
Amount attributable to financing activities	(411,335)	0	(214,432)	(214,432)	0.00%	▼
<b>Surplus or deficit after imposition of general rates</b>	2(a) 0	645,887	1,233,172	587,285	90.93%	▲

**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 MAY 2024**

	<b>Actual 30 June 2023</b>	<b>Actual as at 31 May 2024</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	14,963,103	9,548,748
Trade and other receivables	48,942	362,090
Inventories	25,107	25,107
Other assets	0	10,000
<b>TOTAL CURRENT ASSETS</b>	<b>15,037,152</b>	<b>9,945,945</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	40,745	40,745
Property, plant and equipment	12,988,341	12,725,706
Infrastructure	175,873,123	176,019,077
<b>TOTAL NON-CURRENT ASSETS</b>	<b>188,902,209</b>	<b>188,785,528</b>
<b>TOTAL ASSETS</b>	<b>203,939,361</b>	<b>198,731,473</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	391,826	419,094
Other liabilities	496,792	0
Employee related provisions	288,678	288,678
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,177,296</b>	<b>707,772</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>1,177,943</b>	<b>708,419</b>
<b>NET ASSETS</b>	<b>202,761,418</b>	<b>198,023,054</b>
<b>EQUITY</b>		
Retained surplus	73,691,775	68,738,979
Reserve accounts	8,079,247	8,293,679
Revaluation surplus	120,990,396	120,990,396
<b>TOTAL EQUITY</b>	<b>202,761,418</b>	<b>198,023,054</b>

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

**SHIRE OF NGAANYATJARRAKU  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 31 MAY 2024**

	<b>Actual 30 June 2023</b>	<b>Actual as at 31 May 2024</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	14,963,103	9,548,748
Trade and other receivables	48,942	362,090
Inventories	25,107	25,107
Other assets	0	10,000
<b>TOTAL CURRENT ASSETS</b>	<b>15,037,152</b>	<b>9,945,945</b>
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Trade and other payables	391,826	419,094
Other liabilities	496,792	0
Employee related provisions	288,678	288,678
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Employee related provisions	647	647
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<b>TOTAL LIABILITIES</b>	<b>1,177,943</b>	<b>708,419</b>
<b>NET ASSETS</b>	<b>202,761,418</b>	<b>198,023,054</b>
<b>EQUITY</b>		
Retained surplus	73,691,775	68,738,979
Reserve accounts	8,079,247	8,293,679
Revaluation surplus	120,990,396	120,990,396
<b>TOTAL EQUITY</b>	<b>202,761,418</b>	<b>198,023,054</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 MAY 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.

**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 17 June 2024

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

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

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

	Amended Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 31 May 2024
<b>Current assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and cash equivalents	14,965,648	14,963,103	9,548,748
Trade and other receivables	91,963	48,942	362,090
Inventories	46,299	25,107	25,107
Other assets	0	0	10,000
	<u>15,103,910</u>	<u>15,037,152</u>	<u>9,945,945</u>
<b>Less: current liabilities</b>			
Trade and other payables	(252,816)	(391,826)	(419,094)
Other liabilities	(470,651)	(496,792)	0
Employee related provisions	(266,618)	(288,678)	(288,678)
Other provisions	(5,583)	0	0
	<u>(995,668)</u>	<u>(1,177,296)</u>	<u>(707,772)</u>
<b>Net current assets</b>	<b>14,108,242</b>	<b>13,859,856</b>	<b>9,238,173</b>
<b>Less: Total adjustments to net current assets</b>	<b>2(c) (7,790,569)</b>	<b>(7,790,569)</b>	<b>(8,005,001)</b>
<b>Closing funding surplus / (deficit)</b>	<b>6,317,673</b>	<b>6,069,287</b>	<b>1,233,172</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*.

	Amended Budget Estimates 30 June 2024	YTD Budget Estimates	YTD Actual
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(42,373)	0	(71,144)
Add: Depreciation	2,183,055	2,001,131	7,131,021
<b>Total non-cash amounts excluded from operating activities</b>	<b>2,140,682</b>	<b>2,001,131</b>	<b>7,059,877</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.

	Amended Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 31 May 2024
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(8,079,247)	(8,079,247)	(8,293,679)
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
<b>Total adjustments to net current assets</b>	<b>2(a) (7,790,569)</b>	<b>(7,790,569)</b>	<b>(8,005,001)</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 MAY 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>			
Financial Assistance Grant and funding for Waste Management Implementation program has been received, not included in adopted budget estimates. Higher YTD revenue for Aboriginal Access road grants than forecast. MRWA GCR maintenance grant not fully received due to timing.	2,741,296	257.24%	▲
<b>Fees and charges</b>			
Building services levy liability recognised as revenue in fees and charges. Timing of housing rental income. Rental income - Warburton Community Resource Centre YTD actual is lower than budgeted.	122,208	20.62%	▲
<b>Interest revenue</b>			
Interest receipted is higher than annual budget.	223,936	174.21%	▲
<b>Other revenue</b>			
Screendoor reimbursement for Lot 255. Interim payment received for Lot 98 Warbuton. Timing of income from DFES contribution and staff housing reimbursement not yet received.	41,869	153.33%	▲
<b>Profit on asset disposals</b>			
Proceeds on sale of vehicles was higher than anticipated.	71,144	0.00%	▲
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>			
Employee costs less than forecast in YTD budget estimates due to employee vacancies.	522,465	22.67%	▲
<b>Materials and contracts</b>			
Consultancy expenses for IT, Waste, Asset Management and Accounting Services are all lower than YTD budget. Roads expenditure on Great Central and Community access roads is higher than YTD. Other housing operations YTD actuals are also higher than budget.	(653,155)	(28.96%)	▼
<b>Utility charges</b>			
Timing of utilities allocations.	3,025	10.69%	▲
<b>Depreciation</b>			
Road asset depreciation is significantly higher than budgeted, a review of depreciation rates needs to be performed prior to year end.	(5,129,890)	(256.35%)	▼
<b>Insurance</b>			
LGIS refund for 22/23 property and vehicle premiums.	43,156	30.48%	▲
<b>Other expenditure</b>			
Yet to disburse building remittance for levies collected. Attendance fees for committee and other meetings not yet processed.	55,164	52.92%	▲
<b>Non-cash amounts excluded from operating activities</b>			
Road asset depreciation is significantly higher than budgeted, a review of depreciation rates needs to be performed prior to year end.	5,058,746	252.79%	▲
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>			
Funding not received for MRWA Great Central Road, special project and roads to recovery.	(1,542,390)	(46.44%)	▼
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>			
Capital purchases for the computers, sport and recreation items and housing not reflected in the accounts.	341,505	68.86%	▲
<b>Payments for construction of infrastructure</b>			
Papulankutja Road (Warburton - Blackstone Road) - YTD actual is higher than YTD budget. Great Central Road - no expenditure to date.	(1,101,353)	(18.91%)	▼
<b>Outflows from financing activities</b>			
<b>Transfer to reserves</b>			
Timing of interest receipted to date higher than YTD budget estimate.	(214,432)	0.00%	▼
<b>Surplus or deficit after imposition of general rates</b>			
Due to variances described above	587,285	90.93%	▲



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

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	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	\$0.65 M	\$1.23 M	\$0.59 M

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	\$9.55 M	% of total
Unrestricted Cash	\$1.26 M	13.1%
Restricted Cash	\$8.29 M	86.9%

Refer to 3 - Cash and Financial Assets

<b>Payables</b>		
	\$0.42 M	% Outstanding
Trade Payables	\$0.37 M	
0 to 30 Days		94.0%
Over 30 Days		6.0%
Over 90 Days		0.4%

Refer to 9 - Payables

<b>Receivables</b>		
	\$0.34 M	% Collected
Rates Receivable	\$0.02 M	95.9%
Trade Receivable	\$0.34 M	% Outstanding
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.48 M)	(\$2.55 M)	\$0.54 M	\$3.09 M

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
YTD Actual	\$0.46 M	% Variance
YTD Budget	\$0.47 M	(1.4%)

Refer to 10 - Rate Revenue

<b>Grants and Contributions</b>		
YTD Actual	\$3.81 M	% Variance
YTD Budget	\$1.07 M	257.2%

Refer to 12 - Grants and Contributions

<b>Fees and Charges</b>		
YTD Actual	\$0.71 M	% Variance
YTD Budget	\$0.59 M	20.6%

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.18 M)	(\$2.87 M)	(\$5.16 M)	(\$2.29 M)

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
YTD Actual	\$0.14 M	%
Amended Budget	\$0.13 M	8.3%

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
YTD Actual	\$6.92 M	% Spent
Amended Budget	\$6.35 M	9.0%

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
YTD Actual	\$1.78 M	% Received
Amended Budget	\$3.59 M	(50.4%)

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.41 M)	\$0.00 M	(\$0.21 M)	(\$0.21 M)

Refer to Statement of Financial Activity

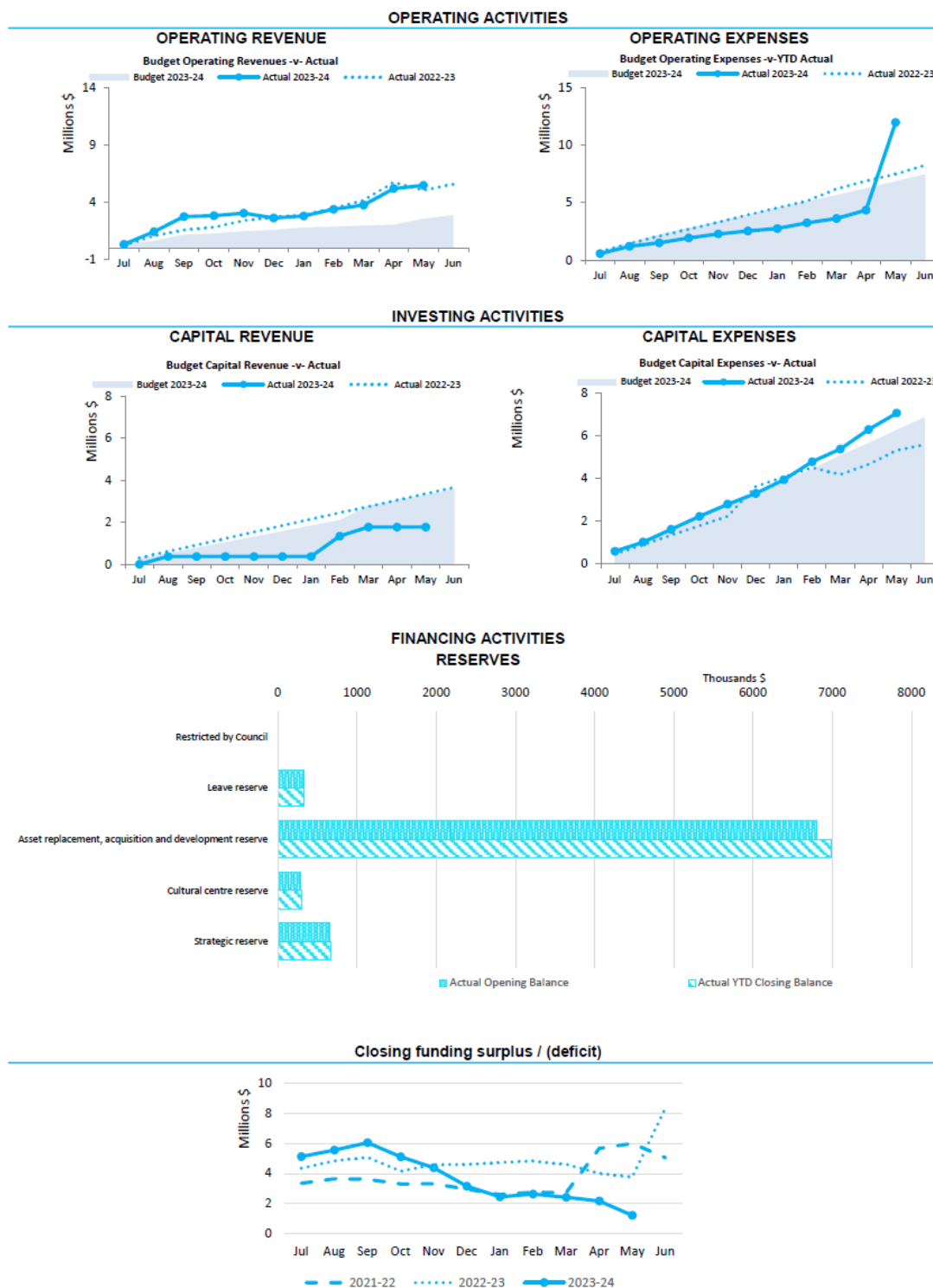
<b>Reserves</b>	
Reserves balance	\$8.29 M
Interest earned	\$0.00 M

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 MAY 2024

2 KEY INFORMATION - GRAPHICAL



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

**SHIRE OF NGAANYATJARRAKU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 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	1,038,332	0	1,038,332	Westpac	Variable	Nil
Municipal notice account	Cash and cash equivalents	216,682	621,617	838,299	Westpac	Nil	Nil
Municipal premium business	Cash and cash equivalents	0	1,010,332	1,010,332	Westpac	3.15%	Nil
Reserve - Term Deposit 004	Financial assets at amortised cost	0	528,099	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 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	1,037,882	1,037,882	Westpac	3.65%	Oct-24
Reserve - Term Deposit 173	Financial assets at amortised cost	0	1,029,250	1,029,250	Westpac	5.11%	Sep-24
Reserve - Term Deposit 181	Financial assets at amortised cost	0	1,000,000	1,000,000	Westpac	3.50%	Aug-24
Reserve - Term Deposit	Financial assets at amortised cost	0	1,034,455	1,034,455	CBA	4.86%	Sep-24
<b>Total</b>		<b>1,255,069</b>	<b>8,293,679</b>	<b>9,548,748</b>			
<b>Comprising</b>							
Cash and cash equivalents		1,255,069	1,631,949	2,887,018			
Financial assets at amortised cost		0	6,661,730	6,661,730			
		<b>1,255,069</b>	<b>8,293,679</b>	<b>9,548,748</b>			

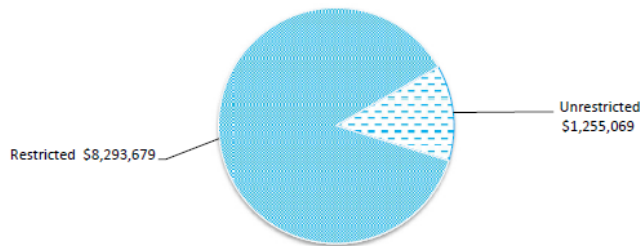
**KEY INFORMATION**

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 MAY 2024**

**4 RESERVE ACCOUNTS**

Reserve name	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>								
Leave reserve	324,523	9,239	0	333,762	324,523	8,684	0	333,207
Asset replacement, acquisition and development reserve	6,808,565	375,161	0	7,183,726	6,808,565	182,174	0	6,990,739
Cultural centre reserve	289,480	8,241	0	297,721	289,480	7,746	0	297,226
Strategic reserve	656,679	18,694	0	675,373	656,679	15,828	0	672,507
	<b>8,079,247</b>	<b>411,335</b>	<b>0</b>	<b>8,490,582</b>	<b>8,079,247</b>	<b>214,432</b>	<b>0</b>	<b>8,293,679</b>



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

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
<b>Capital acquisitions</b>				
Land & Buildings	180,000	165,000	0	(165,000)
Furniture & Equipment	15,000	13,750	0	(13,750)
Plant & Equipment	338,451	317,190	154,435	(162,755)
<b>Acquisition of property, plant and equipment</b>	<b>533,451</b>	<b>495,940</b>	<b>154,435</b>	<b>(341,505)</b>
Infrastructure - Roads	6,352,126	5,822,762	6,924,115	1,101,353
<b>Acquisition of infrastructure</b>	<b>6,352,126</b>	<b>5,822,762</b>	<b>6,924,115</b>	<b>1,101,353</b>
<b>Total capital acquisitions</b>	<b>6,885,577</b>	<b>6,318,702</b>	<b>7,078,550</b>	<b>759,848</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	3,585,181	3,321,076	1,778,686	(1,542,390)
Other (disposals & C/Fwd)	125,000	125,000	135,354	10,354
Contribution - operations	3,175,396	2,872,626	5,164,510	2,291,884
<b>Capital funding total</b>	<b>6,885,577</b>	<b>6,318,702</b>	<b>7,078,550</b>	<b>759,848</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.

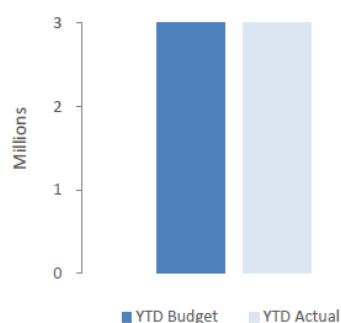
**Initial recognition and measurement for assets held at cost**

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

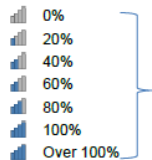


**SHIRE OF NGAANYATJARRAKU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 2024**

**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.

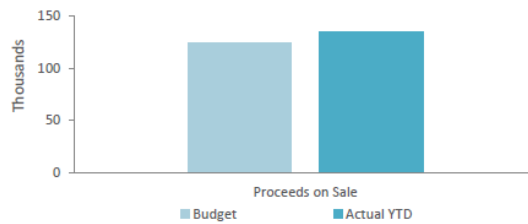
Level of completion indicator, please see table at the end of this note for further detail.			Amended			
Account Description			Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure						
Land & Buildings						
	092500	Housing CapEx	180,000	165,000	0	(165,000)
Land & Buildings Total			180,000	165,000	0	(165,000)
Furniture & Equipment						
	042562	Furniture & Equipment - Computer	15,000	13,750	0	(13,750)
Furniture & Equipment Total			15,000	13,750	0	(13,750)
Plant & Equipment						
	042565	Plant & Equipment	160,000	146,663	102,745	(43,918)
	113420	Plant & Equipment - Sport & Rec	95,000	87,076	0	(87,076)
	114800	N-Com Elettronika FM Radio Transmitter - Warburton and Blackstone	83,451	83,451	51,690	(31,761)
Plant & Equipment Total			338,451	317,190	154,435	(162,755)
Infrastructure - Roads						
	121003	Papulankutja Road (Warburton - Blackstone Road)	5,287,874	4,847,205	6,924,115	2,076,910
	121400	Great Central Road - Capex	1,064,252	975,557	0	(975,557)
Infrastructure - Roads Total			6,352,126	5,822,762	6,924,115	1,101,353
Grand Total			6,885,577	6,318,702	7,078,550	759,848

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

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	Plant and equipment	82,627	125,000	42,373	0	64,210	135,354	71,144	0
		<b>82,627</b>	<b>125,000</b>	<b>42,373</b>	<b>0</b>	<b>64,210</b>	<b>135,354</b>	<b>71,144</b>	<b>0</b>



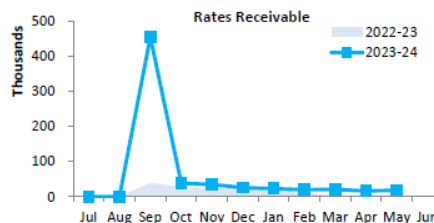
SHIRE OF NGAANYATJARRAKU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 2024

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable

	30 June 2023	31 May 2024
	\$	\$
Opening arrears previous years	15,588	0
Levied this year	406,777	463,482
Less - collections to date	(422,365)	(444,576)
<b>Net rates collectable</b>	<b>0</b>	<b>18,906</b>
<b>% Collected</b>	<b>100.0%</b>	<b>95.9%</b>



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	222,046	0	0	0	222,046
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Trade receivables						222,046
GST receivable						118,434
Receivables for employee related provisions						2,704
<b>Total receivables general outstanding</b>						<b>343,184</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

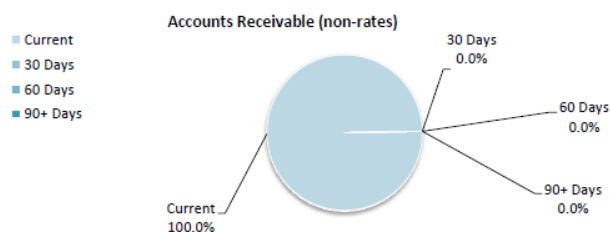
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



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

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 May 2024
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Stock on hand	25,107	0	0	25,107
<b>Other assets</b>				
Prepayments	0	15,000	(5,000)	10,000
<b>Total other current assets</b>	<b>25,107</b>	<b>15,000</b>	<b>(5,000)</b>	<b>35,107</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.



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

OPERATING ACTIVITIES

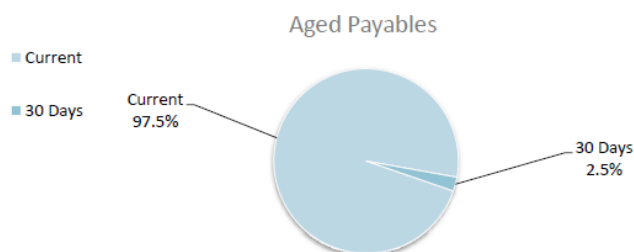
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	347,121	8,828	11,690	1,537	369,176
Percentage	0.0%	94.0%	2.4%	3.2%	0.4%	
<b>Balance per trial balance</b>						
Sundry creditors						369,176
ATO liabilities						24,248
Payroll creditors						22,842
Prepaid Rates						2,828
<b>Total payables general outstanding</b>						<b>419,094</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.





SHIRE OF NGAANYATJARRAKU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 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 \$
<b>Unimproved value</b>									
Unimproved valuations	0.2200	32	2,129,925	468,583	0	468,583	468,583	(6,364)	462,219
<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>(6,364)</b>	<b>462,219</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>463,482</b>

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

**OPERATING ACTIVITIES**

**11 OTHER CURRENT LIABILITIES**

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2024
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		496,792	0	1,299,001	(1,795,793)	0
<b>Total other liabilities</b>		496,792	0	1,299,001	(1,795,793)	0
<b>Employee Related Provisions</b>						
Provision for annual leave		168,219	0	0	0	168,219
Provision for long service leave		115,308	0	0	0	115,308
Other employee leave provisions		5,151	0	0	0	5,151
<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>1,299,001</b>	<b>(1,795,793)</b>	<b>288,678</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.

**SHIRE OF NGAANYATJARRAKU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 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 May 2024	Current Liability 31 May 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
General Grants (Untied)	0	0	0	0	0	162,544	162,544	162,544
Grant - Waste management implementation program	0	0	0	0	0	0	0	1,225,000
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	(1,795,793)	0	0	147,668	135,355	1,807,793
MRWA Grant - GCR Maintenance	0	0	0	0	0	500,000	458,326	200,000
Fed, Roads Grant (untied)	0	0	0	0	0	41,960	41,960	41,930
BHP/Oz Minerals Road User Agreement Contribution	0	0	0	0	0	0	0	102,214
	496,792	1,299,001	(1,795,793)	0	0	1,169,642	1,060,655	3,801,951
<b>Contributions</b>								
Contributions	0	0	0	0	0	5,000	5,000	5,000
	0	0	0	0	0	5,000	5,000	5,000
<b>TOTALS</b>	496,792	1,299,001	(1,795,793)	0	0	1,174,642	1,065,655	3,806,951

**SHIRE OF NGAANYATJARRAKU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 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 May 2024	Current Liability 31 May 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	916,663	400,000
Grants - Stimulus Funding	0	0	0	0	0	452,936	415,184	428,520
Grant - Special Projects	0	0	0	0	0	1,716,126	1,573,110	950,166
Grant-Roads to Recovery	0	0	0	0	0	416,119	416,119	0
	0	0	0	0	0	3,585,181	3,321,076	1,778,686



**SHIRE OF NGAANYATJARRAKU  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 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
			\$	\$	\$
<b>Budget adoption</b>					0
Opening surplus (deficit)	OCM 20/03/2024 Item 10.3	Opening surplus(deficit)	40,292	0	40,292
Grants, subsidies and contributions	OCM 20/03/2024 Item 10.3	Operating revenue	0	(30,496)	9,796
Fees and charges	OCM 20/03/2024 Item 10.3	Operating revenue	11,700	0	21,496
Other revenue	OCM 20/03/2024 Item 10.3	Operating revenue	197,000	0	218,496
Employee costs	OCM 20/03/2024 Item 10.3	Operating expenses	165,705	0	384,201
Materials and contracts	OCM 20/03/2024 Item 10.3	Operating expenses	0	(190,750)	193,451
Purchase of land and buildings	OCM 20/03/2024 Item 10.3	Capital expenses	0	(180,000)	13,451
Purchase of plant and equipment	OCM 20/03/2024 Item 10.3	Capital expenses	0	(13,451)	0
			<b>414,697</b>	<b>(414,697)</b>	<b>0</b>