



# **Shire of Ngaanyatjarra**

ON A JOURNEY

## **ORDINARY MEETING OF COUNCIL**

### **ATTACHMENTS**

**Tjulyuru Cultural and Civic Centre**

**Warburton Community**

**26 February 2020**

**at**

**1.00 pm**



# **Shire of Ngaanyatjarra**

ON A JOURNEY

## **ORDINARY MEETING OF COUNCIL**

### **UNCONFIRMED MINUTES**

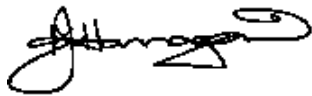
**Tjulyuru Cultural and Civic Centre  
Warburton Community**

**18 December 2019**

**at  
1.00 pm**

**SHIRE OF NGAANYATJARRAKU**  
**ORDINARY MEETING OF COUNCIL**

The Chief Executive Officer recommends the endorsement of these minutes at the next Ordinary Meeting of Council.



**Chief Executive Officer**

Date: 19-12-2019

These minutes were confirmed by Council as a true and correct record of proceedings of the Meeting of Council held on the 18 December 2019.

**Presiding Member:** \_\_\_\_\_ **Date:**.....

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## 1. **DECLARATION OF OPENING**

The Presiding Member declared the meeting open at 1.00pm.

## 2. **ANNOUNCEMENT OF VISITORS**

The Presiding Member welcomed members of the public to the gallery.

## 3. **ATTENDANCE**

### 3.1 **PRESENT**

<b>Elected Members:</b>	President Deputy President Councillor Councillor Councillor Councillor	D McLean P Thomas (by phone) J Frazer D Frazer L West J Porter
<b>Staff:</b>	CEO DCEO EYPC	K Hannagan (by phone) K Fisher A Shinkfield
<b>Guests:</b>		
<b>Members of Public:</b>	There were 2 members of the public in attendance at the commencement of the meeting (D Grant & J Cooke).	

### 3.2 **APOLOGIES**

Cr. A Bates

Cr. A Jones

### 3.3 **APPROVED LEAVE OF ABSENCE**

## 4. **PUBLIC QUESTION TIME**

### 4.1 **RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

### 4.2 **PUBLIC QUESTION TIME**

## 5. **APPLICATIONS FOR LEAVE OF ABSENCE**

### **Council Resolution**

**Moved:** Cr D Frazer      **Seconded:** Cr J Frazer

**That Council in accordance with Section 2.25 (1) of the Local Government Act 1995 grants leave of absence to Cr A Bates for the 26 February 2020 Ordinary Meeting of Council.**

**Carried: 6/0**

## 6. DECLARATION BY MEMBERS

### 6.1 DUE CONSIDERATION BY COUNCILLORS TO THE AGENDA

Councillors are requested to give due consideration to all matters contained in the Agenda presently before the meeting.

### 6.2 DECLARATIONS OF INTEREST

#### Councillors to Note

A member who has an Impartiality, Proximity or Financial Interest in any matter to be discussed at a Council or Committee Meeting, that will be attended by the member, must disclose the nature of the interest:

- (a) In a written notice given to the Chief Executive Officer before the Meeting or;
- (b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- (a) Preside at the part of the Meeting, relating to the matter or;
- (b) Participate in or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under *Section 5.68 or Section 5.69 of the Local Government Act 1995*.

#### **NOTES ON DECLARING INTERESTS (FOR YOUR GUIDANCE)**

The following notes are a basic guide for Councillors when they are considering whether they have an interest in a matter.

These notes are included in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor, or a person closely associated with the Councillor and is capable of being measure in money terms. There are exceptions in the *Local Government Act 1995*, but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. If in doubt declare.
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The **only** exceptions are:
  - 6.1 Where the Councillor discloses the **extent** of the interest, and Council carries a motion under *s.5.68(1)(b)(ii) or the Local Government Act*, or
  - 6.2 Where the Minister allows the Councillor to participate under *s.5.69(3) of the Local Government Act*, with or without conditions.

**Declarations of Interest provided:**

<b>Item Number/ Name</b>	<b>Type of Interest</b>	<b>Nature/Extent of Interest</b>

**7. ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION**

The President gave an update on the Ngaanyatjarra Council Aboriginal Corporation proceedings in the High Court stemming from the complaint to the Human Rights and Equal Opportunity Commission against the Federal Governments Work for the Dole Program. The Federal Government have changed law firms and there has now been a Directions Hearing wherein further 'technical information' has been sought on technical matters and a further meeting has been scheduled for 3 March 2020.

**8. PETITIONS, DEPUTATIONS, PRESENTATIONS**

**8.1 PETITIONS**

**8.2 DEPUTATIONS**

**8.3 PRESENTATIONS**

**9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**9.1 MINUTES OF ORDINARY MEETING OF COUNCIL (ATT 9.1)**

**Officers Recommendation and Council Resolution**

**Moved: Cr J Frazer      Seconded: Cr L West**

**That the Unconfirmed Minutes of the Ordinary Meeting of Council held on 27 November 2019 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community (ATTACHMENT 9.1) be confirmed as a true and accurate record.**

**Carried: 6/0**

## 10. CEO REPORTS

### 10.1 REVIEW OF 2018/19 ANNUAL FINANCIAL STATEMENTS, INDEPENDENT AUDIT REPORT AND MANAGEMENT REPORT

<b>FILE REFERENCE:</b>	FM.02
<b>AUTHOR'S NAME AND POSITION:</b>	Kevin Hannagan Chief Executive Officer
<b>DATE REPORT WRITTEN:</b>	12 December 2019
<b>DISCLOSURE OF FINANCIAL INTEREST:</b>	The author has no financial, proximity or impartiality interests in the proposal.

#### Summary

The Auditors conducted the Annual Financial Audit for 2018/19 during August 2019 to December 2019.

This report discusses outcomes of the Audit including the Independent Auditors Report and Management Letter and recommends that Council accept the Independent Auditors Report, Management Letter and Annual Financial Report and actions contained in this report in respect of the audit conducted.

#### Background

The following reports have been presented by the Auditors for the year ended 30 June 2019:

- Independent Auditors Report to the Electors of the Shire of Ngaanyatjaraku (Auditor's Report);
- Management Report for the year ended 30 June 2019 (Management Report); and
- Annual Financial Report 2018/19.

#### Comment

In accordance with Section 7.12A of the Local Government Act 1995, a local government is to meet with the auditor of the local government at least once in every year.

The President / Chair Audit Committee, Chief Executive Officer, Deputy Chief Executive Officer met with David Tomasi, Auditor, Moore Stephens WA by teleconference at 1pm on Thursday 12 December 2019.

Material matters raised by the Auditor have been reduced compared to previous years. Matters from the Management Report as follows:

#### Own Source revenue coverage ratio

Given the level of disability of the shire due to population, size and geographical location it is difficult to raise the Shires Ratio of 12% (2017/18 10%) to that of the benchmark ratio of 40%, requiring a 333% increase. The Shire is currently negotiating with the State Government the payment of ex-gratia rates and a range of other matters to address the Shire's Long Term Financial Sustainability..

#### Depreciation

The Shires BPMS provider has not made the correct amendments to the asset register and depreciation rates to align with the Shires adopted depreciation rates of Fair Value legislation. This function has now been brought back in-house.

#### Statutory Environment

## *Local Government Act 1995*

### *7.12AD. Reporting on a financial audit*

- (1) The auditor must prepare and sign a report on a financial audit.*
- (2) The auditor must give the report to —*
  - (a) the mayor, president or chairperson of the local government; and*
  - (b) the CEO of the local government; and*
  - (c) the Minister.*

### *7.12A. Duties of local government with respect to audits*

- (1) A local government is to do everything in its power to —*
  - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and*
  - (b) ensure that audits are conducted successfully and expeditiously.*
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) A local government must —*
  - (aa) examine an audit report received by the local government; and*
  - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and*
  - (b) ensure that appropriate action is taken in respect of those matters.*
- (4) A local government must —*
  - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
  - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

## **Financial Implications**

The Shire has made a Budget Allocation for this Audit in its 2019/20 Adopted Budget.

## **Strategic Implications**

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

## **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources, other than contained in the Recommendation.

## **Policy Implications**

There are no known policy implications for this matter.

## **Attachments**

Attachment 10.1 – Annual Financial Statements 2018/19 including Independent Auditors Report.

## **Voting Requirement**

Simple Majority Required.

**Officers Recommendation and Council Resolution**

**Moved: Cr D Frazer**

**Seconded: Cr J Frazer**

**That Council:**

- 1. Accepts the Independent Auditors Report and Annual Financial Report and actions contained in the reports in respect of the 2018/19 audit conducted;**
- 2. Notes progress made on addressing material matters raised in the Audit Report and other matters in the Management Report.**

**Carried: 6/0**

## 10.2 ANNUAL REPORT 2018/19 AND AGM OF ELECTORS

**FILE REFERENCE:** CS.13

**AUTHOR'S NAME AND POSITION:** Kevin Hannagan  
Chief Executive Officer

**DATE REPORT WRITTEN:** 13 December 2019

**DISCLOSURE OF FINANCIAL INTEREST:** The author has no financial, proximity or impartiality interests in the proposal.

### Summary

The Local Government Act 1995 ("the Act") requires that Council accepts the draft Annual Report for 2018/19, including the Financial and Auditor's Report, no later than 31 December or within two months of the Auditor's Report becoming available if that is not received prior to 31 December of that FYE.

Council is also required to select a date, time and venue for the Annual General Meeting of Electors.

### Background

Under section 5.53 of the Act, the Shire is required to prepare an Annual Report for each financial year. The report is to contain:

- A report from the Shire President and the Chief Executive Officer;
- An overview of the Plan for the Future, including any major initiatives that are proposed to commence or continue in the next financial year;
- The Financial Report;
- Prescribed information in relation to payments made to employees;
- The Auditor Report;
- A report under section 29(2) of the Disability Services Act 1993;
- Entries made under section 5.121 during the financial year in the register of complaints; and
- Any other prescribed information.

Copies of the Annual Report for 2018/19 will be placed on the Shire's website when adopted.

Council is also requested to consider determining the date, time and location of the Annual General Meeting (AGM). The meeting must be held within 56 days from the date Council accepts the Annual Report and Financial Statements. If Council accepts the Annual Report at this meeting the latest possible date for the AGM is Wednesday, 12 February 2020.

### Comment

Advice was sought from the Department of Local Government on extending the date of holding the AGM of Electors to prior to the Ordinary Council meeting to be held Wednesday 26 February 2020. The following response was received:

*Unfortunately, there is no ability to request an extension for the AGM. However, when you complete your Compliance Audit Return, just include your explanation next to the 'non-compliance'. This will not adversely affect the Shire.*

It is recommended the Annual Report be considered by the electors of the Shire at an AGM to be held on Wednesday 26 February 2020 commencing at 1.00 pm in Warburton.

Copies will be provided to Councilors and tabled at the meeting and will also be publicly available at the Shire Office Reception or on request 3 days prior to the meeting.

## **Statutory Environment**

### *Local Government Act 1995*

#### **5.27. Electors' general meetings**

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors' meetings are to be those prescribed.*

#### **5.29. Convening electors' meetings**

- (1) *The CEO is to convene an electors' meeting by giving —*
  - (a) *at least 14 days' local public notice; and*
  - (b) *each council member at least 14 days' notice,*  
*of the date, time, place and purpose of the meeting.*
- 2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.*

#### **5.53. Annual reports**

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain — .....*

#### **5.54. Acceptance of annual reports**

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.*

*\* Absolute majority required.*

## **Financial Implications**

The financial implications are detailed in the Annual Financial Report.

## **Strategic Implications**

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

## **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is now "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

## **Policy Implications**

Not Applicable

## **Attachments**

Attachment 10.2 – Annual Report 2018/19

## **Voting Requirement**

Absolute Majority Required.



**Officers Recommendation and Council Resolution**

**Moved: Cr J Porter**

**Seconded: Cr D Frazer**

**That Council:**

- 1. Accepts the 2018/19 Annual Report as per Attachment 10.2;**
- 2. Hold the Annual General Meeting of Electors on Wednesday 26 February 2020 commencing at 1.00 pm prior to the Ordinary Meeting of Council in Warburton; and**
- 3. Advertise the 2018/19 Annual Report and Annual General Meeting of Electors giving at least 14 days local public notice in accordance with section 5.29 of the Local Government Act 1995.**

**Carried: 6/0**

### 10.3 PROGRESS ON THE IMPLEMENTATION OF COUNCIL RESOLUTIONS

**FILE REFERENCE:** GV.05

**AUTHOR'S NAME AND POSITION:** Kevin Hannagan  
Chief Executive Officer

**DATE REPORT WRITTEN:** 10 December 2019

**DISCLOSURE OF INTERESTS:** The author has no financial, proximity or impartiality interest in the proposal.

#### **Summary**

The purpose of this agenda item is to report back to Council on the progress of the implementation of Council resolutions.

#### **Background**

The best practice in governance supports the regular review of Council decisions to ensure that they are actioned and implemented in a timely manner.

#### **Comment**

Wherever possible, Council decisions are implemented as soon as practicable after a Council meeting. However, there are projects or circumstances that mean some decisions take longer to action than others.

Ongoing monthly reports will show the status of Council Resolutions that have not been actioned.

Generally, all resolutions have been enacted. Some matters are of an on-going nature and will take several months to complete. Attached is a list of those items not yet completed.

#### **Statutory Environment**

*Section 2.7 of the Local Government Act 1995 states:*

*"Role of council*

*(1) The council —*

*(a) governs the local government's affairs; and*

*(b) is responsible for the performance of the local government's functions.*

*(2) Without limiting subsection (1), the council is to —*

*(a) oversee the allocation of the local government's finances and resources; and*

*(b) determine the local government's policies."*

The above section of the Act notwithstanding, there is no specific legal requirement to present such a report to Council or for Council to receive or consider such a report. The decision to have the report in the Council's monthly agenda is entirely Council's prerogative. Staff acknowledge the critical and ongoing nature of the document, in that Council 'speaks by resolution'.

#### **Financial Implications**

There are no known financial implications for this matter.

#### **Strategic Implications**

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

**Risk Management**

This item has been evaluated against the Shire of Ngaanyatjarraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

**Policy Implications**

There are no known policy implications for this matter.

**Attachments**

Attachment 10.1 - Council Resolutions - Status Report

**Voting Requirement**

Simple Majority

**Officers Recommendation and Council Resolution**

**Moved: Cr D Frazer      Seconded: Cr L West**

**That Council notes the attached Council Resolutions – Status as at November 2019 (Attachment 10.1) and this report.**

**Carried: 6/0**

## 10.4 ATTENDANCE BY TELEPHONE CR THOMAS

**FILE REFERENCE:** GV.00

**AUTHOR'S NAME AND POSITION:** Kevin Hannagan  
Chief Executive Officer

**DATE REPORT WRITTEN:** 10 December 2019

**DISCLOSURE OF INTERESTS:** The author has no financial, proximity or impartiality interests in the proposal.

### Summary

For Council to consider a request from Cr Thomas to attend the next Ordinary meeting of Council by telephone.

### Background

Cr P Thomas has advised that he may not be able to attend the next ordinary meeting of Council in person and has requested Council approval to attend by telephone if necessary.

### Comment

In accordance with Regulation 14A (2) Cr Thomas has attended the July, August and September meetings by telephone for the 2019/20 financial year.

### Statutory Environment

#### **Local Government Act 1995**

##### **5.25. Regulations about council and committee meetings and committees**

- (1) *Without limiting the generality of section 9.59, regulations may make provision in relation to —*
- (a) *the matters to be dealt with at ordinary or at special meetings of councils; and*
  - (b) *the functions of committees or types of committee; and*
  - (ba) *the holding of council or committee meetings by telephone, video conference or other electronic means;*

#### **Local Government (Administration) Regulations 1996**

##### **14A. Attendance by telephone etc. (Act s. 5.25 (1) (ba))**

- (1) *A person who is not physically present at a meeting of a council or committee is to be taken to be present at the meeting if —*
- (a) *the person is simultaneously in audio contact, by telephone or other means of instantaneous communication, with each other person present at the meeting; and*
  - (b) *the person is in a suitable place; and*
  - (c) *the council has approved\* of the arrangement.*
- (2) *A council cannot give approval under sub-regulation (1)(c) if to do so would mean that at more than half of the meetings of the council, or committee, as the case may be, in that financial year, a person who was not physically present was taken to be present in accordance with this regulation.*

- (3) *A person referred to in this regulation is no longer to be taken to be present at a meeting if the person ceases to be in instantaneous communication with each other person present at the meeting.*

- (4) *In this regulation —*

***suitable place*** means a place that the council has approved\* as a suitable place for the purpose of this regulation and that is located —

- (a) *in a townsite or other residential area; and*
- (b) *150 km or further from the place at which the meeting is to be held under regulation 12, measured along the shortest road route ordinarily used for travelling;*

***townsite*** has the same meaning given to that term in the Land Administration Act 1997 section 3(1).

*\* Absolute majority required.*

*[Regulation 14A inserted in Gazette 31 Mar 2005 p. 1031.]*

### **Financial Implications**

There are no known financial implications.

### **Strategic Implications**

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjarraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

### **Policy Implications**

There are no known policy implications for this matter.

### **Attachments**

Not applicable

### **Voting Requirement**

Absolute Majority Required

### **Officers Recommendation and Council Resolution**

**Moved: Cr J Frazer**

**Seconded: Cr D Frazer**

**That Council approves Cr P Thomas request to attend the next Ordinary Meeting of Council by telephone if necessary.**

**Carried: 6/0**

## 10.5 CHANGE OF REGION REQUEST – SHIRE OF WILUNA

**FILE REFERENCE:** GR.00

**AUTHOR'S NAME AND POSITION:** Kevin Hannagan  
Chief Executive Officer

**DATE REPORT WRITTEN:** 7 December 2019

**DISCLOSURE OF INTERESTS:** The author has no financial, proximity or impartiality interest in the proposal.

### Summary

For Council to consider a request from the Shire of Wiluna to support a change of region from Murchison Subregion of the Midwest Region of Western Australia to the Goldfields Region.

### Background

The Shire of Wiluna has experienced issues when trying to work with the Goldfields Voluntary Regional Organisational of Councils (GVROC). For example, the Shire is prevented from joining initiatives with other GVROC members because it is a member of another region.

### Comment

The Shire of Wiluna at its November meeting has resolved the following and has requested Goldfield Councils to support their request.

<b>Officer Recommendation &amp; Council Decision</b>		<b>Item 9.3.3.</b>
<b>MOVED CR WARD</b>	<b>SECONDED CR CARMODY</b>	
<b>1. The CEO request permission to join the Goldfields Esperance Regional Development Commission and leave the Midwest Development Commission.</b>		
<b>2. The Shire to request a change to the Goldfields Region of Regional Development Australia.</b>		
<b><u>CARRIED 6/0</u></b>		<b>Resolution 153/19</b>

As part of the Shire of Wiluna's agenda item, the following comment was included:

*Although the Shire needs to remember its past, it is more important to focus on the future. The Shire has developed strong bonds with the Goldfields region, in particular the Northern area whilst there is limited interaction with the Murchison sub region.*

*The State and Federal Governments place a heavy emphasis on regional projects and partnerships. It is the authors view that GVROC is positioning itself to better face the challenges than Cue Parliament who only meets twice a year.*

*The Shire was advised that it will need the permission of the two Development Commissions as well as the Minister of Regional Development before it can change regions.*

*The options the Shire has is to;*

- 1. Remain in the Midwest Region,*
- 2. Relocate to the Goldfields Region.*

*As a small remote local government, the Shire does find it difficult to support projects and activities in both the Goldfields and Midwest Regions due to lack of resources, particularly human resources. There has been some backlash from other local governments in the past about the perception that the Shire has its feet in both camps and needs to commit to one group or another.*

*Currently the Shire sends its CEO to GVROC meetings and the DCEO to MEG Meetings. This is to reduce the time away from the office by certain staff.*

**Statutory Environment**

Not Applicable

**Financial Implications**

Not Applicable

**Strategic Implications**

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

**Risk Management**

This item has been evaluated against the Shire of Ngaanyatjarraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

**Policy Implications**

There are no known policy implications for this matter.

**Attachments**

Not Applicable

**Voting Requirement**

Simple Majority

**Officers Recommendation and Council Resolution**

**Moved: Cr D Frazer      Seconded: Cr L West**

**That the Chief Executive Officer write to the Shire of Wiluna and advise them that the Shire of Ngaanyatjarraku supports their request to:**

- 1. request permission to join the Goldfields Esperance Regional Development Commission and leave the Midwest Development Commission; and**
- 2. change to the Goldfields Region of Regional Development Australia.**

**Carried: 6/0**

## 11 DEPUTY CEO REPORTS

### 11.1 PAYMENTS LISTING, NOVEMBER 2019

**FILE REFERENCE:** FM.07

**AUTHOR'S NAME AND POSITION:** Kerry Fisher  
Deputy Chief Executive Officer

**AUTHORISING OFFICER AND POSITION:** Kevin Hannagan  
Chief Executive Officer

**DATE REPORT WRITTEN:** 10 December 2019

**DISCLOSURE OF INTERESTS:** Nil

#### Summary

For Council to confirm the payment of accounts listed in the attached Accounts for Payment.

#### Background

In accordance with the Local Government (Financial Management) Regulations 1996 the Chief Executive Officer is required to present a list of payments to the Council at the next ordinary meeting of the council after the list is prepared.

#### Comment

The payments made are consistent with previous months.

#### Statutory Environment

*Local Government (Financial Management) Regulations 1996*

*S13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*

*(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*

- (a) the payee's name; and*
- (b) the amount of the payment; and*
- (c) the date of the payment; and*
- (d) sufficient information to identify the transaction.*
- (2) A list of accounts for approval to be paid is to be prepared each month showing-*
  - (a) for each account which requires council authorisation in that month —*
    - (i) the payee's name; and*
    - (ii) the amount of the payment; and*
    - (iii) sufficient information to identify the transaction;*
  - and*
  - (b) the date of the meeting of the council to which the list is to be presented.*
- (3) A list prepared under subregulation (1) or (2) is to be —*
  - (a) presented to the council at the next ordinary meeting of the council after the list is prepared;*
  - and*
  - (b) recorded in the minutes of that meeting.*

#### Financial Implications

The Shire makes annual budget allocations for payment of accounts.

#### Strategic Implications



Integrated Strategic Plan 2018 - 2028  
Goal 3, Leadership  
Outcome 3.2, Good Leadership

**Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

**Policy Implications**

There are no known policy implications for this matter

**Attachments**

Attachment 11.1 – Payment Listings

**Voting Requirement**

Simple Majority Required.

**Officers Recommendation and Council Resolution**

**Moved: Cr J Porter          Seconded: Cr D Frazer**

**That Council receives the Payment Listing, October 2019 totaling payments of \$419,384.85 as per Attachment 11.1.**

**Carried: 6/0**

## 11.2 COUNCIL INVESTMENTS

<b>FILE REFERENCE:</b>	FM.04
<b>AUTHOR'S NAME AND POSITION:</b>	Kerry Fisher Deputy Chief Executive Officer
<b>AUTHORISING OFFICER AND POSITION:</b>	Kevin Hannagan Chief Executive Officer
<b>DATE REPORT WRITTEN:</b>	9 December 2019
<b>DISCLOSURE OF INTERESTS:</b>	The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

### Summary

For Council to be advised of the Shires Municipal Account and Investments as attached.

### Background

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

### Comment

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

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

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

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

The term deposit with NAB has now matured and has been rolled into the Shires Westpac 'Corporate Online' account as it has the best interest rates available. There are three new accounts within this:

1. Business One Flexi, is the shires normal 'day to day' operating account;
2. Westpac Notice saver 31D, is a 31 day at call account for the balance of the shires 'day to day' operating account that earns a higher rate of interest than 1 above; and
3. Westpac Notice Saver 90D, are the Shire Restricted Reserve accounts.

### Statutory Environment

*Local Government Act 1995*

#### *Section 6.14 Power to Invest*

- (1) *Money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested as trust funds may be invested under the Trustees Act 1962 Part III.*
- (2A) *A local government is to comply with the regulations when investing money referred to in subsection (1).*
- (2) *Regulations in relation to investments by local governments may —*

- (a) *make provision in respect of the investment of money referred to in subsection (1); and*
- [(b) deleted]*
- (c) *prescribe circumstances in which a local government is required to invest money held by it; and*
- (d) *provide for the application of investment earnings; and*
- (e) *generally, provide for the management of those investments.*

#### *Local Government (Financial Management) Regulations 1996*

- 19. *Investments, control procedures for*
  - (1) *A local government is to establish and document internal control procedures to be followed by employees to ensure control over investments.*
  - (2) *The control procedures are to enable the identification of —*
    - (a) *the nature and location of all investments; and*
    - (b) *the transactions related to each investment.*
- 19C. *Investment of money, restrictions on (Act s. 6.14(2)(a))*
  - (1) *In this regulation —*
    - authorised institution means —*
      - (a) *an authorised deposit taking institution as defined in the Banking Act 1959 (Commonwealth) section 5; or*
      - (b) *the Western Australian Treasury Corporation established by the Western Australian Treasury Corporation Act 1986;*
    - foreign currency means a currency except the currency of Australia.*
  - (2) *When investing money under section 6.14(1), a local government may not do any of the following —*
    - (a) *deposit with an institution except an authorised institution;*
    - (b) *deposit for a fixed term of more than 3 years;*
    - (c) *invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;*
    - (d) *invest in bonds with a term to maturity of more than 3 years;*
    - (e) *invest in a foreign currency.*

#### **Financial Implications**

Not applicable.

#### **Strategic Implications**

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

#### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

#### **Policy Implications**

Corporate Policy CS2.7 Investments.

#### **Attachments**

Attachment 11.2 – Westpac screen prints of Municipal and Investment Accounts, NAB and CBA documents for Term Deposits

#### **Voting Requirement**

Simple Majority Required.

**Officers Recommendation and Council Resolution**

**Moved: Cr J Frazer**

**Seconded: Cr D Frazer**

**That the report on Council Investments as at 9 December 2019 be received.**

**Carried: 6/0**

Unconfirmed

### 11.3 MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED NOVEMBER 2019

**FILE REFERENCE:** FM.10

**AUTHOR'S NAME AND POSITION:** Kerry Fisher  
Deputy Chief Executive Officer

**AUTHORISING OFFICER AND POSITION:** Kevin Hannagan  
Chief Executive Officer

**DATE REPORT WRITTEN:** 12 December 2019

**DISCLOSURE OF INTERESTS:** The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### **Summary**

For Council to receive the monthly financial report for November 2019.

#### **Background**

Council is to prepare monthly financial reports as required by the Local Government (Financial Management Regulations) 1996.

Council has resolved that details and explanations of the material variances reflected on the Statement of Financial Activity are provided as required by Local Government (Financial Management) Regulation 34(1) (d). The attached statements include details of variances between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of \$20,000 or 10.00% whichever is the greater (refer last page of statements). These materiality levels have been applied in the preparation of this report.

#### **Comment**

Comments in relation to budget to actual variances are included as notes (last page) in the Financial Reports attached. Comments related to 'Timing' refer to an estimate of when costs would occur at the time the budget was formulated versus actual costs being incurred. Depreciation is yet to be run for 2019-20, awaiting the finalisation of the audit of the 2018/19 Annual Financial Statements.

#### **Statutory Environment**

*Local Government Act 1995*

##### 6.4. Financial report

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.
- (2) The financial report is to —
  - (a) be prepared and presented in the manner and form prescribed; and
  - (b) contain the prescribed information.

*Local Government (Financial Management) Regulations 1996.*

##### 34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- (b) budget estimates to the end of the month to which the statement relates; and
- (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing
  - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
  - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
  - (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
  - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

### **Financial Implications**

Monthly financial reporting is a primary financial management and control process. It provides the Council with the ability to oversee the Shire's financial performance against budgeted targets.

### **Strategic Implications**

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

### **Policy Implications**

No policy implications apply in the preparation of the report.

### **Attachments**

Attachment 11.3 - Monthly Financial Report October 2019.

### **Voting Requirement**

Simple Majority Required.

**Officers Recommendation and Council Resolution**

**Moved: Cr P Thomas**

**Seconded: Cr D Frazer**

**That Council receives the monthly financial reports for November 2019.**

**Carried: 6/0**

Unconfirmed

## 12. EHO & BUILDING SERVICES REPORTS

### 12.1 ACTION REPORT – ENVIRONMENTAL HEALTH & BUILDING SERVICES

**FILE REFERENCE:** EM.00

**AUTHOR'S NAME AND POSITION:** Phil Swain  
Principal EHO & Building Officer

**AUTHORISING OFFICER AND POSITION:** Kevin Hannagan  
Chief Executive Officer

**DATE REPORT WRITTEN:** 10 December 2019

**DISCLOSURE OF INTERESTS:** The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### **Summary**

To inform Council of Environmental Health program & Building Services activities and actions for the preceding month.

#### **Background**

Not applicable

#### **Comment**

See attachment.

#### **Statutory Environment**

Not applicable

#### **Financial Implications**

No known financial implications for this matter.

#### **Strategic Implications**

Integrated Strategic Plan 2018 - 2028

Goal 3, Leadership

Outcome 3.2, Good Leadership

#### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

#### **Policy Implications**

There are no known policy implications for this matter

#### **Attachments**

Attachment 12.1 – Action Report, EHO / Building Services

#### **Voting Requirement**

Simple Majority Required.



**Officers Recommendation and Council Resolution**

**Moved: Cr P Thomas**

**Seconded: Cr J Frazer**

**That Council receives the Action Report, EHO / Building Services for part December 2019.**

**Carried: 6/0**

Unconfirmed

## **13. EARLY YEARS PROGRAM REPORTS**

### **13.1 ACTION REPORT – EARLY YEARS PROGRAM**

**FILE REFERENCE:** CS.13

**AUTHOR'S NAME AND POSITION:** Anne Shinkfield  
Early Years Program Coordinator

**AUTHORISING OFFICER AND POSITION:** Kevin Hannagan  
Chief Executive Officer

**DATE REPORT WRITTEN:** 13 December 2019

**DISCLOSURE OF INTERESTS:** The author and the authorising officer have no financial, proximity or impartiality interests in the proposal.

#### **Summary**

To inform Council of Early Years Program activities and events over the last few months.

#### **Background**

Not applicable

#### **Comment**

Not applicable

#### **Statutory Environment**

Not applicable

#### **Financial Implications**

No known financial implications for this matter.

#### **Strategic Implications**

Integrated Strategic Plan 2018 - 2028  
Goal 2, Our People  
Outcome, 2.3 Smart People  
Strategy, 2.3.1 Good Education  
Action, Provide early years learning service

#### **Risk Management**

This item has been evaluated against the Shire of Ngaanyatjaraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is "Low" risk and can be managed by routine procedures and is unlikely to need specific application of resources.

#### **Policy Implications**

There are no known policy implications for this matter

#### **Attachments**

Attachment 13.1 – Activity Report, Early Years Program, December 2019

#### **Voting Requirement**

Simple Majority Required.

**Officers Recommendation and Council Resolution**

**Moved: Cr L West**

**Seconded: Cr J Porter**

**That Council receives the Action Report, Early Years Program for December 2019.**

**Carried: 6/0**

**Council Resolution**

**Moved: Cr P Thomas**

**Seconded: Cr L West**

**That Council thanks Anne and Rowan Shinkfield for their dedication over the last eleven years in advancing the Early Years Program for the Ngaanyatjarra Lands communities.**

**Carried: 6/0**

**14. WORKS ENGINEERING REPORTS**

**15. NEW BUSINESS OF AN URGENT NATURE AS ADMITTED BY DECISION**

**16. CONFIDENTIAL MATTERS**

**16.1 CEO SIX MONTH PERFORMANCE REVIEW**

**16.2 CEO ADDENDUM TO EMPLOYMENT CONTRACT**

**FILE REFERENCE:** PL.00

**AUTHOR'S NAME AND POSITION:** Kevin Hannagan  
Chief Executive Officer

**DATE REPORT WRITTEN:** 10 December 2019

**DISCLOSURE OF FINANCIAL INTEREST:** The author has a financial and impartiality interests in the proposal as he is the subject of the reports.

**Voting Requirement**  
Simple Majority Required.

**Council Resolution**

**Moved:** Cr P Thomas

**Seconded:** Cr D Frazer

**That Council:**

**1. Resolve that the:**

**(i) CEO Six-month Performance Review Report; and**

**(ii) CEO Addendum to employment contract Report;**

**as attached are confidential in accordance with s5.23 (2) the Local Government Act because they deal with:**

**1. a matter affecting an employee or employees;**

**2. Close the meeting to the public at 1.25 pm pursuant to sub section 5.23 (2)(a) of the Local Government Act 1995.**

**Carried: 6/0**

All members of the public gallery (D Grant & J Cooke) and staff members K Hannagan (hung up phone) and A Shinkfield left the meeting at 1.25 pm. (Note: Deputy Chief Executive Officer to remain and take any minutes.)

**Voting Requirement**  
Simple Majority Required.

**Officers Recommendation and Council Resolution**

**Moved: Cr D Frazer      Seconded: Cr J Frazer**

**That Council re-open the meeting to the public at 1.34 pm.**

**Carried: 6/0**

Members of the public gallery (D Grant & J Cooke) re-entered the room and staff member K Hannagan joined the meeting (by phone) at 1.34 pm.

The Presiding Member advised of Council's decision for the Confidential Agenda Items.

**16.1      CEO SIX MONTH PERFORMANCE REVIEW**

**Council Resolution**

**Moved: Cr P Thomas      Seconded: Cr L West**

**That Council:**

- 1. Notes the Chief Executive Officers six-month progress against the criteria as per Attachment 16.1;**
- 2. Rates the Chief Executive Officers performance as exceeding the Key Performance Indicators; and**
- 3. Requests the Chief Executive Officer to report back to Council at 12 months on progression against the criteria.**

**Carried: 6/0**

**16.2      CEO ADDENDUM TO EMPLOYMENT CONTRACT**

**Council Resolution**

**Moved: Cr P Thomas      Seconded: Cr L West**

**That the Shire President advise the Chief Executive Officer that during the course of his employment he will incur and pay for expenses that are intrinsic in fulfilling the role of Chief Executive Officer that are not included in the employment contract and those items listed will not be reimbursed by the Shire.**

**Carried: 6/0**

## **17 NEXT MEETING**

Scheduled for Wednesday, 26 February 2020 at the Tjulyuru Cultural and Civic Centre, Warburton Community commencing at 1:00 pm.

## **18 CLOSURE OF MEETING**

There being no further business to discuss the Presiding Member closed the meeting at 1.40 pm.

Unconfirmed

## Council Resolutions – Status

Note: report commenced 14 June 2018 and only resolutions not actioned are reported on.

Meeting Date	Meeting Type	Report Number	Report Title	
28 August 2019	OCM	14.1	ROAD NAME CHANGE PROCESS	
Resolution			Status Update	% Complete
<p>That Council:</p> <ol style="list-style-type: none"> <li>1. Receives this Road Name Change Process Report regarding the steps the Shire of Ngaanyatjaraku must follow to be compliant with Landgate's Policy and Standards for Geographic Naming in Western Australia 2017; and</li> <li>2. Recommends that Shire Officers start the process to consider changing the name of the following roads: <ul style="list-style-type: none"> <li>• Giles Mulga Park Road</li> <li>• Wanarn Jameson Road</li> <li>• Warburton Blackstone Road</li> </ul> </li> <li>3. Shire Officers report back quarterly to Council on progress of item 2 above.</li> </ol>			<ol style="list-style-type: none"> <li>1. Initial comment sought from MRWA on proposed new road names.</li> <li>2. Informal advice from NCAC sought.</li> </ol>	20%

**SHIRE OF NGAANYATJARRAKU  
BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 31ST JANUARY 2020**

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

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**SHIRE OF NGAANYATJARRAKU**  
**STATEMENT OF BUDGET REVIEW**  
**(NATURE OR TYPE)**  
**FOR THE PERIOD ENDED 31ST JANUARY 2020**

	Note	Budget v Actual		Predicted		
		Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
		\$	\$	\$	\$	\$
<b>OPERATING ACTIVITIES</b>						
Net current assets at start of financial year surplus/(deficit)		2,593,533	2,935,062	341,529		2,935,062 ▲
<b>Revenue from operating activities (excluding rates)</b>						
Operating grants, subsidies and contributions		3,373,461	1,560,938	(178,515)		3,194,946 ▼
Fees and charges	4.1.2	485,136	363,421	89,190		574,326 ▲
Interest earnings	4.1.7	50,000	37,268			50,000
Other revenue	4.1.8	65,915	82,385	25,028		90,943 ▲
Profit on asset disposals	4.1.1	0	17,284	0		0
		3,974,512	2,061,296	(64,297)	0	3,910,215
<b>Expenditure from operating activities</b>						
Employee costs	4.2.1	(1,999,022)	(1,049,342)	73,727		(1,925,295) ▼
Materials and contracts		(2,723,545)	(1,164,742)	222,589		(2,500,956) ▼
Utility charges	4.2.3	(103,560)	(25,081)	35,082		(68,478) ▼
Depreciation on non-current assets		(905,050)	(386,652)	(643,450)		(1,548,500) ▲
Interest expense		(1,500)	0	1,400		(100) ▼
Insurance expenses		(148,993)	(153,038)	(4,045)		(153,038) ▲
Other expenditure	4.2.7	(88,978)	(36,447)	26,374		(62,604) ▼
Loss on asset disposals	4.2.6	(66,400)	(57,282)	(2,600)		(69,000) ▲
		(6,037,048)	(2,872,584)	(290,923)	0	(6,327,971)
<b>Operating activities excluded from budget</b>						
Depreciation on assets		905,050	386,652	643,450		1,548,500 ▲
(Profit)/loss on asset disposal	4.4.3	66,400	39,998	2,600		69,000 ▲
<b>Amount attributable to operating activities</b>		1,502,447	2,550,424	632,359	0	2,134,806
<b>INVESTING ACTIVITIES</b>						
Non-operating grants, subsidies and contributions	4.1.3	3,368,563	1,356,349	(27,819)		3,340,744 ▼
Proceeds from disposal of assets		52,100	64,827	12,727		64,827 ▲
Purchase land and buildings		(47,000)	(11,585)			(47,000)
Purchase property, plant and equipment		(127,000)	(43,166)	77,000		(50,000) ▼
Purchase and construction of infrastructure-roads		(3,905,943)	(1,999,544)	2,206		(3,903,737) ▼
Purchase and construction of infrastructure-other		(60,000)	(26,647)	(5,000)		(65,000) ▲
<b>Amount attributable to investing activities</b>		(719,280)	(659,766)	59,114	0	(660,166)
<b>FINANCING ACTIVITIES</b>						
Transfers from cash backed reserves (restricted assets)	9	0	0			0
Transfers to cash backed reserves (restricted assets)	9	(1,060,341)	(20,616)	(702,443)		(1,762,784) ▲
<b>Amount attributable to financing activities</b>		(1,060,341)	(20,616)	(702,443)	0	(1,762,784)
<b>Budget deficiency before general rates</b>		(277,174)	1,870,042	(10,971)	0	(288,145)
<b>Estimated amount to be raised from general rates</b>		277,174	290,597	13,309	0	290,483 ▲
<b>Closing funding surplus(deficit)</b>	2	0	2,160,639	2,338	0	2,338 ▲

**SHIRE OF NGAANYATJARRAKU  
STATEMENT OF BUDGET REVIEW  
(STATUTORY REPORTING PROGRAM)  
FOR THE PERIOD ENDED 31ST JANUARY 2020**

	Note	Budget v Actual		Predicted			Material Variance
		Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
		\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>							
Net current assets at start of financial year surplus/(deficit)		2,593,533	2,935,062	341,529		2,935,062	▲
<b>Revenue from operating activities (excluding rates)</b>							
Governance		27,500	50,612	24,019		51,519	▲
General purpose funding		1,678,059	801,321	(99,954)		1,578,105	▼
Law, order, public safety		416	416			416	
Health		400	200			400	
Education and welfare		155,000	156,195	49,009		204,009	▲
Housing		135,000	97,182	30,000		165,000	▲
Community amenities		105,736	106,870	1,190		106,926	▲
Recreation and culture		280,000	189,867	10,000		290,000	▲
Transport		1,558,401	657,923	(48,561)		1,509,840	▼
Economic services		34,000	710	(30,000)		4,000	▼
Other property and services		0	0			0	
		3,974,512	2,061,296	(64,297)	0	3,910,215	
<b>Expenditure from operating activities</b>							
Governance		(204,255)	(81,012)	39,040		(165,215)	▼
General purpose funding		0	(187)	(76)		(76)	▲
Law, order, public safety		(7,547)	(3,717)			(7,547)	
Health		(365,805)	(182,175)	29,135		(336,670)	▼
Education and welfare		(439,302)	(298,395)	13,590		(425,712)	▼
Housing		(420,585)	(170,501)	37,748		(382,837)	▼
Community amenities		(879,116)	(377,031)	67,920		(811,196)	▼
Recreation and culture		(839,685)	(339,695)	55,031		(784,654)	▼
Transport		(2,717,655)	(1,381,909)	(563,311)		(3,280,966)	▲
Economic services		(163,098)	(49,197)	30,000		(133,098)	▼
Other property and services		0	11,235			0	
		(6,037,048)	(2,872,584)	(290,923)	0	(6,327,971)	
<b>Operating activities excluded from budget</b>							
Depreciation on assets		905,050	386,652	643,450		1,548,500	▲
Adjust (Profit)/Loss on Asset Disposal		66,400	39,998	2,600		69,000	▲
<b>Amount attributable to operating activities</b>		1,502,447	2,550,424	632,359	0	2,134,806	
<b>INVESTING ACTIVITIES</b>							
Non-operating grants, subsidies and contributions		3,368,563	1,356,349	(27,819)		3,340,744	
Purchase land and buildings		(47,000)	(11,585)	12,727		(34,273)	▼
Purchase plant and equipment		(127,000)	(43,166)	77,000		(50,000)	▼
Purchase and construction of infrastructure - roads		(3,905,943)	(1,999,544)	2,206		(3,903,737)	▼
Purchase and construction of infrastructure - other		(60,000)	(26,647)	(5,000)		(65,000)	▲
Proceeds from disposal of assets		52,100	64,827			52,100	
<b>Amount attributable to investing activities</b>		(719,280)	(659,766)	59,114	0	(660,166)	
<b>FINANCING ACTIVITIES</b>							
Transfers to cash backed reserves (restricted assets)	9	(1,060,341)	(20,616)	(702,443)		(1,762,784)	▲
<b>Amount attributable to financing activities</b>		(1,060,341)	(20,616)	(702,443)	0	(1,762,784)	
<b>Budget deficiency before general rates</b>		(277,174)	1,870,042	(10,971)	0	(288,145)	
<b>Estimated amount to be raised from general rates</b>		277,174	290,597	13,309		290,483	
<b>Closing Funding Surplus(Deficit)</b>	2	0	2,160,639	2,338	0	2,338	▲

## 1. BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget 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.

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

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

### CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

### 2019-20 ACTUAL BALANCES

Balances shown in this budget review report as 2019-20 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

### ROUNDING OFF FIGURES

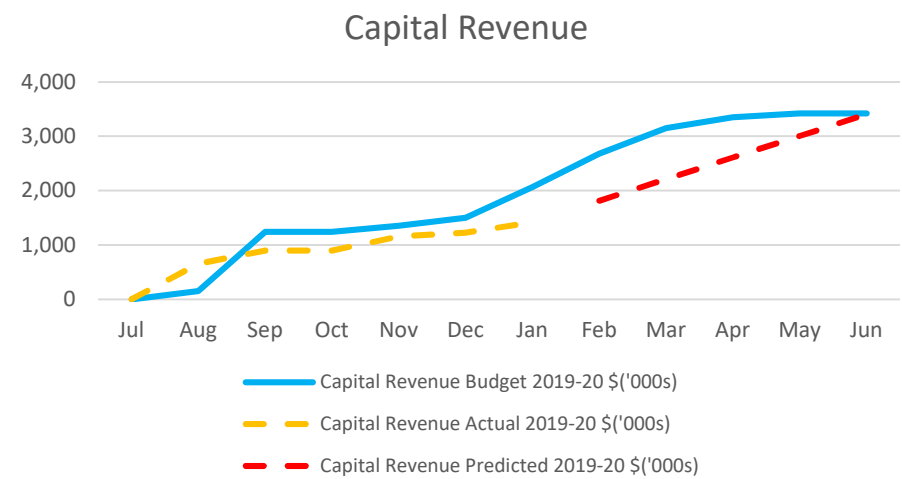
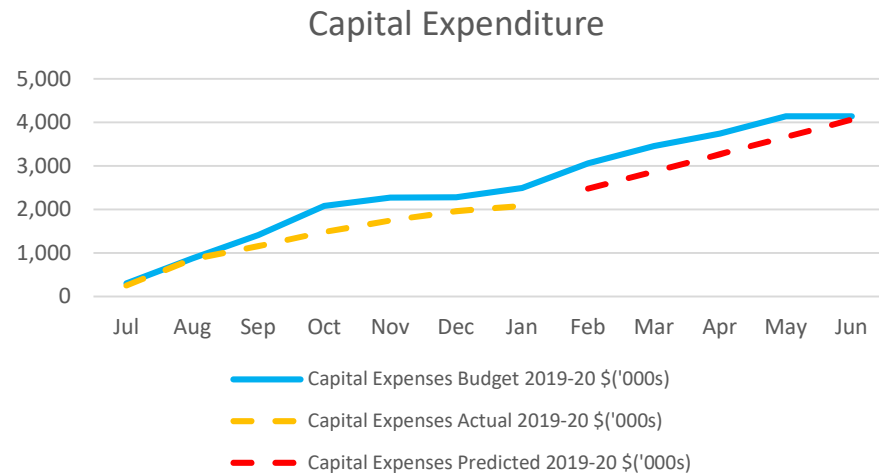
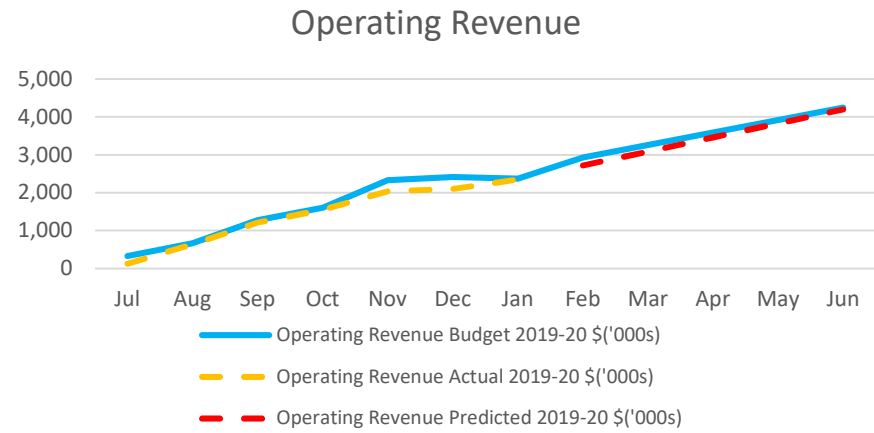
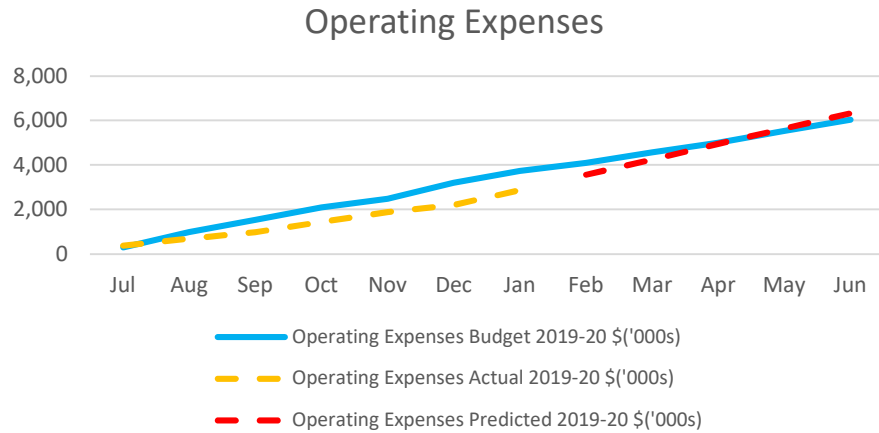
All figures shown in this budget review report are rounded to the nearest dollar.

### BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

**SHIRE OF NGAANYATJARRAKU**  
**SUMMARY GRAPHS - BUDGET REVIEW**  
**FOR THE PERIOD ENDED FOR THE PERIOD ENDED 31ST JANUARY 2020**

## 2. SUMMARY GRAPHS - BUDGET REVIEW



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

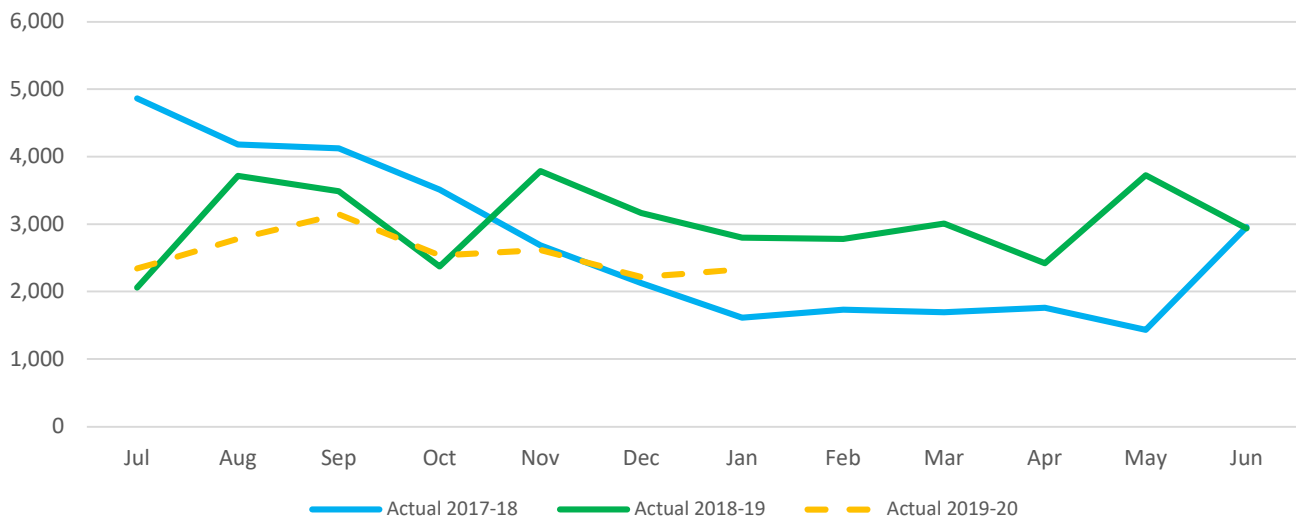
**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31ST JANUARY 2020**

**3. NET CURRENT FUNDING POSTION**

Positive=Surplus (Negative=Deficit)  
**2019-20**

	Note	ACTUAL 30 June 2019 \$	BUDGET 1 JULY 2019 \$	ACTUAL 31 January 2020 \$
<b>Current assets</b>				
Cash unrestricted		2,636,466	2,893,995	2,168,380
Cash restricted		2,300,511	2,043,937	2,064,553
Receivables - rates and rubbish		0	0	26,570
Receivables - other		345,051	380,091	399,649
Inventories		71,223	71,223	71,223
		5,353,251	5,389,246	4,730,375
<b>Less: current liabilities</b>				
Payables		(201,390)	(202,345)	(24,987)
Contract liabilities		0	(256,574)	(307,334)
Provisions		(172,862)	(257,823)	(172,862)
		(374,252)	(716,742)	(505,183)
<b>Adjustments to net current assets</b>				
Less: Restricted cash		(2,300,511)	(2,043,937)	(2,064,553)
Less : Current assets not expected to be received at end of year		0	(35,034)	0
<b>Net current funding position</b>		2,678,488	2,593,533	2,160,639

**Liquidity Over the Year**



**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31ST JANUARY 2020**

**3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

**TRADE AND OTHER RECEIVABLES**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**INVENTORIES**

**General**

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

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

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Ngaanyatjarraku's operational cycle. In the case of liabilities where the Shire of Ngaanyatjarraku does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Ngaanyatjarraku's intentions to release for sale.

**LOANS AND RECEIVABLES**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire of Ngaanyatjarraku prior to the end of the financial year that are unpaid and arise when the Shire of Ngaanyatjarraku 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.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**EMPLOYEE BENEFITS**

**Short-Term Employee Benefits**

Provision is made for the Shire of Ngaanyatjarraku'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 of Ngaanyatjarraku's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Ngaanyatjarraku's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**PROVISIONS**

Provisions are recognised when the Shire of Ngaanyatjarraku has a 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.

**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31ST JANUARY 2020**

**4. PREDICTED VARIANCES**

**Comments/Reason for Variance**

	Variance \$	
	Permanent	Timing

**4.1 OPERATING REVENUE (EXCLUDING RATES)**

**4.1.1 PROFIT ON ASSET DISPOSAL**

No Material Variance

**4.1.2 FEES AND CHARGES**

**4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**4.1.7 INTEREST EARNINGS**

**4.1.8 OTHER REVENUE**

P02 insurance claim was unbudgeted, therefore the Plant reimbursement income is currently higher than anticipated. This income is counteracted with the higher capital acquisition costs.

Predicted Variances Carried Forward	0	0
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Predicted Variances Brought Forward	0	0
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**4.2 OPERATING EXPENSES**

**4.2.1 EMPLOYEE COSTS**

No Material Variance

**4.2.2 MATERIAL AND CONTRACTS**

**4.2.3 UTILITY CHARGES**

No Material Variance

**4.2.4 DEPRECIATION (NON CURRENT ASSETS)**

No Material Variance

**4.2.4 INTEREST EXPENSES**

No Material Variance

**4.2.5 INSURANCE EXPENSES**

No Material Variance

**4.2.6 LOSS ON ASSET DISPOSAL**

No Material Variance

**4.2.7 OTHER EXPENDITURE**

No Material Variance

Predicted Variances Carried Forward	0	0
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Predicted Variances Brought Forward	0	0
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**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31ST JANUARY 2020**

**4. PREDICTED VARIANCES**

Comments/Reason for Variance

Variance \$	
Permanent	Timing

**4.3 CAPITAL REVENUE**

**4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS**

No Material Variance

**4.3.3 PROCEEDS FROM NEW DEBENTURES**

No Material Variance

**4.3.4 PROCEEDS FROM SALE OF INVESTMENT**

No Material Variance

**4.3.5 PROCEEDS FROM ADVANCES**

No Material Variance

**4.3.6 SELF-SUPPORTING LOAN PRINCIPAL**

No Material Variance

**4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

No Material Variance

Predicted Variances Carried Forward	0	0
-------------------------------------	---	---

Predicted Variances Brought Forward	0	0
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**4.4 CAPITAL EXPENSES**

**4.4.1 LAND HELD FOR RESALE**

No Material Variance

**4.4.2 LAND AND BUILDINGS**

**4.4.3 PLANT AND EQUIPMENT**

**4.4.4 FURNITURE AND EQUIPMENT**

No Material Variance

**4.4.5 INFRASTRUCTURE ASSETS - ROADS**

No Material Variance

**4.4.6 INFRASTRUCTURE ASSETS - OTHER**

No Material Variance

**4.4.7 PURCHASES OF INVESTMENT**

No Material Variance

**4.4.8 REPAYMENT OF DEBENTURES**

No Material Variance

**4.4.9 ADVANCES TO COMMUNITY GROUPS**

No Material Variance

Predicted Variances Carried Forward	0	0
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Predicted Variances Brought Forward	0	0
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**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31ST JANUARY 2020**

**4. PREDICTED VARIANCES**

Comments/Reason for Variance

Variance \$	
Permanent	Timing

**4.5 OTHER ITEMS**

**4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)**

**4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

**4.5.1 RATE REVENUE**

No Material Variance

**4.5.2 OPENING FUNDING SURPLUS(DEFICIT)**

**4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)**

Please see 4.1.1 and 4.2.6 above for explanation of the change in net Profit (Loss)

**Total Predicted Variances as per Annual Budget Review**

0	0
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**SHIRE OF NGAANYATJARRAKU**  
**NOTES TO THE BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 31ST JANUARY 2020**

**5. BUDGET AMENDMENTS**

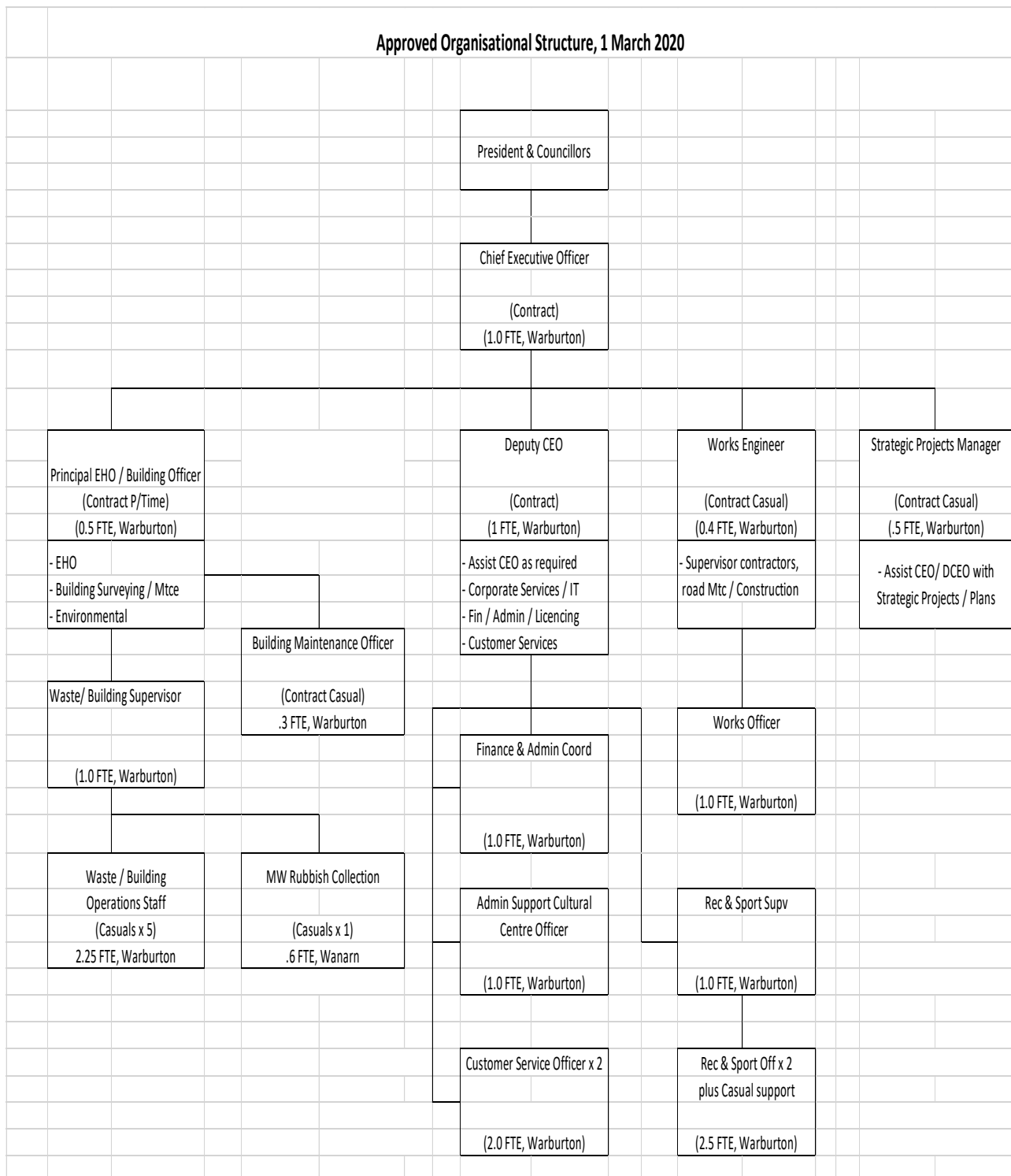
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
					\$	\$	\$	
	<b>Audited Opening Carried Forward Surplus</b>		Opening Surplus(Deficit)			<b>341,529</b>	341,529	
030197	Rates General		Operating Revenue		13,309		354,838	Higher Valuations than budgeted
030301	General Grants (Untied)		Operating Revenue			(99,954)	254,884	Grant lower than budgeted
055005	Tfr to Asset Replace/Acq/Dev Res Fund		Capital Expenses			(702,443)	(447,559)	Transfer for future asset renewal
041020	Members Travelling		Operating Expenses		5,000		(442,559)	Lower than budgeted
041030	Conference Expenses		Operating Expenses		4,000		(438,559)	Lower than budgeted
041040	Election Expenses		Operating Expenses		5,450		(433,109)	No election required
041041	Returning Officer Election Expenses		Operating Expenses		7,000		(426,109)	No election required
041092	Attendance Fees - Committee Meetings		Operating Expenses		2,000		(424,109)	Lower than budgeted
041132	Membership Contribution - Goldfields VROC & NCWG		Operating Expenses			(20,000)	(444,109)	Nthn Councils Working Group
041140	Building Maintenance - Boardroom		Operating Expenses		1,500		(442,609)	Lower than budgeted
041150	Insurance		Operating Expenses		416		(442,193)	Under budget
041281	Elected member professional development		Operating Expenses		10,000		(432,193)	Lower than budgeted
041541	Administration Expenses		Operating Expenses	2,816			(432,193)	Governance expense lower
042030	Insurance - Workers Compensation		Operating Expenses			(794)	(432,987)	Higher than budgeted
042048	FBT Expenses		Operating Expenses			(16,413)	(449,399)	Higher than budgeted
042051	Office Maintenance		Operating Expenses		8,800		(440,599)	Wont be completed
042051	Office Maintenance		Operating Expenses		10,000		(430,599)	Wont be completed
042051	Office Maintenance		Operating Expenses			(5,000)	(435,599)	NRM Variations
042053	Office Gardens Maintenance		Operating Expenses			(5,086)	(440,686)	Under budgeted
042053	Office Gardens Maintenance		Operating Expenses			(1,000)	(441,686)	Under budgeted
042080	Telephone/Fax Charges		Operating Expenses			(2,000)	(443,686)	Under budgeted
042100	Advertising		Operating Expenses		1,000		(442,686)	Savings
042120	Bank Charges		Operating Expenses			(1,500)	(444,186)	Offset
042120	Bank Charges		Operating Expenses		100		(444,086)	Offset
042120	Bank Charges		Operating Expenses		1,400		(442,686)	Offset
042150	Accounting / Compliance Services		Operating Expenses			(21,157)	(463,843)	Under budgeted
042150	Accounting / Compliance Services		Operating Expenses		30,000		(433,843)	Over Budgeted
042160	Other Office Expenses		Operating Expenses		1,000		(432,843)	Savings
042163	Maintenance of Office Equipment		Operating Expenses		3,000		(429,843)	Savings
042180	Travelling and Accomodation		Operating Expenses			(3,000)	(432,843)	More Perth meetings
042210	Consultancy Fees		Operating Expenses		10,000		(422,843)	OSH Mgmt lower
042210	Consultancy Fees		Operating Expenses		20,000		(402,843)	Lands Serv Rev now done by State
042225	ITV Software Licence		Operating Expenses			(1,102)	(403,945)	Actual fee higher
042260	Insurance		Operating Expenses		4,426		(399,519)	Savings
042283	Conference & Training		Operating Expenses			(6,000)	(405,519)	Adjust IE Code
042283	Conference & Training		Operating Expenses		6,000		(399,519)	Adjust IE Code
042397	Depreciation-Adminstration General		Non Cash Item	(4,500)			(399,519)	Asset Register amendments
042398	Reimbursements		Operating Revenue		24,019		(375,500)	Insurance reimbursement

042400	Less Allocated to Other Programs	Operating Expenses	(45,768)		(375,500)	Governance expense lower
042401	Depreciation - Furniture and Equipment	Non Cash Item	(4,500)		(375,500)	Asset Register amendments
051051	Administrative Expenses	Operating Expenses	104		(375,500)	Governance expense lower
051283	FESA Emergency Services Levy	Operating Expenses		(76)	(375,576)	Actual higher
074050	Travel & Accommodation	Operating Expenses		5,000	(370,576)	Actual lower
074270	Environmental Health Program	Operating Expenses		(7,668)	(378,243)	Termination payments
074270	Environmental Health Program	Operating Expenses		1,195	(377,048)	Termination payments
074270	Environmental Health Program	Operating Expenses		1,169	(375,879)	Rbt staff training fees
074280	Other Health Expenditure	Operating Expenses		10,000	(365,879)	Public Health Plan savings
074281	Administration Expenses	Operating Expenses	5,044		(365,879)	Governance expense lower
074282	Fringe Benefits Tax	Operating Expenses		1,239	(364,640)	Lower than budgeted
074290	Depreciation-Health Inspections	Non Cash Item	17,200		(364,640)	Asset Register amendments
075020	Pest Control	Operating Expenses		1,000	(363,640)	Savings
083001	Rental EYP Building	Operating Revenue		48,000	(315,640)	Rental EYP Building
085294	Administrative Expenses	Operating Expenses	6,057		(315,640)	Governance expense lower
085304	Fringe Benefits Tax	Operating Expenses		3,238	(312,402)	Lower than budgeted
085310	Depreciation-Education & Welfare	Non Cash Item	3,000		(312,402)	Asset Register amendments
085410	Income - Other	Operating Revenue		1,009	(311,393)	Higher donations
085612	Contribution Strengthening Families (Playgroups)	Operating Expenses		4,704	(306,690)	Program ceased
085615	EYLC & Playgroups Staffing Costs	Operating Expenses		(9,056)	(315,746)	Program ceased
085615	EYLC & Playgroups Staffing Costs	Operating Expenses		5,933	(309,813)	Program ceased
085615	EYLC & Playgroups Staffing Costs	Operating Expenses		(1,818)	(311,631)	Program ceased
085616	Warburton LSP - Operational Costs	Operating Expenses		6,570	(305,061)	Program ceased
085616	Warburton LSP - Operational Costs	Operating Expenses		624	(304,437)	Program ceased
085616	Warburton LSP - Operational Costs	Operating Expenses		(279)	(304,716)	Program ceased
085616	Warburton LSP - Operational Costs	Operating Expenses		(308)	(305,024)	Program ceased
085616	Warburton LSP - Operational Costs	Operating Expenses		(1,108)	(306,132)	Program ceased
085617	Warburton LSP-Admin Costs (office,utilities,other)	Operating Expenses		1,000	(305,132)	Program ceased
085617	Warburton LSP-Admin Costs (office,utilities,other)	Operating Expenses		1,090	(304,042)	Program ceased
042040	Utilities - Staff Housing	Operating Expenses		30,000	(274,042)	Lower than budgeted
042042	Maintenance & Equip - Staff Housing	Operating Expenses		14,314	(259,728)	Savings
042042	Maintenance & Equip - Staff Housing	Operating Expenses		1,735	(257,994)	Savings
042047	Depreciation-Staff Housing	Non Cash Item	(13,300)		(257,994)	Asset Register amendments
042600	Staff houses	Operating Expenses		5,000	(252,994)	Savings
042605	Rents - Shire Housing	Operating Revenue		30,000	(222,994)	Higher rental occupancy
092048	Administrative Expenses	Operating Expenses	5,799		(222,994)	Governance expense lower
101021	Wages	Operating Expenses		50,294	(172,700)	Staff not available
101021	Wages	Operating Expenses		4,778	(167,922)	Staff not available
101070	Administrative Expenses	Operating Expenses	12,121		(167,922)	Governance expense lower
101100	Depreciation-Sanitation Household Refuse	Non Cash Item	14,000		(167,922)	Asset Register amendments
101410	Charges - Rubbish Removals	Operating Revenue		1,190	(166,732)	New services
102066	Sundry	Operating Expenses		(1,152)	(167,884)	Safety PPE
102100	Plant & Equipment (New)	Capital Expenses		77,000	(90,884)	Savings
111030	Contribution - Cultural Centre	Operating Expenses		7,000	(83,884)	Less vandalism
111031	Community Resource Centre - Repairs & Mtce	Operating Expenses		10,000	(73,884)	Less vandalism
111036	Rental Income - Warburton Community Resource Ctre	Operating Expenses		10,000	(63,884)	Higher occupancy
112020	Contribtution-Swimming Centre	Operating Revenue		40,000	(23,884)	Correction of budget
113055	Lighting-Grassed Ovals	Operating Expenses		(300)	(24,184)	Under budgeted
113280	Salaries- Sports & Recreation Officer	Operating Expenses		21,239	(2,945)	Under staffed
113280	Salaries- Sports & Recreation Officer	Operating Expenses		2,018	(927)	Under staffed

113284	Relocation Expenses	Operating Expenses		(3,000)	(3,927)	New employee
113290	Telephone Charges (Satellite)	Operating Expenses		(1,000)	(4,927)	New phones
113291	Administrative Expenses	Operating Expenses	11,578		(4,927)	Governance expense lower
113293	Depreciation-Sports & Recreation	Non Cash Item	(16,000)		(4,927)	Asset Register amendments
113319	Youth Festivals & Events	Operating Expenses		3,000	(1,927)	Savings
114280	Contribution-TV/Radio Community Facilities	Operating Expenses		(4,453)	(6,380)	Tower fault repair
114400	Depreciation-Television & Radio Broadcasting	Non Cash Item	(1,100)		(6,380)	Asset Register amendments
116272	Exhibitions	Operating Expenses		10,000	3,620	Savings
116291	FBT Expenses	Operating Expenses		(1,273)	2,347	Actual higher
116311	Depreciation -Cultural & Civic Centre	Non Cash Item	(6,500)		2,347	Asset Register amendments
116312	Cafe Maintenance	Operating Expenses		(2,100)	247	Under budgeted
116315	Purchase of Goods for Resale-Retail	Operating Expenses		7,000	7,247	Reduced purchases
116331	Shop Maintenance	Operating Expenses		(4,500)	2,747	Under budgeted
116333	Gallery Maintenance	Operating Expenses		(5,000)	(2,253)	Under budgeted
147564	Warbon Oval Shade Structure	Capital Expenses		(5,000)	(7,253)	Over budget
027019	Proceeds Sale of Assets	Capital Revenue	12,727		5,474	Additional sale vehicle
122003	Warburton Community Roads-Maint	Operating Expenses		7,142	12,616	Savings
122004	Other Minor Road Works	Operating Expenses		30,000	42,616	Re-allocated to road GL's
122150	Contribution - Lighting of Streets	Operating Expenses		20,000	62,616	Savings
122280	AMP Review	Operating Expenses		25,000	87,616	Defer to next year
122281	R2030 Survey Centre Line MRWA	Operating Expenses		(10,000)	77,616	Allow to do all roads
122282	Roman Road Inventory System - System Mtce	Operating Expenses		(3,000)	74,616	Over budget
122282	Roman Road Inventory System - System Mtce	Operating Expenses		3,000	77,616	Under budget
122287	Fringe Benefit Tax	Operating Expenses		(1,104)	76,512	Under budgeted
122362	Grants - Direct	Operating Revenue	18,355		94,867	Higher than budget
122363	Govt Grant - RA, Ab Access (Operating)	Operating Revenue	614,667		709,534	Actual higher
122367	Govt Grant - RA, Ab Access (Capital)	Operating Revenue		(609,333)	100,201	S/Be OpInc
122373	Fed, Roads Grant (untied)	Operating Revenue		(72,250)	27,951	Grant less than budgeted
123001	Profit/(Loss) on Disposal of Asset - Plant	Non Cash Item	(2,600)		27,951	Adjust budget
123012	Depreciation - Road Plant	Non Cash Item	7,500		27,951	Asset Register amendments
123100	Depreciation-Transport.Road Mntce	Non Cash Item	(11,250)		27,951	Asset Register amendments
123100	Depreciation-Transport.Road Mntce	Non Cash Item	(628,000)		27,951	Asset Register amendments
123103	MRWA, Outback Highway	Capital Revenue		(27,819)	132	Expenditure to offset Income
147611	Jameson Wanarn	Capital Revenue		(1,812)	(1,680)	Over budget
147611	Jameson Wanarn	Capital Expenses		(12,208)	(13,888)	Over budget
147612	Warburton Blackstone (RRG)	Capital Expenses		(5,581)	(19,469)	Over budget
147624	MRWA, Outback Hiway	Capital Expenses	27,819		8,350	Income to offset
147629	Giles Mulga Park (R2R/AAR)	Capital Expenses		(6,012)	2,338	Over budget
131000	Administrative Expenses	Operating Expenses	1,658		2,338	Governance expense lower
131001	Administrative Expenses	Operating Expenses	591		2,338	Governance expense lower
132001	Tourism Strategy Grant	Operating Revenue		(30,000)	(27,662)	Expenditure offset
132200	Tourism Consultancy	Operating Expenses		30,000	2,338	Income offset
132281	Signs - Tourist Information	Operating Expenses		2,000	4,338	Offset
132289	Tourism Expenditure - Other (Minor)	Operating Expenses		(2,000)	2,338	Offset
133400	Building Commission Fees	Operating Revenue		1,000	3,338	Offset
133410	Charges Building Fees	Operating Revenue		(1,000)	2,338	Offset
144030	Parts & Repairs	Operating Expenses		8,093	10,431	Under budget
144050	Insurance & Licences	Operating Expenses		(8,093)	2,338	Over budget
					2,338	
Amended Budget Cash Position as per Council Resolution			(646,050)	1,384,562	(1,382,224)	2,338

## Approved Organisational Structure, 1 March 2020



**DEED OF VARIATION**

**LOCAL GOVERNMENT HOUSE TRUST**



**LAW**

**PERTH**

**11 Mounts Bay Road, Perth WA 6000**

**Telephone (08) 9429 2222 Facsimile: (08) 9429 2434**

**[eylawperth@au.ey.com](mailto:eylawperth@au.ey.com) [www.ey.com](http://www.ey.com)**

**Our Ref: 4WAL / 2004 7043**

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THIS DEED dated the

day of

2019

BY

**WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION** of Level 1, 170 Railway Parade, West Leederville in the State of Western Australia (the 'Trustee')

## RECITALS

- A. By Deed of Trust undated but stamped 12 February 1980 ('Original Trust Deed') made between CHARLES WILSON TUCKEY, LYAL GORDON RICHARDSON, GORDON LAWRENCE KILPATRICK, HARRY STICKLAND and MAXWELL RAY FINLAYSON (the 'Original Trustees') and THE LOCAL GOVERNMENT ASSOCIATION OF WESTERN AUSTRALIA and the COUNTRY SHIRE COUNCILS ASSOCIATION (the 'Retired Trustees') the Original Trustees declared that they would hold the property therein referred to as the Headquarters and the monies therein referred to as the Trust Fund upon trust for the beneficiaries specified in the second schedule to the Original Deed upon the terms and conditions therein contained (the 'Original Trust').
- B. By Deed dated 2 October 1981 made between the Original Trustees and the Retired Trustees the Original Trustees retired and appointed the Retired Trustees as the trustees of the Original Trust in their place.
- C. By Deed dated 4 May 1994 (the 'New Deed') the Retired Trustees (in the New Deed referred to as THE LOCAL GOVERNMENT ASSOCIATION OF WESTERN AUSTRALIA (INC) and THE COUNTRY SHIRE COUNCILS' ASSOCIATION OF WESTERN AUSTRALIA (INC)) agreed that the proceeds from the sale of the Headquarters and the Trust Fund and the income thereof should be from 17 February 1993 held upon the terms and conditions set out in the New Deed (the 'Trust').
- D. By Deed of Variation dated 5 June 2002 the Retired Trustees varied the New Deed (collectively, the 'Trust Deed') to provide for a new Clause 22 which provides that any trustee of the Trust may retire as trustee of the Trust and appoint a new trustee to act as trustee of the Trust and that notwithstanding that the original number of trustees of the Trust was five where a corporation or incorporated association is appointed as trustee of the Trust then it shall not be obligatory to appoint more than one new trustee.
- E. By Deed dated 6 June 2002 made between the Retired Trustees and the Trustee, the Retired Trustees retired and appointed the Trustee as the trustee of the Trust.
- F. Clause 21.1 of the Trust Deed provides that the Trustees may at any time and from time to time (with the consent of not less than 75% of the Beneficiaries) by deed revoke add to or vary the trusts of the Trust Deed or declare (inter alia) any new or other powers, authorities or discretions concerning the management, control or investment of the Trust Fund upon the terms contained therein.
- G. The Trustee wishes to add to and vary the Trust Deed and declare (inter alia) new or other powers, authorities and discretions concerning the management, control or investment of the Trust Fund in accordance with the terms of this Deed.
- H. More than 75% of the Beneficiaries have consented in writing to the variations to the New Deed and the records relating to this consent will be placed with the original of this Deed.

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**NOW THIS DEED WITNESSES****1. DEFINITIONS AND INTERPRETATION**

In this Deed, unless the context otherwise requires:

- 1.1 a word importing the singular includes the plural and vice versa, and a word of any gender includes other genders;
- 1.2 another grammatical form of a defined word or expression has a corresponding meaning;
- 1.3 a reference to a clause, paragraph, recital, schedule or annexure is to a clause, paragraph or recital of, or schedule or annexure to, this Deed, and a reference to this Deed includes any schedule or annexure;
- 1.4 a reference to a document or instrument includes the document or instrument as varied, novated, altered, supplemented or replaced from time to time;
- 1.5 a reference to a person includes a natural person, the estate of an individual, a partnership, body corporate, the trustee of a trust (in the trustee's capacity as trustee of the trust), association, governmental or local authority or agency or other entity;
- 1.6 a reference to a statute, ordinance, code or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them;
- 1.7 the meaning of general words is not limited by specific examples introduced by 'including, for example' or similar expressions;
- 1.8 Recitals A to H inclusive form part of and are included in this Deed;
- 1.9 headings are for ease of reference and do not affect interpretation;
- 1.10 'Deed' means this deed;
- 1.11 unless specified otherwise, terms which are defined in the Trust Deed and used in this Deed bear the same meanings in this Deed which are ascribed to them in the Trust Deed; and
- 1.12 in the event of any inconsistency between the provisions of the Trust Deed and the provisions of this Deed, the provisions of this Deed will prevail.

**2. OPERATIVE PART**

The Trustee in exercise of the power given to the Trustee by clause 21.1 of the Trust Deed and with the consent of more than 75% of the Beneficiaries hereby adds to and varies the Trust Deed and declares (inter alia) the following new or other powers authorities and discretions concerning the management, control or investment of the Trust Fund as follows:

- 2.1 delete the word "The" appearing after the words "Any trustee of the Trust may retire as trustee of the Trust." in the existing clause 22.1 and replace it with the words "Subject to clause 22.3, the";



2.2 insert after clause 22.2 the following:

“22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.

22.4 The Beneficiaries may at any time by Special Resolution:

- (a) remove a Trustee from the office as trustee of the Trust; and
- (b) appoint such new or additional Trustee.

For the purposes of this clause 22.4, “Special Resolution” means a resolution passed or decision made by not less than 75% of the Beneficiaries.”

2.3 insert a new clause 13A as follows:

“13A **DELEGATION TO THE BOARD OF MANAGEMENT**

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities and discretions contained in subclauses (a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do such things as may be necessary to give effect to the exercise of a power, authority or discretion by the Board of Management.”

3. **SEVERABILITY**

3.1 If any provision of this Deed is found by a competent authority (including without limitation a Court) to be void or unenforceable, then such finding shall not affect the other provisions of this Deed.

3.2 If making a subsequent amendment to this Deed avoids any invalidity or unenforceability of any provision of this Deed, the parties may elect to make that amendment, which shall be deemed for all purposes to be effective immediately prior to the occurrence of that invalidity or unenforceability.

4. **FURTHER ASSURANCES**

All parties shall make, execute and do all acts, deeds, documents and things and sign all documents which may reasonably be required to give full effect to this Deed, and the Trustee shall bear the costs of observing, performing and complying with this clause.

5. **COSTS**

The Trustee shall bear and pay the costs of and incidental to the preparation, execution and stamping of this Deed.

6. **RATIFICATION AND CONFIRMATION**

In all other respects the terms of the Trust Deed are hereby ratified and confirmed.

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**7. PROPER LAW**

This Deed shall be governed by the laws of the State of Western Australia and the parties submit to the jurisdiction of the Courts of the State of Western Australia.

**EXECUTED** as a Deed

THE COMMON SEAL of WESTERN )  
AUSTRALIAN LOCAL GOVERNMENT )  
ASSOCIATION is hereunto affixed in the )  
presence of: )

\_\_\_\_\_  
Signature of President

\_\_\_\_\_  
Signature of Chief Executive Officer

\_\_\_\_\_  
Name of President

\_\_\_\_\_  
Name of Chief Executive Officer

Payment listing December (19/20)				
Chq/EFT	Date	Name	Description	Amount
1396	02/12/2019	PIVOTEL SATELLITE PTY LTD	Sat phone charges	180.00
EFT2776	13/12/2019	Moore Stephens	Final 50% billing for audit 2018/19	11,550.00
EFT2777	13/12/2019	LANDGATE	Mining tenement schedule M2019/7	39.80
EFT2778	13/12/2019	WANARN STORE	diesel fuel for rubbish truck	40.00
EFT2779	13/12/2019	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for road construction on Giles Mulga Park Road	225,882.80
EFT2780	13/12/2019	ROWAN SHINKFIELD	Install new retic pump and install new exterior door handle at Early Years Centre	308.00
EFT2781	13/12/2019	MICHAEL COOKE	50% reimbursement for Grad. Dip. Environmental Health course fees as per agreement	1,169.00
EFT2782	18/12/2019	DAMIAN MCLEAN	Ordinary Council Meeting Fees for Shire Council Meeting held 18 December 2019	400.00
EFT2783	18/12/2019	Julie Porter	Ordinary Council Meeting Fees for Shire Council Meeting held 18 December 2019	200.00
EFT2784	18/12/2019	LALLA WEST	Ordinary Council Meeting Fees for Shire Council Meeting held 18 December 2019	200.00
EFT2785	18/12/2019	PRESTON THOMAS	Ordinary Council Meeting Fees for Shire Council Meeting held 18 December 2019	200.00
EFT2786	18/12/2019	JOYLENE FRAZER	Ordinary Council Meeting Fees for Shire Council Meeting held 18 December 2019	200.00
EFT2787	18/12/2019	DEBRA FRAZER	Ordinary Council Meeting Fees for Shire Council Meeting held 18 December 2019	200.00
EFT2788	20/12/2019	AUSTRALIAN TAXATION OFFICE	BAS payment for November 2019	27,403.00
EFT2789	20/12/2019	Matthew Box	Reimburse various hardware supplies from Bunnings	451.34
EFT2790	20/12/2019	WARAKURNA ROADHOUSE	Cleaning fee for Shire Roadhouse unit	50.00
EFT2791	20/12/2019	WARBURTON ROADHOUSE	Various purchases for November 2019	4,519.54
EFT2792	20/12/2019	WANARN STORE	Diesel fuel for rubbish truck	40.00
EFT2793	20/12/2019	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction Giles Mulga Park Road	119,213.60
EFT2794	20/12/2019	CHARTAIR PTY LTD	flights to and from Warburton - CEO	722.90
EFT2795	20/12/2019	ITVISION AUSTRALIA PTY LTD	Monthly financial services for October 2019	3,913.06
EFT2796	20/12/2019	AUSIL (AUSTRALIAN SOCIETY FOR INDIGENEOUS LANGUAGES INC)	Supply books for resale in Warta shop	198.00
EFT2797	20/12/2019	Philip Swain	Reimburse for travel and vehicle costs	1,197.72
EFT2798	20/12/2019	MOORE STEPHENS (WA) Pty Ltd	Quarterly fee - Maintain selected registers and planning/delivery risk management services	8,516.20
EFT2799	20/12/2019	KERRY FISHER	Reimburse 50% CPA program fees	585.49
DD1373.1	12/12/2019	Geoff Handy Westpac Credit Card	Card fee	10.00
DD1373.2	12/12/2019	Kevin Hannagan Westpac Credit Card	Card fee	10.00
DD1375.1	07/12/2019	NATS	Freight on steel supplies to cage units 9 to 13 at the CRC	6,276.49
DD1375.2	01/12/2019	NATS	Freight on Davey pump from NATS to Warburton	38.50
DD1375.4	08/12/2019	WANARN STORE	Fuel for Shire rubbish truck	40.00
DD1375.5	11/12/2019	WARAKURNA ROADHOUSE	Oil for shire rubbish truck.	215.00
DD1375.6	12/12/2019	BLACKSTONE ENTERPRISES (STORE)	Lunch for Joe and crew - trip to Jameson and Blackstone to attend to Shire housing	46.30

DD1375.7	11/12/2019	MOORE STEPHENS (WA) Pty Ltd	Compilation of statement of financial activity for October 2019	2,612.50
DD1375.8	11/12/2019	RAMM Software Pty Ltd	RAMM training in Sydney for W/E Peter Kerp	715.00
DD1375.9	08/12/2019	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Key cutting for cage lock Lot 154 Warburton	10.00
	11/12/2019	PAY	Payroll Direct Debit Of Net Pays	43,863.75
DD1383.1	15/12/2019	WANARN STORE	Diesel for Shire rubbish truck	40.00
DD1383.2	20/12/2019	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	Service on Warburton rubbish truck 1GDT303	2,916.10
DD1383.3	19/12/2019	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	Tyre change on Warburton rubbish truck 1GDT303	253.00
DD1383.4	04/12/2019	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	Suspension and bash plates installation on Works landcruiser 1EPI385	1,567.50
DD1383.5	20/12/2019	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of graders for formation and improvement on the Wanarn Access Road	105,475.70
DD1383.6	18/12/2019	Philip Swain	Travel expenses for EHO Philip Swain	497.62
DD1383.7	15/12/2019	WARAKURNA ROADHOUSE	Accommodation for EHO Philip Swain	180.00
DD1383.8	13/12/2019	LGIS WORKCARE	Actual wages adjustment for period 30.06.2018 to 30.06.2019	873.14
DD1383.9	19/12/2019	WARAKURNA ROADHOUSE	Diesel for Works Supervisor landcruiser 1EPI385	116.79
DD1386.1	11/12/2019	WA SUPER	Payroll deductions	4,093.51
DD1386.2	11/12/2019	HOST PLUS	Superannuation contributions	206.49
DD1386.3	11/12/2019	VISION SUPER	Superannuation contributions	801.48
DD1386.4	11/12/2019	HESTA	Superannuation contributions	239.34
DD1386.5	11/12/2019	AUSTRALIAN SUPER	Superannuation contributions	188.94
DD1386.6	11/12/2019	SUNSUPER SOLUTIONS	Superannuation contributions	115.43
DD1386.7	11/12/2019	Ther Trustee For Care Super	Superannuation contributions	197.35
DD1388.1	12/12/2019	TELSTRA CORPORATION LTD	Telstra account for November 2019	851.42
DD1394.1	25/12/2019	WA SUPER	Payroll deductions	3,086.90
DD1394.2	25/12/2019	HOST PLUS	Superannuation contributions	285.69
DD1394.3	25/12/2019	VISION SUPER	Superannuation contributions	801.48
DD1394.4	25/12/2019	HESTA	Superannuation contributions	244.54
DD1394.5	25/12/2019	AUSTRALIAN SUPER	Superannuation contributions	136.71
DD1394.6	25/12/2019	SUNSUPER SOLUTIONS	Superannuation contributions	132.53
DD1394.7	25/12/2019	Ther Trustee For Care Super	Superannuation contributions	67.78
DD1394.8	25/12/2019	CBUS SUPERANNUATION	Superannuation contributions	118.87
DD1399.1	02/12/2019	WESTPAC BANK	Activity fee	41.50
DD1401.1	03/12/2019	Kevin Hannagan Westpac Credit Card	Norton 360 1 year subscription for Chris Paget	180.23
DD1401.2	03/12/2019	Geoff Handy Westpac Credit Card	Credit Card Charges	1,440.41
DD1401.3	03/12/2019	Kevin Hannagan Westpac Credit Card	Credit card charges	2,964.97
DD1403.1	03/12/2019	COMMONWEALTH BANK OF AUSTRALIA	CBA merchant fees	47.59
DD1405.1	13/12/2019	Kerry Fisher Westpac credit card	Credit card fee	10.00
DD1405.2	13/12/2019	Kevin Hannagan Westpac Credit Card	Credit card fee	10.00
DD1405.3	13/12/2019	Geoff Handy Westpac Credit Card	Credit card fee	10.00
DD1375.10	14/12/2019	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of graders for formation and improvement on the Great Central Road	116,975.10
DD1383.10	18/12/2019	CARDILE INTERNATIONAL FIREWORKS PTY LTD	Fireworks for Dust-Up 2019	11,000.00
DD1383.11	14/12/2019	NGAANYATJARRA Services (ELEC a/c)	Electricity account for Sept - Oct 2019	5,307.95
DD1383.12	18/12/2019	PAXON GROUP	50% of payment for Review and Finalisation of Financial Statments 2018/19	4,400.00
	25/12/2019	PAY	Payroll Direct Debit Of Net Pays	87,512.65
			<b>Total</b>	<b>727,094.05</b>

Payment listing January (19/20)				
Chq/EFT	Date	Name	Description	Amount
EFT2800	16/01/2020	AUSTRALIAN TAXATION OFFICE	December 2019 BAS payment	19,743.21
EFT2801	16/01/2020	NATS	Mesh for cage at the CRC Warburton	4,323.32
EFT2802	16/01/2020	NGAANYATJARRA SERVICES (ABORIGINAL CORPORATION)	Repairs to Warakurna Works depot tipper 1DGR098	2,615.80
EFT2803	16/01/2020	SHIRE OF LEONORA	Cost sharing contribution for Goldfields Map/Brochure	1,405.80
EFT2804	16/01/2020	WARAKURNA ROADHOUSE	Diesel for 1EPI385	169.37
EFT2805	16/01/2020	WARBURTON ROADHOUSE	Warburton Roadhouse account for December 2019	3,421.31
EFT2806	16/01/2020	MILLY (WARBURTON) STORE	November and December 2019 Milly Store Invoices	1,277.52
EFT2807	16/01/2020	WANARN STORE	Batteries for Shire rubbish truck	350.00
EFT2808	16/01/2020	MCLEODS	Review of proposed ILUA	883.91
EFT2809	16/01/2020	AUSTRALIA POST	Australia Post account for November & December 2019	296.76
EFT2810	16/01/2020	STAPLES AUSTRALIA (WINC)	Shire office stationery order	475.14
EFT2811	16/01/2020	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DOT agency transactions 135838 - 135843	1,675.85
EFT2812	16/01/2020	PERFECT COMPUTER SOLUTIONS PTY LTD	MS surface Laptop plus accessories for CEO	5,269.85
EFT2813	16/01/2020	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS	6 months fee for hosting Shire website 1/1 - 30/6/20	792.00
EFT2814	16/01/2020	WESTLAND AUTOS PTY LTD	Service on EHO Landcruiser KBC591L	1,515.90
EFT2815	16/01/2020	ITVISION AUSTRALIA PTY LTD	Monthly financial processing service November 2019	9,099.92
EFT2816	16/01/2020	Mrs A L SHINKFIELD	Relocation expenses at end of employment contract	2,000.00
EFT2817	16/01/2020	EMPEROR REFRIGERATION PTY LTD	Service of airconditioners in the Shire office, Gallery, Cafe, Early Years, Staff Accommodation and rental accommodation	9,542.39
EFT2818	16/01/2020	MOORE STEPHENS (WA) Pty Ltd	Budget workshop 2020	957.00
EFT2819	16/01/2020	LAVERTON SUPPLIES MOTORS	Diesel for KBC591L	397.09
EFT2820	16/01/2020	PAXON GROUP	Preparation and completion of 2019 financial statements per contract	6,215.00
EFT2821	22/01/2020	NATS	Mesh for cage at CRC Lot 167 Warburton - Offices 9 - 13	2,785.98
EFT2822	23/01/2020	NATS	Freight on WINC order	38.50
EFT2823	23/01/2020	Clyde & Co	Legal fees	5,500.00
EFT2824	23/01/2020	Fluid Power Centre	Remove old bin lifter and dispose of - then fit new bin lifter supplied by Papas	10,028.91
EFT2825	23/01/2020	Breakaway Earthmoving	Hire of plant and equipment for road construction on the Giles Mulga Park Road	52,899.00
EFT2826	23/01/2020	WARAKURNA ROADHOUSE	Diesel for Works Landcruiser 1EPI385	106.27
EFT2827	23/01/2020	NGAANYATJARRA Services (ELEC a/c)	Electrical account for Nov - Dec 2019	5,784.37
EFT2828	23/01/2020	PERFECT COMPUTER SOLUTIONS PTY LTD	IT support Dec - Jan	170.00
EFT2829	23/01/2020	IBIS STYLES HOTEL KALGOORLIE	Accommodation for W/E	310.00
EFT2830	23/01/2020	KEVIN HANNAGAN	Reimbursement for CEO K Hannagan	46.50
EFT2831	30/01/2020	DAMIAN MCLEAN	Fee for the attendance of a meeting with Federal Minister Ken Wyatt	100.00
EFT2832	30/01/2020	NATS	Tyres for Works Supervisor Landcruiser 1EPI385	2,031.52
EFT2833	30/01/2020	WARAKURNA ROADHOUSE	Diesel for Works Supervisor 1EPI385	103.10
EFT2834	30/01/2020	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for road construction on the Giles Mulga Park Road	109,561.10
EFT2835	30/01/2020	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DOT agency transactions 135844 - 135846	216.65
EFT2836	30/01/2020	PRESTON THOMAS	Fee for the attendance of a meeting with Federal Minister Ken Wyatt	100.00

EFT2837	30/01/2020	PERFECT COMPUTER SOLUTIONS PTY LTD	IT support	170.00
EFT2838	30/01/2020	MODERN TEACHING AIDS	Items for the Playgroup	741.94
EFT2839	31/01/2020	DAMIAN MCLEAN	President allowance for 1st half 2019/20	2,564.77
EFT2840	31/01/2020	PRESTON THOMAS	Deputy - President allowance for 1st half 2019/20	500.00
	08/01/2020	PAY	Payroll Direct Debit Of Net Pays	34,729.52
DD1408.1	08/01/2020	WA SUPER	Payroll deductions	2,824.73
DD1408.2	08/01/2020	HOST PLUS	Superannuation contributions	358.22
DD1408.3	08/01/2020	VISION SUPER	Superannuation contributions	801.48
DD1408.4	08/01/2020	AUSTRALIAN SUPER	Superannuation contributions	178.19
DD1408.5	08/01/2020	Ther Trustee For Care Super	Superannuation contributions	93.50
DD1408.6	08/01/2020	CBUS SUPERANNUATION	Superannuation contributions	52.27
DD1414.1	14/01/2020	TELSTRA CORPORATION LTD	Telstra account for December 2019	850.67
DD1415.1	02/01/2020	PIVOTEL SATELLITE PTY LTD	Sat phone charges	180.00
DD1416.1	02/01/2020	WESTPAC BANK	Bank Fees December 2019	28.00
DD1419.1	06/01/2020	FAC Westpac Credit Card	FAC Visa card charges for December 2019	776.75
DD1419.2	06/01/2020	CEO Westpac Credit Card	CEO Visa card charges December 2019	1,103.38
DD1420.1	14/01/2020	DCEO Westpac credit card	Card fee	10.00
DD1420.2	14/01/2020	FAC Westpac Credit Card	Card fee	10.00
DD1420.3	14/01/2020	CEO Westpac Credit Card	CEO Westpac credit card	1,638.16
DD1423.1	03/01/2020	COMMONWEALTH BANK OF AUSTRALIA	Merchant fee for CBA eftpos facility	49.27
	22/01/2020	PAY	Payroll Direct Debit Of Net Pays	38,023.92
DD1428.1	22/01/2020	WA SUPER	Payroll deductions	3,694.98
DD1428.2	22/01/2020	HOST PLUS	Superannuation contributions	356.87
DD1428.3	22/01/2020	VISION SUPER	Superannuation contributions	801.48
DD1428.4	22/01/2020	AUSTRALIAN SUPER	Superannuation contributions	193.55
DD1428.5	22/01/2020	Ther Trustee For Care Super	Superannuation contributions	161.50
			<b>Total</b>	<b>353,102.19</b>



SHIRE OF NGAANYATJARRAKU - Business banking ▼

Approval

Notifications ▼

Sign Out

[Overview](#)[Payments](#)[Service](#)[Administration](#)[Business Hub](#)[Products](#)

## Your accounts

[Edit view](#) ▼[Transfer funds](#)[Make a payment](#)**Important!** Review and manage my Third Party account access[Manage now](#)Westpac Business  
One Flexi

036-016 831911



\$143,622.76

Westpac Business  
One

036-016 831946



\$0.00

Westpac 31 Day  
Notice Account

036-125 520231



\$1,962,335.96

Available \$0.00

Westpac 90 Day  
Notice Account

036-125 521074



\$2,064,553.05

Available \$0.00

**SHIRE OF NGAANYATJARRAKU**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 December 2019**

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

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**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 10 January 2020

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 , Regulation 34* . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 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.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement.

**SIGNIFICANT ACCOUNTING POLICES**

**GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

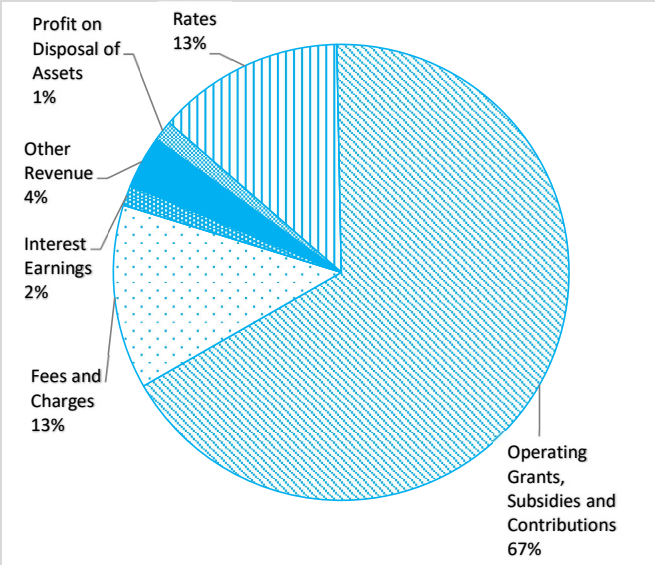
**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

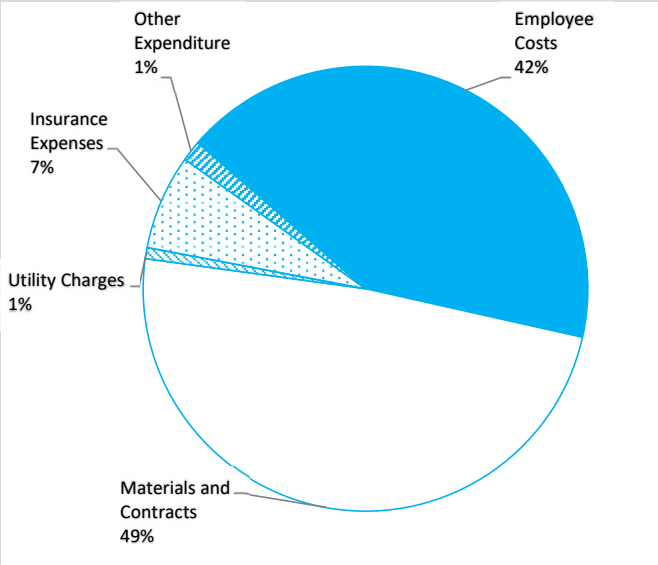
**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

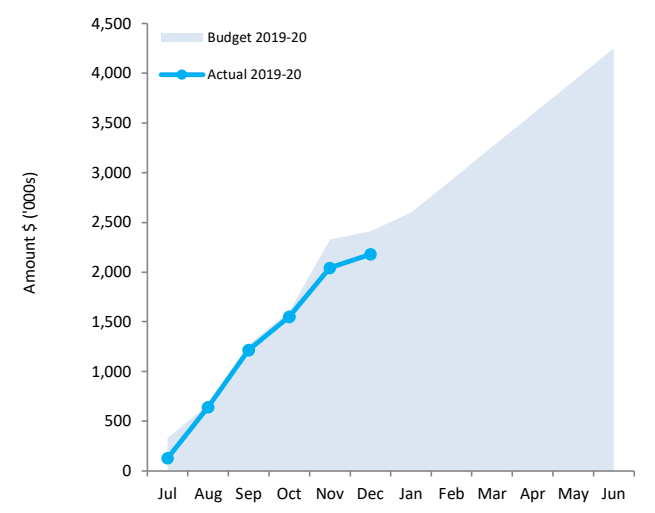
OPERATING REVENUE



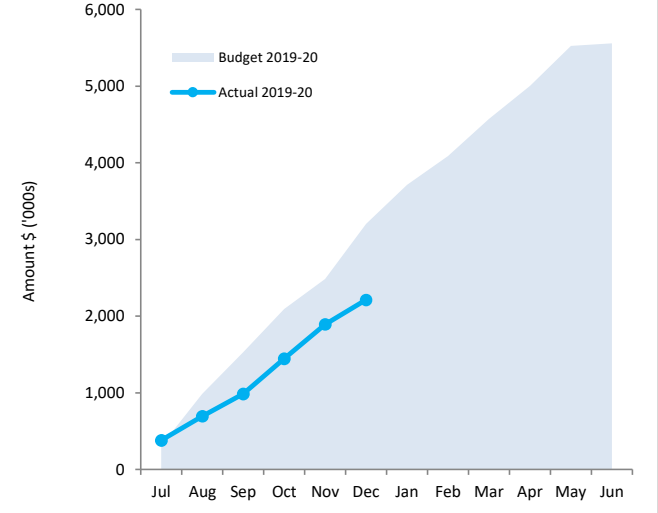
OPERATING EXPENSES



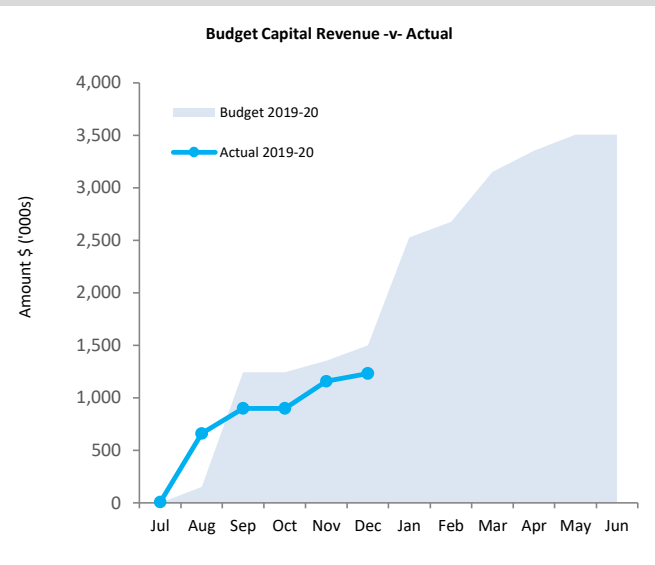
Budget Operating Revenues -v- Actual



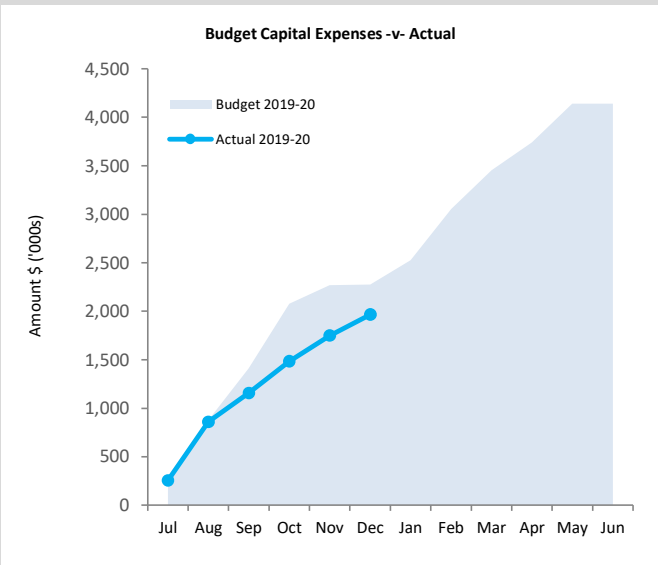
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE	ACTIVITIES
To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to help ensure safer and environmentally conscious community.	Supervision and enforcement of various laws relating to aspects of public safety including emergency services.
HEALTH	
To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and a waste pick-up service Warburton, Warakurna and Wanarn.
EDUCATION AND WELFARE	
To provide services to children and youth.	Maintenance of playgroup centres (early years learning) Warburton, Blackstone, Jameson.
HOUSING	
To provide and maintain staff housing.	Provision and maintenance of staff housing.
COMMUNITY AMENITIES	
To provide services required by the community.	Rubbish collection services, litter control, Warburton, Warakurna and Wanarn.
RECREATION AND CULTURE	
To establish and effectively manage infrastructure and resources which will help the social well-being of the community.	Maintenance of public halls, civic centres, Warburton recreation centre and operation of recreation services in Warburton. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.
TRANSPORT	
To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depot and traffic control. Cleaning of streets and maintenance of street trees.
ECONOMIC SERVICES	
To help promote the shire and its economic well-being.	Tourism and area promotion and building control.
OTHER PROPERTY AND SERVICES	
To monitor and control council's overheads operating accounts.	Private works operation, plant repairs, operation costs and administrative costs.

**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2019**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,593,533	2,593,533	<b>2,935,062</b>	341,529	13.17%	
<b>Revenue from operating activities</b>							
Governance		27,500	26,250	<b>50,121</b>	23,871	90.94%	▲
General purpose funding - general rates	6	277,174	277,174	<b>290,345</b>	13,171	4.75%	
General purpose funding - other		1,678,059	839,029	<b>795,984</b>	(43,045)	(5.13%)	
Law, order and public safety		416	416	<b>416</b>	0	0.00%	
Health		400	400	<b>200</b>	(200)	(50.00%)	
Education and welfare		155,000	155,000	<b>156,195</b>	1,195	0.77%	
Housing		135,000	67,500	<b>64,392</b>	(3,108)	(4.60%)	
Community amenities		105,736	53,368	<b>106,870</b>	53,502	100.25%	▲
Recreation and culture		280,000	140,000	<b>143,085</b>	3,085	2.20%	
Transport		1,558,401	849,201	<b>571,990</b>	(277,211)	(32.64%)	▼
Economic services		34,000	4,000	<b>710</b>	(3,290)	(82.25%)	
		<b>4,251,686</b>	<b>2,412,338</b>	<b>2,180,308</b>	(232,030)		
<b>Expenditure from operating activities</b>							
Governance		(204,256)	(223,594)	<b>(83,782)</b>	139,812	62.53%	▲
General purpose funding		0	0	<b>(187)</b>	(187)	0.00%	
Law, order and public safety		(7,547)	(4,988)	<b>(3,024)</b>	1,964	39.37%	
Health		(365,805)	(203,233)	<b>(160,714)</b>	42,519	20.92%	▲
Education and welfare		(439,302)	(322,548)	<b>(269,133)</b>	53,415	16.56%	▲
Housing		(420,585)	(227,148)	<b>(126,099)</b>	101,049	44.49%	▲
Community amenities		(879,116)	(450,529)	<b>(320,698)</b>	129,831	28.82%	▲
Recreation and culture		(839,685)	(383,985)	<b>(283,276)</b>	100,709	26.23%	▲
Transport		(2,717,654)	(1,321,853)	<b>(934,930)</b>	386,923	29.27%	▲
Economic services		(163,098)	(48,820)	<b>(42,229)</b>	6,591	13.50%	
Other property and services		0	(13,384)	<b>10,812</b>	24,196	180.78%	▲
		<b>(6,037,048)</b>	<b>(3,200,082)</b>	<b>(2,213,260)</b>	986,822		▲
Non-cash amounts excluded from operating activities	1(a)	971,450	455,925	<b>(31,518)</b>	(487,443)	(106.91%)	▼
<b>Amount attributable to operating activities</b>		<b>(813,912)</b>	<b>(331,819)</b>	<b>(64,470)</b>	267,349		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	3,368,563	1,473,563	<b>1,200,025</b>	(273,538)	(18.56%)	▼
Proceeds from disposal of assets	7	52,100	25,600	<b>31,518</b>	5,918	23.12%	
Purchase of property, plant and equipment	8	(4,139,943)	(2,277,336)	<b>(1,963,510)</b>	313,826	13.78%	▲
<b>Amount attributable to investing activities</b>		<b>(719,280)</b>	<b>(778,173)</b>	<b>(731,967)</b>	46,206		
<b>Financing Activities</b>							
Transfer to reserves	9	(1,060,341)	0	<b>(17,938)</b>	(17,938)	0.00%	
<b>Amount attributable to financing activities</b>		<b>(1,060,341)</b>	<b>0</b>	<b>(17,938)</b>	(17,938)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>1,483,541</b>	<b>2,120,687</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 13 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$20,000 or 10.00% whichever is the greater.

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

**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NATURE OR TYPE DESCRIPTIONS**

**REVENUE**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**GRANT REVENUE**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Assets that were acquired for consideration that was less than fair value principally to enable the Shire to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significant less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation have not been recognised in revenue and expenditure as the fair value of the services cannot be reliably estimated and the services would not have been purchased if they had not been donated.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**EXPENSES**

**INTEREST EARNINGS**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**EMPLOYEE COSTS**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,593,533	2,593,533	<b>2,935,062</b>	341,529	13.17%	▲
<b>Revenue from operating activities</b>							
Rates	6	277,174	277,174	<b>290,345</b>	13,171	4.75%	
Operating grants, subsidies and contributions	11	3,373,461	1,818,980	<b>1,460,632</b>	(358,348)	(19.70%)	▼
Fees and charges		485,136	245,268	<b>284,797</b>	39,529	16.12%	▲
Interest earnings		50,000	25,000	<b>31,931</b>	6,931	27.72%	
Other revenue		65,915	45,916	<b>81,085</b>	35,169	76.59%	▲
Profit on disposal of assets	7	0	0	<b>31,518</b>	31,518	0.00%	▲
		<b>4,251,686</b>	<b>2,412,338</b>	<b>2,180,308</b>	(232,030)		
<b>Expenditure from operating activities</b>							
Employee costs		(1,999,022)	(1,086,931)	<b>(932,493)</b>	154,438	14.21%	▲
Materials and contracts		(2,723,545)	(1,377,960)	<b>(1,076,583)</b>	301,377	21.87%	▲
Utility charges		(103,560)	(63,195)	<b>(17,912)</b>	45,283	71.66%	▲
Depreciation on non-current assets		(905,050)	(452,525)	<b>0</b>	452,525	100.00%	▲
Interest expenses		(1,500)	(750)	<b>0</b>	750	100.00%	
Insurance expenses		(148,993)	(148,993)	<b>(153,038)</b>	(4,045)	(2.71%)	
Other expenditure		(88,978)	(66,328)	<b>(33,234)</b>	33,094	49.89%	▲
Loss on disposal of assets	7	(66,400)	(3,400)	<b>0</b>	3,400	100.00%	
		<b>(6,037,048)</b>	<b>(3,200,082)</b>	<b>(2,213,260)</b>	986,822		▲
Non-cash amounts excluded from operating activities	1(a)	971,450	455,925	<b>(31,518)</b>	(487,443)	(106.91%)	▼
<b>Amount attributable to operating activities</b>		<b>(813,912)</b>	<b>(331,819)</b>	<b>(64,470)</b>	267,349		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	3,368,563	1,473,563	<b>1,200,025</b>	(273,538)	(18.56%)	▼
Proceeds from disposal of assets	7	52,100	25,600	<b>31,518</b>	5,918	23.12%	
Payments for property, plant and equipment	8	(4,139,943)	(2,277,336)	<b>(1,963,510)</b>	313,826	(13.78%)	▲
<b>Amount attributable to investing activities</b>		<b>(719,280)</b>	<b>(778,173)</b>	<b>(731,967)</b>	46,206		
<b>Financing Activities</b>							
Transfer to reserves	9	(1,060,341)	0	<b>(17,938)</b>	(17,938)	0.00%	
<b>Amount attributable to financing activities</b>		<b>(1,060,341)</b>	<b>0</b>	<b>(17,938)</b>	(17,938)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>1,483,541</b>	<b>2,120,687</b>			

**KEY INFORMATION**

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

(a) Non-cash items 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.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	0	0	(31,518)
Add: Loss on asset disposals	7	66,400	3,400	0
Add: Depreciation on assets		905,050	452,525	0
<b>Total non-cash items excluded from operating activities</b>		<b>971,450</b>	<b>455,925</b>	<b>(31,518)</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

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.

		Last Year Closing 30 June 2019	This Time Last Year 31 December 2018	Year to Date 31 December 2019
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(2,043,937)	(540,446)	(2,061,875)
<b>Total adjustments to net current assets</b>		<b>(2,043,937)</b>	<b>(540,446)</b>	<b>(2,061,875)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	4,937,932	3,524,369	4,307,271
Rates receivables	3	2	191,976	37,899
Receivables	3	317,514	450,023	268,095
Other current assets	4	71,223	72,199	71,223
<b>Less: Current liabilities</b>				
Payables	5	(174,810)	(275,293)	(5,930)
Contract liabilities	10	0	0	(323,134)
Provisions	10	(172,862)	(257,823)	(172,862)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(2,043,937)</b>	<b>(540,446)</b>	<b>(2,061,875)</b>
<b>Closing funding surplus / (deficit)</b>		<b>2,935,062</b>	<b>3,165,005</b>	<b>2,120,687</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.



Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>								
Cash Advance	Cash and cash equivalents	2,500	0	2,500	0	N/A	N/A	N/A
Cash at Bank - Municipal	Cash and cash equivalents	83,211	0	83,211	0	Westpac	Variable	Nil
Cash at Bank - Municipal	Cash and cash equivalents	2,159,685	0	2,159,685	0	Westpac	Variable	Nil
Cash at Bank - Reserve	Cash and cash equivalents	0	1,558,644	1,558,644	0	Westpac	Variable	Nil
Cash at Bank - Reserve	Cash and cash equivalents	0	503,231	503,231	0	Westpac	Variable	Nil
<b>Total</b>		<b>2,245,396</b>	<b>2,061,875</b>	<b>4,307,271</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,245,396	2,061,875	4,307,271	0			
		<b>2,245,396</b>	<b>2,061,875</b>	<b>4,307,271</b>	<b>0</b>			

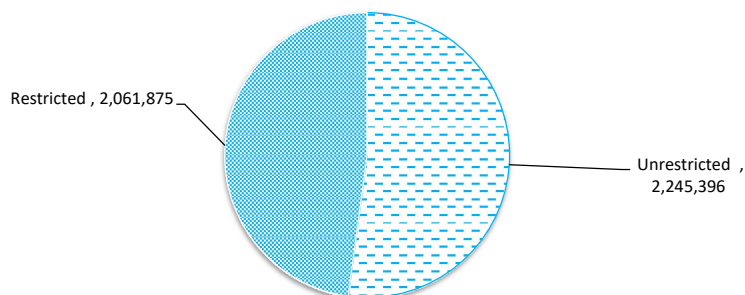
#### KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 and bank overdrafts. 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.



Total Cash	Unrestricted
<b>\$4.31 M</b>	<b>\$2.25 M</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019

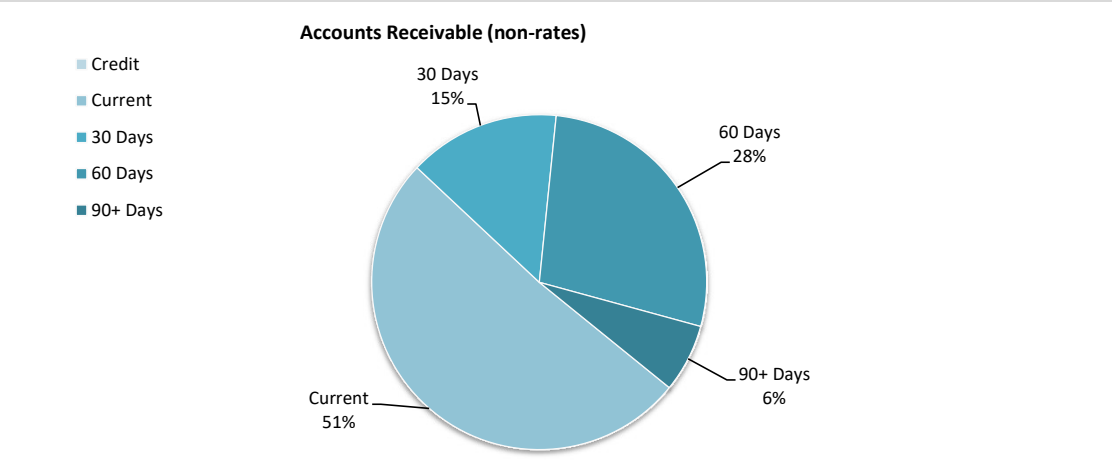
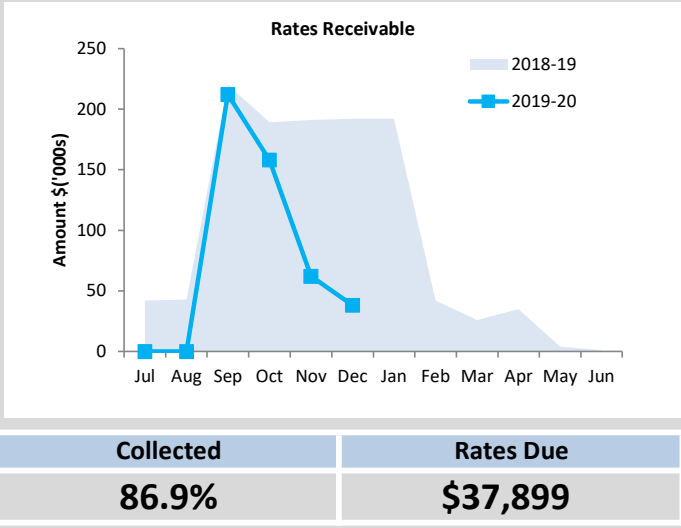
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 Jun 2019	31 Dec 19
	\$	\$
Opening arrears previous years	41,494	2
Levied this year	264,110	290,345
Less - collections to date	(305,602)	(252,448)
Equals current outstanding	2	37,899
<b>Net rates collectable</b>	<b>2</b>	<b>37,899</b>
% Collected	100%	86.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	147,213	42,139	79,597	18,889	287,838
Percentage	0.0%	51.1%	14.6%	27.7%	6.6%	
<b>Balance per trial balance</b>						
Sundry receivable						287,838
GST receivable						(19,743)
<b>Total receivables general outstanding</b>						<b>268,095</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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



<b>Debtors Due</b>
<b>\$268,095</b>
<b>Over 30 Days</b>
<b>49%</b>
<b>Over 90 Days</b>
<b>6.6%</b>

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 December 2019
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, oil and materials on hand	71,223	0	0	71,223
<b>Total other current assets</b>				<b>71,223</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### KEY INFORMATION

##### Inventory

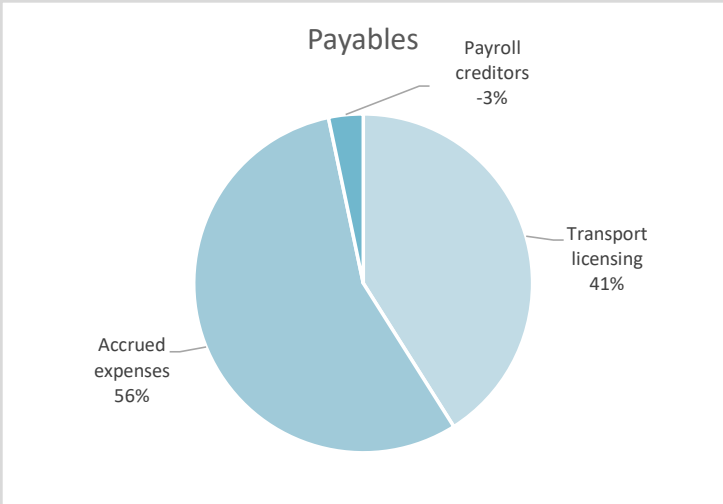
Inventories are measured at the lower of cost and net realisable value.

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.

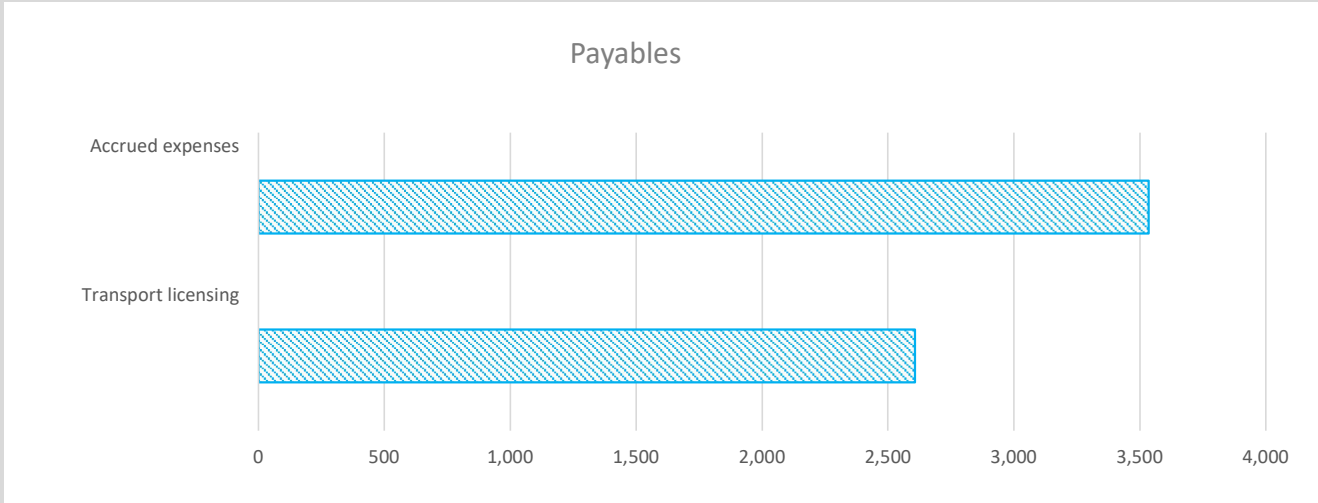
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
<b>Balance per trial balance</b>						
Transport licensing						2,606
Accrued expenses						3,534
Payroll creditors						(210)
<b>Total payables general outstanding</b>						<b>5,930</b>
<b>Amounts shown above include GST (where applicable)</b>						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



Creditors Due
<b>\$5,930</b>
Over 30 Days
<b>0%</b>
Over 90 Days
<b>0%</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019

OPERATING ACTIVITIES

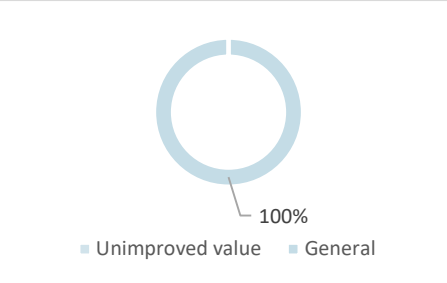
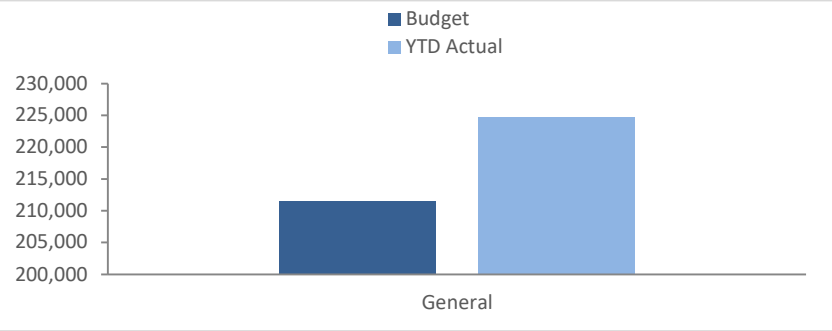
NOTE 6

RATE REVENUE

General rate revenue				Budget				YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Unimproved value											
General	0.210000	43	1,007,412	211,557	0	0	211,557	211,557	13,171	0	224,728
Sub-Total		43	1,007,412	211,557	0	0	211,557	211,557	13,171	0	224,728
Minimum payment											
Minimum \$											
Unimproved value											
General	245	3	2,384	735	0	0	735	735	0	0	735
Sub-total		3	2,384	735	0	0	735	735	0	0	735
Amount from general rates							212,292				225,463
Ex-gratia rates							64,882				64,882
Total general rates							277,174				290,345

KEY INFORMATION

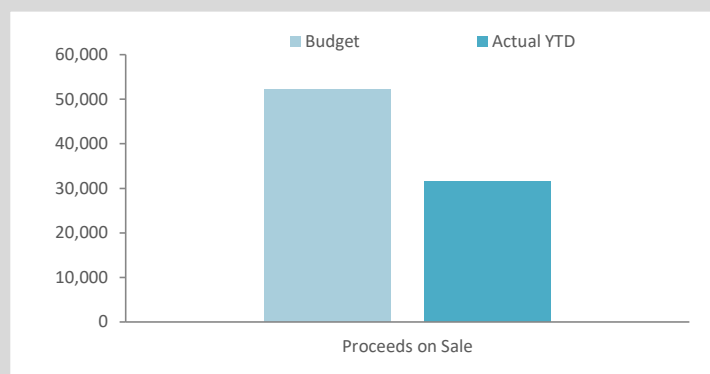
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



General Rates		
Budget	YTD Actual	%
\$212,292	\$225,463	106.20%

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
<b>Transport</b>									
1BGA152	2013 MITSUBISHI TRITON UTE	500	500	0	0	0	0	0	0
1EBO496	2013 Toyota Prado GX wagon	18,000	17,000	0	(1,000)	0	22,954	22,954	0
1EKC611	2014 Toyota Landcruiser 200	29,000	26,000	0	(3,000)	0	0	0	0
1EHI532	2014 Nissan Navara D22 ST-R	9,000	6,600	0	(2,400)	0	6,314	6,314	0
1BDI822	Mitsubishi Canter Truck	2,000	2,000	0	0	0	2,250	2,250	0
1DHR911	2009 Isuzu NPR300	15,000	0	0	(15,000)	0	0	0	0
1DIK691	2010 Isuzu NPR300	15,000	0	0	(15,000)	0	0	0	0
1ELK198	2013 Isuzu NPR300	30,000	0	0	(30,000)	0	0	0	0
		<b>118,500</b>	<b>52,100</b>	<b>0</b>	<b>(66,400)</b>	<b>0</b>	<b>31,518</b>	<b>31,518</b>	<b>0</b>

KEY INFORMATION



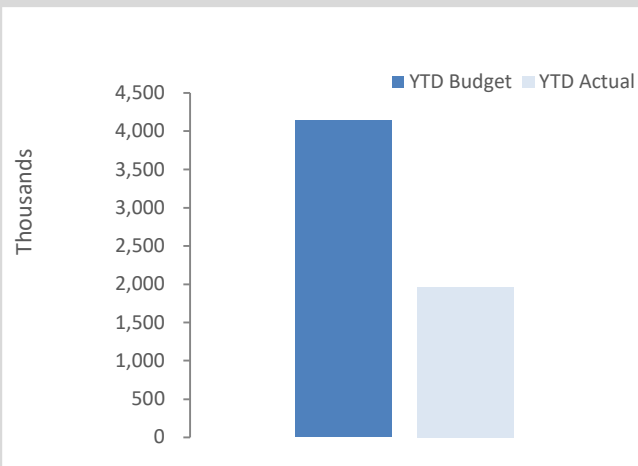
Proceeds on sale		
Annual Budget	YTD Actual	%
<b>\$52,100</b>	<b>\$31,518</b>	<b>60%</b>

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	47,000	42,000	6,841	(35,159)
Plant & Equipment	127,000	127,000	34,049	(92,951)
Infrastructure - Roads	3,905,943	2,083,336	1,895,973	(187,363)
Infrastructure - Recreation	25,000	25,000	26,056	1,056
Infrastructure - Other	35,000	0	591	591
<b>Capital Expenditure Totals</b>	<b>4,139,943</b>	<b>2,277,336</b>	<b>1,963,510</b>	<b>(313,826)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	3,368,563	1,473,563	1,200,025	(273,538)
Other (disposals & C/Fwd)	52,100	25,600	31,518	5,918
Contribution - operations	719,280	778,173	731,967	(46,206)
<b>Capital funding total</b>	<b>4,139,943</b>	<b>2,277,336</b>	<b>1,963,510</b>	<b>(313,826)</b>

#### SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

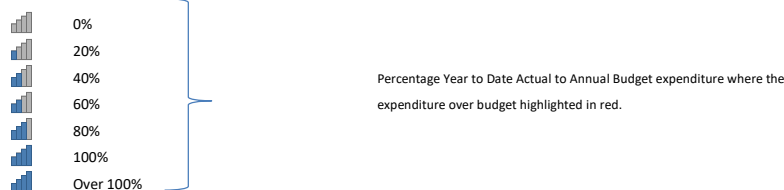
#### KEY INFORMATION





















Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$4.14 M</b>	<b>\$1.96 M</b>	<b>47%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$3.37 M</b>	<b>\$1.2 M</b>	<b>36%</b>

Capital expenditure total

Level of completion indicators



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.			Adopted			
Account Description			Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure						
Land & Buildings						
	042600	Staff houses	12,000	12,000	0	(12,000)
	111100	Buildings (Upgrade)	35,000	30,000	6,841	(23,159)
	Land & Buildings Total		47,000	42,000	6,841	(35,159)
Plant & Equipment						
	102100	Plant & Equipment (New)	127,000	127,000	34,049	(92,951)
	Plant & Equipment Total		127,000	127,000	34,049	(92,951)
Infrastructure - Roads						
	147602	Jameson - Southern Bypass	585,000	0	0	0
	147611	Jameson Wanarn	574,778	574,778	588,798	14,020
	147612	Warburton Blackstone (RRG)	407,607	200,000	413,189	213,189
	147616	Patjarr Community Access	0	0	8,404	8,404
	147623	Great Central Road - R2R AAR	930,000	0	0	0
	147624	MRWA, Outback Hiway	300,000	300,000	272,181	(27,819)
	147625	Giles Mulga Park (RRG)	728,558	728,558	225,482	(503,076)
	147629	Giles Mulga Park (R2R/AAR)	380,000	280,000	387,920	107,920
	Infrastructure - Roads Total		3,905,943	2,083,336	1,895,973	(187,363)
Infrastructure - Recreation						
	147564	Warbon Oval Shade Structure	25,000	25,000	26,056	1,056
	Infrastructure - Recreation Total		25,000	25,000	26,056	1,056
Infrastructure - Other						
	121200	Infrastructure (new)	35,000	0	591	591
	Infrastructure - Other Total		35,000	0	591	591
Grand Total			4,139,943	2,277,336	1,963,510	(313,826)

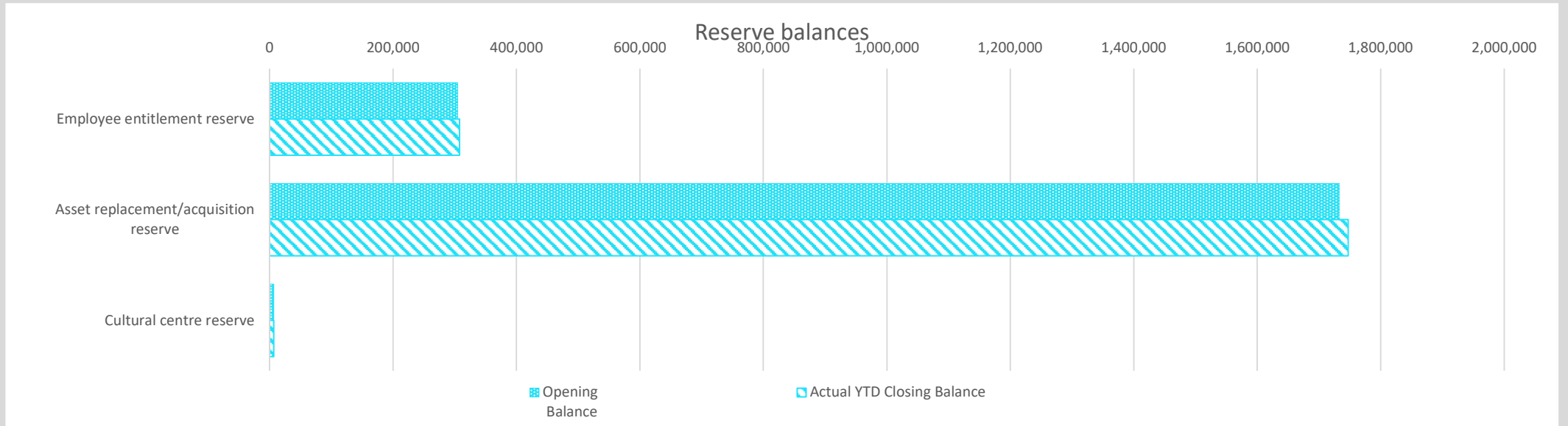
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**OPERATING ACTIVITIES  
NOTE 9  
CASH RESERVES**

**Cash backed reserve**

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlement reserve	304,650	0	3,051	0	0	0	0	304,650	307,701
Asset replacement/acquisition reserve	1,732,367	0	14,817	1,060,341	0	0	0	2,792,708	1,747,184
Cultural centre reserve	6,920	0	70	0	0	0	0	6,920	6,990
	<b>2,043,937</b>	<b>0</b>	<b>17,938</b>	<b>1,060,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,104,278</b>	<b>2,061,875</b>

**KEY INFORMATION**





Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 December 2019
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- non-operating	12	0	681,193	(358,059)	323,134
<b>Total unspent grants, contributions and reimbursements</b>		0	681,193	(358,059)	323,134
<b>Provisions</b>					
Annual leave		97,796	0	0	97,796
Long service leave		75,066	0	0	75,066
<b>Total Provisions</b>		172,862	0	0	172,862
<b>Total other current assets</b>		<b>172,862</b>			<b>495,996</b>
<b>Amounts shown above include GST (where applicable)</b>					

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 benefits

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 11**

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2019	Current Liability 31 Dec 2019	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
General Grants (Untied)	0	0	0	0	0	1,628,059	814,030	764,053
<b>Education and welfare</b>								
Grant - DCD	0	0	0	0	0	154,500	154,500	154,500
<b>Transport</b>								
Grants - Direct	0	0	0	0	0	140,000	140,000	158,355
Govt Grant - RA, Ab Access (State)	0	0	0	0	0	424,880	212,440	72,482
Govt Grant - RA, Ab Access (Fed)	0	0	0	0	0	609,333	304,667	153,667
Fed, Roads Grant (untied)	0	0	0	0	0	384,189	192,095	155,969
<b>Economic services</b>								
Tourism Strategy Grant	0	0	0	0	0	30,000	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,370,961</b>	<b>1,817,732</b>	<b>1,459,026</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Licensing Commission	0	0	0	0	0	2,500	1,250	1,052
<b>Education and welfare</b>								
Income - Other	0	0	0	0	0	0	0	186
<b>Recreation and culture</b>								
Contributions and Reimbursements Other	0	0	0	0	0	0	0	368
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>1,250</b>	<b>1,606</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,373,461</b>	<b>1,818,982</b>	<b>1,460,632</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 12**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2019	Current Liability 31 Dec 2019
	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>					
<b>Transport</b>					
Grant - Special Projects	0	681,193	(358,059)	323,134	323,134
Grant-Roads to Recovery	0	0	0	0	0
Govt Grant - RA, Ab Access (Fed)	0	0	0	0	0
MRWA, Outback Highway	0	0	0	0	0
	<b>0</b>	<b>681,193</b>	<b>(358,059)</b>	<b>323,134</b>	<b>323,134</b>

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
757,444	757,444	358,059
416,119	416,119	416,119
1,895,000	0	153,667
300,000	300,000	272,180
<b>3,368,563</b>	<b>1,473,563</b>	<b>1,200,025</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 13  
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 2019-20 year is \$20,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	23,871	90.94%	▲ Permanent	LGIS contribution credits and reimbursements
Community amenities	53,502	100.25%	▲ Timing	Income from rubbish removal is budgeted evenly but invoicing occurred in October.
Transport	(277,211)	(32.64%)	▼ Timing	See Note 11a
<b>Expenditure from operating activities</b>				
				Payment of electrical work at admin office is delayed due to work still not complete. Consultancy expenditure is well under budget and will be reviewed at budget review. Other accounts are also running under budget and will be reviewed.
Governance	139,812	62.53%	▲ Timing	Depreciation is yet to be run. Admin expenses will be reviewed at budget review.
Health	42,519	20.92%	▲ Timing	The completion of Early Learning Program will see some savings in expenditure, adjustments to be made at budget review.
Education and welfare	53,415	16.56%	▲ Permanent	
				Maintenance and utility expenses are currently under budget, and will be reviewed at budget review. Depreciation is yet to be run.
Housing	101,049	44.49%	▲ Timing	Wages are the majority of this variance. Depreciation is yet to be run.
Community amenities	129,831	28.82%	▲ Timing	Salaries are the main reason for this variance. Expenditure on maintenance at the Cultural Centre and Community Resource Centre is also currently under budget. A number of other accounts are also contributing and will be reviewed during budget review.
Recreation and culture	100,709	26.23%	▲ Timing	
				Road maintenance is currently well under budget and will be reviewed during the budget review.
Transport	386,923	29.27%	▲ Timing	Allocations will be adjusted at budget review if necessary to correct this variance.
Other property and services	24,196	180.78%	▲ Timing	
<b>Investing activities</b>				
Non-operating grants, subsidies and contributions	(273,538)	(18.56%)	▼ Timing	Funding for Main Roads projects is the cause for this variance.
				The purchase of the new rubbish truck and capital work road projects yet to occur are the reason for this variance.
Capital acquisitions	313,826	13.78%	▲ Timing	

**SHIRE OF NGAANYATJARRAKU**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 January 2020**

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

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# MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 JANUARY 2020

## SUMMARY INFORMATION

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 18 February 2020

### BASIS OF PREPARATION

#### REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

#### BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 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.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement.

### SIGNIFICANT ACCOUNTING POLICES

#### GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

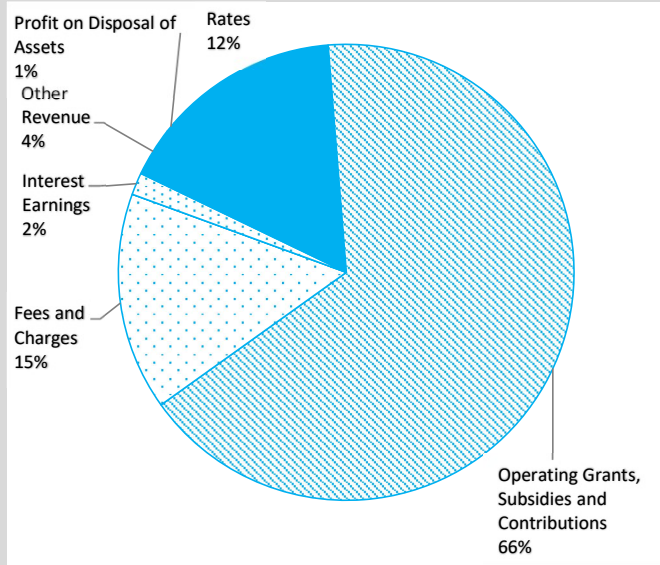
#### CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

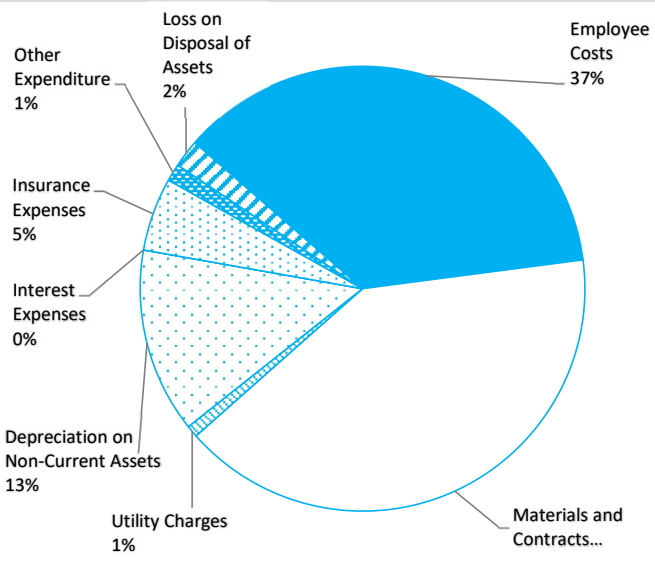
#### ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

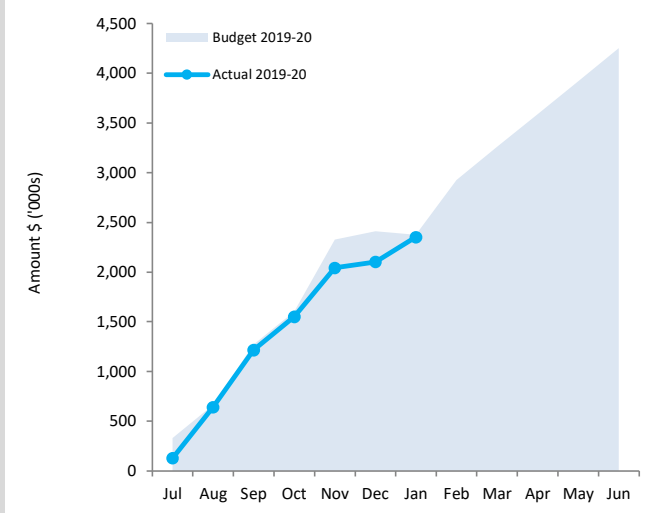
OPERATING REVENUE



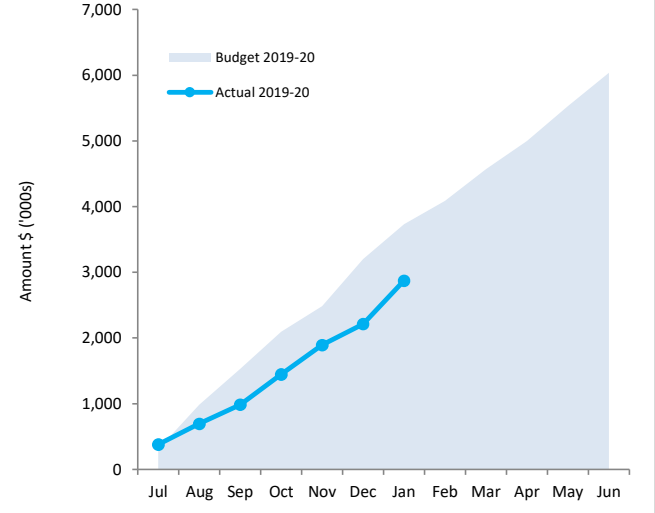
OPERATING EXPENSES



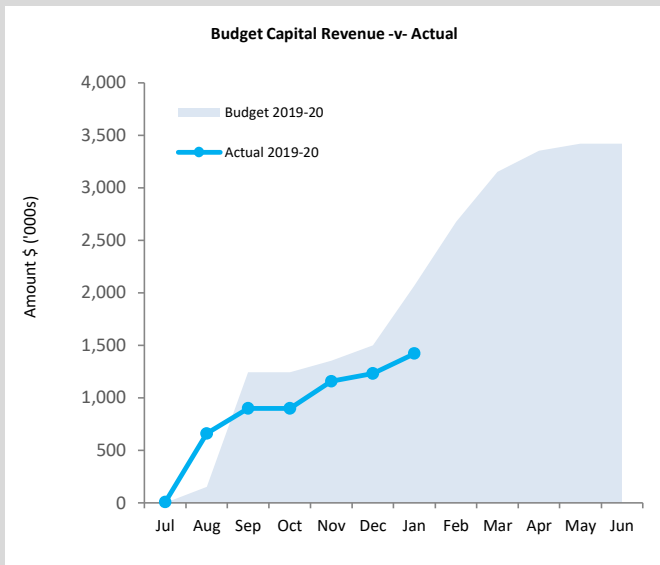
Budget Operating Revenues -v- Actual



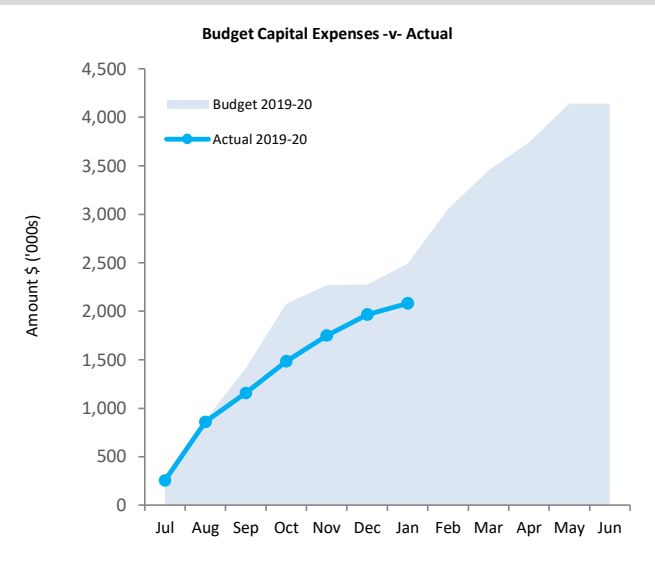
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE	ACTIVITIES
To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to help ensure safer and environmentally conscious community.	Supervision and enforcement of various laws relating to aspects of public safety including emergency services.
HEALTH	
To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and a waste pick-up service Warburton, Warakurna and Wanarn.
EDUCATION AND WELFARE	
To provide services to children and youth.	Maintenance of playgroup centres (early years learning) Warburton, Blackstone, Jameson.
HOUSING	
To provide and maintain staff housing.	Provision and maintenance of staff housing.
COMMUNITY AMENITIES	
To provide services required by the community.	Rubbish collection services, litter control, Warburton, Warakurna and Wanarn.
RECREATION AND CULTURE	
To establish and effectively manage infrastructure and resources which will help the social well-being of the community.	Maintenance of public halls, civic centres, Warburton recreation centre and operation of recreation services in Warburton. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.
TRANSPORT	
To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depot and traffic control. Cleaning of streets and maintenance of street trees.
ECONOMIC SERVICES	
To help promote the shire and its economic well-being.	Tourism and area promotion and building control.
OTHER PROPERTY AND SERVICES	
To monitor and control council's overheads operating accounts.	Private works operation, plant repairs, operation costs and administrative costs.



**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,593,533	2,593,533	<b>2,935,062</b>	341,529	13.17%	
<b>Revenue from operating activities</b>							
Governance		27,500	27,154	<b>50,612</b>	23,458	86.39%	▲
General purpose funding - general rates	6	277,174	277,173	<b>290,597</b>	13,424	4.84%	
General purpose funding - other		1,678,059	806,523	<b>801,321</b>	(5,202)	(0.64%)	
Law, order and public safety		416	416	<b>416</b>	0	0.00%	
Health		400	400	<b>200</b>	(200)	(50.00%)	
Education and welfare		155,000	119,634	<b>156,195</b>	36,561	30.56%	▲
Housing		135,000	96,250	<b>97,182</b>	932	0.97%	
Community amenities		105,736	62,370	<b>106,870</b>	44,500	71.35%	▲
Recreation and culture		280,000	148,331	<b>189,867</b>	41,536	28.00%	▲
Transport		1,558,401	834,095	<b>657,923</b>	(176,172)	(21.12%)	▼
Economic services		34,000	2,081	<b>710</b>	(1,371)	(65.88%)	
		<b>4,251,686</b>	<b>2,374,427</b>	<b>2,351,893</b>	(22,534)		
<b>Expenditure from operating activities</b>							
Governance		(204,255)	(119,623)	<b>(81,012)</b>	38,611	32.28%	▲
General purpose funding		0	0	<b>(187)</b>	(187)	0.00%	
Law, order and public safety		(7,547)	(5,004)	<b>(3,717)</b>	1,287	25.72%	
Health		(365,806)	(211,851)	<b>(182,175)</b>	29,676	14.01%	▲
Education and welfare		(439,302)	(317,351)	<b>(298,395)</b>	18,956	5.97%	
Housing		(420,585)	(234,804)	<b>(170,501)</b>	64,303	27.39%	▲
Community amenities		(879,116)	(469,607)	<b>(377,031)</b>	92,576	19.71%	▲
Recreation and culture		(839,685)	(444,868)	<b>(339,695)</b>	105,173	23.64%	▲
Transport		(2,717,654)	(1,868,782)	<b>(1,381,909)</b>	486,873	26.05%	▲
Economic services		(163,098)	(57,208)	<b>(49,197)</b>	8,011	14.00%	
Other property and services		0	21	<b>11,235</b>	11,214	(53400.00%)	
		<b>(6,037,048)</b>	<b>(3,729,077)</b>	<b>(2,872,584)</b>	856,493		▲
Non-cash amounts excluded from operating activities	1(a)	971,450	937,745	<b>426,650</b>	(511,095)	(54.50%)	▼
<b>Amount attributable to operating activities</b>		<b>(813,912)</b>	<b>(416,905)</b>	<b>(94,041)</b>	322,864		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	3,368,563	2,014,519	<b>1,356,349</b>	(658,170)	(32.67%)	▼
Proceeds from disposal of assets	7	52,100	52,100	<b>64,827</b>	12,727	24.43%	
Purchase of property, plant and equipment	8	(4,139,943)	(2,489,943)	<b>(2,080,942)</b>	409,001	16.43%	▲
<b>Amount attributable to investing activities</b>		<b>(719,280)</b>	<b>(423,324)</b>	<b>(659,766)</b>	(236,442)		▼
<b>Financing Activities</b>							
Transfer to reserves	9	(1,060,341)	(1,060,341)	<b>(20,616)</b>	1,039,725	98.06%	▲
<b>Amount attributable to financing activities</b>		<b>(1,060,341)</b>	<b>(1,060,341)</b>	<b>(20,616)</b>	1,039,725		▲
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>692,963</b>	<b>2,160,639</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 13 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$20,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS

### FOR THE PERIOD ENDED 31 JANUARY 2020

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### GRANT REVENUE

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Assets that were acquired for consideration that was less than fair value principally to enable the Shire to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significant less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation have not been recognised in revenue and expenditure as the fair value of the services cannot be reliably estimated and the services would not have been purchased if they had not been donated.

#### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

#### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

### EXPENSES

#### INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

#### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

#### EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,593,533	2,593,533	<b>2,935,062</b>	341,529	13.17%	▲
<b>Revenue from operating activities</b>							
Rates	6	277,174	277,173	<b>290,597</b>	13,424	4.84%	
Operating grants, subsidies and contributions	11	3,373,461	1,689,728	<b>1,560,938</b>	(128,790)	(7.62%)	
Fees and charges		485,136	314,101	<b>363,421</b>	49,320	15.70%	▲
Interest earnings		50,000	29,162	<b>37,268</b>	8,106	27.80%	
Other revenue		65,915	64,263	<b>82,385</b>	18,122	28.20%	
Profit on disposal of assets	7	0	0	<b>17,284</b>	17,284	0.00%	
		<b>4,251,686</b>	<b>2,374,427</b>	<b>2,351,893</b>	(22,534)		
<b>Expenditure from operating activities</b>							
Employee costs		(1,999,022)	(1,200,447)	<b>(1,049,342)</b>	151,105	12.59%	▲
Materials and contracts		(2,723,545)	(1,372,679)	<b>(1,164,742)</b>	207,937	15.15%	▲
Utility charges		(103,560)	(41,116)	<b>(25,081)</b>	16,035	39.00%	
Depreciation on non-current assets		(905,050)	(903,245)	<b>(386,652)</b>	516,593	57.19%	▲
Interest expenses		(1,500)	(56)	<b>0</b>	56	100.00%	
Insurance expenses		(148,993)	(136,495)	<b>(153,038)</b>	(16,543)	(12.12%)	
Other expenditure		(88,978)	(40,539)	<b>(36,447)</b>	4,092	10.09%	
Loss on disposal of assets	7	(66,400)	(34,500)	<b>(57,282)</b>	(22,782)	(66.03%)	▼
		<b>(6,037,048)</b>	<b>(3,729,077)</b>	<b>(2,872,584)</b>	856,493		▲
Non-cash amounts excluded from operating activities	1(a)	971,450	937,745	<b>426,650</b>	(511,095)	(54.50%)	▼
<b>Amount attributable to operating activities</b>		<b>(813,912)</b>	<b>(416,905)</b>	<b>(94,041)</b>	322,864		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	3,368,563	2,014,519	<b>1,356,349</b>	(658,170)	(32.67%)	▼
Proceeds from disposal of assets	7	52,100	52,100	<b>64,827</b>	12,727	24.43%	
Payments for property, plant and equipment	8	(4,139,943)	(2,489,943)	<b>(2,080,942)</b>	409,001	(16.43%)	▲
<b>Amount attributable to investing activities</b>		<b>(719,280)</b>	<b>(423,324)</b>	<b>(659,766)</b>	(236,442)		▼
<b>Financing Activities</b>							
Transfer to reserves	9	(1,060,341)	(1,060,341)	<b>(20,616)</b>	1,039,725	98.06%	▲
<b>Amount attributable to financing activities</b>		<b>(1,060,341)</b>	<b>(1,060,341)</b>	<b>(20,616)</b>	1,039,725		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>692,963</b>	<b>2,160,639</b>			

**KEY INFORMATION**

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

(a) Non-cash items 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.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	0	0	(17,284)
Add: Loss on asset disposals	7	66,400	34,500	57,282
Add: Depreciation on assets		905,050	903,245	386,652
<b>Total non-cash items excluded from operating activities</b>		<b>971,450</b>	<b>937,745</b>	<b>426,650</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

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.

		Last Year Closing 30-06-2019	This Time Last Year 31 January 2019	Year to Date 31 January 2020
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(2,043,937)	(537,143)	(2,064,553)
<b>Total adjustments to net current assets</b>		<b>(2,043,937)</b>	<b>(537,143)</b>	<b>(2,064,553)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	4,937,932	2,451,098	2,168,380
Financial assets at amortised cost	2	0	568,076	2,064,553
Rates receivables	3	0	191,952	26,570
Receivables	3	317,516	622,240	399,649
Other current assets	4	71,223	72,199	71,223
<b>Less: Current liabilities</b>				
Payables	5	(174,810)	(311,754)	(24,987)
Contract liabilities	10	0		(307,334)
Provisions	10	(172,862)	(257,823)	(172,862)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(2,043,937)</b>	<b>(537,143)</b>	<b>(2,064,553)</b>
<b>Closing funding surplus / (deficit)</b>		<b>2,935,062</b>	<b>2,798,845</b>	<b>2,160,639</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.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Cash Advance	Cash and cash equivalents	2,500	0	2,500		N/A	N/A	N/A
Cash at Bank - Municipal	Cash and cash equivalents	253,544	0	253,544		Westpac	Variable	Nil
Cash at Bank - Municipal	Cash and cash equivalents	1,912,336	0	1,912,336		Westpac	Variable	Nil
Cash at Bank - Reserve	Financial assets at amortised cost	0	2,064,553	2,064,553		Westpac	1.75%	Apr-20
<b>Total</b>		<b>2,168,380</b>	<b>2,064,553</b>	<b>4,232,933</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,168,380	0	2,168,380	0			
Financial assets at amortised cost		0	2,064,553	2,064,553	0			
		<b>2,168,380</b>	<b>2,064,553</b>	<b>4,232,933</b>	<b>0</b>			

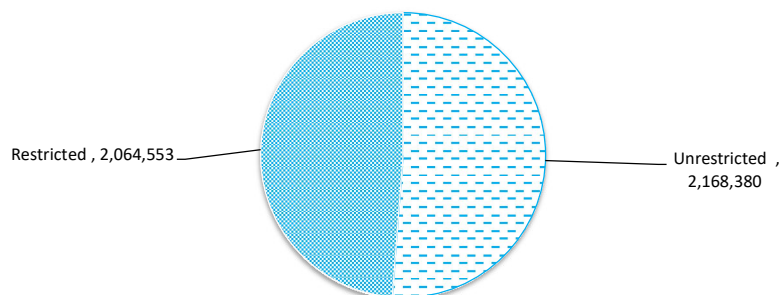
#### KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 and bank overdrafts. 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.



Total Cash	Unrestricted
<b>\$4.23 M</b>	<b>\$2.17 M</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020

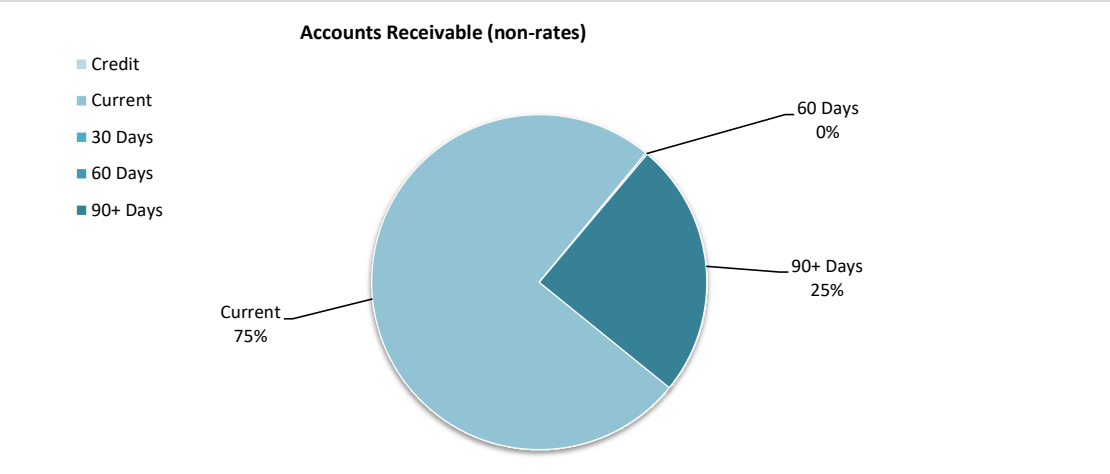
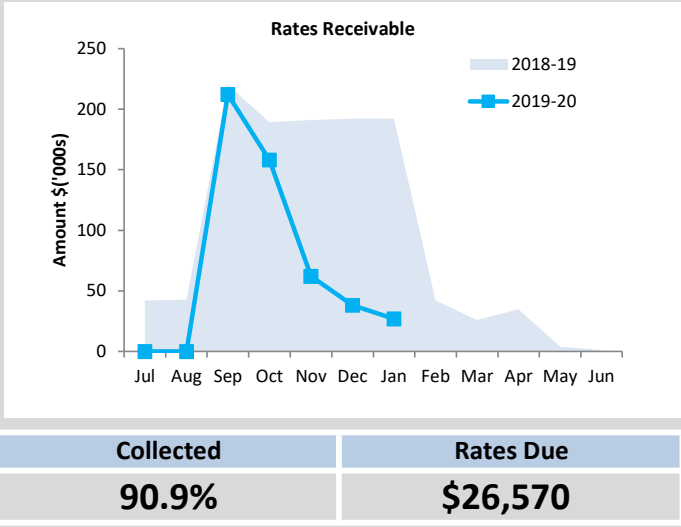
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 June 2019	31 Jan 20
	\$	\$
Opening arrears previous years	41,494	0
Levied this year	256,220	290,597
Less - collections to date	(297,714)	(264,027)
Equals current outstanding	0	26,570
<b>Net rates collectable</b>	<b>0</b>	<b>26,570</b>
% Collected	100%	90.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	283,960	0	696	93,228	377,884
Percentage	0.0%	75.1%	0%	0.2%	24.7%	
<b>Balance per trial balance</b>						
Sundry receivable						377,884
GST receivable						21,765
<b>Total receivables general outstanding</b>						<b>399,649</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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



<b>Debtors Due</b>
<b>\$399,649</b>
<b>Over 30 Days</b>
<b>25%</b>
<b>Over 90 Days</b>
<b>24.7%</b>

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 January 2020
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, oil and materials on hand	71,223	0	0	71,223
<b>Total other current assets</b>				<b>71,223</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### KEY INFORMATION

##### Inventory

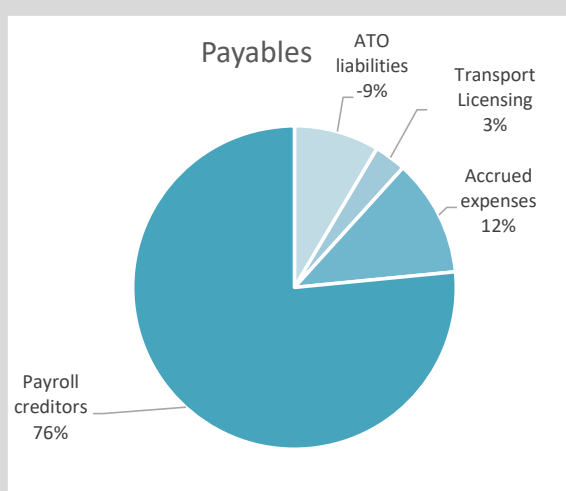
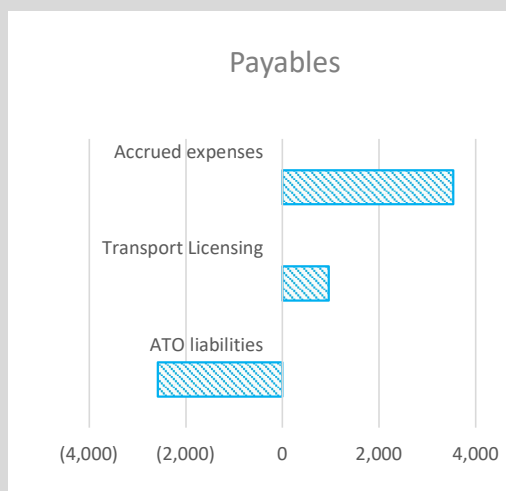
Inventories are measured at the lower of cost and net realisable value.

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.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
<b>Balance per trial balance</b>						
ATO liabilities						(2,577)
Transport Licensing						958
Accrued expenses						3,534
Payroll creditors						23,072
<b>Total payables general outstanding</b>						<b>24,987</b>
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



Creditors Due

**\$24,987**

Over 30 Days

**0%**

Over 90 Days

**0%**



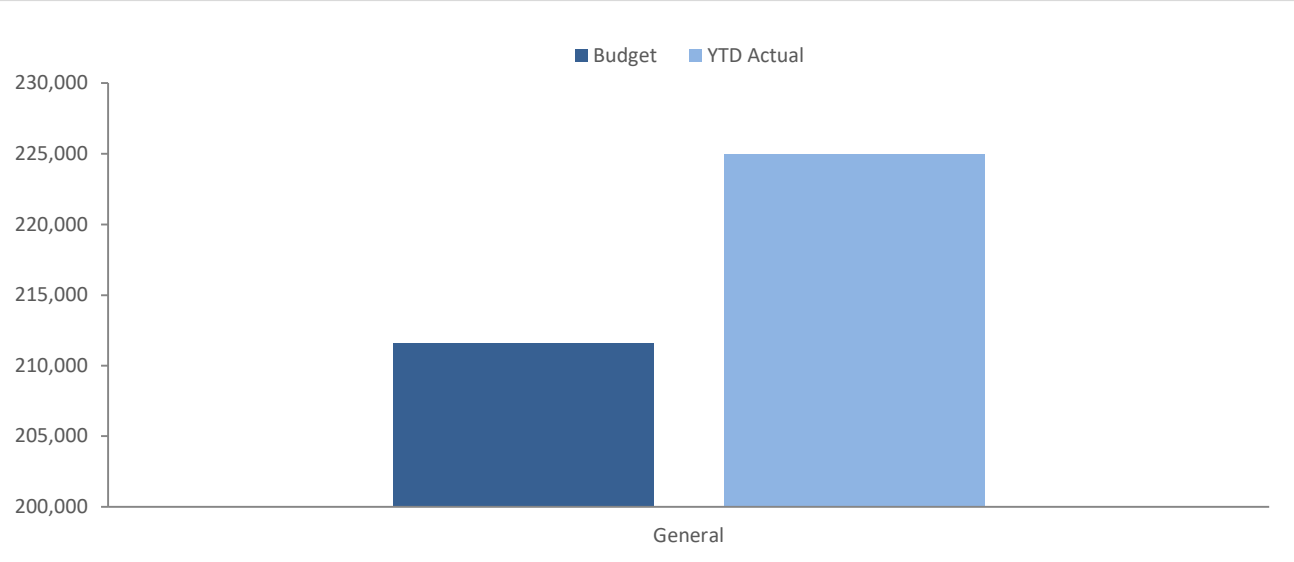
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

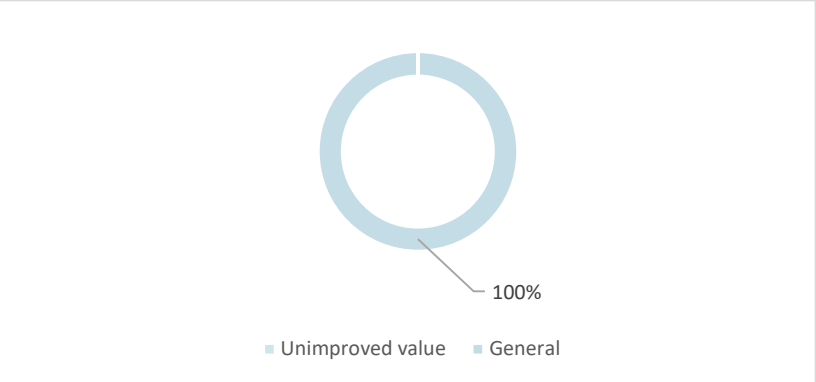
General rate revenue		Budget						YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Unimproved value</b>											
General	0.210000	43	1,007,412	211,557	0	0	211,557	211,557	13,423	0	224,980
<b>Sub-Total</b>		43	1,007,412	211,557	0	0	211,557	211,557	13,423	0	224,980
<b>Minimum payment</b>											
<b>Unimproved value</b>											
General	245	3	2,384	735	0	0	735	735	0	0	735
<b>Sub-total</b>		3	2,384	735	0	0	735	735	0	0	735
<b>Amount from general rates</b>							<b>212,292</b>				<b>225,715</b>
Ex-gratia rates							64,882				64,882
<b>Total general rates</b>							<b>277,174</b>				<b>290,597</b>

**KEY INFORMATION**

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

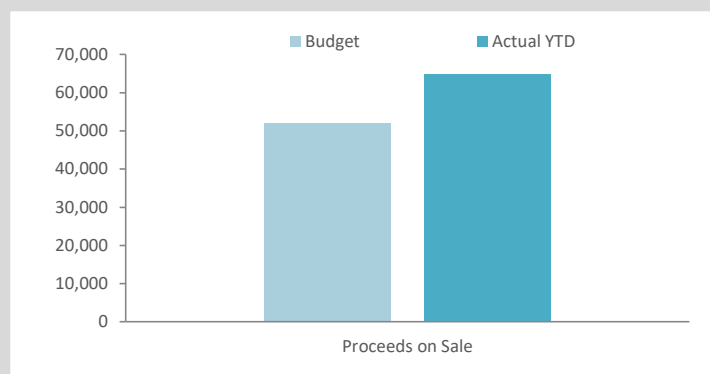


General Rates		
Budget	YTD Actual	%
\$ .21 M	\$ .23 M	106.32%



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	1BGA152 MITSUBISHI TRITON UTE	500	500	0	0	0	0	0	0
sold	1EBO496 2013 Toyota Prado GX wagoi	18,000	17,000	0	(1,000)	15,950	22,954	7,004	0
	1EKC611 2014 Toyota Landcruiser 200	29,000	26,000	0	(3,000)	0	23,309	23,309	0
sold	1EHI532 2014 Nissan Navara D22 ST-	9,000	6,600	0	(2,400)	8,468	6,314	0	(2,154)
sold	1BDI822 Mitsubishi Canter Truck	2,000	2,000	0	0	1,971	2,250	279	0
sold	1DHR911 2009 Isuzu NPR300	15,000	0	0	(15,000)	13,780	0	0	(13,780)
sold	1DIK691 2010 Isuzu NPR300	15,000	0	0	(15,000)	13,780	0	0	(13,780)
sold	1ELK198 2013 Isuzu NPR300	30,000	0	0	(30,000)	27,568	0	0	(27,568)
	1EH1533 Nissan Nivara	0	0	0	0	0	10,000	10,000	0
		<b>118,500</b>	<b>52,100</b>	<b>0</b>	<b>(66,400)</b>	<b>81,517</b>	<b>64,827</b>	<b>40,592</b>	<b>(57,282)</b>

KEY INFORMATION



Proceeds on sale		
Annual Budget	YTD Actual	%
<b>\$52,100</b>	<b>\$64,827</b>	<b>124%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

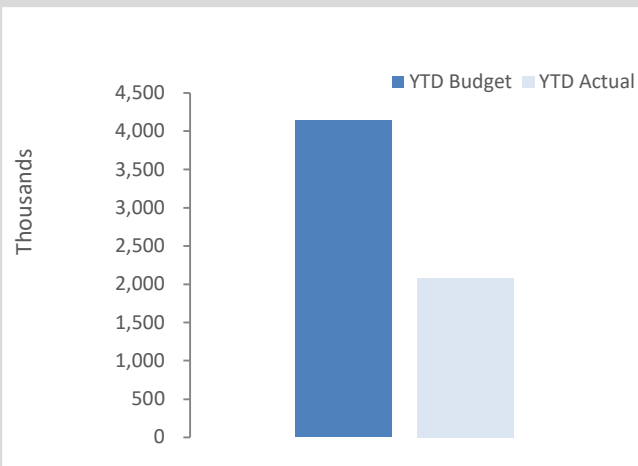
**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	47,000	47,000	11,585	(35,415)
Plant & Equipment	127,000	127,000	43,166	(83,834)
Infrastructure - Roads	3,905,943	2,290,943	1,999,544	(291,399)
Infrastructure - Recreation	25,000	25,000	26,056	1,056
Infrastructure - Other	35,000	0	591	591
<b>Capital Expenditure Totals</b>	<b>4,139,943</b>	<b>2,489,943</b>	<b>2,080,942</b>	<b>(409,001)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	3,368,563	2,014,519	1,356,349	(658,170)
Other (disposals & C/Fwd)	52,100	52,100	64,827	12,727
Contribution - operations	719,280	423,324	659,766	236,442
<b>Capital funding total</b>	<b>4,139,943</b>	<b>2,489,943</b>	<b>2,080,942</b>	<b>(409,001)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

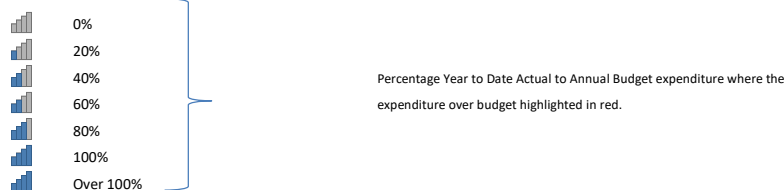
**KEY INFORMATION**



Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$4.14 M</b>	<b>\$2.08 M</b>	<b>50%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$3.37 M</b>	<b>\$1.36 M</b>	<b>40%</b>

Capital expenditure total

Level of completion indicators



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.			Adopted		
Account Description		Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Land & Buildings					
042600	Staff houses	12,000	12,000	0	(12,000)
111100	Buildings (Upgrade)	35,000	35,000	11,585	(23,415)
Land & Buildings Total		47,000	47,000	11,585	(35,415)
Plant & Equipment					
102100	Plant & Equipment (New)	127,000	127,000	43,166	(83,834)
Plant & Equipment Total		127,000	127,000	43,166	(83,834)
Infrastructure - Roads					
147602	Jameson - Southern Bypass	585,000	0	0	0
147611	Jameson Wanarn	574,778	574,778	588,800	14,022
147612	Warburton Blackstone (RRG)	407,607	407,607	413,189	5,582
147616	Patjarr Community Access	0	0	8,404	8,404
147623	Great Central Road - R2R AAR	930,000	0	0	0
147624	MRWA, Outback Hiway	300,000	300,000	272,180	(27,820)
147625	Giles Mulga Park (RRG)	728,558	728,558	329,052	(399,506)
147629	Giles Mulga Park (R2R/AAR)	380,000	280,000	387,920	107,920
Infrastructure - Roads Total		3,905,943	2,290,943	1,999,544	(291,399)
Infrastructure - Recreation					
147564	Warbon Oval Shade Structure	25,000	25,000	26,056	1,056
Infrastructure - Recreation Total		25,000	25,000	26,056	1,056
Infrastructure - Other					
121200	Storage Compound (Infrastructure (new))	35,000	0	591	591
Infrastructure - Other Total		35,000	0	591	591
Grand Total		4,139,943	2,489,943	2,080,942	(409,001)

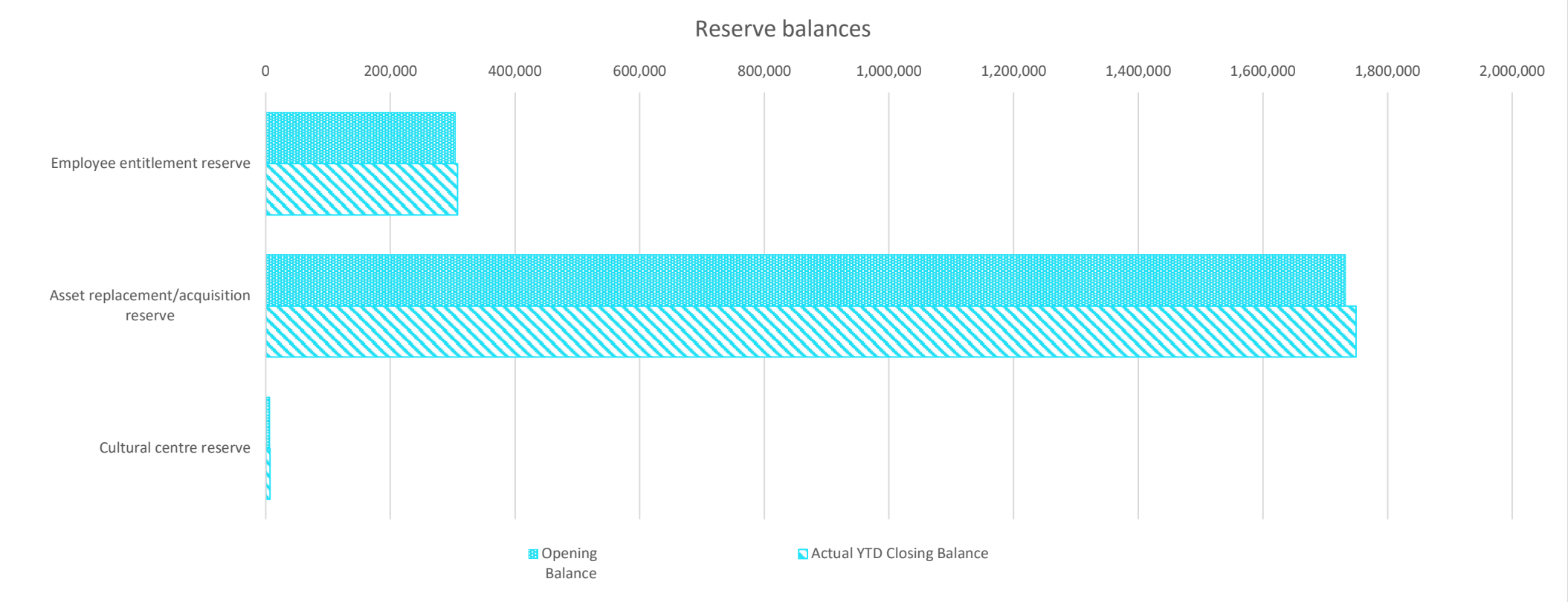
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020

OPERATING ACTIVITIES  
NOTE 9  
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlement reserve	304,650	0	3,451	0	0	0	0	304,650	308,101
Asset replacement/acquisition reserve	1,732,367	0	17,087	1,060,341	0	0	0	2,792,708	1,749,454
Cultural centre reserve	6,920	0	78	0	0	0	0	6,920	6,998
	<b>2,043,937</b>	<b>0</b>	<b>20,616</b>	<b>1,060,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,104,278</b>	<b>2,064,553</b>

KEY INFORMATION



Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 January 2020
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- non-operating	12	0	687,334	(380,000)	307,334
<b>Total unspent grants, contributions and reimbursements</b>		0	687,334	(380,000)	307,334
<b>Provisions</b>					
Annual leave		97,796	0	0	97,796
Long service leave		75,066	0	0	75,066
<b>Total Provisions</b>		172,862	0	0	172,862
<b>Total other current assets</b>		<b>172,862</b>			<b>480,196</b>
<b>Amounts shown above include GST (where applicable)</b>					

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 benefits

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 11**

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2020	Current Liability 31 Jan 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
General Grants (Untied)	0	0	0	0	0	1,528,105	764,052	764,053
<b>Education and welfare</b>								
Grant - DCD	0	0	0	0	0	154,500	90,125	154,500
<b>Transport</b>								
Grants - Direct	0	0	0	0	0	158,355	158,355	158,355
Govt Grant - RA, Ab Access (Operating)	0	0	0	0	0	1,039,547	519,772	479,981
Govt Grant - RA, Ab Access (Capital)	0	0	0	0	0	0	947,500	380,000
Fed, Roads Grant (untied)	0	0	0	0	0	311,939	155,968	155,969
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,192,446</b>	<b>2,635,772</b>	<b>2,092,858</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Licensing Commission	0	0	0	0	0	2,500	1,456	1,192
<b>Education and welfare</b>								
Income - Other	0	0	0	0	0	0	0	186
<b>Recreation and culture</b>								
Contributions and Reimbursements Other	0	0	0	0	0	0	0	368
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>1,456</b>	<b>1,746</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,194,946</b>	<b>2,637,228</b>	<b>2,094,604</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 12**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2020	Current Liability 31 Jan 2020
	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>					
<b>Transport</b>					
Grant - Special Projects	0	0	0	0	0
Grant-Roads to Recovery	0	0	0	0	0
Govt Grant - RA, Ab Access (Fed)	0	687,334	(380,000)	307,334	307,334
MRWA, Outback Highway	0	0	0	0	0
	<b>0</b>	<b>687,334</b>	<b>(380,000)</b>	<b>307,334</b>	<b>307,334</b>

Non operating grants, subsidies and contributions revenue		
Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
757,444	378,720	441,716
416,119	416,119	416,119
1,895,000	947,500	0
272,181	272,180	0
<b>3,340,744</b>	<b>2,014,519</b>	<b>857,835</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 13  
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 2019-20 year is \$20,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	23,458	86.39%	▲ Permanent	Adjust at Budget Review, additional income from LGIS refunds
Education and welfare	36,561	30.56%	▲ Timing	
Community amenities	44,500	71.35%	▲ Timing	
Recreation and culture	41,536	28.00%	▲ Timing	
Transport	(176,172)	(21.12%)	▼ Timing	See note 11
<b>Expenditure from operating activities</b>				
Governance	38,611	32.28%	▲ Timing	
Health	29,676	14.01%	▲ Timing	
Housing	64,303	27.39%	▲ Timing	
Community amenities	92,576	19.71%	▲ Timing	
Recreation and culture	105,173	23.64%	▲ Timing	
Transport	486,873	26.05%	▲ Timing	
<b>Investing activities</b>				
Non-operating grants, subsidies and contributions	(658,170)	(32.67%)	▼ Timing	
Capital acquisitions	409,001	16.43%	▲ Timing	
<b>Financing activities</b>				
Transfer to reserves	1,039,725	98.06%	▲ Timing	

### **1.19 Citizenship Ceremony Dress Code**

#### **Purpose**

To meet the requirements of the Australian Citizenship Ceremonies Code which states that every local council should have a Dress Code for its citizenship ceremonies.

#### **Policy Statement**

On the occasion of becoming an Australian Citizen at a Shire of Ngaanyatjarraku citizenship ceremony all citizenship ceremony attendees should wear smart casual attire as appropriate for the local community.

**ACTION SHEET**

Health &amp; Building Officer – Philip Swain

**Dates on Site:****7<sup>th</sup> – 14<sup>th</sup> February 2020****Next site visit:****16<sup>th</sup> – 23<sup>rd</sup> March 2020**

<b>Date</b>	<b>Subject</b>	<b>Action Taken</b>
4 <sup>th</sup> December 2019	Wingellina Community Cultural Centre Additions – Application	I have approved the application for additions to the Wingellina Community Centre which will include some minor modification of the existing Septic System. <b>Action: PS to monitor progress of the Building additions</b>
13 <sup>th</sup> January 2019	Community Layout Plan Amendment - Shire Depot Storage Facility	Various options have been discussed regarding the establishment of a secure Shire storage area. It has been determined that the safest location for this is the area behind the Shire dwellings adjacent to the Roadhouse. This area was unzoned in the Community Layout Plan for Warburton. I have liaised with Steve Strickling as Ngaanyatjarra Council have some minor amendments proposed for the Warburton CLP. I submitted a proposed sketch of the rezoning to Services and the Department of Planning Lands and Heritage which was accepted in January. The modification encompasses the existing Shire Office/Gallery and the area behind the existing residential to “Community Purposes” and an area of “Industrial” zoning to enable the secure storage facility to be established. The establishment of the new storage depot can now proceed. <b>Action: PS to liaise with CEO regarding construction of fencing, earthworks and storage on the industrial zoned land area.</b>
10 <sup>th</sup> February 2020	Work Camp Effluent Disposal System	The work camp effluent disposal system was found to be completely inoperable and flooded in May 2019. Corrective Services repaired the unit in late 2019 after initial pump-out of the same, and are sending a representative from the system company to site, to retrain staff to maintain the unit. The unit requires maintenance inspections every 3 months. I have spoken to the maintenance contractor who advises that there is still no contract in place for the regular maintenance of the unit but that this will be addressed shortly. <b>Action: PS to continue to pursue issues with Corrective Services and DoH</b>

10 <sup>th</sup> February 2020	Multi-Purpose Police Facility Refurbishments	<p>The Shire has received completion certification of the refurbishment and the installation of some accommodation buildings at the Multi-Functional Police Facility in Warburton. The sedimentation tank on the accommodation facilities has been installed, and have now issued a permit to use the facility.</p> <p><b>Action: No further action.</b></p>
13 <sup>th</sup> Feb 2020	Wanarn Aged Care – Food Safety Audit	<p>Following the sudden departure of staff from the facility last year it became necessary to reschedule this audit. The Audit was conducted on 13<sup>th</sup> February. Whilst the Shire facilitates this visit by an approved auditor the costs are charged to, or reimbursed by Ng Health. The audit did identify several non-compliances and hence another audit will need to be conducted in about six (6) months. The new staff are doing an excellent job of re-establishing the food safety plan and getting all recording up to standard.</p> <p><b>Action: PS to liaise with the Auditor to arrange next audit in approximately 6 months.</b></p>
19 <sup>th</sup> February 2020	Proposed Installation of Global Positioning Station – Warburton	<p>The Shire has received advice from the federal government that it wishes to install a station in Warburton under the “Positioning Australia Program” which aims to provide national positioning infrastructure to enable access to accurate and reliable positioning across the country. The network of 200 x Global Navigational Satellite Systems (GNSS) ground stations will provide a nationally consistent coverage across Australia at a nominal separation of 200-300kms.</p> <p>The organisation is currently establishing leases for the preferred sites and have recently been referred by the CEO to the State and Ng Council as the Shire is unable to effect or influence the lease negotiations. I have provided advice with respect to the Community Layout Plan and Building Permit for the main structure once a site is leased.</p> <p><b>Action: No further action pending application for Building Permit.</b></p>
February 2020	Container Deposit Scheme – for WA	<p>The implementation of the legislation is progressing well and the Regulations have now been finalised. The Shire has previously been advised that collection points in Warburton and Warakurna can be funded through the programme. To date there have been no groups or organisations come forward to run the facilities and advice from the Shire President is that the communities will not take the role on. The Warburton Roadhouse is considering taking on the collection point for the community and I have referred the information for expression of interest to management.</p> <p><b>Action: PS investigating other collection options for Warakurna.</b></p>
February 2020	Electrical Upgrade – Shire Office and Gallery	<p>The electrical upgrade was undertaken during my visit in early August. There were significant problems experienced by the electricians as much of the original and subsequent wiring hadn’t been labelled or done to standard. The buildings have now had RCD protections</p>

		<p>upgraded to current standards with easy to install replacements which should save on maintenance in the future. There were several items that the CEO most of which have since been completed, with only the outside bunker lighting, which is timer activated, not being functional. The CEO has approved payment of the balance of the account and I will continue to liaise with NRMS to ensure the outside lighting is functional.</p> <p><b>Action: PS liaise with NRMS to ensure all electrical systems are operational.</b></p>
February 2020	HACC – Facilities	<p>In November 2019, I completed the four (4) monthly inspections of the HACC facilities. Whilst the structural improvements, originally required by an Improvement Notice that was not complied with, have been completed at some sites, the centres still have no compliant food safety plan and the CEO advised the CEO of Ng Council in late 2019, that the Shire will issue infringements in relation to each of the four centres. It is hoped this infringement action will compel the submission, finally, of the required plan. I have met the programme Manager and again discussed the Food Safety Plan requirements. I have drafted the infringements to be issued shortly.</p> <p><b>Action: PS to issue infringements for the HACC Centres to Ng Health. Awaiting updated FSP for the Centres.</b></p>
February 2020	Shade Structure - Warburton	<p>The structure has been installed near the football field. I have been liaising with the CDEP Coordinator and the Work Camp staff to have local workers assist in filling the “gabion” wall (stoned filled metal caged wall) to complete the shade structure as a community project. It has been determined that mesh will need to be fitted to the existing steelwork in order to fill the wall with suitable material. I am currently arranging this work and once completed the Work Camp will be undertaking the filling of the wall gradually over coming weeks.</p> <p><b>Action: PS to liaise with the Work Camp staff to facilitate filling of the gabion wall in the shade structure.</b></p>
February 2020	Warakurna Refuse Service	<p>The Shire has ceased refuse services to Warakurna and staff have been dismissed. I have been liaising with the mobile mechanic to visit Warburton and Wanarn to service vehicles and attend to other matters. I have offered his services, at the community’s cost, to the Warakurna CDA, in order to assess the truck for repair. Unfortunately the mechanic was unable to visit the “lands” in late January 2020 and I am trying to arrange his visit later this month.</p> <p><b>Action: PS to liaise with mechanic and CDA at Warakurna to have truck damage assessed</b></p>
February 2020	Community Service	<p>The final draft document will present statistical information in a diagrammatic format to assist readers</p>

	Summary – Public Health Plan	<p>in understanding the Shire's key public health issues. The consultant had been working on getting existing data into a standardised format but has recently advised that she is unable to complete the project. I am currently liaising with another consultant to complete the work.</p> <p><b>Action: Public Health Plan development to be included in the Corporate Business Plan and baseline report to be finalised for submission to Council.</b></p>
Pending	Jameson Store – Improvement Notice	<p>I met the new Managers and completed the six (6) monthly inspection of the store in November. The store was clean and well run. I have issued the Improvement Notice for the resealing or replacement of the coolroom floor and to ensure documented pest control is occurring, as these matters have been outstanding since the last inspection.</p> <p><b>Action: Improvement Notice expiry has been set for 16 March 2020</b></p>
Pending	Tjukurla/Wanarn Community – Waste Issues – Bin Infrastructure	<p>The Shire has enough bin lids and brackets in stock and I was making arrangements to get these to Tjukurla for NG Health staff to install, but NG Health have not been able to progress the installation. Additionally, the bin infrastructure in Wanarn is unsuitable. The Shire currently has a lack of 200 litre bins and I am trying to source cheap options for these as budget is limited. As before, there is limited ability to get the waste sites in Tjukurla and Patjarr modified as there is no machinery available. I will continue to liaise with the Shire Engineer and the Works Supervisor to make some alterations to the sites when equipment allows. I need to clarify what budget is available for bin infrastructure going forward as the current budget has been substantially utilised on repairs to waste vehicles.</p> <p><b>Action: PS to arrange bin lids and bins for installation in Tjukurla and removal of 240l wheelie bins and replacement in Wanarn if viable. PS to assess remaining waste budget and liaise with the CEO regarding the bin infrastructure. PS to pursue machinery time/budget for waste site improvements and waste infrastructure.</b></p>
Pending	Water Supply Mantamaru – Non-Potable Water	<p>The Shire previously received advice regarding the nitrate levels in the Jameson water supply. The levels exceed the WHO recommendations for adults and consequently residents have been advised not to consume tap water and packaged water is being distributed to all in the community. The latest advice is that the installation of a reverse osmosis unit (RO) on the supply is being investigated but viability will depend upon the quantity of bore water that can be supplied</p>



		<p>through existing and new bores. The RO will produce 30-50% wastewater from treatment.</p> <p><b>Action: PS to continue liaison with Department of Health and Ng Council to explore options to improve the water supply at Mantamaru.</b></p>
Pending	Building Permits Warburton	<p>The permits for sheds on two different lots in Warburton. Lot 161 Ninth St and Lot 88 Twentieth St were issued last month. One has been completed and the Warehouse Sea Container unit is awaiting roof sheeting.</p> <p><b>Action: No further action pending building completion notification</b></p>
Pending	Proposed Telephone Tower Infrastructure Kanpa & Patjarr	<p>I have been contacted by consultants engaged to undertake the scoping for the installation of new mobile telephone towers in these communities. The scoping should be completed before Christmas and I have provided advice with respect to the locations and the Community Layout Plans. I am awaiting confirmation of the preferred site locations for the towers and will include any CLP changes in the current proposed amendments, which will be referred to Council before finalisation.</p> <p><b>Action: PS to liaise with consultants regarding potential CLP amendments and subsequent Building Permits.</b></p>
Pending	Blackstone Waste Site relocation	<p>There is ongoing dumping and burning of waste in the temporary and old trenches despite these having been pushed over and cleaned up. I have asked the CSM to ensure temporary signage has been installed and final signage is being prepare for the new site by the Warburton College using the art program. The Waste and Building Maintenance Supervisor is liaising with the College and will arrange installation of the signage when it is completed.</p> <p><b>Action: W&amp;BMS to arrange signage installation when the signs are completed.</b></p>
Pending	Defrosted and dusty food deliveries to communities by NATS	<p>The Warburton Roadhouse Managers have again lodged complaint about the condition of dry goods that were recently delivered to the "lands". The product had dirt and dust all through the pallets and boxes. The contract driver has been advised and has responded that the problem won't occur again. I have again referred the matter to the City of Canning who advice that they will follow up at the next inspection.</p> <p><b>Action: No further action pending City of Canning follow up with NATS.</b></p>
Pending	Murdoch University – Veterinary Team Visit	<p>The Vets and Students from Murdoch University have visited Warburton (17<sup>th</sup>-21<sup>st</sup> November) to undertake dog and cat desexing. Ngaanyatjarra Health are covering costs associated with the visit and I have continued to liaise with Ng Health Staff and the local College where the work has been undertaken. The team completed 54 mostly female</p>

		<p>de-sexings, which should substantially help in controlling the dog numbers in Warburton, that have ballooned somewhat in recent months. Ng Health have also now contracted Dr Robert Irving to maintain quarterly visits of communities.</p> <p><b>Action: No further action pending final report on the programme and future scheduling of the team and vet visits.</b></p>
Pending	Cassini Mine Site – Food Business Inspection	<p>I have not undertaken the Cassini Inspection, but have liaised with the staff at the site which is now in care and maintenance pending mine construction. As a result the food business operation has been suspended and the few staff on site are self-catering. A reverse osmosis unit has been installed at the site but staff are using packaged drinking water as the Drinking Water Management Plan is not fully compliant yet.</p> <p><b>Action: No action pending recommencement of food business operation</b></p>
Pending	Blackstone Police Station – building upgrades	<p>The Shire has received a copy of the issued building permit for Blackstone Multi-Function Police Facility from the Department of Finance. The shire does not receive plans or details of state government building permits.</p> <p><b>Action: No further action pending construction and completion.</b></p>
Pending	Blackstone Store – Improvement Notice	<p>The store is not currently utilising the kitchen area for food handling however, I have previously issued an Improvement Notice for the necessary works to enable some food preparation. The new managers are proposing to do the necessary works and will advise when completed.</p> <p><b>Action: No further action pending kitchen upgrade and/or next inspection</b></p>
Pending	Septic Pump-out Waste – Advice to Ngaanyatjarra Council	<p>I have provided advice to the General Manager (Housing) of Ngaanyatjarra Council regarding the disposal of septage waste from pump-outs of septic systems in communities. These wastes have due to Housing WA policy, in recent years, been disposed of in Leonora at extraordinary costs. I have raised this issue with the Department of Health and Housing WA previously, but to no avail. There is no good reason, other than Housing WA Policy, which is not a legislative requirement, why these wastes cannot be disposed of at waste sites or the oxidation ponds at the four (4) communities with the same. Ngaanyatjarra Council is pursuing approval or licensing of sites, for the disposal of septage waste, with the Department of Water and Environmental regulation</p> <p><b>Action: No action pending the applications to be made by Ngaanyatjarra Council.</b></p>

Pending	New Government Housing Lots 64 & 65 Kurrparu Loop Mantamaru – Septic Approvals issued	<p>I have issued septic installation approvals for two (2) new dwellings in Mantamaru (Jameson) and the houses are now under construction.</p> <p><b>Action: No further action pending installation of septic systems</b></p>
Pending	Swimming Pool Sampling and Procedures	<p>I have reviewed the previous documentation on the pools and located procedure manuals for the Blackstone and Warakurna pools. I will provide updated manuals for the operation of community pools.</p> <p><b>Action: PS to provide updated manuals to pool managers.</b></p>
Pending	Waste Oil Transportation	<p>I have for the last two years now had specific concerns regarding the amount of waste oil (200 litre drums) stored in communities. Most waste oil is from the power stations and there are currently thousands of litres in most communities. There has been some progress with the removal of waste oil progressing in Warburton, via decanting to transportation tanks and being transported out.</p> <p><b>Action: PS to monitor waste oil removal from communities.</b></p>
Pending	Building Permit Issued Shade Structure – Lot 93 Thirteenth St Wanarn - Respite Centre	<p>I have received and arranged for the issue of a Building Permit for a shade structure to be installed free standing but adjacent to the new respite centre in Wanarn. Application is yet to be lodged on the online database.</p> <p><b>Action: PS to lodge on Building Commission database.</b></p>
Pending	Car Body Removal – Communities	<p>There are approximately 2000 vehicle bodies in stockpiles at Warburton, Jameson, Blackstone Wingellina, Warakurna and Wanarn. I have again met with Simsmetal staff in Perth to evaluate the possibility of car body removal from the lands. It is hoped that Simsmetal can remove vehicles if transport can be obtained at a viable price. To this end Simsmetal are proposing a cooperative grant application to the Waste Authority later this year to compensate for transport costs. As the vehicles will be removed on behalf of communities any income generated for waste metal will go back to the communities themselves.</p> <p><b>Action: PS to liaise with Simsmetal regarding progress of the grant application</b></p>
Pending	Issue of Occupancy Certifications for Buildings approved under	<p>A temporary Occupancy Certificate for the Warburton NG Council Store expired on the 16<sup>th</sup> April. The Store was constructed without compliant toilet facilities and has since had the addition of office space within the stores. Whilst the offices are</p>

	the 2011 Building Act and the 2012 Regulations	<p>not of sufficient size to require dual classification (Class 7 &amp; 5) of the building, they still require the construction of a Universal Access Toilet facility. NCAMS have determined to install a new facility adjacent to the warehouse and are currently seeking plumbing advice to make provision for a UAT. I am liaising with NCAMS regarding the application and extension of the temporary permit and have most recently discussed the appropriate location of septic tank on site in order to access the STED.</p> <p><b>Action: PS to liaise with NCAMS and arrange the issue of necessary permits to enable the issue of the final OC at the Warburton Stores.</b></p>
Pending	Warburton Roadhouse – Proposed Caravan Park Extensions	<p>The Permit was issued in late July 2018 and all reporting and financial aspects of the application have been addressed.</p> <p><b>Action: PS to liaise with Builder and NCAMS during construction of new facilities.</b></p>
Pending	Waste Services Warakurna	<p>I have discussed the shortcomings of the Warakurna Landfill with the Works Supervisor and he will endeavour to have machinery divert to modify the trench by lifting the floor by 500mm when the contractors are next in the area.</p> <p><b>Action: PS to liaise with CSM and Elves Brites for machinery time to modify the trench.</b></p>
Pending	New Arts Centre Warakurna	<p>I have provided advice to the community and services regarding a suitable location for the proposed new arts centre. The lots being investigated are Lot 39 and Lot 109 on the Community Layout Plan. Lot 39 is Zoned Community Purposes under the CLP and the proposed use is compatible. Lot 109 is zoned Recreation and the definitions in the CLP suggest such areas should be allocated to active and passive recreation. Given the unusual shape of the lot, the intention was for it to be a vegetation link running through the community areas. The CLP can be amended relatively easily but if Lot 39 is workable it would seem to be the most compatible location without having to resort to amendment.</p> <p><b>Action: Nil pending further progress of the proposal by community.</b></p>